

MOST IMPORTANT

PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Secretariat
(Taxation Section)
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Copernicus Marg, New Delhi-110001

No. PB-7(14)(1)/2018-Fin/GST/2507-21

Dated 28.02.2019

GST Circular no.13

Sub: Recent amendments made in GST laws and provisions – reg.

Ref: 1. CGST (Amendment) Act, 2018 [No.31 of 2018]

2. Central Tax Notification nos. 02/2019, 03/2019, 05/2019

3. Central Tax (Rate) Notification no.01/2019

4. Integrated Tax (Rate) Notification no.01/2019

5. Union Territory Tax (Rate) Notification no.01/2019

(Copies of all reference 1 to 5 enclosed)

Vide Central Tax Notification no.02/2019 dated 29.01.2019, the Government of India has made applicable most of the provisions (except few) of CGST (Amendment) Act, 2018 w.e.f. 01.02.2019. Some amendments which are relevant to Prasar Bharati and made applicable w.e.f. 01.02.2019 are as follows:-

1. Vide Section 4 of CGST (Amendment) Act, 2018, Section 9(4) of CGST Act, 2017 has been substituted by the following:

"The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both".

By virtue of the same, GST on reverse charge mechanism basis on supply of goods or services or both received from an unregistered supplier under section 9(4) has been withdrawn and **now it requires to pay GST on RCM basis only in case of specified goods or services or both [under Section 9(3) & 9(4)] procured from unregistered persons.** [Please refer to CGST (Amendment) Act, 2018 under reference no.1, Central Tax (Rate) Notification no.01/2019, Integrated Tax (Rate) Notification no.01/2019



and Union Territory Tax (Rate) Notification no.01/2019 under reference nos. 1, 3, 4 and 5 respectively.]

2. The threshold limit for opting Composition scheme has been increased to Rs. 1.5 crores vide Central Tax Notification No. 05/2019.
3. Vide Clause (b) of Section 9 of CGST (Amendment) Act, 2018, Clause (a) and Clause (b) of Section 17(5) of CGST Act, 2017 which specify the cases where Input Tax Credit (ITC) is not available, have been substituted.

It has the following major effects on Prasar Bharati:

- a) Now, Input Tax Credit (ITC) in respect of procurement of motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver) is only not available. Input tax credit on procurement of motor vehicles for transportation of persons having approved seating capacity (including driver) of more than 13 persons has now been allowed.

It may be noted that Input Tax Credit in respect of procurement of motor vehicles for transportation of goods was never disallowed and now also it is available.

- b) Now, Input Tax Credit in respect of expenses incurred on general insurance, servicing, repair and maintenance of motor vehicles having approved seating capacity of not more than thirteen persons (including driver) meant for use for transportation of persons is not available.

However, if such expenditures are incurred in respect of motor vehicles having approved seating capacity of more than thirteen persons (including driver) meant for use for transportation of persons then ITC can be claimed by Prasar Bharati.

4. By virtue of substitution of proviso to sub section (2) of Section 25 of CGST Act, 2017, now a person having multiple places of business in a State or Union Territory may be granted a separate registration for each such place of business in the state. If a person is taking place of business-wise registrations then all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.

In view of the same, it has been decided not to take separate place of business-wise registration and status quo shall be maintained in this regard.



[please refer section 13(b) of CGST Amendment Act, 2018 read with Central Tax Notification No.03/2019 dated 29.01.2019.]

5. Vide section 15 of CGST (Amendment) Act, 2018, sub-section (1) and (3) of section 34 of CGST Act, 2017 have been amended. By virtue of the same, one or more credit notes may now be issued against one or more tax invoices issued for supplies made during a financial year. Similarly, one or more debit notes may now be issued against one or more tax invoices issued for supplies made during a financial year.
6. The manner of utilisation of Input Tax Credit on account of Integrated tax, Central tax, State tax and Union territory tax has now been modified. New manner of utilisation of such ITC is as follows:

| Type of GST Liability | Available Input Tax Credit (in order of utilization) | | |
|-----------------------|--|-----------------|-------------------|
| | 1 st | 2 nd | 3 rd |
| IGST | Integrated tax ITC | Central tax ITC | State/ UT tax ITC |
| CGST | Integrated tax ITC | Central tax ITC | --- |
| SGST | Integrated tax ITC | State tax ITC | --- |
| UTGST | Integrated tax ITC | UTGST tax ITC | --- |

