

Goods and Services Tax (GST)

How GST Works



Following are the Important Features of GST

1. Tax on Supply of Goods and Service (Except Alcoholic Liquor)
2. Multistage Tax
3. Tax on Value Added
4. Destination/Consumption Based Tax
5. Dual Tax (Both Central and State have Power to levy Tax)

Taxes to be Subsumed in GST



Taxes Levied by Central Government

- Central Excise Duty
- Central Sales Tax
- Additional Excise Duty
- Excise Duty levied under the Medicinal and Toiletries Preparation Act
- Service Tax
- 'Additional Custom Duty
- Special Additional Duty
- Surcharge and Cesses relating to Supply of Goods and Service

Taxes Levied by State Government

- VAT/ Sales Tax
- Entertainment Tax (Other than levied by Local Bodies)
- Octroi and Entry Tax
- Purchase Tax
- Luxury Tax
- Taxes on Lottery, Betting and Gambling
- State Surcharges and Cess relating to Supply of Goods and Services

Taxable Supply Under GST



Components of a 'Taxable Supply'

- Comprise of **All Forms of Supply of Goods and Services**
- Be made for a **Consideration**. However, following Supplies even if made without Consideration, would be subject to GST.
 - Permanent Transfer/Disposal of Business Assets (If ITC is claimed on the same)
 - Supply between Principal/Agent, Related Parties, Distinct Persons and
 - Import of Service by a Taxable Person from a Related Party
- Be made by a **Person**
- Take place in the **Course or Furtherance of business** (Exception is Import of Service)

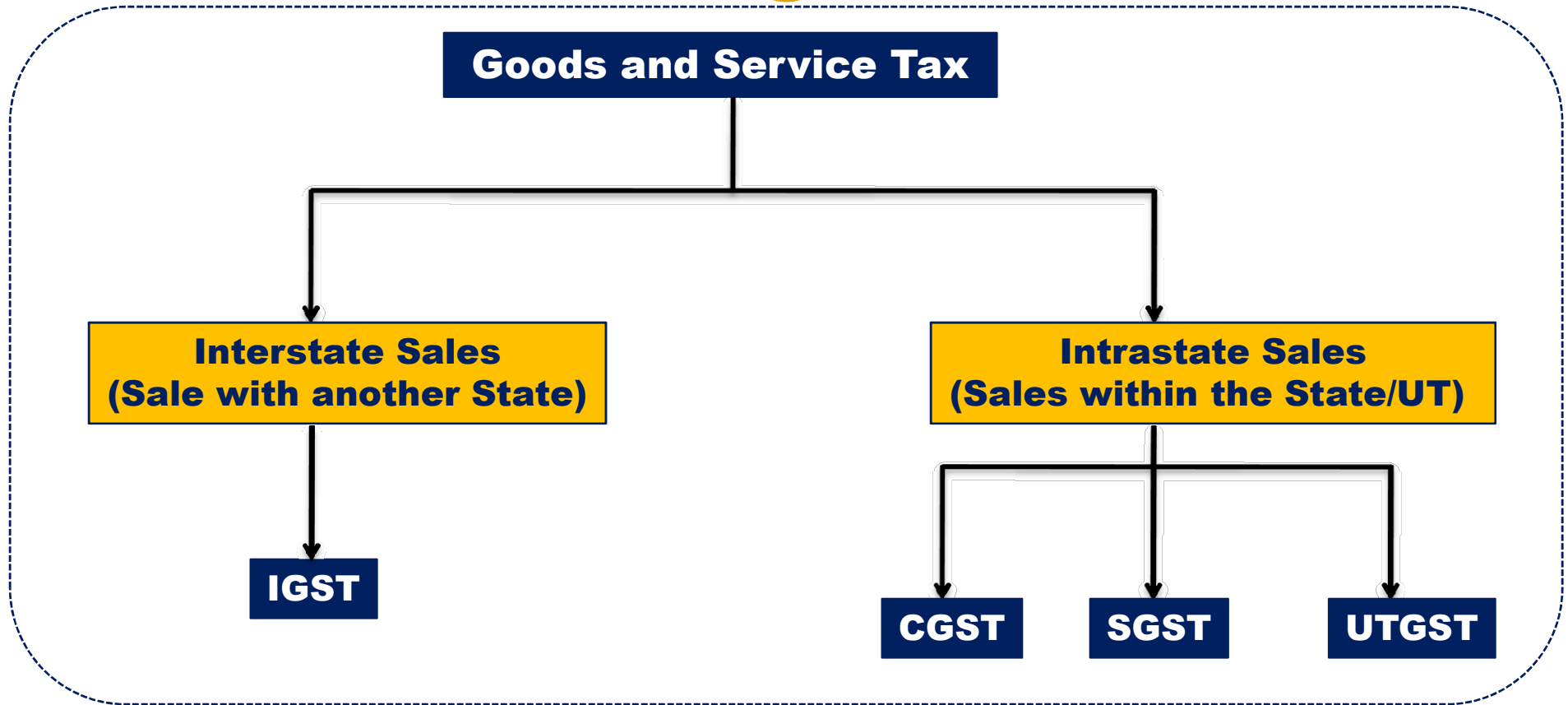
Taxable Supply Under GST



The term 'Supply' is of the widest import and includes all forms of supply of Goods and Service

1. **Sale** – Transfer of title in a property for a consideration. For Eg. Nina Sold her Car for a Consideration.
2. **Barter** – Exchange of Goods/Services
3. **Transfer** – An act of transferring the title or possession in property (Sale of Land and Building are not liable for GST)
4. **License** – To Authorize or give permission to do something/to do some act
5. **Lease** – To grant right of possession of any property to another in return or other consideration
6. **Rental** – Renting of Immovable Property (Renting of Residential Property for Residential Use is Exempt)

Levy of GST



GST has Four Rate Structure ie 5%, 12%, 18% and 28%

Levy of GST on Land and Building



Levy of GST on Land and Building

- 1. “Goods” means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply**
- 2. “Services” means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged.**
- 3. Given the above, Services includes other than Goods, that means Immovable Property is covered under Service.**
- 4. However, the Government has specifically provided that under the Schedule III of the GST Law, Land and Building would be not be treated as neither Goods nor as Services.**
- 5. In light of the above, Sale of Land and Building is not subject to GST.**

Levy of GST on Land and Building



Levy of GST on Land and Building

6. However, as per Schedule II of the GST Law, following would be treated as Supply of Services:
- Renting of Immovable Property;
 - Construction of 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.

Registration Under GST



Law Relation to Registration Under GST

1. Every Supplier shall be liable to be registered under GST, in the State or Union Territory, from where he makes Taxable Supply of Goods/Services, if his aggregate turnover exceeds 20 Lakhs Rupees.
2. A Person who is liable to be registered under GST Law, would be granted a Single Registration in a State.
3. However, where the Person is having different Business Vertical in a State, then a separate registration may be granted in respect of each Business Vertical, at the option of such Person.
4. “Business Vertical” means a distinguishable component of an enterprise that is engaged in supplying an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business verticals;

Purchase From An Unregistered Dealer



GST Law imposes liability on a Registered Person to pay tax on Reverse Charge Basis where he takes any Taxable Supply of Goods/Services from an Unregistered Person.

