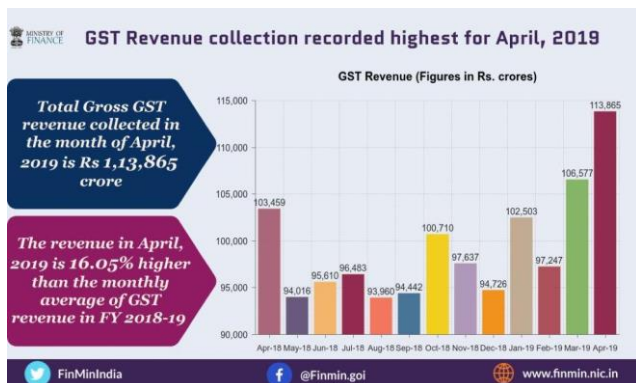


GST COUNCIL SECRETARIAT'S NEWS-LETTER

GST Revenue:

Gross GST revenue collected in the month of April, 2019 is Rs.1,13,865 crore, including CGST of Rs.21,163 crore, SGST of Rs.28,801 crore, IGST of Rs.54,733 crore and Cess of Rs.9,168 crore. –



(Source-PIB)

Month-wise Revenue Collection Snapshot:

S. No.	Revenue Cooled in the month of	Amount (in Rs. Crores)
1	July, 2017	21,572
2	August, 2017	95,633
3	September, 2017	94,064
4	October, 2017	93,333
5	November, 2017	83,780
6	December, 2017	84,314
7	January, 2018	89,825
8	February, 2018	85,962
9	March, 2018	92,167
10	April, 2018	1,03,458
11	May, 2018	94,016
12	June, 2018	95,610
13	July, 2018	96,483
14	August, 2018	93,960
15	September, 2018	94,442
16	October, 2018	1,00,710
17	November, 2018	97,637
18	December, 2018	94,726
19	January, 2019	1,02,503
20	February, 2019	97,247
21	March, 2019	1,06,577
22	April, 2019	1,13,865
	Total	20,31,884

(Source GST-Concept & Status (01.05.2019)-CBIC)

GST Council – Journey so far:

The GST Council was constituted on 15th September 2016 under Article 279A of the Constitution. It consists of the Union Finance Minister (Chairperson), Union Minister of State in charge of the Revenue or Finance and the Minister in charge of Finance or Taxation or any other Minister

nominated by each State Government. Union Revenue Secretary is the *ex-officio* Secretary to the GST Council. The working of GST Council has ushered in a New Phase of Cooperative Federalism where the Central and the State Governments work together to take collective decisions on all issues relating to Indirect Tax regime of the country. In the journey GST Council has touched following milestones so far:

Number of Meetings of GST Council	34
Number of Meetings of GST Council Prior to implement of GST (prior to 01.07.2017)	17
Number of Meetings of GST Council Post implement of GST (after 01.07.2017)	17
Number of decisions taken by GST Council	1064
Number of Pages in the Agenda Notes for the Meetings of GST Council	5685
Number of Pages in the Minutes of Meetings of GST Council	1671
Number of Notifications Issued by the Central Government to implement decisions of GST Council	
Central Tax Notifications:	178
Central Tax Rate Notifications:	87
(Note—Almost equal number of corresponding SGST Notifications have been issued by each State.)	
IGST/UTGST Tax Notifications:	56
IGST/UTGST Tax Rate Notifications::	186
Number of Circulars issued by the Central Government	213
Number of Orders issued by the Central Government	15

Authorities of Advance/Appellate Rulings- Status Upto April, 2019

“Authority for Advance Ruling” (AAR) constituted under the provisions of a SGST/ UTGST Act, in terms of the provisions of Section 96 of the CGST Act, 2017 to render ruling on issues specified under Section 98 of the CGST/SGST Act which are binding on respective tax authority and tax payers.

