

GOODS AND SERVICES TAX

AN OVERVIEW

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1. Overview of Goods And Services Tax (GST):

GST is a **destination based tax on consumption of goods and services**. Like the Value Added Tax (VAT), GST will also apply only on the incremental value addition in the chain of supply /distribution. There will be no incidence of tax on tax, similar to VAT.

Unlike VAT, GST would accrue to the authority having jurisdiction over the place of consumption which is also the “place of supply” in GST parlance.

Taxes subsumed in GST:

Central Taxes	State/ UT Taxes
Excise Duty	VAT
Service Tax	Luxury Tax
CVD/SAD	Tax on lottery, Beating & Gambling
Central Sales Tax (CST) collected by states	Entry Taxes
Various Cess & Surcharges	Cesses & Surcharges
Excise Duty on products with Alcohol	Taxes on advertisement
Under GST- Only C-GST, S-GST/UT-GST& I-GST would be leviable	

Taxes not subsumed in GST:

- Basic Custom Duty
- Entertainment Tax levied by local bodies
- Stamp Duty
- Vehicle Tax
- Electricity Duty
- Central Excise Duty on Tobacco

Products not currently in GST net:

- Alcohol for human consumption
- Electricity
- Petroleum Products viz. petroleum crude, motor spirit (petrol), high speed diesel, natural gas and aviation turbine fuel.

2. Registration under GST:

Following persons are required to be registered for payment of GST without any threshold limit:

- Any person making inter-state taxable supply of goods and/ or services
- Every non-resident taxable person
- Casual taxable person
- Person who supplies non branded goods through E-commerce operator
- E-commerce operator
- Tax Payer liable to pay tax on Reverse Charge Basis.
- Person who is required to make supply of goods or services or both on behalf of others, whether as agent or otherwise.
- Person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person.
- Such other persons the State and Central Government may direct
- Any person who takes Voluntary Registration even if his aggregate turnover is below threshold limit.

○ *Following persons are required to be registered for payment of GST subject to threshold limit:*

- Any person making taxable supply if his aggregate turnover in a financial year exceeds Rs. 19 lakhs in case of state other than North-Eastern States.
- Any person making taxable supply if his aggregate turnover in a financial year exceeds Rs. 9 lakhs in case of North-Eastern States including Sikkim.

○ *Following persons are required to be registered for compliance under GST:*

- Input service distributor
- Person liable to deduct Tax at Source (TDS) or Tax Collected at Source (TCS) [*TDS/TCS provisions have been postponed for the time being (notification dated: 27.06.2017)*]

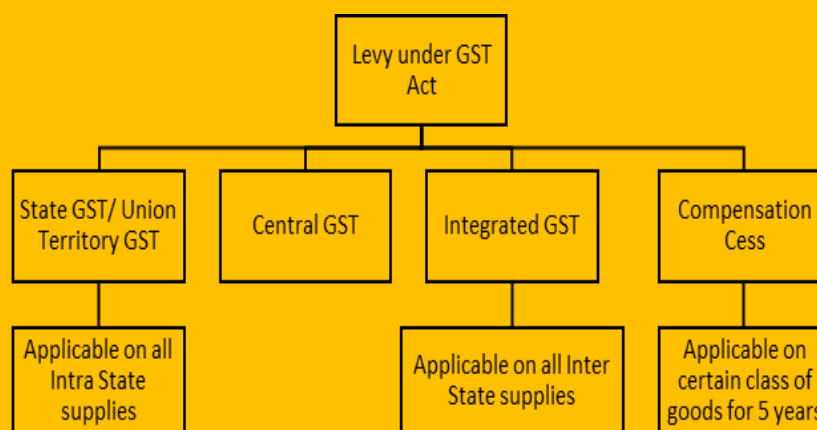
- All notified UN bodies, consulate or Embassies of foreign countries and any other class of person so notified would be required to obtain a Unique Identification Number (UIN)

Time limit for obtaining registration:

- Within 30 days from the date on which a person becomes liable for registration.
- In case of a Casual taxable person and a Non- resident taxable person- at least 5 days prior to commencement of business.