Note:

1. The input tax credit on account of Central tax, State tax, Union territory tax shall be utilised towards payment of integrated tax, central tax State tax, Union territory tax, as the case may be, only after the input tax credit available on integrated tax has first been utilised fully towards such payment.
2. After full utilisation of ITC on account of integrated tax, the order of utilisation of remaining types of ITC is not changed and it is still same. In other words, Central tax ITC shall be first utilised towards CGST liability thereafter for IGST liability. Similarly, SGST/ UTGST ITC shall be first utilised towards SGST/ UTGST liability thereafter for IGST liability.

Both the Directorates are requested to circulate this circular to all the field units under their control and ensure that the instructions are followed scrupulously. A copy of this circular is also being uploaded on the website of Prasar Bharati.

This issues with the approval of Member (Finance), Prasar Bharati.

Encls: a.a.


(C.K. Jain)
DDG (Fin.)

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भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II — खण्ड I

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

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No. 44] NEW DELHI, THURSDAY, AUGUST 30, 2018/BHADRAPADA 8, 1940 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 30th August, 2018/Bhadrapada 8, 1940 (Saka)

The following Act of Parliament received the assent of the President on the 29th August, 2018, and is hereby published for general information:—

THE CENTRAL GOODS AND SERVICES TAX (AMENDMENT) ACT, 2018 (No. 31 OF 2018)

[29th August, 2018]

An Act further to amend the Central Goods and Services Tax Act, 2017.

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Central Goods and Services Tax (Amendment) Act, 2018.

Short title
and
commencement.

(2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

12 of 2017.

2. In section 2 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),—

Amendment
of section 2.

(a) in clause (4),—

(i) for the words “Central Board of Excise and Customs”, the words “Central Board of Indirect Taxes and Customs” shall be substituted;

(ii) for the words “the Appellate Authority and the Appellate Tribunal”, the words, brackets and figures “the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171” shall be substituted;

(b) in clause (17), for sub-clause (h), the following sub-clause shall be substituted, namely:—

“(h) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and”;

(c) clause (18) shall be omitted;

(d) in clause (35), for the word, brackets and letter “clause (c)”, the word, brackets and letter “clause (b)” shall be substituted;

(e) in clause (69), in sub-clause (f), after the word and figures “article 371”, the words, figures and letter “and article 371J” shall be inserted;

(f) in clause (102), the following *Explanation* shall be inserted, namely:—

‘*Explanation.*—For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities;’.

Amendment
of section 7.

3. In section 7 of the principal Act, with effect from the 1st day of July, 2017,—

(a) in sub-section (1), —

(i) in clause (b), after the words “or furtherance of business;”, the word “and” shall be inserted and shall always be deemed to have been inserted;

(ii) in clause (c), after the words “a consideration”, the word “and” shall be omitted and shall always be deemed to have been omitted;

(iii) clause (d) shall be omitted and shall always be deemed to have been omitted;

(b) after sub-section (1), the following sub-section shall be inserted and shall always be deemed to have been inserted, namely:—

“(1A) where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.”;

(c) in sub-section (3), for the words, brackets and figures “sub-sections (1) and (2)”, the words, brackets, figures and letter “sub-sections (1), (1A) and (2)” shall be substituted.

Amendment
of section 9.

4. In section 9 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.”.

Amendment
of section 10.

5. In section 10 of the principal Act,—

(a) in sub-section (1) —

(i) for the words “in lieu of the tax payable by him, an amount calculated at such rate”, the words, brackets and figures “in lieu of the tax payable by him

under sub-section (1) of section 9, an amount of tax calculated at such rate" shall be substituted;

(ii) in the proviso, for the words "one crore rupees", the words "one crore and fifty lakh rupees" shall be substituted;

(iii) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten per cent. of turnover in a State or Union territory in the preceding financial year or five lakh rupees, whichever is higher.";

(b) in sub-section (2), for clause (a), the following clause shall be substituted, namely:—

"(a) save as provided in sub-section (1), he is not engaged in the supply of services;"

6. In section 12 of the principal Act, in sub-section (2), in clause (a), the words, brackets and figure "sub-section (1) of" shall be omitted.