Condition No. 1	There must be a Supply of Goods/Services
Condition No. 2	Supply must be of a Taxable Goods/Service
Condition No. 3	The Supplier of Goods/Services is an Unregistered Person
Condition No. 4	The Recipient of Goods/Services must be a Registered Person

Example: When Ms. X, a Salaried Individual not registered under GST, sells her Jewellery to a Jeweller registered under GST, the Jeweller will not be under obligation to pay tax on Reverse Charge Basis on the jewellery purchased from Ms. X. This is because the transaction of sale of jewellery by Ms. X has not been made in the course or furtherance of business.

Services Under Reverse Charge Mechanism

Nature of Service	Service Recipient	% of Tax
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 the taxable territory other than non-assessee online recipient (Online Information Database Access or Retrieval) – Import of Service	Any person located in the taxable territory other than non-assessee online recipient (Business Recipient)	100%
2. Services provided or agreed to be provided by a Goods Transport Agency (GTA) in respect of transportation of goods by road	Factory, Registered Society, Any Registered Cooperative Society, Any Person Registered Under GST Law, Any Body Corporate, Partnership Firm/AOP, Casual Taxable Person	100%
3. Services provided or agreed to be provided by an Individual Advocate or Firm of Advocates by way of Legal Services , directly or indirectly	Any business entity	100%
4. Sponsorship Services	Any body corporate or partnership firm	100%
5. Services by way of Transportation of Goods by a vessel from a place outside India up to the customs station of clearance in India	Importer as defined under clause (26) of section 2 of the Customs Act, 1962.	100%

Services Under Reverse Charge Mechanism



Nature of Service	Service Recipient	% of Tax
6. Services provided or agreed to be provided by a Director of a Company or a Body Corporate (otherwise than in the capacity of employee) to the said Company or the Body Corporate. Service by a Director	A or a Body Corporate or Company	100%
7. 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 outside the precincts of a port or an airport; (iii) Transportation of Goods or Passengers.	Any Business Entity	100%

Place of Supply of Goods



Followings are the Rule to Determine the Place of Supply.

Place of Supply is necessary to determine the Nature of Sale ie Interstate Sale/Intrastate Sale.

- **Where Movement of Goods is Involved** – Place of Supply would be the Place where movement terminated for Delivery
- **Where Movement of Goods is Not Involved** – Place of Supply would be the Location at the time of delivery.
- **Bill to Ship to Model** – Place of Supply would be Principal Place of Business of the Person on whom the Bill is raised.
- **Ship on Board/Conveyance** – Place of Supply would be the place where goods are taken onboard.
- **Erection/Installation of Goods** – Place of Supply would be the Place of installation/erection

Place of Supply of Service



Followings are the Rule to Determine the Place of Service

Place of Supply is necessary to determine the Nature of Sale ie Interstate Sale/Intrastate Sale.

General Rule

- **Supply by a Registered Person** – Location of Recipient
- **Supply to an Unregistered Person** – Location of a Recipient, where address on record exist
- **If Unregistered Recipient Address is Not Available** – Location of Supplier of Service

Specific Rule

Separate Rules have been prescribed to determine the Place of Supply for Service relating to Immovable Property, Restaurant and Catering Services. Fitness, Beauty Treatment, Training and Appraisal Service, Sponsorship Service, Event/Amusement Park, Transportation Service, Telecommunication Service and others.

