

Discussion on CGST Amendment Act, 2018

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Section 7, Scope of Supply

Section	Before Amendment	After Amendment	Effective Date
7(d)	the activities to be treated as supply of goods or supply of services as referred to in Schedule II.	Omitted	01-07-2017
7(1A) (New)	-----	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.	01-07-2017

Section 9, Levy and Collection

Section	Before Amendment	After Amendment	Effective Date
9(4)	The central tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient 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 the supply of such goods or services or both."	The Government may, on the recommendations of the Council, by 3 notification, <u>specify a class of registered persons</u> who shall, in respect of supply of <u>specified categories of goods or services</u> 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.	Date yet to be notified

Entry 4 , Schedule I

Section	Before Amendment	After Amendment	Effective Date
Entry 4	Import of services by a taxable person from a related person or from any of his other establishments outside India, in the course or furtherance of business.	Import of services by a person from a related person or from any of his other establishments outside India, in the course or furtherance of business.	Date yet to be notified

Schedule III ACTIVITIES OR TRANSACTIONS WHICH SHALL BE TREATED NEITHER AS A SUPPLY OF GOODS NOR A SUPPLY OF SERVICES

Section	Before Amendment	After Amendment	Effective Date
Entry 7 (New)	-----	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.	Date yet to be notified
Entry 8 (New)	-----	<p>(a) Supply of warehoused goods to any person before clearance for home consumption;</p> <p>(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.</p>	Date yet to be notified

Section 49, Payment of tax, interest, penalty and other amounts

Section	Before Amendment	After Amendment	Effective Date
49(5)(c)	the State tax shall first be utilised towards payment of State tax and the amount remaining, if any, may be utilised towards payment of integrated tax:	<p>the State tax shall first be utilised towards payment of State tax and the amount remaining, if any, may be utilised towards payment of integrated tax:</p> <p>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;</p>	Date yet to be notified
49(5)(d)	the Union territory tax shall first be utilised towards payment of Union territory tax and the amount remaining, if any, may be utilised towards payment of integrated tax:	<p>the Union territory tax shall first be utilised towards payment of Union territory tax and the amount remaining, if any, may be utilised towards payment of integrated tax:</p> <p>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;</p>	Date yet to be notified

New Section 49A, Utilisation of input tax credit subject to certain conditions

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.

New Section 49B, Order of utilisation of input tax credit

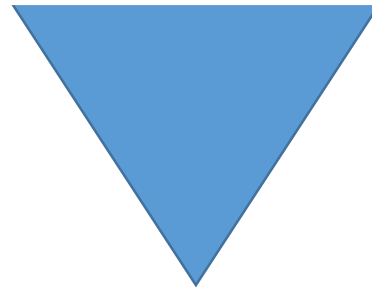
Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax,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

Input Tax Credit Utilization

IGST Credit – IGST Liability

IGST Credit – CGST Liability

IGST Credit – SGST Liability



Input Tax Credit Utilization

Before Amendment

Tax	Credit (C)	Liability (L)	Ist Settlement	IInd Settlement
IGST	100 (C)	50 (L)	$100 - 50 = 50$ (C)	$50 - 10 - 20 = 20$ (C)
CGST	70 (C)	80 (L)	$70 - 80 = -10$ (L)	$-10 + 10 = 0$ (L)
SGST	60 (C)	80 (L)	$60 - 80 = -20$ (L)	$-20 + 20 = 0$ (L)

After Amendment

Tax	Credit (C)	Liability	Ist Settlement	IInd Settlement
IGST	100 (C)	50 (L)	$100 - 50 = 50$ (C)	0
CGST	70 (C)	80 (L)	$50 - 80 = -30$ (L)	$-30 + 70 = 40$ (C)
SGST	60 (C)	80 (L)	XXXXX	$60 - 80 = 20$ (L) Cash Payment

