

# **THE CHAMBER OF TAX CONSULTANTS**

**RECENT UPDATES IN GST**

# GST rate for Job work

- Job work in relation to Bus Body Building – Noti 26/2019-CT 22/11/19
  - Explanation- For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975
- Job work for registered persons vs job work for Unregistered persons - Circular No. 126/45/2019-GST 22/11/19
  - Entry at **item (id) covers only** job work services as defined in section 2 (68) of CGST Act, 2017, that is, services by way of treatment or processing undertaken by a person on goods belonging to **another registered person**. On the other hand, the entry at **item (iv)** specifically excludes the services covered by entry at item (id), and therefore, **covers only** such services which are carried out on physical inputs (goods) which are owned by **persons other than those registered** under the CGST Act

# Extension of Due date for filing Appeal before GST Appellate Tribunal

- The “three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal” in sub-section (1) of section 112, the start of the three months period shall be considered to be the later of the following dates:-
  - (i) date of communication of order; or
  - (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office;

# Other Updates

- Circular No. 107/26/2019-GST on applicability of ITeS withdrawn ab initio
  - Circular had attempted to “clarify” issues related to supply of ITeS and Intermediaries to overseas entities under GST law and whether they qualify to be export of services.
- FINAL ORDER NO.71950 / 2019 (Tri-All)
  - Employer has been served with SCN demanding service tax on notice period recovery if the employee breaches the contract of total term of employment.
  - Held that recovery is out of the salary already paid and salary is not covered by the provisions of service tax
- Noti 6/2019-CE(NT) dtd 4.12.19 notifies additional enactments to which the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 shall be applicable

# Other Updates

- Blocking and unblocking of e-way bill facility as per the provision of Rule 138E of CGST Rules, 2017 brought into force w.e.f. 21.11.2019
- Form ASMT-10 – Notice for Scrutiny of returns
  - Issued by State Authorities
    - Reply being sought within 5-30 days
    - Form ASMT-11
  - Issued by Central Authorities
    - Reply being sought within 30 days
    - DIN?
    - Form ASMT-11