3. Levy under Goods and Service Tax Act

- CGST and SGST/UTGST would be levied simultaneously on every intra-state transaction of supply of goods and services.
- Separate rates of CGST have been prescribed for taxable goods and services. (refer notification CGST (Rate) N/No. 1 dated 28th June, 2017 for CGST rate for Goods and CGST (Rate) N/No. 11 dated 28th June, 2017 for CGST rate for Services and notification 1/2017 Integrated Tax (Rate) dated 28th June 2017 for IGST rates).
- IGST would be levied and collected by the Centre on inter-state supply of goods and services. Centre would then distribute such IGST collected between the concerned states.



4. Reverse Charge Mechanism:

A. *The following services are chargeable to tax under Reverse Charge Mechanism:*

S. No.	Service	Provider of Service	Recipient of Service	% of GST payable by Service Recipient
1.	Taxable services provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in a taxable territory other than non-assessee recipient of Online Information and database access or retrieval service (OIDAR)	Any person located in a non-taxable territory	Any person located in a taxable territory other than non-assessee OIDAR recipient	100%
2.	Services provided or agreed to be provided by a Goods Transport Agency (GTA) in respect of transportation of goods by road	Goods Transport Agency (GTA)	(a) any factory registered under or governed by the Factories Act, 1948; (b) any society registered under the Societies Registration Act, 1860 or under any other law for the time being in force in any part of India; (c) any co-operative society established by or under any law for the time being in force in any part of India; (d) any person registered under CGST/SGST/UTGST	100%

			Act; (e) any body corporate established, by or under any law for the time being in force in India; or (f) any partnership firm whether registered or not under any law including association of persons. (g) Casual taxable person	
3.	Legal services provided or agreed to be provided by an individual advocate or firm of advocates	An individual advocate or firm of advocates	Any business entity.	100%
4.	Services provided or agreed to be provided by an Arbitral Tribunal	An Arbitral Tribunal	Any business entity	100%
5.	Sponsorship services	Any person	Any body corporate or partnership firm	100%
6.	Services provided or agreed to be provided by Government or local authority excluding, - (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Government; (ii) services in relation to an aircraft or a vessel, inside or	Government or local authority	Any business entity.	100%

	outside the precincts of a port or an airport; (iii) Transport of goods or passengers.			
7.	Services provided or agreed to be provided by a Director of a company or a body corporate to the said company or the body corporate;	Director of a company or a body corporate	Any company or a body corporate	100%
8.	Services provided by an Insurance agent to any person carrying on insurance business	An Insurance agent	Any person carrying on insurance business	100%
9.	Services provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company	A recovery agent	A banking company or a financial institution or a nonbanking financial company.	100%
10.	Services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India	A person located in non-taxable territory to a person located in non-taxable territory	Importer as defined under clause (26) of section 2 of the Customs Act, 1962.	100%
11.	Transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works	Author or music composer, photographer, artist, etc.	Publisher, Music company, Producer	100%
12.	Passenger Transport Services or services for providing accommodation in hotels, inns, guest houses etc. provided through electronic commerce operator	Taxi driver or hotel, guest house, inn, etc.	Any person	100% by Electronic Commerce Operator

B. Reverse charge on Goods: Receipt of supply of goods from unregistered persons:

In case of receipt of supply from an unregistered person the registered person who is receiving goods or services shall be liable to pay tax under reverse charge mechanism.

However, exemption has been provided for payment of CGST on reverse charge for supply from any or all unregistered dealers up to Rs. 5000 per day. (refer [Notification](#))

Input Tax Credit on Reverse Charge:

Tax paid on reverse charge basis will be available for input tax credit if such goods and/ or services are used, or will be used, for business. The service recipient (i.e. person who pays GST under reverse charge) can avail Input tax credit.

5. Composition Scheme

- A registered person, whose aggregate turnover in the preceding financial year did not exceed Rupees 75 lacs, may opt for composition scheme. (refer [Notification](#))

- Tax rate under this scheme is:
 - 1% of turnover for manufacturer
 - 2.5% of turnover for restaurant sector &
 - 0.5% for any other suppliers(as per CGST N/No. 3 dated 19.06.2017)

- Following registered person are not eligible to opt for composition scheme-
 - a. Supplier of services other than supplier of restaurant service;
 - b. Supplier of goods which are not taxable under the CGST Act/SGST Act/UTGST Act.
 - c. An Inter-State supplier of goods;
 - d. Person supplying goods through an Electronic commerce operator;
 - e. Manufacturer of certain notified goods

- Input Tax Credit is **not** available to a composition dealer.

