

GST—ADVANCE RULINGS

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The Maharashtra Goods and Services Tax Act, 2017

Circulars

The Commissioner of Goods and Services Tax, Maharashtra State, has issued Circular bearing no. 53T of 2019 dated 21.11.2019 by which guidelines for Tax payers and GST Practitioners in user Acceptance Testing of new returns offline tools and online new version of forms is clarified.

The Commissioner of Goods and Services Tax, Maharashtra State, has issued Circular bearing no. 54T of 2019 dated 28.11.2019 by which taxability of unmanufactured tobacco for different periods under MVAT Act, sold in sealed packets under brand name, is clarified.

The Commissioner of Goods and Services Tax, Maharashtra State, has issued Circular bearing no. 55T of 2019 dated 30.11.2019 by which instruction for Go live of SAP based filing of appeal applications under MVAT Act and CST Act is clarified.

Case: Sukee Printpack LLP [2019– TIOL – 330] (Karnataka AAR)

The applicant is involved in printing and supply of paper and paper boards and is also involved in printing under job work. The applicant approached the AAR seeking to know whether the activities carried out by it fall under supply of goods or supply of services & the applicable rate of tax under each category. The AAR held as under :

In case the Applicant Supplies paper and paper board printed with content supplied by the recipient of the goods made using physical inputs including paper belonging to the recipient :

- a) if the final printed material is a book, journal or periodical and if the material on which the printing is done is provided by the customers, then the activity is covered under Entry 26(i)(d) of Not. No 11/2017-CT(R), liable to 5% GST
- b) if the final printed material is a book, journal or periodical but involves job work of printing of all goods falling under Chapter 48 or 49 attracting GST at 6% then the activity would be covered under Entry No 26(ia)(b) of Not. No 11/2017-CT(R), liable to 12% GST
- c) If the job work of printing made on materials belonging to other is not covered by these two items, then the same is covered under Entry No 26(iii) of Not. No 11/2017-CT(R), liable to 18% GST