Amendment
of section 12.

7. In section 13 of the principal Act, in sub-section (2), the words, brackets and figure "sub-section (2) of" occurring at both the places, shall be omitted.

Amendment
of section 13.

8. In section 16 of the principal Act, in sub-section (2),—

Amendment
of section 16.

(a) in clause (b), for the *Explanation*, the following *Explanation* shall be substituted, namely:—

"*Explanation.*—For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services—

(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person.";

(b) in clause (c), for the word and figures "section 41", the words, figures and letter "section 41 or section 43A" shall be substituted.

9. In section 17 of the principal Act,—

Amendment
of section 17.

(a) in sub-section (3), the following *Explanation* shall be inserted, namely:—

"*Explanation.*—For the purposes of this sub-section, the expression "value of exempt supply" shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule.";

(b) in sub-section (5), for clauses (a) and (b), the following clauses shall be substituted, namely:—

"(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:—

(A) further supply of such motor vehicles; or

(B) transportation of passengers; or

(C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used—

(i) for making the following taxable supplies, namely:—

(A) further supply of such vessels or aircraft; or

(B) transportation of passengers; or

(C) imparting training on navigating such vessels; or

(D) imparting training on flying such aircraft;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available—

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

(ii) where received by a taxable person engaged—

(I) in the manufacture of such motor vehicles, vessels or aircraft; or

(II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;

(b) the following supply of goods or services or both—

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.”.

Amendment
of section 20

10. In section 20 of the principal Act, in the *Explanation*, in clause (c), for the words and figures “under entry 84,” the words, figures and letter “under entries 84 and 92A” shall be substituted.

Amendment
of section 22.

11. In section 22 of the principal Act,—

(a) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the Government may, at the request of a special category State and on the recommendations of the Council, enhance the aggregate turnover referred to in the first proviso from ten lakh rupees to such amount, not exceeding twenty lakh rupees and subject to such conditions and limitations, as may be so notified.”;

(b) in the *Explanation*, in clause (iii), after the words "State of Jammu and Kashmir", the words "and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand" shall be inserted."

12. In section 24 of the principal Act, in clause (x), after the words "commerce operator", the words and figures "who is required to collect tax at source under section 52" shall be inserted. Amendment of section 24.

13. In section 25 of the principal Act,—

(a) in sub-section (1), after the proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

Amendment of section 25

"Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005, in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State or Union territory.";

(b) in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

"Provided that a person having multiple places of business in a State or Union territory may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed."

14. In section 29 of the principal Act,—

(a) in the marginal heading after the word "Cancellation", the words "or suspension" shall be inserted;

Amendment of section 29.

(b) in sub-section (1), after clause (c), the following proviso shall be inserted, namely:—

"Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.";

(c) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed."

15. In section 34 of the principal Act,—

(a) in sub-section (1),—

(i) for the words "Where a tax invoice has", the words "Where one or more tax invoices have" shall be substituted;

(ii) for the words "a credit note", the words "one or more credit notes for supplies made in a financial year" shall be substituted;

(b) in sub-section (3),—

(i) for the words "Where a tax invoice has", the words "Where one or more tax invoices have" shall be substituted;

(ii) for the words "a debit note", the words "one or more debit notes for supplies made in a financial year" shall be substituted.

Amendment of section 34.

16. In section 35 of the principal Act, in sub-section (5), the following proviso shall be inserted, namely:—

Amendment of section 35

"Provided that nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force."

Amendment
of section 39.

17. In section 39 of the principal Act,—

(a) in sub-section (1),—

(i) for the words “in such form and manner as may be prescribed”, the words “in such form, manner and within such time as may be prescribed” shall be substituted;

(ii) the words “on or before the twentieth day of the month succeeding such calendar month or part thereof” shall be omitted;

(iii) the following proviso shall be inserted, namely:—

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.”;

(b) in sub-section (7), the following proviso shall be inserted, namely:—

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.”;

(c) in sub-section (9),—

(i) for the words “in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed”, the words “in such form and manner as may be prescribed” shall be substituted;

(ii) in the proviso, for the words “the end of the financial year”, the words “the end of the financial year to which such details pertain” shall be substituted.