6. Scope of Supply

- For the purposes of this Act, the expression “supply” includes—
 - a. all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
 - b. import of services for a consideration whether or not in the course or furtherance of business;
 - c. activities specified in [Schedule I](#), made or agreed to be made without a consideration; and
 - d. activities to be treated as supply of goods or supply of services as referred to in [Schedule II](#).
- **Supply does not include:**
 - a. activities or transactions specified in [Schedule III](#); or
 - b. such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the GST Council, shall be treated neither as a supply of goods nor as supply of services.
- The Government may, on the recommendations of the GST Council, specify, by notification, transactions that are to be treated as—
 - a. supply of goods and not as a supply of services; or
 - b. supply of services and not as a supply of goods.

7. Composite Supply & Mixed Supply:

	Composite Supply	Mixed Supply
Definition	Any supply of goods or services will be treated as composite supply if it fulfils both the following criteria: <ol style="list-style-type: none"> 1. Supply of two or more goods or services together, and 2. It is a natural bundle, i.e., goods or services are usually provided together in normal course of business. 	Two or more individual supplies of goods or services, or any combination, made together with each other by a taxable person for a single price.
Supply	Cannot be supplied separately Or generally supplied together as a natural bundle	Can be supplied separately/individually
Tax Liability	Comprising of two or more supplies, one of which is a principal supply , Tax rate will be that applicable to such principal supply.	Comprising of two or more supplies, shall be treated as supply of that particular supply which attracts the highest rate of tax.

8. Zero Rated & Exempt supplies:

- **“Zero rated supply”** means any of the following taxable supply of goods and/ or services, namely-
 - a. Export of goods and/or services; or
 - b. Supply of goods and/or services to a SEZ developer or an SEZ unit.

- **Exempt supply”** means supply of any goods and/or services which are not taxable under this Act and includes such supply of goods and/or services which **attract Nil rate of tax or which may be exempt from tax.**

9. Time of Supply of Goods and Services

- *Time of supply of goods is the earliest of:*
 - a. Date of issue of invoice or last date on which such invoice is required to be issued under section 31 of CGST/SGST Act.
 - b. Date of receipt of payment by the supplier, the date on which the payment is entered in the books of accounts of the supplier or the date on which the payment is credited to the Bank account whichever is earlier.

- *Time of supply of services is the earliest of:*
 - a. Date of issue of Invoice by the supplier or date of receipt of payment, if invoice is issued within prescribed period,
 - b. Date of completion of service or date of receipt of payment, if invoice is not issued within the prescribed period,

- *Time of supply under Reverse charge is the earliest of:*
 - a. Date of Receipt of supply or
 - b. Date of Payment or Date immediately following 60 days from the date of invoice issued by the supplier.

- *Time of Supply where supply is completed prior to change in rate of tax:*

Invoice issued before the date of change in tax rate	Payment received before the date of change in tax rate	Time of Supply	Applicable rate of Tax
No	No	Earliest of the date of invoice or payment	New tax rate
Yes	No	Date of issue of invoice	Old tax rate
No	Yes	Date of receipt of payment	Old tax rate

- *Time of Supply where supply is completed after the change in rate of tax:*

Invoice issued before the date of change in tax rate	Payment received before the date of change in tax rate	Time of Supply	Applicable rate of Tax
Yes	Yes	Earliest of the date of invoice or payment	Old tax rate
Yes	No	Date of receipt of payment	New tax rate
No	Yes	Date of issue of invoice	New tax rate

10. Place of Supply of Goods & Services

A. Place of Supply for Goods:	
Place of supply of goods, where the supply involves movement of goods	Location of the goods at the time at which the movement of goods terminates for delivery.
Where the goods are delivered by the supplier to a recipient or any other person on the direction of a third person, whether acting as an agent or otherwise	Principal place of business of such third person
Where the supply does not involve movement of goods	Location of such goods at the time of the delivery to the recipient
Where the goods are assembled or installed at site	Location of installation or assembly
Place of Supply of Goods Imported into India	Location of the importer
Place of Supply of Goods Exported from India	Location outside India
B. Place of Supply for Services	
Place of supply of services made to a registered person	Location of such registered person
Place of supply of services made to an unregistered person	(i) location of the recipient where the address is on record; and (ii) location of the supplier of services in other cases.
Place of supply of service in relation to an immovable property	Location of the immovable property (including a house boat and vessel) Provided that if the location of the immovable property or boat or vessel is outside India, the place of supply shall be the location of the recipient.
Place of supply of restaurant and catering services, personal grooming, fitness, beauty treatment, health service including cosmetic and plastic surgery	Location where the services are actually performed

