

# **GST Course for CA Students**

30<sup>th</sup> May, 2017

**Presented by**  
**CA Leena Talathi**  
Leena Talathi And Co.  
Chartered Accountant

# Coverage

- 1) Job Work
- 2) Job Work Related Transitional Provisions
- 3) Payment of taxes including Rules
- 4) Refund
- 5) Documentation

# JOB WORK UNDER GST

Any  
treatment  
or process  
undertaken

On goods  
belonging  
to another  
registered  
person

Job work to  
be  
construed  
accordingly

# JOB WORK UNDER GST

**Q 1. What is job work?**

**Ans.** Job work means undertaking any treatment or process by a person on goods belonging to another registered taxable person. The person who is treating or processing the goods belonging to other person is called 'job worker' and the person to whom the goods belongs is called 'principal'.

This definition is much wider than the one given in Notification No. 214/86 - CE dated 23rd March, 1986. In the said notification, job work has been defined in such a manner so as to ensure that the activity of job work must amount to manufacture. Thus the definition of job work itself reflects the change in basic scheme of taxation relating to job work in the proposed GST regime.

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# JOB WORK UNDER GST

**Q 2. Whether goods sent by a taxable person to a job worker will be treated as supply and liable to GST? Why?**

**Ans.** It will be treated as a supply as supply includes all forms of supply such as sale, transfer, etc. However, the registered taxable person (the principal), under intimation and subject to such conditions as may be prescribed send any inputs and/or capital goods, without payment of tax, to a job worker for job work and from there subsequently to another job worker(s) and shall either bring back such inputs/capital goods after completion of job work or otherwise within 1 year/3years of their being sent out or supply such inputs/capital goods after completion of job work or otherwise within 1 year / 3 years of their being sent out, from the place of business of a job worker on payment of tax within India or with or without payment of tax for export.

# JOB WORK UNDER GST

**Q 3. Is a job worker required to take registration?**

Ans. Yes, as job work is a service, the job worker would be required to obtain registration if his aggregate turnover exceeds the prescribed threshold.

**Q 4. Whether the goods of principal directly supplied from the job worker's premises will be included in the aggregate turnover of the job worker?**

Ans. No. It will be included in the aggregate turnover of the principal. However, the value of goods or services used by the job worker for carrying out the job work will be included in the value of services supplied by the job worker.

# JOB WORK UNDER GST

**Q 5. Can a principal send inputs and capital goods directly to the premises of job worker without bringing it to his premises?**

Ans. Yes, the principal is allowed to do so. The input tax credit of tax paid on inputs or capital goods can also be availed by the principal in such a scenario. The inputs or capital goods must be received back within one year or three years respectively failing which the original transaction would be treated as supply and the principal would be liable to pay tax accordingly.

**Q 6. Can the principal supply the goods directly from the premises of the job worker without bringing it back to his own premises?**

Ans. Yes. But the principal should have declared the premises of an unregistered job worker as his additional place of business. If the job worker is a registered person then goods can be supplied directly from the premises of the job worker. The Commissioner may also notify goods in which case goods sent for job work can be directly supplied from the premises of the job worker.

# JOB WORK UNDER GST

**Q 7. Under what circumstances can the principal directly supply goods from the premises of job worker without declaring the premises of job worker as his additional place of business?**

**Ans.** The goods can be supplied directly from the place of business of job worker without declaring it as additional place of business in two circumstances namely where the job worker is a registered taxable person or where the principal is engaged in supply of such goods as may be notified by the Commissioner.



# JOB WORK UNDER GST

**Q 8. What are the provisions concerning taking of ITC in respect of inputs/capital goods sent to a job worker?**

**Ans.** Principal shall be entitled to take credit of taxes paid on inputs or capital goods sent to a job worker whether sent after receiving them at his place of business or even when such the inputs or capital goods are directly sent to a job worker without their being first brought to his place of business. However, the inputs or capital goods, after completion of job work, are required to be received back or supplied from job worker's premises, as the case may be, within a period of one year or three years of their being sent out.

**Q 9. What happens when the inputs or capital goods are not received back or supplied from the place of business of job worker within prescribed time period?**

**Ans.** If the inputs or capital goods are not received back by the principal or are not supplied from the place of business of job worker within the prescribed time limit, it would be deemed that such inputs or capital goods had been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out by the principal (or on the date of receipt by the job worker where the inputs or capital goods were sent directly to the place of business of job worker). Thus the principal would be liable to pay tax accordingly.