Insertion of new
section 43A.

Procedure for
furnishing
return and
availing input
tax credit

18. After section 43 of the principal Act, the following section shall be inserted, namely:—

“43A. (1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.

(2) Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.

(3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.

(4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty per cent. of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,—

(i) within six months of taking registration;

(ii) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount,

shall be such as may be prescribed.”

19. In section 48 of the principal Act, in sub-section (2), after the word and figures “section 45”, the words “and to perform such other functions” shall be inserted.

Amendment
of section 48.

20. In section 49 of the principal Act,—

Amendment
of section 49.

(a) in sub-section (2), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted;

(b) in sub-section (5),—

(i) in clause (c), the following proviso shall be inserted, namely:—

“Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”;

(ii) in clause (d), the following proviso shall be inserted, namely:—

“Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”.

21. After section 49 of the principal Act, the following sections shall be inserted, namely:—

Insertion of
new sections
49A and 49B.

“49A. Notwithstanding anything contained in section 49, the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.

Utilisation of
input tax
credit subject
to certain
conditions

49B. Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.”

Order of
utilisation of
input tax
credit.

22. In section 52 of the principal Act, in sub-section (9), for the word and figures “section 37”, the words and figures “section 37 or section 39” shall be substituted.

Amendment
of section 52.

23. In section 54 of the principal Act,—

Amendment
of section 54.

(a) in sub-section (8), in clause (a), for the words “zero-rated supplies”, the words “export” and “exports” shall respectively be substituted;

(b) in the *Explanation*, in clause (2),—

(i) in sub-clause (c), in item (i), after the words “foreign exchange”, the words “or in Indian rupees wherever permitted by the Reserve Bank of India” shall be inserted;

(ii) for sub-clause (e), the following sub-clause shall be substituted, namely:—

“(e) in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;”.

Amendment of section 79.

24. In section 79 of the principal Act, after sub-section (4), the following *Explanation* shall be inserted, namely:—

‘*Explanation.*—For the purposes of this section, the word person shall include “distinct persons” as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25.’.

Amendment of section 107.

25. In section 107 of the principal Act, in sub-section (6), in clause (b), after the words “arising from the said order,” the words “subject to a maximum of twenty-five crore rupees,” shall be inserted.

Amendment of section 112.

26. In section 112 of the principal Act, in sub-section (8), in clause (b), after the words “arising from the said order,” the words “subject to a maximum of fifty crore rupees,” shall be inserted.

Amendment of section 129.

27. In section 129 of the principal Act, in sub-section (6), for the words “seven days”, the words “fourteen days” shall be substituted.

Amendment of section 140.

28. In section 140 of the principal Act, with effect from the 1st day of July, 2017,—

(a) in sub-section (1), after the letters and word “CENVAT credit”, the words “of eligible duties” shall be inserted and shall always be deemed to have been inserted;

(b) in the *Explanation 1*—

(i) for the word, brackets and figures “sub-sections (3), (4)”, the word, brackets and figures “sub-sections (1), (3), (4)” shall be substituted and shall always be deemed to have been substituted;

(ii) clause (iv) shall be omitted and shall always be deemed to have been omitted;

(c) in the *Explanation 2*—

(i) for the word, brackets and figure “sub-section (5)”, the words, brackets and figures “sub-sections (1) and (5)” shall be substituted and shall always be deemed to have been substituted;

(ii) clause (iv) shall be omitted and shall always be deemed to have been omitted;

(d) after *Explanation 2* as so amended, the following *Explanation* shall be inserted and shall always be deemed to have been inserted, namely:—

‘*Explanation 3.*—For removal of doubts, it is hereby clarified that the expression “eligible duties and taxes” excludes any cess which has not been specified in *Explanation 1* or *Explanation 2* and any cess which is collected as additional duty of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975.’.

29. In section 143 of the principal Act, in sub-section (1), in clause (b), after the proviso, the following proviso shall be inserted, namely:—

Amendment
of section
143.

“Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding one year and two years respectively.”