Place of supply of services by way of transportation of goods, including by mail or courier to:	<ul style="list-style-type: none"> (i) a registered person, shall be the location of such person (ii) an unregistered person, shall be the location at which such goods are handed over for their transportation.
Place of supply of banking and other financial services, including stock broking services	<p>Location of the recipient of services on the records of the supplier of services.</p> <p>In other cases, the location of the supplier of services</p>
C. Provision for Payment of Tax by a Supplier of Online Information Database Access Retrieval (OIDAR) in non-taxable territory	<ul style="list-style-type: none"> (i) Recipient is non-taxable person: tax shall be paid by the overseas supplier through representative. (ii) Recipient is a taxable person: tax shall be paid by the recipient under reverse charge.

11. Input Tax Credit (ITC):

- Input Tax consists of CGST, SGST/UTGST or IGST charged on supply of goods or services or both. It also includes tax paid on reverse charge basis and IGST charged on import of goods.
- Order in which ITC should be set off-

Input Tax Credit	Set off against liability
CGST	CGST and IGST
SGST	SGST and IGST
IGST	IGST, CGST, SGST

- Credit of CGST and SGST cannot be cross utilized.
- Following four conditions are to be satisfied by the registered taxable person for availing ITC:
 - a. he is in possession of tax invoice or debit note or such other tax paying document as may be prescribed;
 - b. he has received the goods or services or both;
 - c. the supplier has paid the tax charged in respect of the supply to the government; and
 - d. he has furnished the return (GSTR-3)

- **Time limit for taking ITC-**

20th October of next F.Y. Or
the date of filing of annual return,
(whichever is earlier)

12. Types of GST Returns and their Due Dates:

Return Form	What to file?	By Whom?	By When?
GSTR-1	Details of outward supplies of taxable goods and/or services effected	Registered Supplier Taxable	10th of the next month
GSTR-2	Details of inward supplies of taxable goods and/or services effected availing input tax credit.	Registered Recipient Taxable	15th of the next month
GSTR-3	Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax.	Registered Person Taxable	20th of the next month
GSTR-4	Quarterly return for Composition taxpayers	Composition Supplier	18th of the month succeeding quarter
GSTR-5	Return for Non-Resident foreign taxable person	Non-Resident Taxable Person	20th of the next month
GSTR-6	Return for Input Service Distributor	Input Service Distributor	13th of the next month
GSTR-7	Return for authorities deducting tax at source.	Tax Deductor	10th of the next month

GSTR-8	Details of supplies effected through e-commerce operator and the amount of tax collected	E-commerce Operator/Tax Collector	10th of the next month
GSTR-9	Annual Return	Registered Taxable Person	31st December of next financial year
GSTR-10	Final Return	Taxable person whose registration has been surrendered or cancelled.	Within three months of the date of surrender or cancellation or date of cancellation order, whichever is later.
GSTR-11	Details of inward supplies	Person having UIN and claiming refund	28th of the following month

Simplified summary return (GSTR 3B) for the month of July & August 2017:

For the month of July & August 2017, a simple return (Form GSTR- 3B) containing summary of outward and inward supplies will need to be filed.

Due dates for filing of returns for the month of July & August 2017 –

GST Return	July 2017	August 2017
GSTR-1	September 5, 2017	September 20, 2017
GSTR-2	September 10, 2017	September 25, 2017
GSTR-3	September 15, 2017	September 30, 2017
GSTR-3B	August 20, 2017	September 20, 2017

SCHEDULE I

ACTIVITIES TO BE TREATED AS SUPPLY EVEN IF MADE WITHOUT CONSIDERATION

1. Permanent transfer or disposal of business assets where input tax credit has been availed on such assets.
2. Supply of goods or services or both between related persons or between distinct persons as specified in section 25 of CGST Act, when made in the course or furtherance of business:

Provided that gifts not exceeding fifty thousand rupees in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.

