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GST & New Rules

Paper-3

**NEWSPAPER PT CUM MAINS
WORK-SHEET**

Part - 26

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GST - Goods and Services Tax

GST is a multi-stage tax system which is comprehensive in nature and applied on the sale of goods and services. The main aim of this taxation system is to curb the cascading effect of other Indirect taxes and it is applicable throughout India.

What is GST & how it works?

GST stands for Goods and Services Tax. It is an Indirect tax which introduced to replacing a host of other Indirect taxes such as value added tax, service tax, purchase tax, excise duty, and so on. GST levied on the supply of certain goods and services in India. It is one tax that is applicable all over India.

Given below is how will GST works:

- **Manufacturer:** The manufacturer will have to pay GST on the raw material that is purchased and the value that has been added to make the product.
- **Service Provider:** Here, the service provider will have to pay GST on the amount that is paid for the product and the value that has been added to it. However, the tax that has been paid by the manufacturer can be reduced from the overall GST that must be paid.
- **Retailer:** The retailer will need to pay GST on the product that has been purchased from the distributor as well as the margin that has been added. However, the tax that has been paid by the retailer can be reduced from the overall GST that must be paid.
- **Consumer:** GST must be paid on the product that has been purchased.

History Of GST

On July 1st 2017, the Goods and Services Tax implemented in India. But, the process of implementing the new tax regime commenced a long time ago. In 2000, Atal Bihari Vajpayee, then Prime Minister of India, set up a committee to draft the GST law. In 2004, a task force concluded that the new tax structure should put in place to enhance the tax regime at the time.

In 2006, Finance Minister proposed the introduction of GST from 1st April 2010 and in 2011 the Constitution Amendment Bill passed to enable the introduction of the GST law. In 2012, the Standing Committee started discussions about GST, and tabled its report on GST a year later. In 2014, the new Finance Minister at the time, Arun Jaitley, reintroduced the GST bill in Parliament and passed the bill in Lok

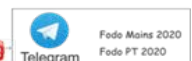
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Sabha in 2015. Yet, the implementation of the law delayed as it was not passed in Rajya Sabha.

GST went live in 2016, and the amended model GST law passed in both the house. The President of India also gave assent. In 2017 the passing of 4 supplementary GST Bills in Lok Sabha as well as the approval of the same by the Cabinet. Rajya Sabha then passed 4 supplementary GST Bills and the new tax regime implemented on 1st July 2017.

Tax Laws Before the Implementation of GST

- The Centre and the State used to collect tax separately. Depending on the state, the tax regimes were different.
- Even though import tax was levied on one individual, the burden was levied on another individual. In the cases of direct tax, the taxpayer must pay the tax.
- Prior to the introduction of GST, direct and indirect taxes were present in India.

Types of GST

The four different types of GST are given below:

1. **Central Goods and Services Tax** : CGST is charged on the intra state supply of products and services.
2. **State Goods and Services Tax** : SGST, like CGST, is charged on the sale of products or services within a state.
3. **Integrated Goods and Services Tax** : IGST is charged on inter-state transactions of products and services.
4. **Union Territory Goods and Services Tax** : UTGST is levied on the supply of products and services in any of the Union Territories in the country, viz. Andaman and Nicobar Islands, Daman and Diu, Dadra and Nagar Haveli, Lakshadweep, and Chandigarh. UTGST is levied along with CGST.

Who is Eligible for GST?

The below mentioned entities and individuals must register for Goods And Services Tax:

- E-commerce aggregators
- Individuals who supply through e-commerce aggregators
- Individuals who pay tax as per the reverse charge mechanism

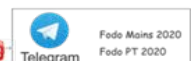
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- Agents of input service distributors and suppliers
- Non-Resident individuals who pay tax
- Businesses that have a turnover that is more than the threshold limit
- Individuals who have registered before the GST law was introduced

Registration of GST

Any company that is eligible under GST must register itself in the GST portal created by the Government of India. The registered entities will get a unique registration number called GSTIN.

It is mandatory for all Service providers, buyers, and sellers to register. A business that makes a total income of Rs.20 lakhs and more in a financial year must be required to do GST registration. It takes 2-6 working days to process.