30. In Schedule I of the principal Act, in paragraph 4, for the words “taxable person”, the word “person” shall be substituted.

Amendment
of Schedule I.

31. In Schedule II of the principal Act, in the heading, after the word “ACTIVITIES”, the words “OR TRANSACTIONS” shall be inserted and shall always be deemed to have been inserted with effect from the 1st day of July, 2017.

Amendment of
Schedule II.

32. In Schedule III of the principal Act, —

Amendment of
Schedule III.

(i) after paragraph 6, the following paragraphs shall be inserted, namely:—

“7. Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India.

8. (a) Supply of warehoused goods to any person before clearance for home consumption;

(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.”;

(ii) the *Explanation* shall be numbered as *Explanation 1* and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

Explanation 2.—For the purposes of paragraph 8, the expression “warehoused goods” shall have the same meaning as assigned to it in the Customs Act, 1962.’.

52 of 1962.

DR. REETA VASISHTA,
Additional Secretary to the Govt. 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. 02/2019 – Central Tax

New Delhi, the 29th January, 2019

G.S.R.(E).— In exercise of the powers conferred by sub-section (2) of section 1 of the Central Goods and Services Tax (Amendment) Act, 2018 (31 of 2018), the Central Government hereby appoints the 1st day of February, 2019, as the date on which the provisions of the Central Goods and Services Tax (Amendment) Act, 2018 (31 of 2018), except clause (b) of section 8, section 17, section 18, clause (a) of section 20, sub-clause (i) of clause (b) and sub-clause (i) of clause (c) of section 28, shall come into force.

[F.No.20/06/16/2018-GST (Pt. II)]

(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. 03/2019 – Central Tax

New Delhi, the 29th January, 2019

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 (Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the first day of February, 2019.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in Chapter-II, in the heading, for the words “Composition Rules”, the words, “Composition Levy” shall be substituted.

3. In the said rules, in rule 7, in the Table, against serial number (3), in column (3), for the word “goods”, the words, “goods and services” shall be substituted.

4. In the said rules, in rule 8, in sub rule (1),-

(a) the first proviso shall be omitted;

(b) in the second proviso, for the words “Provided further”, the word “Provided” shall be substituted.

5. In the said rules, for rule 11, the following rule shall be substituted, namely:-

“11 Separate registration for multiple places of business within a State or a Union territory.- (1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:-

(a) such person has more than one place of business as defined in clause (85) of section 2;

(b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;

(c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.

Explanation. - For the purposes of clause (b), it is hereby clarified that where any place of business of a registered person that has been granted a separate registration

becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section.

(2) A registered person opting to obtain separate registration for a place of business shall submit a separate application in **FORM GST REG-01** in respect of such place of business.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule”.

6. In the said rules, after rule 21, the following rule shall be inserted, namely:-

“Rule 21A. Suspension of registration.- (1) Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.

(2) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may, after affording the said person a reasonable opportunity of being heard, suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.

(3) A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

(4) The suspension of registration under sub-rule (1) or sub-rule (2) shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.”.

7. In the said rules, after rule 41, the following rule shall be inserted, namely:-

“Rule 41A. Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory.- (1) A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of rule 11 and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall furnish within a period of thirty days from obtaining such separate registrations, the details in **FORM GST ITC-02A** electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner:

Provided that the input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets held by them at the time of registration.

Explanation.- For the purposes of this sub-rule, it is hereby clarified that the ‘value of assets’ means the value of the entire assets of the business whether or not input tax credit has been availed thereon.

(2) The newly registered person (transferee) shall, on the common portal, accept the details so furnished by the registered person (transferor) and, upon such acceptance, the unutilised input tax credit specified in **FORM GST ITC-02A** shall be credited to his electronic credit ledger.”.

8. In the said rules, in rule 42, in sub-rule (1), in clause (i), in the Explanation, after the word and figures “entry 84”, the word, figures and letter “and entry 92A” shall be inserted.

9. In the said rules, in rule 43,-

(a) in sub-rule (1), in clause (g), in the Explanation, after the word and figures “entry 84”, the words, figures and letter “and entry 92A” shall be inserted.

(b) in sub-rule (2), in the Explanation, clause (a) shall be omitted.

