



TAX WIRE™

WIRED TO CONNECT

TAX ALERT FROM SPS LEGAL

JUNE 23, 2017

GST - Confusions, Compulsions, Celebrations & Clarifications begin...!

Another day with further updates on the GST front.

SERVICE TAX RETURNS FOR THE PERIOD 1ST APRIL, 2017 TO 30TH JUNE, 2017 - "RELIEF AT LAST...!"

The Ministry of Finance, Government of India has come out with Notification No. 18/2017 – ST dated 22nd June, 2017 regarding submission of returns for the period from 1st April, 2017 to 30th June, 2017 by 15th August, 2017 in Form ST-3 or Form ST-3C as the case may be. Time limit for revision of this return is 45 days from 15th August, 2017.

GST DAY CELEBRATIONS – "BIRTHDAY BASH BEGINS...!"

The Department has decided to bring in GST on 01 July 2017 by celebrating it as "GST Day". All field offices have been instructed to celebrate the day by organising meetings/functions and even by placing suitable banners/ decorations.

GST SEVA KENDRA - "AT YOUR SERVICE, PLEASE...!"

All field offices have been instructed to serve as GST Seva Kendras for effective trade facilitation. Apart from giving guidance to GST assesseees, the GST Seva Kendras will render assistance to taxpayer in migration, registration as well as filling of returns. A guidance manual for GST Seva Kendra has been prepared by the Hyderabad GST Zone.

VARIOUS CESSES ABOLISHED / TO BE CONTINUED – "SOME RELIEF....SOME PAIN...!"

Through Taxation Laws Amendment Act 2017, the following cesses are abolished. However, the date of the

implementation will coincide with the date of the GST roll-out:

1. The Rubber Act 1947 – Cess on Rubber
2. The Industries (Development and Regulation) Act 1951 – Cess on Automobile
3. The Tea Act 1953 – Cess on Tea
4. The Coal Mines (Conservation and Development) Act, 1974 – Cess on Coal
5. The Beedi Workers' Welfare Cess Act 1971 – Cess on Beedis
6. The Water (Prevention and Control of Pollution) Cess Act 1977 – Cess levied on Water consumed by certain industries and by local authorities.
7. The Sugar Cess Act 1982, the Sugar Development Fund Act 1982 – Cess on Sugar
8. The Jute Manufacturers Cess Act 1983 – Cess on Jute Goods manufactured or produced or in part of Jute.
9. The Finance (2) Act 2004 – Education Cess on Excisable Goods
10. The Finance Act, 2007 – Secondary and Higher Education Cess on Excisable Goods
11. The Finance Act 2010 – Clean Energy Cess
12. The Finance Act 2015 – Swachh Bharat Cess
13. The Finance Act 2016 – Infrastructure Cess and Krishi Kalyan Cess

However, the following cesses will continue to be levied under the GST regime since they pertain to customs or goods which are not covered under the GST regime:

1. The Finance (2) Act 2004 – Education Cess on Imported Goods
2. The Finance Act, 2007 – Secondary and Higher Education Cess on Imported Goods
3. Cess on Crude Petroleum Oil under the Oil Industry Development Act, 1974
4. Additional Duty of Excise on Motor Spirit (Road Cess)
5. Additional Duty of Excise on High Speed Diesel Oil (Road Cess)
6. Special Additional Duty of Excise on Motor Spirit
7. NCCD on Tobacco and Tobacco Products and Crude Petroleum Oil.

GST MIGRATION - "NO MIGRAINE HERE..!"

The GST common portal which has been closed at the moment will reopen for migration on 25th June 2017 and Assesseees are required to complete the migration process before 30th September 2017. For the interim difficulties faced by assesseees, the CBEC has issued a short advisory note covering various issues.

USEFUL LINKS

1. NOTIFICATION NO. 18/2017 – ST DATED 22.06.2017 - <http://www.cbec.gov.in/resources//htdocs-servicetax/st-notifications/st-notifications-2017/st18-2017.pdf>
2. LETTER FROM MR. S. RAMESH REGARDING "GST DAY" CELEBRATIONS ON 01 JULY 2017- <http://www.cbec.gov.in/resources//htdocs->

[cbec/deptt_offcr/doltr-membr-for-member.pdf](http://www.cbec.gov.in/resources/htdocs-cbec/deptt_offcr/doltr-membr-for-member.pdf)

3. GUIDANCE MANUAL FOR GST SEVA KENDRA - http://www.cbec.gov.in/resources/htdocs-cbec/deptt_offcr/gst-seva-kendra-eng.pdf
4. PIB RELEASE DATED 07.06.2017 - THE CENTRAL GOVERNMENT ABOLISHED VARIOUS CESSES IN THE LAST THREE YEARS FOR SMOOTH ROLL-OUT OF GST - <http://pib.nic.in/newsite/erelease.aspx>
5. GST MIGRATION ADVISORY - <http://www.cbec.gov.in/resources/htdocs-cbec/gst/gst-migration-advisory.pdf>