3. Supply of goods—
 - a. by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal; or
 - b. by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.
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.

SCHEDULE II

ACTIVITIES TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES

1. Transfer

- a. any transfer of the title in goods is a supply of goods;
- b. any transfer of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services;
- c. any transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed, is a supply of goods.

2. Land and Building

- a. any lease, tenancy, easement, licence to occupy land is a supply of services;
- b. any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly, is a supply of services.

3. Treatment or process

Any treatment or process which is applied to another person's goods is a supply of services.

4. Transfer of business assets

- a. where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, whether or not for a consideration, such transfer or disposal is a supply of goods by the person;
- b. where, by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, whether or not for a consideration, the usage or making available of such goods is a supply of services;
- c. where any person ceases to be a taxable person, any goods forming part of the assets of any business carried on by him shall be deemed to be

supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless—

(i) the business is transferred as a going concern to another person; or

(ii) the business is carried on by a personal representative who is deemed to be a taxable person.

5. Supply of services

The following shall be treated as supply of service, namely:—

- a. renting of immovable property;
- b. construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.
- c. temporary transfer or permitting the use or enjoyment of any intellectual property right;
- d. development, design, programming, customisation, adaptation, upgradation, enhancement, implementation of information technology software;
- e. agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act; and
- f. transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.

6. Composite supply

The following composite supplies shall be treated as a supply of services, namely:—

- a. works contract as defined in clause (119) of section 2 of CGST Act; and
- b. supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.

7. Supply of Goods

The following shall be treated as supply of goods, namely:—

Supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration.

SCHEDULE III

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

1. Services by an employee to the employer in the course of or in relation to his employment.
2. Services by any court or Tribunal established under any law for the time being in force.
3. (a) functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;
(b) duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or
(c) duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.
4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.
5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
6. Actionable claims, other than lottery, betting and gambling.

Important Notifications issued after 28.06.2017

Central Goods and Services Tax

Notification No/date	Subject	Reference
09/2017- 28-06-2017	Seeks to bring into force certain sections of the CGST Act, 2017 w.e.f 01.07.2017	CGST N/No. 9
10/2017- 28-06-2017	Seeks to amend CGST Rules notification no 3/2017-Central Tax dt 19.06.2017	CGST N/No. 10
11/2017- 28-06-2017	Seeks to amend Notification no 6/2017-Central Tax dt 19.06.2017	CGST N/No. 11
12/2017- 28-06-2017	Seeks to notify the number of HSN digits required on tax invoice	CGST N/No. 12
13/2017- 28-06-2017	Seeks to prescribe rate of interest under CGST Act, 2017	CGST N/No. 13
14/2017- 01-07-2017	Assigning jurisdiction and power to officers of various directorates	CGST N/No. 14
15/2017- 01-07-2017	Amending CGST Rules notification 10/2017-CT dt 28.06.2017	CGST N/No. 15
16/2017- 07-07-2017	Notification No. 16/2017-CT (conditions and safeguards for furnishing a Letter of Undertaking in place of a bond for export without payment of integrated tax)	CGST N/No. 16