Being aggrieved by said Ruling, a person may appeal before the jurisdictional “Appellate Authority for Advance Ruling” (AAAR) which is constituted under the provisions of the SGST Act, 2017, in terms of the provisions of Section 99 of the CGST Act, 2017.

Details of Advance Ruling/Appellate Authorities of all States/UTs as well as Order issued by the each States are being hosted on the website www.gstcouncil.gov.in. The brief of Ruling and Appellate Orders passed by each State/UTs are for ready reference, below:-

Name of State/ Union Territory	Rulings passed by AAR	Appellate Orders issued by AAAR
Andhra Pradesh	26	0
Arunachal Pradesh	0	0
Assam	0	0
Bihar	2	0
Chhattisgarh	10	2
Delhi	18	-
Goa	8	0
Gujarat	36	7
Haryana	19	2
Himachal Pradesh	0	0
Jammu & Kashmir	0	-
Jharkhand	0	0
Karnataka	39	9
Kerala	7	0
Madhya Pradesh	20	0
Maharashtra	94	26
Manipur	0	0
Meghalaya	0	0
Mizoram	0	0
Nagaland	0	0
Odisha	8	5
Puducherry	0	0
Punjab	3	-
Rajasthan	47	7
Sikkim	0	0
Tamil Nadu	39	1
Telangana	12	3
Tripura	0	0
Uttar Pradesh	12	0
Uttarakhand	22	2
West Bengal	49	9
All UTs (without Legislature)		
Andaman & Nicobar	0	0
Chandigarh	0	0
Dadra & Nagar Haveli	0	0
Lakshadweep	0	0
Daman & Diu	9	0
GRAND TOTAL	480	73

Anti-Profiteering Measures:

The National Anti-Profiteering Authority (NAA) was constituted on 28th November, 2017 under Section 171 of the CGST Act, 2017 to ensure that the reduction in rate of tax or the benefit of input tax credit is passed on to the recipient by way of commensurate reduction in prices.

Important steps taken by the NAA to curb profiteering:

- Regular meetings with the Zonal Screening Committees and the Chief Commissioners of Central Tax to stress upon consumer awareness programmes;
- Helpline to resolve the queries of citizens regarding registration of complaints against profiteering.
- Complaints through email and NAA portal.
- Working with consumer welfare organizations in order to facilitate outreach activities.

60 orders so far passed against the complaints of profiteering by NAA. In 23 cases, profiteering was established amounting to Rs.625 crores and effected recovery of Rs.300 crores (Approx.).

Generation of e-Invoice

A Committee of Officers (CoO) on generation of electronic Invoice through GST portal was constituted on 22nd April, 2019. Subsequently, the CoO had two meetings on 3rd May, 2019 and 17th May, 2019 and submitted its interim inception report.

Enforcement Action:

In a drive to curb tax evasion, CBIC has reported detection of 396 cases on fake invoices involving tax-evasion of Rs.5887.54 crores. In the similar action all States/UTs have reported detection of 225 cases on fake invoice cases involving tax evasion of Rs.1314.77 crores.

GST Grievance Redressal Mechanism

A multi-layered mechanism on grievance redressal exist to taxpayers, as below:--

Pan-India Helpdesk: (24 x 7 Helpdesk – CBECMITRA):

For all queries related to law and procedure under GST and related IT issues.

National Toll-free number: 1800-1200-232

E-mail : cbecmitra.helpdesk@icegate.gov.in

Helpdesk manager: Escalation.Cbecmitra@icegate.gov.in

Taxpayer Self-service (web-ticketing)

Taxpayers may also use a self-service mechanism available under 'HELP' tab on the below mentioned website to get their queries answered by providing information in drop-down menu.

Website: <https://cbec-gst.gov.in>

GST Seva Kendras

Multiple CBIC GST Seva Kendras are available locally for taxpayers to resolve their local issues in the local language(s). These Seva Kendras also accessible via phone, via email or can be visited in person by a taxpayer.