Section 17, Apportionment of credit and blocked credits

Section	Before Amendment	After Amendment	Effective Date
17(5)	<p>Notwithstanding anything contained in sub-section (1) of section 16 and subsection (1) of section 18, input tax credit shall not be available in respect of the following namely:</p> <p>(a) motor vehicles and other conveyances except when they are used-</p> <p>(i) for making the following taxable supplies, namely: -</p> <p>(A) further supply of such vehicles or conveyances; or</p> <p>(B) transportation of passengers; or</p> <p>(C) imparting training on driving, flying, navigating such vehicles or conveyances;</p> <p>(ii) for transportation of goods.</p>	<p>Notwithstanding anything contained in sub-section (1) of section 16 and subsection (1) of section 18, input tax credit shall not be available in respect of the following namely:</p> <p>(a) motor vehicles for <u>transportation of persons</u> having approved seating capacity of not more than <u>thirteen persons (including the driver)</u>, except when they are used for making the following taxable supplies, namely:—</p> <p>(A) further supply of such motor vehicles; or</p> <p>(B) transportation of passengers; or</p> <p>(C)imparting training on driving such motor vehicles;</p> <p>(aa) vessels and aircraft except when they are used—</p> <p>(i) for making the following taxable supplies, namely:—</p> <p>(A) further supply of such vessels or aircraft; or</p> <p>(B) transportation of passengers; or</p> <p>(C) imparting training on navigating such vessels; or</p> <p>(D) imparting training on flying such aircraft;</p> <p>(ii) for transportation of goods;</p>	Date yet to be notified

Section 17, Apportionment of credit and blocked credits

Section	Before Amendment	After Amendment	Effective Date
17(5)	-----	<p>(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):</p> <p>Provided that the input tax credit in respect of such services shall be available—</p> <ul style="list-style-type: none">(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—<ul style="list-style-type: none">(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;	Date yet to be notified

Section 17, Apportionment of credit and blocked credits

Section	Before Amendment	After Amendment	Effective Date
17(5)	<p>(b) the following supply of goods or services or both, -</p> <p>(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery except where an inward supply of goods or services or both of a category 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;</p> <p>(ii) membership of a club, health and fitness centre,</p>	<p>(b)the following supply of goods or services or both—</p> <p>(i)food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, <u>leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa)</u> except when used for the purposes specified therein, <u>life insurance and health insurance</u>:</p> <p>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;</p> <p>(ii) membership of a club, health and fitness centre; and</p>	Date yet to be notified

Section 17, Apportionment of credit and blocked credits

Section	Before Amendment	After Amendment	Effective Date
17(5)	<p>(iii) rent-a-cab, life insurance, health insurance except where</p> <p>(A) the Government notifies the services which are obligatory for an employer to provide to its employees under any law for the time being in force; or</p> <p>(B) such inward supply of goods or services or both of a category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as part of a taxable composite or mixed supply; and</p> <p>(iv) travel benefits extended to employees on vacation such as leave or home travel concession.</p>	<p>-----</p> <p>(iii) travel benefits extended to employees on vacation such as leave or home travel concession:</p> <p><u>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.</u></p>	Date yet to be notified

Section 54, Refund of tax

Section	Before Amendment	After Amendment	Effective Date
54(8)(a)	Notwithstanding anything contained in sub-section (5), the refundable amount shall, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to— (a) refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies ;	Notwithstanding anything contained in sub-section (5), the refundable amount shall, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to— (a) refund of tax paid on exports of goods or services or both or on inputs or input services used in making such exports ;	Date yet to be notified
54(2)(c)(i)	receipt of payment in convertible foreign exchange, where the supply of services had been completed prior to the receipt of such payment; or	receipt of payment in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India , where the supply of services had been completed prior to the receipt of such payment; or	Date yet to be notified

Section 79, Recovery of tax

Section	Before Amendment	After Amendment	Effective Date
Explanation (New)	-----	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.	Date yet to be notified

