

GST Update

Weekly Update
24.11.2018

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 17.11.2018. It supplements the earlier GST Updates.
- This presentation is based on CGST Act/Rules/ Notifications. Similar parallel provisions in State Laws may be referred to as required

- GST Practitioners exams to be conducted by NACIN postponed
- Guidelines for GST Practitioners exams issued by NACIN
- One Customs Circular on re-imports issued
- Two orders issued by National Anti Profiteering Authority

- Due to Assembly elections on 7th December, 2018, the examination of GST Practitioners to be held on 7th December, 2018 postponed to 17th December, 2018 due to Assembly elections on 7th December, 2018. Other Dates are:

Commencement of on-line submission of application form	16/11/2018 at 00:00 AM
Last Date of submitting the details Application form	25/11/2018 at 11:59:59 PM
Hall Ticket / Admit Card can be downloaded (Tentative)	28/11/2018
Date of Computer Based Test	17th December 2018

Guidelines for Examination for confirmation of enrolment of GST Practitioners

- <http://www.cbic.gov.in/resources//htdocs-cbec/gst/Guidelines201118.pdf;jsessionid=FEFA6B92311B81232AE84710EAE461D2>
- Sub-rule (9) of rule 83A of the Central Goods and Services Tax Rules, 2017
- Guidelines for filling up application form; for appearing in examination and for post-examination representation and its disposal issued by NACIN
 - Online application on the Examination registration portal. Link of the portal provided on official websites of NACIN and CBIC

Guidelines for Examination for confirmation of enrolment of GST Practitioners

- Login on the portal with the help of GST enrolment number (login id) and PAN no. (password).
- Application form will auto-populate candidate's data such as name, address, mobile number, email address
- A candidate is required to fill in/provide only the following information/documents:
 - i) Three choices of test centres (stations) from the drop-down menu, ii) Softcopy of passport size photograph (File Type JPG, JPEG, PNG of Size 20 to 60 KB), iii) Softcopy of signatures (File Type JPG, JPEG, PNG of Size 10 to 30 KB), and iv) Whether the candidate falls under the category 'person with disability'

Guidelines for Examination for confirmation of enrolment of GST Practitioners

- Submitted application as well as Admit Card can be downloaded. Score card and Examination Certificate will also be made available for download on the dashboard
- A mock test of 15-20 questions will also be available on Candidate's Dashboard
- Candidates are advised to report at the Examination Centre one and a half hour before the scheduled examination time. Gate will be closed fifteen minutes before commencement of examination.
- Entry in the examination hall will be allowed on production of printout of Admit Card and a valid identity document in original {Aadhar, PAN Card, Driving License, EPIC (Electoral Photo ID Card) or Passport}.

Guidelines for Examination for confirmation of enrolment of GST Practitioners

- The question paper shall be made available on computer screen of the candidates.
- The test will be in Computer Based mode in a secure environment such that while the test is taken, access to all possible web resources i.e. browsing chatting etc. will be blocked
- For answering a question, candidate has to click on the correct / most appropriate option from the given answer choices
- Pen/pencil for rough work will be provided in the examination hall. Rough work needs to be done on the back side of Admit card. No separate rough sheet will be provided to the candidates.
- The question papers shall be in English and in Hindi. In case of any discrepancy, English version will prevail.

Guidelines for Examination for confirmation of enrolment of GST Practitioners

- Any candidate, not satisfied with his result may send a representation to Assistant / Deputy Director (Examination), National Academy of Customs, Indirect Taxes and Narcotics, NACIN Complex, Sector-29, Faridabad-121008, clearly specifying the reasons of representation, within seven days of declaration of results on NACIN website.
- If the representation requires re-evaluation, it shall be entertained only in cases where a candidate has failed the examination. In such a case, the representation shall be sent along with re-evaluation fee in the form of a Demand draft of Rs. 200/- in favour of PAO, CBEC, payable at New Delhi.
- NACIN shall inform result of representation to the candidate, preferably within one month of receipt of the representation.
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Re-import through Posts

- <http://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2018/Circular-45-2018-Customs.pdf;jsessionid=CF18FE68A9B503FC2D6183A9B2629AFB>
- Notification No. 45/2017- Customs and 46/2017-Customs dated 30.06.2017 issued pursuant to introduction of GST in supersession of Notification no. 94/96-Cus dated 16.12.1996
- Circular clarifies that the two notification also applicable to Re-import of goods which were earlier exported through posts

National Anti Profiteering Authority Order

- <http://www.naa.gov.in/docs/1542631302HARD.pdf>
- National Anti-Profiteering Authority(NAA) issue orders against M/s Hardcastle restaurants P Ltd (Mcdonald) for charging more than than he could have by issuing incorrect invoice post reduction of GST from 18% to 5%.
- Amount of profiteering determined at Rs.7.49 crore
- Company directed to reduce the prices accordingly

- <http://www.naa.gov.in/docs/1542629737FAB%20India.pdf>
- M/s FabIndia Overseas P Ltd
- 'Bathing Bar' and 'Instant Drink Powder 50 Gms
- The company reduced his base prices and the profit margins to maintain the same MRP inspite of the increase in the tax rate. In another product, reduction in the base prices found to be more than the additional ITC eligible thereon
- Respondent has not contravened the provisions of Section 171 (1) of the CGST Act, 2017



GST Legal Updates

Insistence on manual payments discouraged by High Court

Case of Pioneer Polyleathers Ltd Vs Assistant State Tax Officer reported in 2018-TIOL-168-HC-Ker-GST

Facts

Goods belonging to the Petitioner, a registered dealer, were detained u/s 129(3) and tax demanded of Rs.5,28,834/-. Petitioner paid the amount through the portal and obtained payment receipt but the State Tax officer refused to release the goods and he insists that the tax and penalty ought to have been paid through cash or demand draft. Therefore, the present petition is filed. Counsel for Revenue submitted that the amount must be apportioned between the Centre and state as the liability is under the head IGST. That it is not within the State's purview to effect the apportionment and that if the Court could have before it the GST Network, the problem would be solved. Counsel for GST Network submitted that they are only an infrastructure provider and have no statutory role to play in apportionment of taxes between Centre and State.

Insistence on manual payments discouraged by High Court

Case of Pioneer Polyleathers Ltd Vs Assistant State Tax Officer reported in 2018-TIOL-168-HC-Ker-GST

Decision of the High Court

The Court observed that Government both at the Centre and in the State, have ushered in the GST Tax regime to ensure that everything is made online with minimum manual interventions. Yet strangely, the authorities still insist that the payment should be by physical means i.e. either in cash or through Demand Draft. **Such insistence seems to be archaic and out of tune with the very spirit of the GST regime**. In apportionment, there may be delays and difficulties, but the taxpayer cannot be made to suffer, on that count - applying the ratio of the judgment in Fashion Marbles and Granites Pvt. Ltd. 2018-TIOL-62-HC-KERALA-GST, the Assistant State Tax Officer is directed to release the goods and the vehicle forthwith.

Any ISSUES/ queries?



- <https://cbec-gst.gov.in/>
- [CBEC MITRA HELPDESK](#)
 - 1800 1200 232
 - cbecmitra.helpdesk@icegate.gov.in
- GSTN Help Desk
 - <https://selfservice.gstsystem.in/> - Grievance redressal portal
 - Help Desk Number: 0120-4888999

Any ISSUES/ queries?

- Twitter Handles
- For General Questions
- https://twitter.com/askGST_GoI
- For technology related issues
- <https://twitter.com/askGSTech>
- NACIN twitter
- https://twitter.com/NACIN_OFFICIAL

THANK YOU