CBIC Portal: <http://www.cbic.gov.in/htdocs-cbec/gst/index>

Real Estate Sector- New Tax Regime —

Consequent upon introduction of new tax regime for real estate sector, Government has issued two tranches of Frequently Asked Questions (FAQs) for the benefit of trade and officials.

The first set of compilation of FAQs for real estate sector was issued on 07.05.2019 by CBIC to clarify doubts with regard to migration of real estate developers to new GST rates for the sector which has come into force from April 1, 2019.

The main salient clarifications of FAQs are:

- i) With effect from 01-04-2019, effective rate of GST applicable on construction of residential apartments by promoters in a real estate project are as under:

Description	Effective rate of GST (after deduction of value of land)
Construction of affordable residential apartments	1% without ITC on total consideration.
Construction of residential apartments other than affordable residential apartments	5% without ITC on total consideration.

- ii) In case of on-going project, the promoter has an option to pay GST at the old rates, i.e. at the effective rate of 8% on affordable residential apartments and effective rate of 12% on other than affordable residential apartments (after deduction of value of land).
- iii) Affordable residence having carpet area upto 60 square meter in metropolitan cities and 90 square meter in cities or towns other than metropolitan cities and the gross amount charged for which, by the builder is not more than forty five lakhs rupees.
- iv) No adjustment of accumulated credits in ongoing projects in case builder opt for lower new GST rate.
- v) Builders who have received completion certificate for an ongoing project before April 1, 2019, will have to charge 12 percent GST from buyers on the balance amount due towards purchase of the flat.
- vi) GST on services of construction of an apartment by a promoter @ 1% / 5% is to be discharged in cash only. ITC, if any, may be used for discharging any other supply of service.
- vii) Developer and not the land owner have the right to decide whether to opt for new GST rates or stick to old rates for ongoing projects.

{Reference: Circulars F. No. 354/32/2019-TRU dated 07.05.2019 and 14.05.2019 }

System Related Changes:

Enhancements in E-Way Bill System

1. **Auto calculation of route distance based on PIN code for generation of EWB:** E-waybill system is now enabled to auto calculate route distance for movement of goods, based on the Postal PIN codes of source and destination locations given by the user. The e-waybill system will

calculate and display the actual distance between the supplier and recipient addresses. User is allowed to edit the distance shown, but it will be limited to 10% more than the displayed distance. In case, source PIN and destination PIN are same, the user can enter up to a maximum of 100 kms only. If PIN entered is incorrect, the system would alert the user as INVALID PIN CODE, but he can continue entering the distance.

2. **Knowing the distance between two PIN Codes:** Taxpayer can now know the distance between source and destination by selecting “PIN to PIN distance” in Search section on the EWB System home page. Search will show approximate distance between the PINs entered.

3. **Blocking of generation of multiple E-Way Bills on one Invoice/document:** EWB system will not allow generation of multiple e-way bills based on one invoice, by any party – consignor, consignee or transporter. That is, once E-way Bill is generated with an invoice number, then no one can generate another E-Way Bill with the same invoice number.

4. **Extension of E-Way Bill in case Consignment is in Transit:** The taxpayer or transporter (who has been assigned an EWB) can now extend E-way Bill validity, when goods are in transit. User can login to the EWB portal and navigate to **EWB Module > Extend Validity > Enter EWB Number to fill the form**. On selection of **In Transit**, the address details of the transit place need to be provided by user. On selection of **In Movement** the system will prompt user to enter Mode and Vehicle details.

5. **Report on EWB which are about to expire soon:** Users of EWB System can now view the list of EWB about to expire in next three days. User can see this after logging into the EWB portal and navigating through **Reports > My EWB Reports > EWB about to expire**.

GST Council Mandate – Judicial Pronouncement

Union of India Vs Shiyad (Kerala High Court)—WA No.2061/2017—In the Order dated 11th April, 2019, the Hon'ble High Court of Kerala has held that GST Council not to adjudicate on Representations under GST—

Respondents, members of the Plastic Recycling Industrial Association’ had sent a representation to the GST Council on 27.07.2017 by post; that a Writ Petition was filed on 01.08.2017 for issuing a Writ of Mandamus to the GST Council to dispose of the representation at the earliest etc. Single Judge had by judgment dated 02.08.2017 disposed of the Writ Petition directing the GST Council to consider and pass orders on the representation within a period of one month – UOI and the GST Council have filed appeals challenging the said judgment.