Section 12, Time of supply of goods

Section	Before Amendment	After Amendment	Effective Date
12(2)	The time of supply of goods shall be the earlier of the following dates, namely:— (a) the date of issue of invoice by the supplier or the last date on which he is required, under sub-section (1) of section 31, to issue the invoice with respect to the supply; or (b) the date on which the supplier receives the payment with respect to the supply:	The time of supply of goods shall be the earlier of the following dates, namely:— (a) the date of issue of invoice by the supplier or the last date on which he is required, under section 31, to issue the invoice with respect to the supply; or (b) the date on which the supplier receives the payment with respect to the supply:	Date yet to be notified

Case Study : Goods Sent on Approval Basis **Section 31: Tax Invoice**

Section 31 (1): A registered person supplying taxable goods shall, before or at the time of,—

- (a) removal of goods for supply to the recipient, where the supply involves movement of goods; or
- (b) delivery of goods or making available thereof to the recipient, in any other case, issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed:

Section 31(7): Notwithstanding anything contained in sub-section (1), where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued before or at the time of supply or six months from the date of removal, whichever is earlier.

Section 13, Time of supply of services

Section	Before Amendment	After Amendment	Effective Date
13(2)	<p>The time of supply of services shall be the earliest of the following dates, namely:—</p> <p>(a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or</p> <p>(b) the date of provision of service, if the invoice is not issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or</p> <p>(c) the date on which the recipient shows the receipt of services in his books of account, in a case where the provisions of clause (a) or clause (b) do not apply:</p>	<p>The time of supply of services shall be the earliest of the following dates, namely:—</p> <p>(a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed¹ under section 31 or the date of receipt of payment, whichever is earlier; or</p> <p>(b) the date of provision of service, if the invoice is not issued within the period prescribed under section 31 or the date of receipt of payment, whichever is earlier; or</p> <p>(c) the date on which the recipient shows the receipt of services in his books of account, in a case where the provisions of clause (a) or clause (b) do not apply:</p>	Date yet to be notified

Section 29, Cancellation or **suspension** of registration

Section	Before Amendment	After Amendment	Effective Date
29(1)	-----	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.	Date yet to be notified
29(2)	-----	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	Date yet to be notified

Section 16, Eligibility and condition for taking input tax credit

Section	Before Amendment	After Amendment	Effective Date
16(2)(b)	<p>he has received the goods or services or both</p> <p>Explanation- For the purposes of this clause, it shall be deemed that the registered person has received the goods 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;</p>	<p>he has received the goods or services or both</p> <p>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—</p> <p>(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;</p> <p>(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person.</p>	Date yet to be notified

Section 17, Apportionment of credit and blocked credits

Section	Before Amendment	After Amendment	Effective Date
Explanation to 17(3) (New)	-----	<p>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</p>	Date yet to be notified

Section 24, Compulsory registration in certain cases

Section	Before Amendment	After Amendment	Effective Date
24(x)	every electronic commerce operator	every electronic commerce operator <u>who is required to collect tax at source under section 52</u>	Date yet to be notified

Section 2, Definitions

Section	Before Amendment	After Amendment	Effective Date
2(18)	"business vertical" means	Omitted	Date yet to be notified
2(102) Explanation (New)	-----	Explanation.—For the removal of doubts, it is hereby clarified that the expression "services" includes facilitating or arranging transactions in securities;	Date yet to be notified

Section 25, Procedure for registration

Section	Before Amendment	After Amendment	Effective Date
25(2)	Provided that a person having multiple business verticals in a State or Union territory may be granted a separate registration for each business vertical, subject to such conditions as may be prescribed.	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	Date yet to be notified

Miscellaneous Amendments

Section	After Amendment	Effective Date
S.107 Appeals to Appellate Authority	Maximum amount to be paid for filing appeal with appellate authority is Rs. 25 Cr.	Date yet to be notified
S.112 Appeals to Appellate Tribunal	Maximum amount to be paid for filing appeal with appellate tribunal is Rs. 50 Cr.	Date yet to be notified
S.129 Detention, seizure and release of goods and conveyances in transit	Time limit for payment of tax and penalty increase from 7 days to 14 days	Date yet to be notified
S.143 Job work procedure.	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.	Date yet to be notified