10. In the said rules, in rule 53,—

(a) in sub-rule (1), after the words and figures “section 31”, the words and figures “and credit or debit notes referred to in section 34” shall be omitted;

(b) in sub-rule (1) clause (c) shall be omitted;

(c) in sub-rule (1) clause (i) shall be omitted;

(d) after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) A credit or debit note referred to in section 34 shall contain the following particulars, namely:—

(a) name, address and Goods and Services Tax Identification Number of the supplier;

(b) nature of the document;

(c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;

(d) date of issue of the document;

(e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;

(f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;

(g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;

(h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and

(i) signature or digital signature of the supplier or his authorised representative.”.

11. In the said rules, in rule 80, in sub-rule (3), after the words “Every registered person”, the words, brackets and figures “other than those referred to in the proviso to sub-section (5) of section 35,” shall be inserted.

12. In the said rules, in rule 83,—

(a) in sub-rule (1), in clause (a), for the words “Central Board of Excise” the words “Central Board of Indirect Taxes” shall be substituted;

(b) in sub-rule (3), in the second proviso, for the words “eighteen months”, the words “thirty months” shall be substituted;

(c) for sub-rule (8), the following sub-rule shall be substituted, namely:—

“(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-

(a) furnish the details of outward and inward supplies;

(b) furnish monthly, quarterly, annual or final return;

- (c) make deposit for credit into the electronic cash ledger;
- (d) file a claim for refund;
- (e) file an application for amendment or cancellation of registration;
- (f) furnish information for generation of e-way bill;
- (g) furnish details of challan in **FORM GST ITC-04**;
- (h) file an application for amendment or cancellation of enrolment under rule 58; and
- (i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme:

Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration or where an intimation to pay tax under composition scheme or to withdraw from such scheme has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.”.

13. In the said rules, in rule 85, in sub-rule (3), after the word and figures “section 49”, the words, figures and letters “section 49A and section 49B,” shall be inserted.

14. In the said rules, in rule 86, in sub-rule (2), after the word and figures “section 49”, the words, figures and letters “or section 49A or section 49B,” shall be inserted.

15. In the said rules, in rule 89, in sub-rule (2), for clause (f), the following clause shall be substituted, namely:-

“(f) a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;”.

16. In the said rules, in rule 91,—

(a) in sub-rule(2), the following proviso shall be inserted, namely:-

“Provided that the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.”;

(b) in sub-rule (3), the following proviso shall be inserted, namely:-

“Provided that the payment advice in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.”.

17. In the said rules, in rule 92, in sub-rule (4), the following provisos shall be inserted, namely:-

“Provided that the order issued in **FORM GST RFD-06** shall not be required to be revalidated by the proper officer:

Provided further that the payment advice in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.”.

18. In the said rules, in rule 96A ,–

(a) in the marginal heading, for the words “Refund of integrated tax paid on export”, the word “Export” shall be substituted;

(b) in sub-rule (1), in clause (b), after the words “convertible foreign exchange”, the words “or in Indian rupees, wherever permitted by the Reserve Bank of India” shall be inserted.

19. In the said rules, in **FORM GST REG-01**, in instruction 12, for the words “business verticals” at both the places where they occur, the words “places of business” shall be substituted.

20. In the said rules, in **FORM GST REG-17**, at the end, the following “Note” shall be inserted, namely:-

“Note: - Your registration stands suspended with effect from ----- (date).”.

21. In the said rules, in **FORM GST REG-20**, at the end, the following “Note” shall be inserted, namely:-

“Note: - Your registration stands suspended with effect from ----- (date).”.

22. In the said rules, after **FORM GST ITC-02**, the following form shall be inserted, namely:-

“FORM GST ITC-02A

[See rule 41A]

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

| | | |
|----|----------------------------------|--|
| 1. | GSTIN of transferor | |
| 2. | Legal name of transferor | |
| 3. | Trade name of transferor, if any | |
| 4. | GSTIN of transferee | |
| 5. | Legal name of transferee | |
| 6. | Trade name of transferee, if any | |

7. Details of ITC to be transferred

| Tax | Amount of matched ITC available | Amount of matched ITC to be transferred |
|-------------|---------------------------------|---|
| 1 | 2 | 3 |
| Central Tax | | |

| | | |
|----------------|--|--|
| State Tax | | |
| UT Tax | | |
| Integrated Tax | | |
| Cess | | |

8. 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 there from.