Know the GSTIN - GST Identification Number

A 15-digit distinctive code that is provided to every taxpayer is the GSTIN. The GSTIN will be provided based on the state you live at and the PAN. Some of the main uses of GSTIN are mentioned below:

- Loans can be availed with the help of the number.
- Refunds can be claimed with the GSTIN.
- The verification process is easy with the help of the GSTIN.
- Corrections can be made.

GST Certificate

A GST Certificate is an official document that is issued by the concerned authorities for a business that has been enrolled under the GST system. Any business with an annual turnover of Rs.20 lakh or more and certain special businesses are required to be registered under this system. The GST registration certificate is issued in Form GST REG-06. If you are a registered taxpayer under this system, you can download the GST Certificate from the official GST Portal. The certificate is not issued physically. It is available in digital format only. GST Certificate contains GSTIN, Legal Name, Trade Name, Constitution of Business, Address, Date of liability, Period of Validity, Types of Registration, Particulars of Approving Authority, Signature, Details of the Approving GST officer, and Date of issue of a certificate.

GST Returns

A GST Returns is a document that contains information about the income that a taxpayer must file with the authorities. This information used to compute the

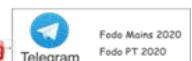
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taxpayer's tax liability. Under the Goods and Services Tax, registered dealers must file their GST returns with details regarding their purchases, sales, input tax credit, and output GST. Businesses are expected to file 2 monthly returns as well as an annual return.

GST Rates

The GST Council has assigned GST rates to different goods and services. While some products can be purchased without any GST, there are others that come at 5% GST, 12% GST, 18% GST, and 28% GST. GST rates for goods and services have been changed a few time since the new tax regime was implemented in July 2017.

GST Payments

Currently, the GST must be paid every month. The GSTR-1 and GSTR-3B must be filed. In the case of refunds, the relevant forms must be submitted as well. GST payments can be made both online and offline. Once the payment has made, a challan must be generated.

GST E-Way Bill

An electronic document that is generated to show proof of goods movement is the E-Way bill. You can generate the bill from the GST portal.

Advantages of GST

The following are the advantages of goods and services tax in India

1. Regulation of the unorganized sector
2. E-commerce operators no longer suffer from differential treatment
3. Fewer complications
4. Composition scheme
5. Registration process and filing of returns are simple
6. Higher threshold
7. Elimination of the cascading tax effect

GST Council

Any recommendations that are made to the State and Union Government regarding any issues that are related to GST is done by the GST Council. The chairman of gst council is Union Finance Minister of India. The other members of the GST Council are the Union State Minister of Revenue or Finance of all the states.

GSTN - Goods and Service Tax Network

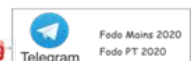
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The GSTN is the Goods and Services Tax Network which is responsible for managing the IT system concerning the GST Portal. It is a non-profit, non-government organization and is the database for the official GST Portal.

The current structure of the GST Network can be summed up as follows:

- Central Government - 24.5%
- State Governments and EC - 24.5%
- LIC Housing Finance Ltd. - 11%
- OIICICI Bank, HDFC, NSE Strategic Investment Co., and HDFC Bank - 10% each.

Features of GSTN

The salient features of the GST Network can be listed as follows:

- Keeping the information of all the taxpayers safe and secure.
- Maintaining confidentiality of the taxpayers' information.
- It is a trusted National Information Utility (NIU).

Functions of GSTN

The main functions of the GST Network or GSTN can be summed up as follows:

- It is responsible for handling the invoices
- It is responsible for handling the registrations
- It is responsible for handling the payments and refunds (if any)
- It is responsible for handling different types of returns.

Recent new Rules for GST-

Starting Monday, customers will have to shell out more money on household items, hotels, and bank services, among many other things, as the revised Good and Services Tax (GST) rates come into effect from **July 18**.

The GST rates were hiked on several items at the **47th Council Meet**, chaired by Union Finance Minister Nirmala Sitharaman last month in Chandigarh.

While the GST council proposed to withdraw tax exemptions for a few items and rate changes for others, exemptions for many others were removed. The council also decided to remove duty inversion for goods where the inputs taxes were higher than those on the output.