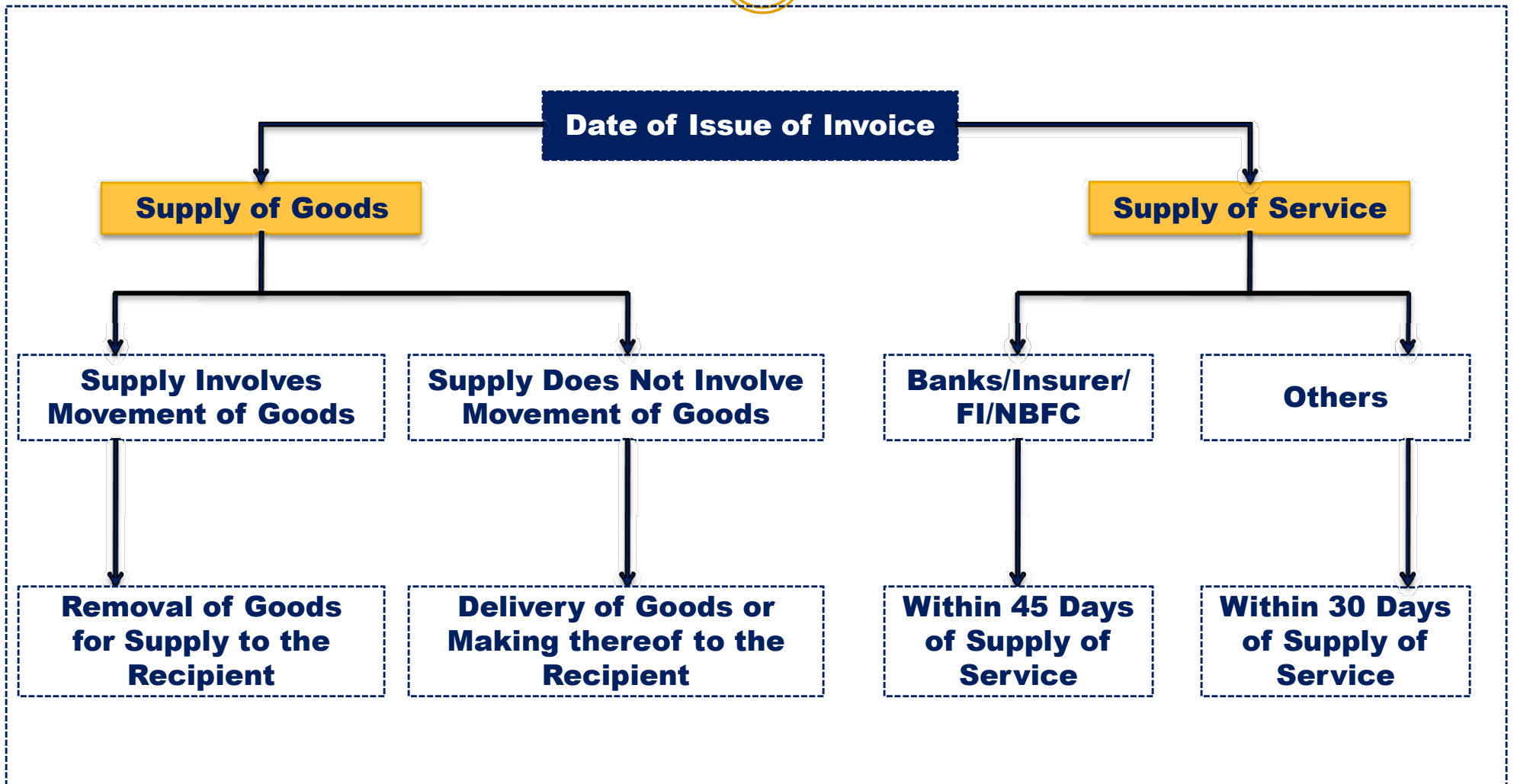
Time of Supply



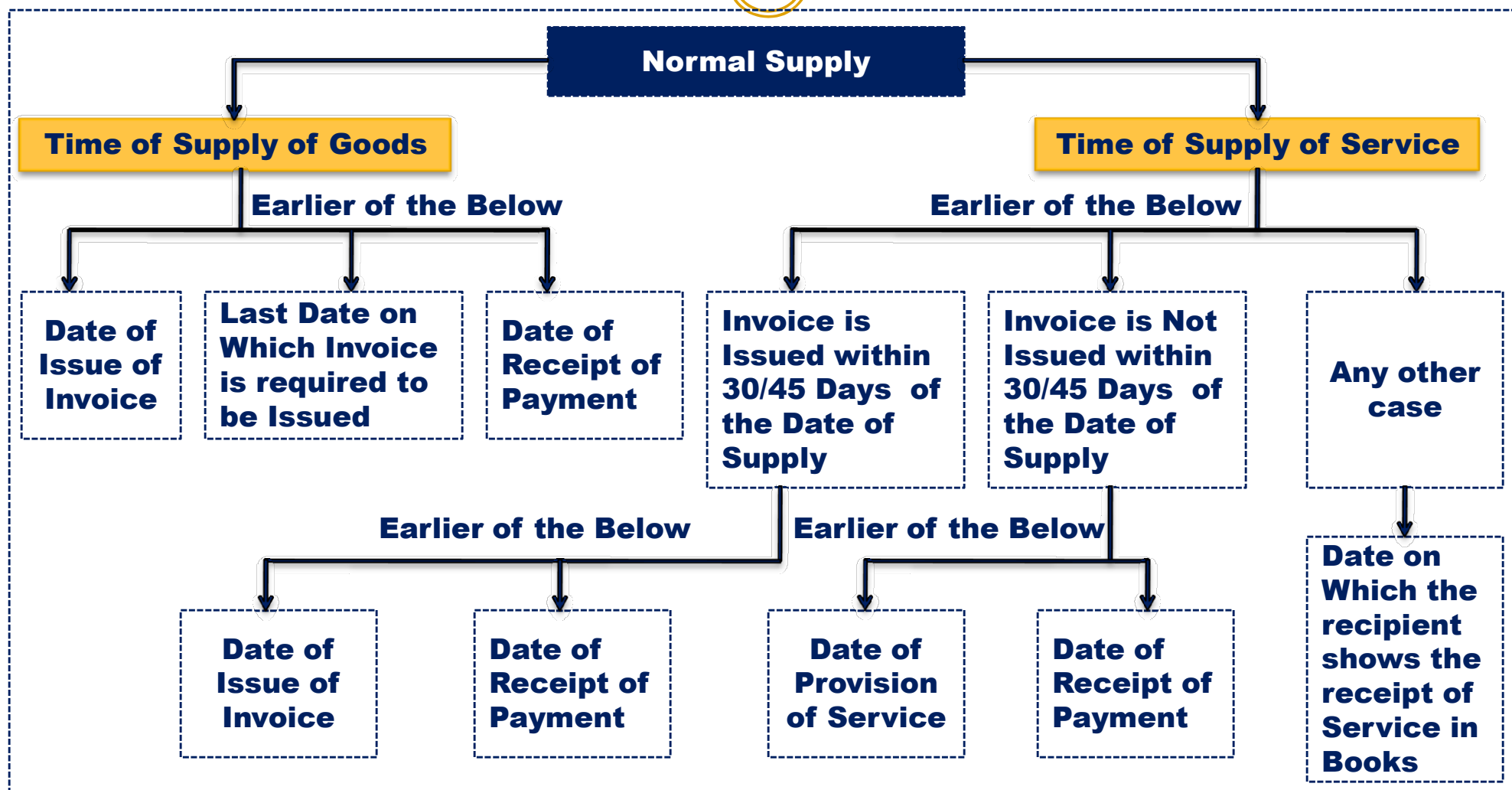
Importance for Determine the Time of Supply

1. Levy of GST is on the Supply of Goods and Service. However, Liability to Pay GST arises at the Time of Supply of Goods and Service.
2. Nature of Supply is determined at the Time of Supply
3. Taxable Rate is determined at the Time of Supply.
4. Time of Supply determines the period in which the transaction has to be reported.

Time Limit For Issue of Invoice


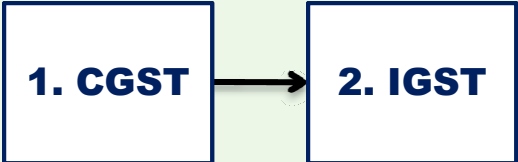
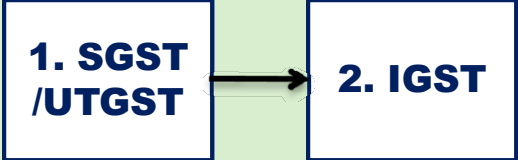


