In the meeting held today, that is 27th July, 2019, the Council has recommended :

A. Reduction in the GST rate on supply of goods and services:
   (1) The GST rate on all electric vehicles be reduced from 12% to 5%.
   (2) The GST rate on charger or charging stations for Electric vehicles be reduced from 18% to 5%.
   (3) Hiring of electric buses (of carrying capacity of more than 12 passengers) by local authorities be exempted from GST.
   (4) These changes shall become effective from 1st August, 2019.

B. Changes in GST law:
   (1) Last date for filing of intimation, in FORM GST CMP-02, for availing the option of payment of tax under notification No. 2/2019-Central Tax (Rate) dated 07.03.2019 (by exclusive supplier of services), to be extended from 31.07.2019 to 30.09.2019.
   (2) The last date for furnishing statement containing the details of the self-assessed tax in FORM GST CMP-08 for the quarter April, 2019 to June, 2019 (by taxpayers under composition scheme), to be extended from 31.07.2019 to 31.08.2019.

(Note: The recommendations of the GST Council have been presented in this release in simple language for information of all stakeholders. The same would be given effect through relevant Circulars/Notifications which alone shall have the force of law.)

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