Here's what all will get costly from Monday:

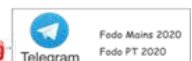
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- 5 per cent GST on pre-packed, labelled food items like atta, paneer, and curd
- 12 per cent GST on hotel rooms with the tariff of up to Rs 1,000/day, maps and charts
- 5 per cent GST on hospital rooms, except ICU, with rent above Rs 5,000
- 18 per cent GST on tetra packs, and cheques — loose or in book form
- 18 per cent on LED lamps, ink, knives, blades, pencil sharpener, blades, spoons, forks, ladles, skimmers, cake servers; printing, writing and drawing ink; fixture and their metal printed circuits board
- 12 per cent GST on solar water heater instead of the previous 5 per cent
- Works contract for roads, bridges, railways, metro, effluent treatment plant, crematorium and others by 18 per cent
- 18 per cent GST on RBI, IRDA, and SEBI services and renting of a residential dwelling to business entities
- 12 per cent GST on bio-medical waste treatment facilities

Here's what all will get cheaper:

- 5 per cent GST on ostomy appliances and on the transport of goods and passengers by ropeways from the previous 12 per cent
- 12 per cent tax against the previous 18 per cent for renting trucks, goods carriage where the cost of fuel is included
- GST exemption on air travel to and from north-eastern states and Bagdogra restricted to economy class only
- 5 per cent GST on electric vehicles, whether or not fitted with a battery pack

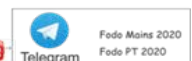
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TH- Reset mode

GST's metamorphosis into a truly Good and Simple Tax needs more Centre-States dialogue

- The GST Council met over two days this week — its **first ‘regular’ meeting after a nine-month break** — with much on its plate, stemming from four ministerial groups’ recommendations to fix various aspects of the indirect tax regime that remains a work in progress five years on.
- It **ratified three of the four reports**, put off one for further deliberations based on concerns flagged by a State, with a commitment to reassemble and resolve the impasse holistically in little over a month.
- A new ministerial panel is being tasked with **figuring out the long-pending constitution of an appellate tribunal for GST disputes**, to move ahead.
- Based on an ‘interim’ report of a panel to rationalise tax rates, exemptions have been scrapped on several items and rates altered for others to correct inverted duty structures.
- This may translate into higher prices on many goods and services (and reductions for a few) from July 18, although their impact on inflation is difficult to ascertain.
- However, a **larger restructuring of the GST’s multiple rates’ structure, with an increase in levies to bolster revenues that have fallen short of expectations**, partly due to rate cuts earlier effected as electoral tools, has been put off. With inflation expected to remain buoyant, that exercise may have to wait longer.
- Apart from the fine print of the Council’s decisions, which include **tighter norms on the horizon for registering new firms and closing of tax evasion loopholes**, there is a more critical takeaway.
- That the deliberations were constructive and not combative, especially amid the **brewing trust deficit between the Centre and States** in the past few meetings and the prolonged pause since it last met, bodes well for the necessary next steps to make GST deliver on its original hopes.
- Not a single member raised the **recent Supreme Court order that some States believed had upheld their rights against ‘arbitrary imposition’ of the Centre’s decisions in the Council**.

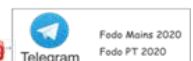
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- Moreover, over a dozen States brought up an ‘extra agenda item’ — their anxieties about the sunset of assured revenue growth from July 1, on which even **Ministers from BJP-ruled States spoke up to seek the continuance of GST Compensation for some years.**
- That **States are no longer driven by party whips in this critical forum, should enrich the quality of dialogue and outcomes.**
- That the Centre ‘heard them out’ and left the issue open, unlike the last Council meet when its response was akin to an outright ‘No’, is most refreshing.
- Taking a clear call, one way or the other, on continuing this support, will be ideal for the Centre and States to plan their fiscal math better. Just as sustaining and nurturing this fledgling federal compact is critical to make the GST work better for all, sooner rather than later.

TH FAQ- What are the next steps for the GST regime?

Why have **rates been hiked** for some consumer items?

When will the issue of **compensation to States** be decided?

The story so far: The Goods and Services Tax (GST) Council, chaired by Union Finance Minister Nirmala Sitharaman, met for the first time in 2022 for a marathon two-day meet this week, just ahead of **GST’s fifth birthday on July 1**. The Council has okayed three ministerial groups’ reports, one of which will lead to **changes in the tax rates** applicable on several items.

What are the goods and services whose rates have been increased?