Time of Supply



Utilization of ITC

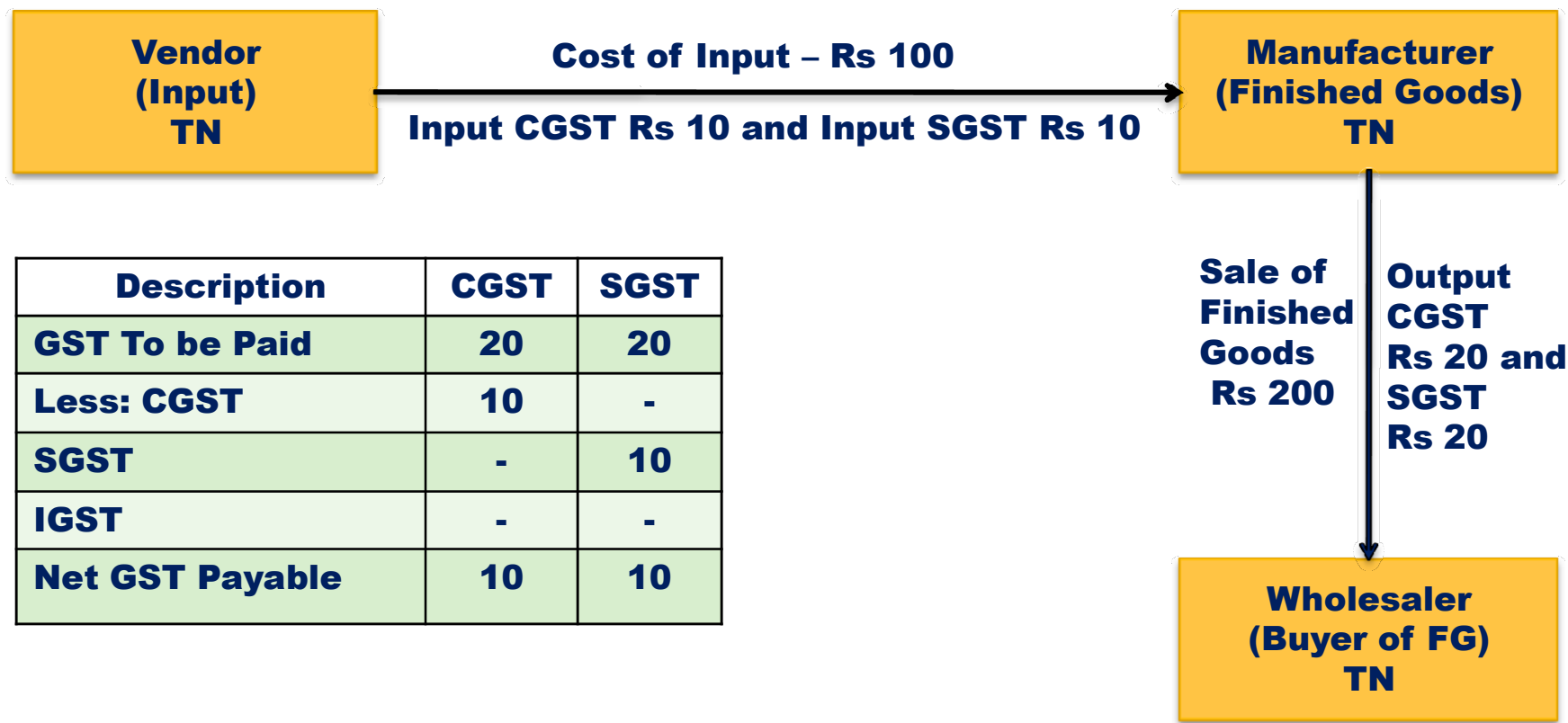


Nature of GST Input Tax Credit	Order of Utilisation
1. Integrated Goods and Service Tax	 <pre>graph LR; A[1. IGST] --> B[2. CGST]; B --> C[3. SGST/UTGST]</pre>
2. Central Goods and Service Tax	 <pre>graph LR; A[1. CGST] --> B[2. IGST]</pre>
3. State Goods and Service Tax/ Union Territory Goods and Service Tax	 <pre>graph LR; A[1. SGST/UTGST] --> B[2. IGST]</pre>

Levy of GST and Utilisation ITC – Problem 1



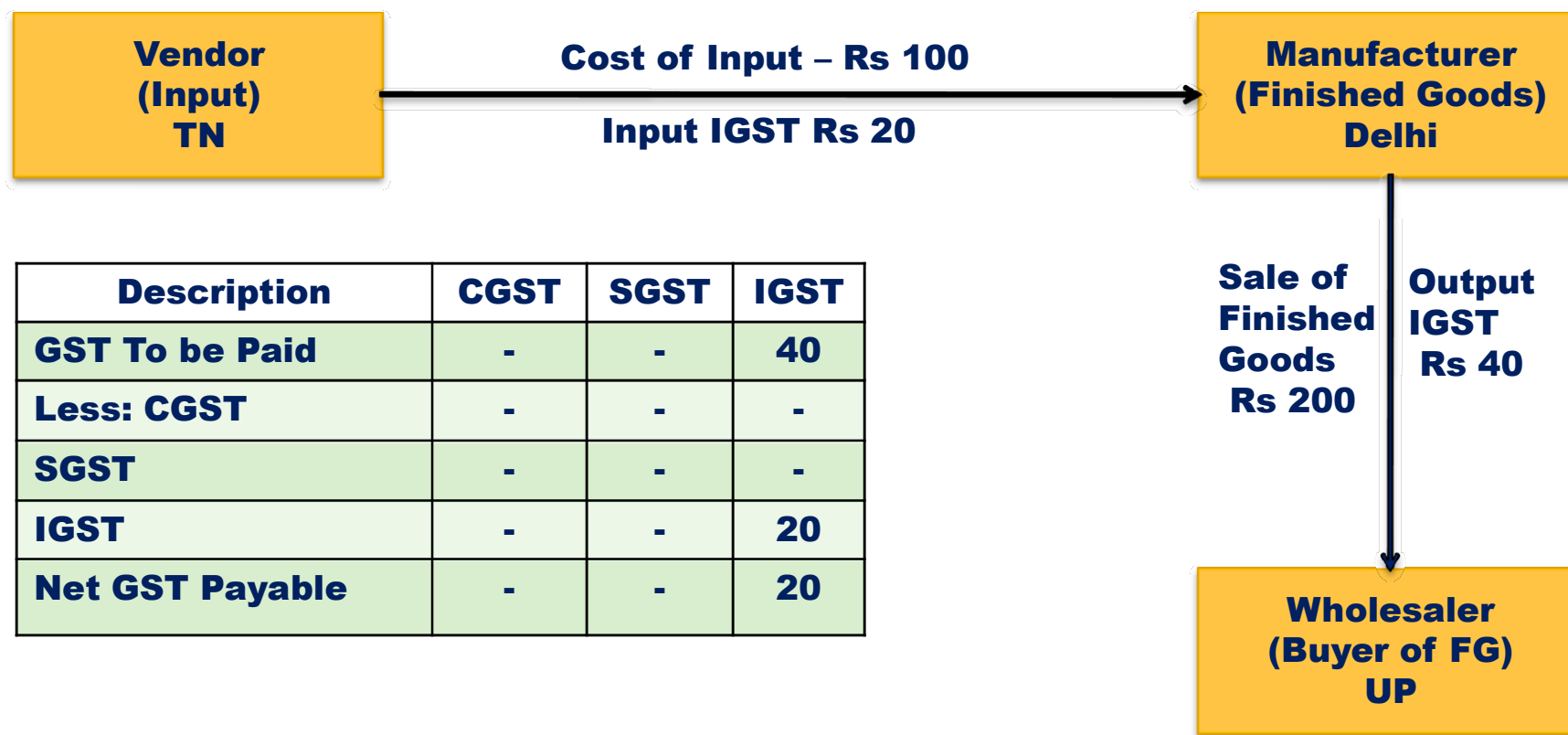
Assume the CGST and SGST Rate of 10% each