Signature of authorised signatory _____

Name _____

Designation/Status _____

Date---dd/mm/yyyy

Instructions:

1. Transferor refers to the registered person who has an existing registration in a State or Union territory.
2. Transferee refers to the place of business for which a separate registration has been obtained under rule 11.”.

23. In the said rules, in **FORM GST PCT-05**, in the Table, after serial number 5 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

| | | |
|----|--|--|
| “6 | To furnish information for generation of e-way bill | |
| 7 | To furnish details of challan in FORM GST ITC-04 | |
| 8 | To file an application for amendment or cancellation of enrolment under rule 58 | |
| 9 | To file an intimation to pay tax under the composition scheme or withdraw from the said scheme”. | |

24. In the said rules, in **FORM GSTR -4,-**

(a) in clause 6,for the Table, the following Table shall be substituted, namely:-

| “Rate of tax | Total Turnover | Out of turnover reported in (2), turnover of services | Composition tax amount | |
|--------------|----------------|---|------------------------|--------------|
| | | | Central Tax | State/UT Tax |
| 1 | 2 | 3 | 4 | 5”; |
| | | | | |
| | | | | |

(b) in clause 7, for the Table, the following Table shall be substituted, namely:-

| “Quarter | Rate | Original details | | | | Revised details | | | |
|----------|------|------------------|---|-------------|---------------|-----------------|---|-------------|---------------|
| | | Total Turnover | Out of turnover reported in (3), turnover of services | Central Tax | State/ UT Tax | Total Turnover | Out of turnover reported in (7), turnover of services | Central Tax | State/ UT Tax |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10”; |
| | | | | | | | | | |
| | | | | | | | | | |

25. In the said rules, in **FORM GST RFD-01**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:-

| |
|--|
| “DECLARATION [rule 89(2)(f)] |
| I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim. |
| Signature |
| Name – |
| Designation / Status”. |

26. In the said rules, in **FORM GST RFD-01A**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:-

| |
|--|
| “DECLARATION [rule 89(2)(f)] |
| I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim. |
| Signature |
| Name – |
| Designation / Status”. |

27. In the said rules, in **FORM GST APL-01**,–

(a) for clause 15, the following clause shall be substituted, namely:-

“15. Details of payment of admitted amount and pre-deposit:-

(a) Details of payment required

| Particulars | | Central tax | State/ UT tax | Integrated tax | Ces s | Total amount |
|-------------|--|-------------|---------------|----------------|-------|--------------|
| | | | | | | |

| | | | | | | | |
|---|---------------|--|--|--|--|-----------------|--------------|
| a) Admitted amount | Tax/ Cess | | | | | < total > | < total > |
| | Interest | | | | | < total > | |
| | Penalty | | | | | <total > | |
| | Fees | | | | | < total > | |
| | Other charges | | | | | < total > | |
| b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess) | Tax/ Cess | | | | | < total > | |

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)

| Sr. No. | Description | Tax payable | Paid through Cash/ Credit Ledger | Debit entry no. | Amount of tax paid | | | |
|---------|-------------|-------------|----------------------------------|-----------------|--------------------|--------------|----------------|------|
| | | | | | Central tax | State/UT tax | Integrated tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. | Integrated | | Cash Ledger | | | | | |

| | | | | | | | | | |
|----|--------------|--|---------------|--|--|--|--|--|--|
| | tax | | Credit Ledger | | | | | | |
| 2. | Central tax | | Cash Ledger | | | | | | |
| | | | Credit Ledger | | | | | | |
| 3. | State/UT tax | | Cash Ledger | | | | | | |
| | | | Credit Ledger | | | | | | |
| 4. | CESS | | Cash Ledger | | | | | | |
| | | | Credit Ledger | | | | | | |