# JOB WORK UNDER GST

**Q 10. Some capital goods like jigs and fixtures are non-usable after their use and normally sold as scrap. What is the treatment of such items in job work provisions?**

**Ans.** The condition of bringing back capital goods within three years is not applicable to moulds, dies, jigs and fixtures or tools.

**Q 11. What would be treatment of the waste and scrap generated during the job work?**

**Ans.** The waste and scrap generated during the job work can be supplied by the job worker directly from his place of business, on payment of tax, if he is registered. If he is not registered, the same would be supplied by the principal on payment of tax.

# JOB WORK UNDER GST

**Q 12. Whether intermediate goods can also be sent for job work?**

Ans. Yes. The term inputs, for the purpose of job work, includes intermediate goods arising from any treatment or process carried out on the inputs by the principal or job worker.

**Q 13. Who is responsible for the maintenance of proper accounts related to job work?**

Ans. It is completely the responsibility of the principal to maintain proper accounts of job work related inputs and capital goods.

**Q 14. Are the provisions of job work applicable to all categories of goods?**

Ans. No. The provisions relating to job work are applicable only when registered taxable person intends to send taxable goods. In other words, these provisions are not applicable to exempted or non-taxable goods or when the sender is a person other than registered taxable person.

# JOB WORK UNDER GST

**Q 15. Is it compulsory that job work provisions should be followed by the principal?**

**Ans. No.** The principal can send the inputs or capital goods after payment of GST without following the special procedure. In such a case, the job-worker would take the input tax credit and supply back the processed goods (after completion of job-work) on payment of GST.

**Q 16. Should job worker and principal be located in same State or Union territory?**

**Ans. No** this is not necessary as provisions relating to job work have been adopted in the IGST Act as well as in UTGST Act and therefore job-worker and principal can be located either in same State or in same Union Territory or in different States or Union Territories.

# Transitional Provisions under Job Work

## Section 141(1)(2)(3) –ITC on Inputs Sent Out Under Existing Law

Inputs/ semi-finished goods/ excisable goods are sent in accordance with provisions of existing law, No tax shall be payable if returned within six months from appointed day

TYPE	TO	FOR
1.Inputs (removed as such or after being partially processed)	Job-worker	Processing, testing, repairing, reconditioning or any other purpose
2.Semi-finished goods	Any other premise	Carrying out certain manufacturing process
3.Excisable goods	Any other premise	Carrying out tests or any other process not amounting to manufacture

# Transitional Provisions under Job Work

The period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months.

If not returned within the period specified the input tax credit shall be liable to be recovered in accordance with the provisions of section 142(8)(a).

# Transitional Provisions under Job Work

## Section 141 –ITC on Inputs Sent to Job Worker Under Existing Law

In respect of Semi Finished Goods and Excisable Goods (above) the manufacturer may transfer the said goods

- To the premises of any registered person for the purpose of supplying there from on payment of tax in India
- Without payment of tax for exports within the period specified in the sub-sections(1), (2) and (3)

The tax under sub –sections(1), (2) and (3) shall not be payable, only if the manufacturer and the job worker declare the details of the inputs or goods held in stock by the job worker on behalf of the manufacturer on the appointed day.

Tax will be payable by job-worker if not returned within six months from appointed day.

# Payments

The type of payments depends upon the type of commercial transaction and place of supply for the particular transaction. The Types of payments are as follows :

- 1) Intra State Transactions :
  - a) Central GST (**CGST**) – going to the account of Central Government
  - b) State GST (**SGST**) – going to the account of Concerned State Government
- 2) Inter State Transactions :
  - a) Integrated GST (**IGST**) – which will have component of both CGST & SGST