Levy of GST and Utilisation ITC – Problem 2



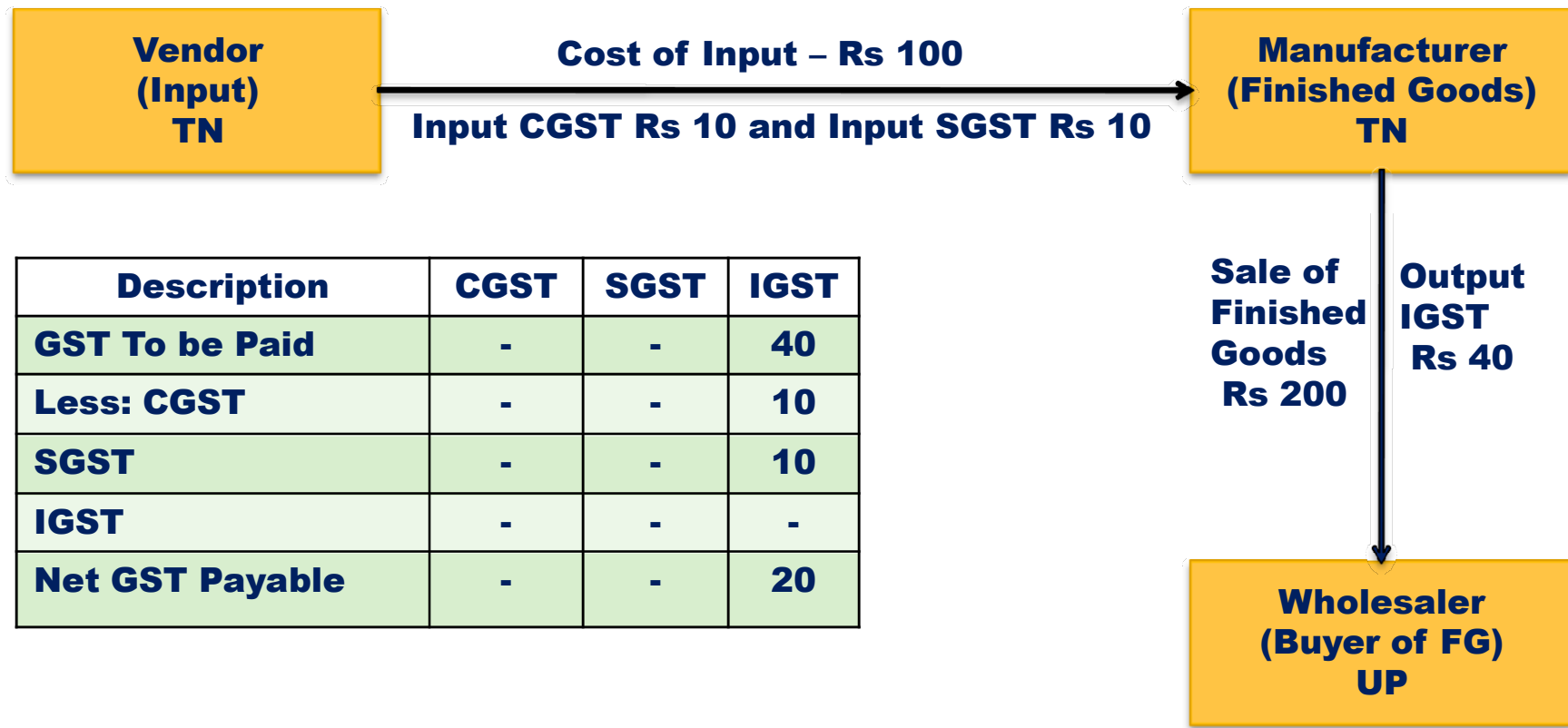
Assume the CGST and SGST Rate of 10% each and IGST Rate of 20%



Levy of GST and Utilisation ITC – Problem 3

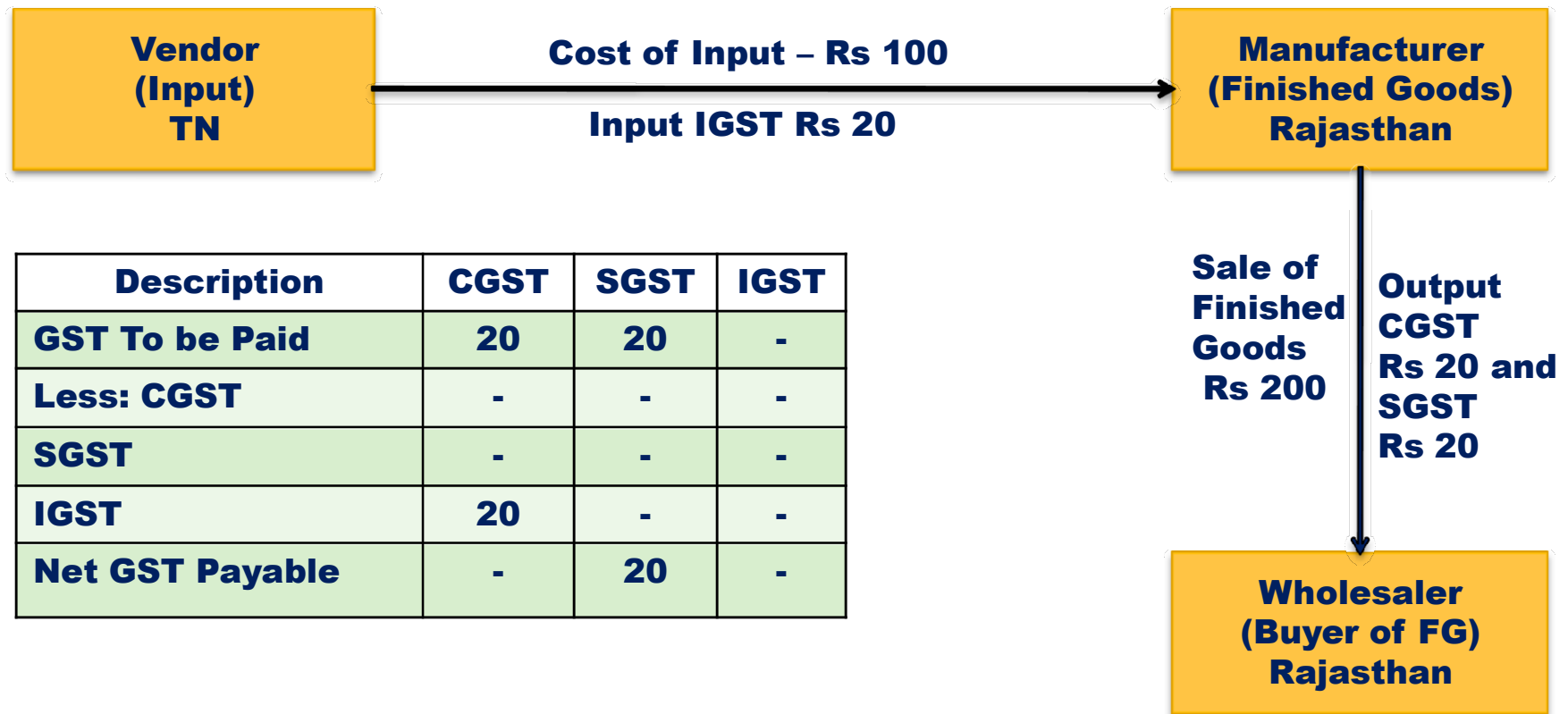


Assume the CGST and SGST Rate of 10% each and IGST Rate of 20%



Levy of GST and Utilisation ITC – Problem 4

Assume the CGST and SGST Rate of 10% each and IGST Rate of 20%



Levy of GST and Utilisation ITC – Problem 5

Assume the CGST and SGST Rate of 10% each and IGST Rate of 20%

Tamil Nadu

Tamil Nadu

Interstate Purchase Rs 50
IGST @ 20% Rs 10

Local Purchase Rs 50
CGST @ 10% Rs 05
SGST @ 10% Rs 05

Intra State Sale/Stock Transfer – Rs 125

Dealer 1

Dealer 2

CGST – Rs 12.5
SGST – Rs 12.5

Customer

Local Sale Rs 140
CGST @ 10% Rs 14
SGST @ 10% Rs 14

Description	CGST	SGST
Output GST	12.5	12.5
Less: CGST	05	-
Less: SGST	-	05
Less: IGST	7.5	2.5
Net GST Payable	-	05

Description	CGST	SGST
Output GST	14	14
Less: CGST	12.5	-
Less: SGST	-	12.5
Net GST Payable	1.5	1.5