Central Goods and Services Tax (Rate) Notifications

Notification No/date	Subject	
01/2017- 28-06-2017	CGST Rate Schedule notified under section 9 (1)	<u>CGST (Rate) N/No. 1</u>
02/2017- 28-06-2017	CGST exempt goods notified under section 11 (1)	<u>CGST (Rate) N/No. 2</u>
03/2017- 28-06-2017	2.5% concessional CGST rate for supplies to Exploration and Production notified under section 11 (1)	<u>CGST (Rate) N/No. 3</u>
04/2017- 28-06-2017	Reverse charge on certain specified supplies of goods under section 9 (3)	<u>CGST (Rate) N/No. 4</u>
05/2017- 28-06-2017	Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed under section 54 (3)	<u>CGST (Rate) N/No. 5</u>
06/2017- 28-06-2017	Refund of 50% of CGST on supplies to CSD under section 55	<u>CGST (Rate) N/No. 6</u>
07/2017- 28-06-2017	Exemption from CGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers notified under section 11 (1) and section 55 CSD	<u>CGST (Rate) N/No. 7</u>
08/2017- 28-06-2017	CGST exemption from reverse charge upto Rs.5000 per day under section 11 (1)	<u>CGST (Rate) N/No. 8</u>
09/2017- 28-06-2017	Exempting supplies to a TDS deductor by a supplier, who is not registered, under section 11 (1)	<u>CGST (Rate) N/No. 9</u>
10/2017- 28-06-2017	CGST exemption for dealers operating under Margin Scheme notified under section 11 (1)	<u>CGST (Rate) N/No. 10</u>
11/2017- 28-06-2017	To notify the rates for supply of services under CGST Act	<u>CGST (Rate) N/No. 11</u>
12/2017- 28-06-2017	To notify the exemptions on supply of services under CGST Act	<u>CGST (Rate) N/No. 12</u>
13/2017- 28-06-2017	To notify the categories of services on which tax will be payable under reverse charge mechanism under CGST Act	<u>CGST (Rate) N/No. 13</u>
14/2017- 28-06-2017	To notify the supplies which shall be treated neither as a supply of goods nor a supply of service under the CGST Act	<u>CGST (Rate) N/No. 14</u>
15/2017- 28-06-2017	To notify the supplies not eligible for refund of unutilized ITC under CGST Act	<u>CGST (Rate) N/No. 15</u>
16/2017- 28-06-2017	To notify specialized agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services	<u>CGST (Rate) N/No. 16</u>

	or both received by them under CGST Act	
17/2017- 28-06-2017	To notify the categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator	CGST (Rate) N/No. 17
18/2017- 30-06-2017	Seeks to reduce the rate of Central Tax, Union Territory Tax, on fertilisers from 6% to 2.5% and Integrated Tax rate on fertilisers from 12% to 5%	CGST (Rate) N/No. 18

Integrated Goods and Services Tax (Rate) Notifications

Notification No/date	Subject	
01/2017- 28-06-2017	Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax.	ITGST (Rate) N/No. 1
02/2017- 28-06-2017	Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax.	ITGST (Rate) N/No. 2
03/2017- 28-06-2017	Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax.	ITGST (Rate) N/No. 3
04/2017- 28-06-2017	Reverse charge on certain specified supplies of goods under section 5 (3)	ITGST (Rate) N/No. 4
05/2017- 28-06-2017	Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed	ITGST (Rate) N/No. 5
06/2017- 28-06-2017	Notification prescribing refund of 50% of IGST on supplies to CSD under section 20	ITGST (Rate) N/No. 6
07/2017- 28-06-2017	Exemption from IGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers under section 6 (1)	ITGST (Rate) N/No. 7
08/2017- 28-06-2017	To notify the rates for supply of services under IGST Act	ITGST (Rate) N/No. 8
09/2017- 28-06-2017	To notify the exemptions on supply of services under IGST Act	ITGST (Rate) N/No. 9
10/2017- 28-06-2017	To notify the categories of services on which integrated tax will be payable under reverse charge mechanism under IGST Act	ITGST (Rate) N/No. 10
11/2017- 28-06-2017	To notify the supplies which shall be treated neither as a supply of goods nor a supply of service under the IGST Act	ITGST (Rate) N/No. 11
12/2017- 28-06-2017	To notify the supplies not eligible for refund of unutilized ITC under IGST Act	ITGST (Rate) N/No. 12
13/2017- 28-06-2017	To notify specialised agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under IGST Act	ITGST (Rate) N/No. 13
14/2017- 28-06-2017	To notify the categories of services the tax on inter-State supplies of which shall be paid by the electronic commerce operator	ITGST (Rate) N/No. 14

15/2017- 30-06-2017	Notification for Exemption from Integrated Tax to SEZ	ITGST (Rate) N/No. 15
16/2017- 30-06-2017	Seeks to reduce the rate of Central Tax, Union Territory Tax, on fertilisers from 6% to 2.5% and Integrated Tax rate on fertilisers from 12% to 5%	ITGST (Rate) N/No. 16
17/2017- 05-07-2017	Rescinding Notification No. 15/2017-Integrated Tax (Rate) dated 30.06.2017	ITGST (Rate) N/No. 17
18/2017- 05-07-2017	IGST exemption to SEZs on import of Services by a unit/developer in an SEZ.	ITGST (Rate) N/No. 18