- Based on **recommendations made by a Group of Ministers (GoM) led by Karnataka Chief Minister Basavaraj Bommai**, the GST Council has scrapped exemptions on several goods and services, done away with concessional rates granted for a few products, and altered tax rates up or down in other cases.
- **Health care devices such as orthopaedic splints, intraocular lens, ostomy appliances, will now be taxed at 5% instead of 12%.**
- The use of in-vitro fertilisation (**IVF**) services have been exempted, truck rentals for goods will be **taxed at 12% (down from 18%)** and the GST on

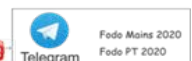
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ropeways has been lowered from **18% to 5%**. However, **stem cell preservation services will no longer be tax-free.**

- **Hospital room rents over ₹5,000 a day, excluding patients in intensive care units or ICUs, shall now be taxed at 5%.**
- **Tetra Pak**, used for an increasing number of goods as an alternative to plastic packaging, will now be taxed at **18%, from 12%** — which could nudge up costs of several consumer goods.
- The same **18%** rate will apply to **tar of all varieties so expect road building costs to rise as well.**
- The Council also hiked rates on over 17 goods and services, where the final products had a lower tax rate than their inputs and led to an anomaly referred to as inverted duty structures. Of these, as many as **10 items’ GST rate has been raised to 18% from 5% or 12%** prevalent till now, such as writing, drawing and printing ink, knives, forks, spoons, pencil sharpeners, machines for grading farm products as well as eggs and dairy items, LED lamps, solar water heaters and works contracts for building roads, railways, metro projects, and crematoria.
- Last but not the least, the GST levied on **cut and polished diamonds has been raised from 0.25% to 1.5%.**

Why does it matter?

- The **Reserve Bank of India expects India’s inflation rate**, which hit an eight-year high of 7.8% in April and remained over 7% in May, to average 6.7% in 2022-23.
- Ms. Sitharaman said the Council members were conscious of inflation concerns while approving the rate changes. It is too early to discern the possible impact of the new tax rates on the overall inflation experience and how much of it will be captured in the official data.
- With all these rate changes slated to **kick in from July 18**, any impact can only be gauged when August consumer inflation numbers are released in the second week of September.

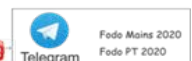
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- Even then, with prices of several commodities, including crude oil, remaining elevated, distilling the effect of new GST rates on price rise may not be simple.
- Moreover, the panel led by Mr. Bommai has been granted three more months to delve into its other mandate that could have a wider impact on consumers and businesses — rationalising the multiple GST rate slabs such as 5%, 12%, 18% and 28% and raising levies to bolster revenues that have fallen short of expectations.
- **Part of the reason for dipping revenues, apart from a slowing economy in recent years, was the repeated reduction in several items’ GST rates ahead of critical elections.** However, officials concede that inflation worries do not make this an opportune time for carrying out broader rate hikes.

What lies ahead?

- **The Council will meet again in August to finalise the GST rates for online gaming, horse racing and casinos** — a decision it put off this time for fresh stakeholder consultations.
- It may also kick off the **process to form an appellate tribunal for resolving GST disputes, envisaged since its launch in July 2017.**
- With over a **dozen States urging the Centre to continue the GST compensation** paid to them for the first five years of the GST regime as revenue flows have been hit by the pandemic, it is hoped that clarity comes through on this issue by the August meeting.
- **Any extension of assured revenues to States could, however, translate into further pain for consumers and industry, who already have to fork out the GST Compensation Cess levied on products such as cars and soft drinks, till March 2026, instead of the June 2022 sunset promised earlier.**

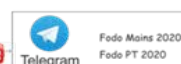
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Class explanation- mind map

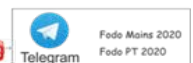
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3. Writing skill development, enhancement and management programme.

- Best developed programme to enhance the writing skills at individual level
 - Yield a fantastic result: RANK-22 (Saloni Rai) and Rank 1 Nandani others....
- 22 sessions till oct 2022 (online and offline) with same day discussion, feedback and evaluation of the copies.

4. Special batch for ETHICS and 150 CASE STUDIES. (15 days with the guidance to score 110+ by DIRECTOR sir)-Online available

5. RAW GS MAINS crash course-online

6. Sanjeevani Prelims GS crash course - Online

7. Ncert Foundation btach C2U Sep 2023

8. Target 50 GS-FOUNDATION batch for 2023... from 22nd August 2023.

9. SAARTHI mentorship Programme

All the Best - JAI HIND

Aspire IAS *The name associated with excellence*