Levy of GST and Utilisation ITC – Problem 6

Assume the CGST and SGST Rate of 10% each and IGST Rate of 20%

Tamil Nadu

Delhi

Interstate Purchase Rs 50
IGST @ 20% Rs 10

Local Purchase Rs 50
CGST @ 10% Rs 05
SGST @ 10% Rs 05

Inter State Sale/Stock Transfer – Rs 125

Dealer 1

IGST – Rs 25

Dealer 2

Customer

Local Sale Rs 140
CGST @ 10% Rs 14
SGST @ 10% Rs 14

Description	Amount
Output IGST	25
Less: IGST	10
Less: CGST	05
Less: SGST	05
Net IGST Payable	05

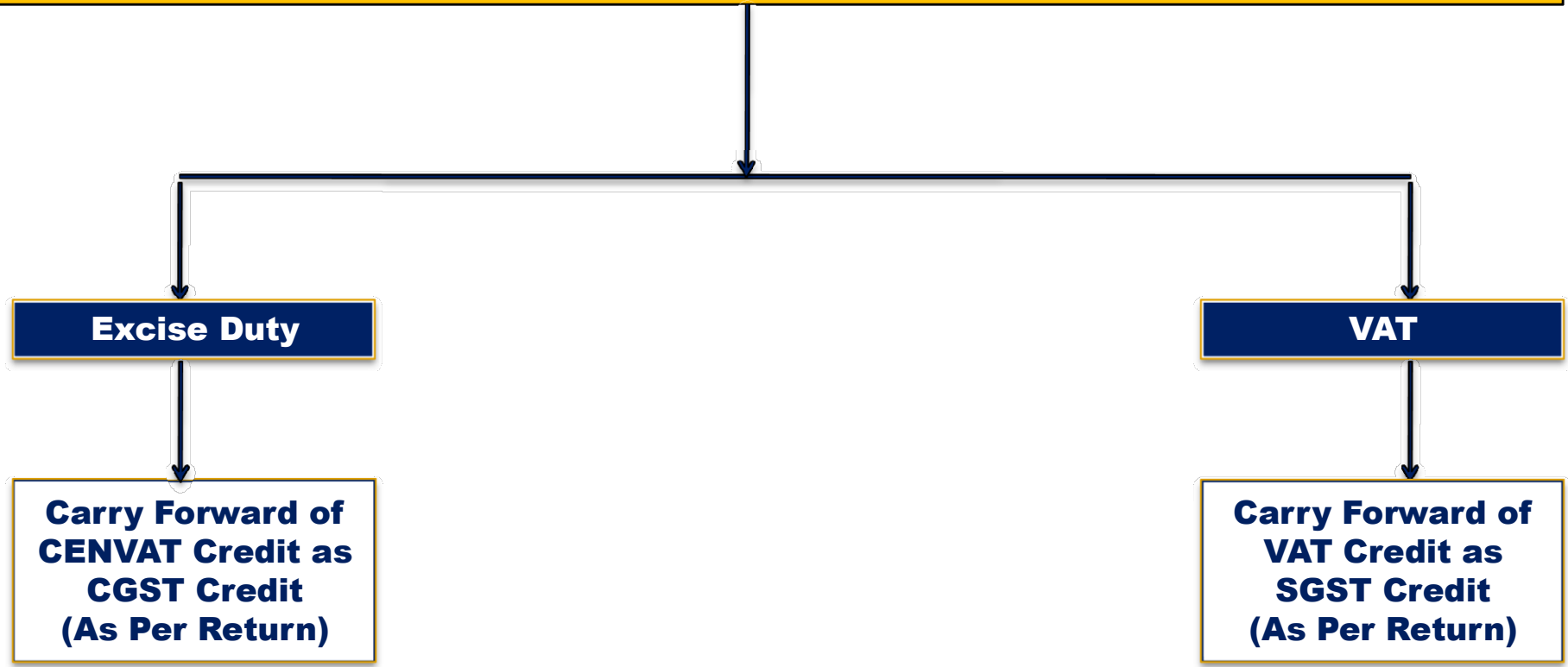
Description	CGST	SGST
Output GST	14	14
Less: IGST	14	-
Less: IGST	-	11
Net GST Payable	-	03

Transitional Provision



1. Transitional Provisions For Closing Stock

Case 1: Registered Under Excise and VAT



Transitional Provision



Case 1: Following Conditions have to be satisfied to Carry Forward the CENVAT Credit in Return Filed under Existing Laws

Condition No. 1	Input Tax Credit ('ITC') to be Carried Forward is an admissible ITC under the GST Law
Condition No. 2	All the Return under the Existing Law for the past six months have been filed
Condition No. 3	ITC shall not be allowed to carry forward, in respect of the goods manufactured and cleared under any exemption notification
Condition No. 4	Not Opting for Composition Scheme under the GST Law

Transitional Provision

Case 2: Not Registered in Excise; Registered in VAT

Scenario 1 (First Stage Dealer)

Invoice	
	XX
Excise	<u>XX</u>
	XX
VAT	<u>XX</u>
	XX

1. Credit of VAT as SGST (As Per Return)
2. Credit of Excise as CGST (As per Invoice)

Scenario 2 (Other Dealers)

Invoice	
	XX
VAT	<u>XX</u>
	XX

Credit of VAT Credit as SGST Credit (As Per Return)

In Lieu of Excise

1. CGST Rate \geq 9% - 60% of CGST on Sale or 30% of IGST on Sale
2. CGST Rate $<$ 9% - 40% of CGST on Sale or 20% of IGST on Sale

Transitional Provision



Case 2: Followings Condition has to be satisfied in Scenario 1 (First Stage Dealer)

- 1. Such Inputs or Goods are intended to be used for making Taxable Supplies under the GST.**
- 2. Such Registered Person is Eligible for Input Tax Credit on such Input under the GST**
- 3. Such Registered Person is in Possesion of Invoice/Prescribed Document for Payment of Duty under the existing law on such input.**
- 4. Such Invoice/Prescribed document must have been issued before 12 Months of the appointed day.**
- 5. Supplier of Service is not eligible for abatement under GST**

Transitional Provision



Case 2: Followings Condition has to be satisfied in Scenario 2 (Other Dealers)

- 1. Such Inputs or Goods are intended to be used for making Taxable Supplies under the Act.**
- 2. Such Registered Person is Eligible for Input Tax Credit on such Input under the Act**
- 3. Such Registered Person is in Possession of Invoice/Prescribed Document for Payment of Duty under the existing law on such input. Document for Procurement is available with the Registered Person.**
- 4. Such Invoice/Prescribed document must have been issued before 12 Months of the appointed day.**
- 5. Supplier of Service is not eligible for abatement under GST.**
- 6. Pass on benefit on such credit by way of reduced prices to the End Customer.**
- 7. Such Goods should be Excisable and not Unconditionally Exempt or Nil Rated.**
- 8. Unsold Stock on which Cenvat/VAT Credit is availed have to supplied within Six Months of the Appointed Date.**

Transitional Provision

Case 3: Unregistered Person in the Earlier Law

A. Duty Paying Documents is Available

1. Credit of VAT as SGST (As Per Invoice)
2. Credit of Excise as CGST (As per Invoice)

In Lieu of VAT

1. SGST Rate \geq 9% - 60% of SGST on Sale or 30% of IGST on Sale
2. SGST Rate $<$ 9% - 40% of SGST on Sale or 20% of IGST on Sale