Section 10, Composition levy

Section	Before Amendment	After Amendment	Effective Date
10(1)	Notwithstanding anything to the contrary contained in this Act but subject to the provisions of sub-sections (3) and (4) of section 9, an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the Central tax payable by him , an amount calculated at such rate as may be prescribed, but not exceeding,—	Notwithstanding anything to the contrary contained in this Act but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, <u>in lieu of the tax payable by him under sub-section (1) of section 9</u> , an amount of tax calculated at such rate] as may be prescribed ⁶ , but not exceeding,	Date yet to be notified
10(1) Proviso	Provided that the Government may, by notification, increase the said limit of fifty lakh rupees to such higher amount, not exceeding one crore rupees , as may be recommended by the Council	Provided that the Government may, by notification, increase the said limit of fifty lakh rupees to such higher amount, not exceeding <u>one crore and fifty lakh rupees</u> , as may be recommended by the Council	Date yet to be notified
10(1) Proviso (New)	-----	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 <u>exceeding ten per cent of turnover in a State or Union territory in the preceding financial year or five lakh rupees, whichever is higher.</u>	Date yet to be notified
2(a)	he is not engaged in the supply of services other than supplies referred to in clause (b) of paragraph 6 of Schedule II	save as provided in sub-section (1), he is not engaged in the supply of services	Date yet to be notified

Section 34, Credit and debit notes

Section	Before Amendment	After Amendment	Effective Date
34(1)	Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient a credit note containing such particulars as may be prescribed.	Where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient one or more credit notes for supplies made in a financial year containing such particulars as may be prescribed.	Date yet to be notified
34(3)	Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply, the registered person, who has supplied such goods or services or both, shall issue to the recipient a debit note containing such particulars as may be prescribed.	Where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply, the registered person, who has supplied such goods or services or both, shall issue to the recipient one or more debit notes for supplies made in a financial year containing such particulars as may be prescribed	Date yet to be notified

Section 39, Furnishing of returns

Section	Before Amendment	After Amendment	Effective Date
39(1)	Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10, section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such FORM and manner as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed, on or before the twentieth day of the month succeeding such calendar month or part thereof.	Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form, <u>manner and within such time as may be prescribed</u> , a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed	Date yet to be notified
39(1) Proviso (New)	-----	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.	Date yet to be notified
39(7)	-----	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 <u>on or before the last date on which he is required to furnish such return</u> , subject to such conditions and safeguards as may be specified	Date yet to be notified

Section 39, Furnishing of returns

Section	Before Amendment	After Amendment	Effective Date
39(9)	Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or subsection (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed , subject to payment of interest under this Act:	Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in such form and manner as may be prescribed , subject to payment of interest under this Act:	Date yet to be notified
39(9) Proviso	Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier.	Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following the end of the financial year to which such details pertain , or the actual date of furnishing of relevant annual return, whichever is earlier.	Date yet to be notified

New Section 43A, Procedure for furnishing return and availing input tax credit

- (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.

New Section 43A, Procedure for furnishing return and availing input tax credit

(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.

Discussion on IGST Amendment Act, 2018

Miscellaneous Amendments

Section	After Amendment	Effective Date
S.12(8) POS in case of transportation of goods	Provided that where the transportation of goods is to a place outside India, the place of supply shall be the place of destination of such goods	Date yet to be notified
S.13(3)(a)	Provided further that nothing contained in this clause shall apply in the case of services supplied in respect of goods which are temporarily imported into India for repairs or for any other treatment or process and are exported after such repairs or treatment or process without being put to any use in India, other than that which is required for such repairs or treatment or process	Date yet to be notified

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