(c) Interest, penalty, late fee and any other amount payable and paid

| Sr. No. | Description | Amount payable | | | | Debit entry no. | Amount paid | | | |
|---------|------------------|----------------|-------------|--------------|------|-----------------|----------------|-------------|--------------|------|
| | | Integrated tax | Central tax | State/UT tax | CESS | | Integrated tax | Central tax | State/UT tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11"; |
| 1. | Interest | | | | | | | | | |
| 2. | Penalty | | | | | | | | | |
| 3. | Late fee | | | | | | | | | |
| 4. | Others (specify) | | | | | | | | | |

(b) after clause 17, the following shall be inserted, namely:-

“18. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

| Place of Supply (Name of State/UT) | Demand | Tax | Interest | Penalty | Other | Total |
|------------------------------------|--|-----|----------|---------|-------|-------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7”. |
| | Admitted amount [in the Table in sub-clause (a) of clause 15 (item (a))] | | | | | |
| | | | | | | |

28. In the said rules, in **FORM GST APL-05** ,–

(a) in clause 14,–

(i) in sub-clause (a), in the Table, for the brackets, figures and words “(20% of disputed tax)”, the brackets, figures, words and letters “(20% of disputed tax/cess but not exceeding Rs.50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs.50 crore in respect of cess)” shall be substituted;

(ii) in sub-clause (b), for the brackets, words and figures “(pre-deposit 20% of the disputed admitted tax and Cess)”, the brackets, words, figures and letters “(pre-deposit of 20% of the disputed admitted tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess)” shall be substituted;

(b) after clause 14, the following shall be inserted, namely:-

“15. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any

| Place of Supply (Name of State/UT) | Demand | Tax | Interest | Penalty | Other | Total |
|---------------------------------------|--|-----|----------|---------|-------|-------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7”. |
| | Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))] | | | | | |
| | | | | | | |

[F.No.20/06/16/2018-GST (Pt. II)]

(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 19th June,2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 74/2018 - Central Tax, dated the 31st December, 2018, published vide number G.S.R 1251 (E), dated the 31st December, 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. 05/2019 – Central Tax

New Delhi, the 29th January, 2019

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.8/2017 - Central Tax, dated the 27th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 648 (E), dated the 27th June, 2017, namely:-

In the said notification, for the portion beginning with the words “an amount calculated at the rate of” and ending with the words “half per cent. of the turnover of taxable supplies of goods in State in case of other suppliers”, the words and figures, “an amount of tax calculated at the rate specified in rule 7 of the Central Goods and Services Tax Rules, 2017:” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F.No.20/06/16/2018-GST (Pt.II)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: - The principal notification No.8/2017- Central Tax, dated the 27th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 648 (E), dated the 27th June, 2017 and was last amended vide notification No. 1/2018-Central Tax, dated the 1st January,2018, published vide number G.S.R 02 (E), dated the 1st January,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. 01/2019 – Central Tax (Rate)

New Delhi, the 29th January, 2019

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 8/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R. 680 (E), dated the 28th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F.No.20/06/16/2018-GST (Pt. II)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: - The principal notification No. 8/2017- Central Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 680 (E), dated the 28th June, 2017 and was last amended vide notification No. 22/2018-Central Tax (Rate), dated the 6th August, 2018, published vide number G.S.R. 743 (E), dated the 6th August, 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. 01/2019 – Integrated Tax (Rate)

New Delhi, the 29th January, 2019

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 32/2017-Integrated Tax (Rate), dated the 13th October, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R. 1263 (E), dated the 13th October, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F.No.20/06/16/2018-GST (Pt. II)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: - The principal notification No. 32/2017- Integrated Tax (Rate), dated the 13th October, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1263(E), dated the 13th October, 2017 and was last amended vide notification No. 23/2018-Integrated Tax (Rate), dated the 6th August, 2018, published vide number G.S.R. 744 (E), dated the 6th August, 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. 01/2019 – Union Territory Tax (Rate)

New Delhi, the 29th January, 2019

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 8/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R.717 (E), dated the 28th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F.No.20/06/16/2018-GST (Pt. II)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: - The principal notification No. 8/2017- Union Territory Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.717 (E), dated the 28th June, 2017 and was last amended vide notification No. 22/2018- Union Territory Tax (Rate), dated the 6th August, 2018, published vide number G.S.R. 745 (E), dated the 6th August, 2018.