Note: The aforesaid Provision is applicable only if the Unsold Stock have suffered tax at the First point of Sale in the State and the Subsequent Sale of which are not subject to tax in the State

B. Duty Paying Document is Not Available

In Lieu of Excise

1. CGST Rate \geq 9% - 60% of CGST on Sale or 30% of IGST on Sale
2. CGST Rate $<$ 9% - 40% of CGST on Sale or 20% of IGST on Sale

Transitional Provision



A. Followings Condition have to be satisfied by the Unregistered Person Possessing Duty Paying Document

- 1. Such Inputs or Goods are intended to be used for making Taxable Supplies under the GST.**
- 2. Such Registered Person is Eligible for Input Tax Credit on such Input under the GST**
- 3. Such Registered Person is in Possession of Invoice/Prescribed Document for Payment of Duty under the existing law on such input.**
- 4. Such Invoice/Prescribed document must have been issued before 12 Months of the appointed day.**
- 5. Supplier of Service is not eligible for abatement under GST**

Transitional Provision



B. Followings Condition have to be satisfied by the Unregistered Person Not Possessing Duty Paying Document

1. Such Inputs or Goods are intended to be used for making Taxable Supplies under the Act.
2. Such Registered Person is Eligible for Input Tax Credit on such Input under the Act
3. Such Registered Person is in Possesion of Invoice/Prescribed Document for Payment of Duty under the existing law on such input. Document for Procurement is available with the Registered Person.
4. Such Invoice/Prescribed document must have been issued before 12 Months of the appointed day.
5. Supplier of Service is not eligible for abatement under GST.
6. Pass on benefit on such credit by way of reduced prices to the End Customer.
7. Such Goods should be Excisable and not Unconditionally Exempt or Nil Rated.
8. Unsold Stock on which Cenvat/VAT Credit is availed have to supplied within Six Months of the Appointed Date.

Transitional Provisions



Following are the other conditions which need to be satisfied

- 1. The Registered Tax Payers has to file Form GST TRAN – 1 to claim Input Tax Credit of carried forward taxes within 90 Days of the Appointed Day**
- 2. Separate Application has to be made to claim Input Tax Credit relating to State VAT paid.**
- 3. The Registered Person availing of this Scheme, shall submit a Statement in Form GST TRAN 2 at the end of Each of the Six Tax Period.**
- 4. Application for claiming ITC under SGST Act must separately specify the value of claims made, the serial number and value of declaration in Form C/F and Certificates in Form E/H/I.**

Transitional Provision



2. Transitional Provisions For Unavailed Credit on Capital Goods

1. Credit of unavailed CENVAT Credit in respect of Capital Goods, for the Period ending with the day immediately preceding the appointed day, would allowed to be carried forward under GST regime.
2. Carry Forward of Unavailed Cenvat Credit on Capital Goods would be available only if the same is an admissible Credit under the Existing Law and also under the GST Law
3. In order to claim the Unavailed CENVAT Credit, the Registered Person has to be provide the following particulars in respect of every item of Capital Goods
 - A. The amount of Cenvat Credit availed under the Existing Law as on the appointed day
 - B. The amount of Cenvat Credit to be availed under the GST Law

3. Transitional Provisions For Goods Sent For Job Work

If any goods removed before the appointed day to the Job Worker for further Processing, Testing, Repair, Reconditioning and if the same is returned on or after the appointed day but within 6 Months of the Appointed Day then No GST would be payable.

Anti Profiteering Rule

Current Regime

Interstate Purchase Rs 50
ED @12.5% Rs 6.25
CST @ 2% Rs 1

Local Purchase Rs 50
ED @ 12.5% Rs 6.25
VAT @ 12.5% Rs 6.25

Intra State
Sale Rs 125

D1 → D2

VAT – Rs 15.62

Description	Amount
Interstate Purchase	50
Add: Excise Duty @ 12.5%	6.25
Add: CST @ 2%	1
Add: Local Purchase	50
Add: Excise Duty @ 12.5%	6.25
Total Cost of Product	113.5
Selling Price of the Product	125
Profit Earned	11.5

GST Regime

Interstate Purchase Rs 50
IGST @ 20% Rs 10

Local Purchase Rs 50
CGST @ 10% Rs 05
SGST @ 10% Rs 05

Inter State
Sale Rs 125

D1 → D2

IGST – Rs 25

Description	Amount
Interstate Purchase	50
Local Purchase	50
Total Cost of Product	100
Selling Price of the Product	125
Profit Earned	25

Additional Profit Earned in GST Rs 13.5

Anti Profiteering Rule



Anti Profiteering Measure

1. Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in Prices.
2. Given the above, the Additional Profit Earned in GST Regime of Rs 13.5 has to be passed on to the Customer by reduction in Price

Revise Selling Price in GST Regime

Description	Amount
Selling Price in Current Regime	125
Less: Additional Profit Earned in GST Regime to be Passed on to the Customer	13.5
Revised Selling Price in GST Regime	111.5
Less: Cost of the Product (Rs 50 Local Purchases and Rs 50 Interstate Purchases)	100
Profit Earned	11.5

Format of Tax Invoice



Following Information/Data have to be included in the Invoice

1. Name, address and GSTIN of the supplier
2. A consecutive serial number, containing alphabets or numerals or special characters
3. Date of its issue
4. Name, address and GSTIN or UIN, of the recipient; (if registered)
5. Name, address, of the recipient and the Address of Delivery, along with name of the State and its code (if Un-Registered) and where Value \geq Rs. 50,000
6. HSN Code of goods or Service Accounting Code for services
7. Description of goods or services or both
8. Quantity of goods or services or both
9. Value of supply of goods or services or both
10. Rate of GST
11. Amount of GST charged
12. Place of supply along with the Name of the State
13. Address of Delivery
14. Whether tax payable on Reverse Charge basis o.
15. Signature or digital signature of the supplier