Learned Senior Standing Counsel for the GST Council contended that it is not the function of the GST Council to receive representations from the general public and to conduct personal hearings and to pass orders on such representations and, therefore, a writ of mandamus as

issued by the Court in the impugned judgment will not lie against the Council. The Bench finds considerable force in this contention.

The Hon'ble Court considered that it is evident from a reading of the provisions of Article 279A of the Constitution that

“there is no mechanism provided in the Constitution or any other statute for the GST Council to adjudicate the grievances raised by the general public. There is no mechanism for consideration and disposal of representations made by the general public to the Council after conducting personal hearing of the parties who make such representations. Writ Petitioners have not brought to the notice of the Bench any provision in the Constitution or any other statute which imposes a duty on the GST Council to adjudicate on the grievances raised by the members of the general public with regard to imposition and levy of goods and services tax on any product.”

The Hon'ble Court also held that *“Single Judge has wrongly exercised his discretion in issuing a direction to the GST Council. Consequently writ appeal is allowed and the impugned judgment is set aside.”*

Important GST Notifications/Circulars

Central Tax Notifications:

Notification no 23/2019 & 24/2019 both dt. 11-05-2019

Due date of filing Form GSTR 1 & 3B for the month of April, 2019, extended till 10th June, 2019 & 20th June, 2019 respectively, for cyclone hit districts of Odisha

Central Tax Rate Notifications:

Notification No. 10/2019-CT(R) dt. 10-05-2019

The date for exercising the option for residential real estate project to either stay at old GST rate (8% or 12% with ITC) or to avail new GST rate (1% or 5% without ITC) is being extended to 20.05.2019 from 10.05.2019.

Circular: No. 101/20/2019-GST dated 30.04.2019 (F. No. 354/27/2019-TRU)

GST exemption on the upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease (of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business under Entry No. 41 of Exemption Notification 12/2017 – Central Tax (R) dated 28.06.2017 is admissible irrespective of whether such upfront amount is payable or paid in one or more installments, provided the amount is determined upfront.

GST Practitioners—Conduct of Examination

In terms of Rule 83A(3) of CGST Rules, 2017, the examination shall be conducted twice in a year by NACIN. The next two examinations in year 2019, for GSTPs falling under STPEL/TRPEL categories, shall be conducted on **14.06.2019 and 12.12.2019** (from 1100 hrs to 1330 hrs) at designated examination centers, all across India.

CBIC Launched Samarth—E-Learning Platform

Chairman CBIC Mr. P K Das launched Samarth, an e-learning platform developed by DG System in collaboration with NACIN. The platform has been integrated with [@NACIN_OFFICIAL](#) website under LMS link for facilitation and enrichment of CBIC officers.

Cross-utilization of ITC-CBIC:

CBIC has clarified that IGST credit can be used for payment of all taxes. CGST credit can be used only for paying CGST or IGST. SGST credit can be used only for paying SGST or IGST.

The credit would be permitted to be utilized in the following manner:

- a) ITC of CGST allowed for payment of CGST & IGST in that order;
- b) ITC of SGST allowed for payment of SGST & IGST in that order;
- c) ITC of UTGST allowed for payment of UTGST & IGST in that order;
- d) ITC of IGST allowed for payment of IGST, CGST & SGST/UTGST in that order.

ITC of CGST cannot be used for payment of SGST/UTGST and vice versa. It has been further provided that IGST balances shall be exhausted for payment of IGST, CGST or SGST, as the case may be, before utilization of CGST or SGST.

[Source: Notification No.16/2019-CT dated 29.03.2019; and 'GST-Concept & Status (01.05.2019)-CBIC']

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