Filing of GST Return



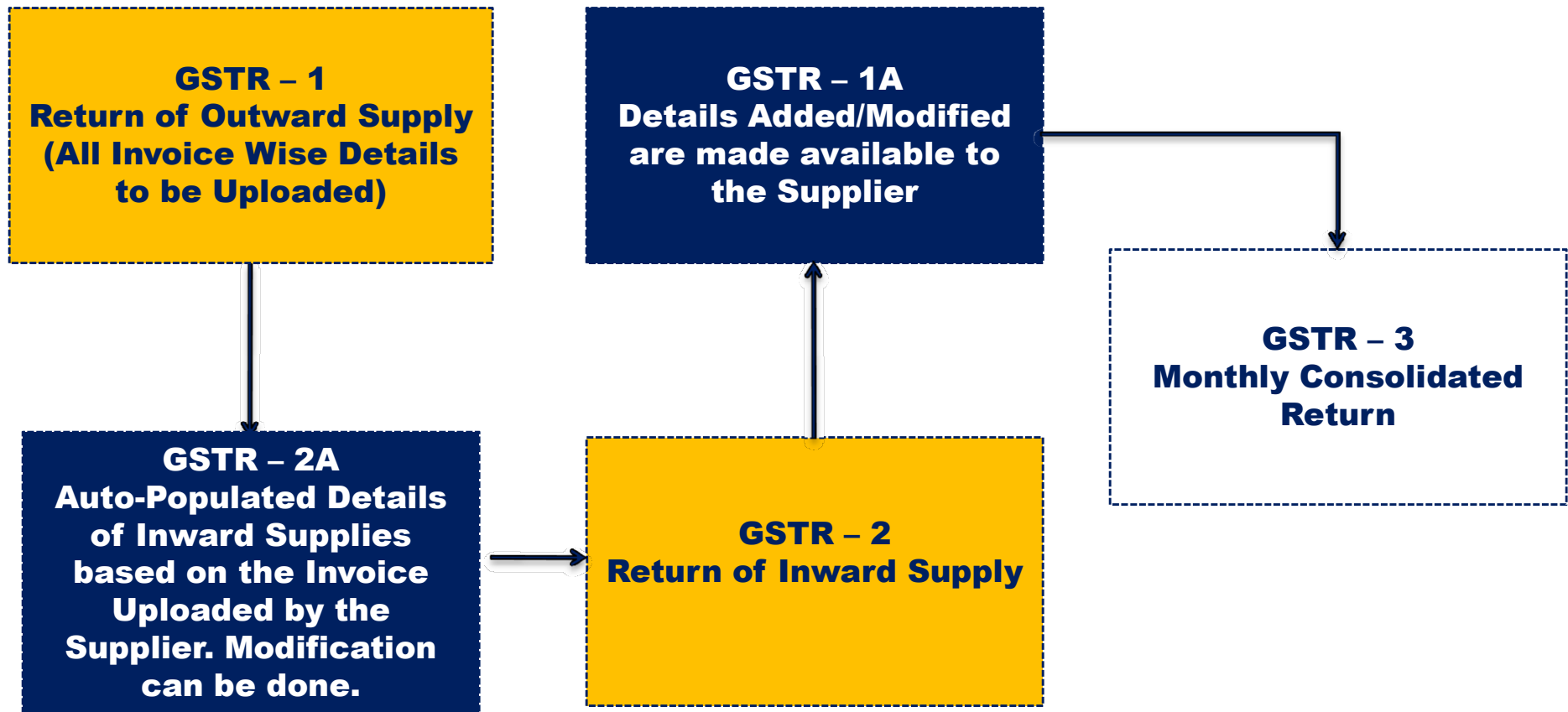
Normal Taxpayer has to file the Following Return in a Financial Year

Type of Form	Type of Return	Date of Filing	Number of Return Per Financial Year
GSTR - 1	Return of Outward Supply	10th of Next Month	12
GSTR - 2	Return of Inward Supply	15th of Next Month	12
GSTR - 3	Monthly Return	20 th of Next Month	12
GSTR - 9	Annual Return For Each Year	31 st December	1
Total Number of Return to be Filed for a Financial Year			37

Filing of GST Returns



Interaction of GST Return



Movement of Goods – E Way Bills



Followings are the Procedures for Movement of Goods within the State and in different State

1. Every Registered Person who causes movement of goods of consignment value exceeding **Rs. 50000**, *before commencement of movement*, shall furnish information about the goods in **Form GST INS-01** .
 - Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one, the said person or the recipient may generate the **E-Way Bill** in **Form GST INS-01** electronically on the common portal after furnishing information in Part B of **Form GST INS-01** ; or
 - Where the e-way bill is not generated as provided below and the goods are handed over to a transporter, the registered person shall furnish the information relating to the transporter in Part B of **Form GST INS-01** on the common portal and the **E-Way Bill** shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of **Form GST INS-01** :
2. Upon generation of the **E-Way Bill** on the common portal, a unique **E-Way Bill (EBN)** shall be made available to the supplier, the recipient and the transporter on the common portal.

Input Tax Credit



Conditions for Availing Input Tax Credit

1. ITC would be available on Goods/Services which are used or intended to be used in the Course/Furtherance of Business
2. Tax Invoice/ Debit Note/Any other tax paying document as prescribed.
3. Receipt of Goods/Services
4. Supplier has paid tax and filed return.
5. Buyer has filed the GSTR3 (Composition Scheme)/GSTR 6 Returns
6. ITC should not be in the Negative List
7. Buyer should have paid the amount and tax to the Supplier within 180 days

Input Tax Credit



Input Tax Credit Not Available in the Following Cases

1. ITC paid on Purchase of Motor Vehicle and other Conveyance would not be available except when they are used for the below purpose:
 - a) Further supply of such vehicles or conveyance or
 - b) Transportation of Passengers
 - c) Imparting training on driving, flying, navigating such vehicle or conveyance.
 - d) Transportation of Goods

2. ITC paid on Purchase of following Goods/Services
 - a) Food and Beverages, Outdoor Catering, Beauty Treatment, Health Service, Cosmetic and Plastic Surgery, except when used for providing outward taxable supply of the same category of Goods/Service.

 - b) Membership of Club, Health and Fitness Centre, except when used for providing outward taxable supply of the same category of Goods/Service or Services which are obligatory for the Employer to provide to the Employee.

 - c) Travel benefits extended to the employee on vacation.

Input Tax Credit



Input Tax Credit Not Available in the Following Cases

3. ITC paid on Availing Works Contract Service for Construction of Immovable Property (other than Plant and Machinery) except where it is an input service for further supply of Works Contract Service.
4. Goods or Service or both received by a taxable person for construction of an immovable property (Other than Plant and Machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.
5. ITC paid on Goods/Service by a Taxable Person who has opted for Composition Scheme.
6. ITC paid on Goods/Service by a Non Resident Taxable Person except on Goods Imported by him.
7. ITC paid on Goods/Service or both used for a Personal Consumption.
8. ITC paid on Goods lost, stolen, destroyed, written off or disposed off by way of free sample or by way of gift.

Input Tax Credit



Credit of Input and Input Service is not allowed after One Year

Registered Person shall not be allowed to take input tax credit under in respect of Supply of Goods/Service or both after the expiry of One Year from the date of issue of tax invoice relating to such supply

ITC to be availed on any Invoice prior to the Specified Period being earlier of the following

1. Date of Filing of Return for the month of September following the end of the Financial Year
2. Date of Relevant Annual Return.

Composition Scheme



Eligibility for Composition Scheme

A Registered Person, whose aggregate turnover in the preceding financial year did not exceed 75 Lakh Rupees, may opt to pay the tax at such rate as may be prescribed but not exceeding

1. 1% of the Turnover in State or Union Territory in case of a Manufacturer
2. 2.5% of the Turnover in State or Union Territory in case supplies specified in Schedule II
3. 0.5% of the Turnover in State or Union Territory in case of other supplies.

Following Conditions to be Satisfied

1. The Registered Person is not engaged in Supply of Service (Except Services specified in Schedule II).
2. The Registered Person is not Engaged in Supply of Goods which are not leviable to tax under GST.
3. The Registered Person is not making Inter State Supply
4. The Registered Person is not engaged in making supplies through E Commerce Operator.
5. The Registered Person is not a Manufacturer of such goods as specified by the Government

Thank You

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