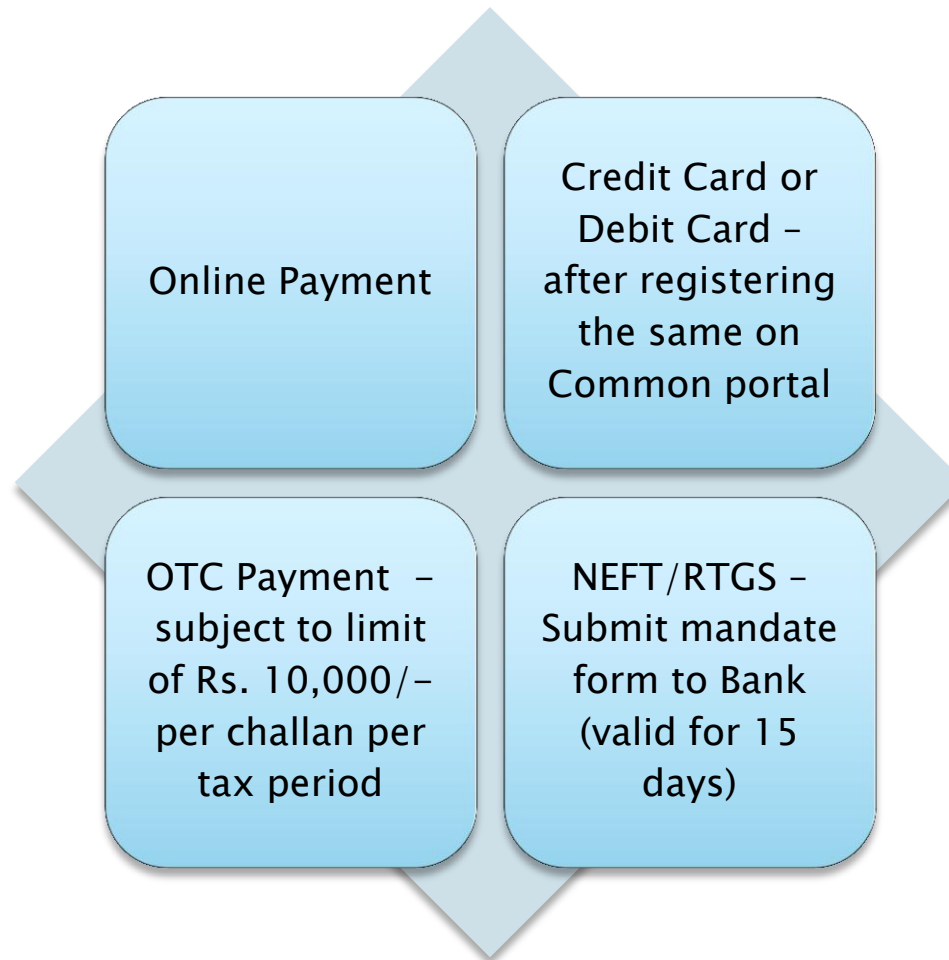


# Persons liable to make Payments

The registered taxable person who is generally the supplier of Goods and/or Services is liable to make payment of GST, but in certain special conditions, the obligation to make payment may be shifted to other persons, which could be one of the following :

- a) **Reverse Charge Payment** : Obligation of recipient of Goods and/or services to make the payment.
- b) **Tax Deducted at Source** : Obligation of recipient of goods and/or services to deduct tax from the payment or to be made to supplier.
- c) **Tax Collected at Source** : Obligation has been cast on E-Commerce Operator collecting the consideration on account of supplies of Goods and/or services supplied through it.

# Methods of Payments



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# Payments – Electronic Ledgers

## Types of Electronic Ledgers maintained by GSTN

Following three types of Ledger will be maintained on common portal in GSTN :

- a) Electronic tax liability register
- b) Electronic credit ledger
- c) Electronic cash ledger

All these ledgers will be maintained for each registered taxable person and shall be updated on real time basis on any activity in connection with these ledgers. Details of these ledgers will get auto populated from previous tax period returns.

# Payments – Electronic Ledgers

## Electronic Cash Ledger (ECL)

Shall maintained for each registered taxable person in form GST PMT-05 on the common portal.

All deposits made by the registered taxable person shall be credited to GST PMT-05.

All amounts deposited will be available to be used for making payment of

- Tax
- Interest
- Penalty
- Fee or any other amount

Which shall be debited to GST PMT-05.

UIN shall be generated at the common portal for each debit or credit to ECL

Date of Credit to account of Govt. in authorised bank deemed to be date of deposit in ECL

# Payments – Electronic Ledgers

## Electronic Credit Register Ledger (ECRL)

Shall maintained for each registered taxable person in form GST PMT-02 on the common portal.

Every claim of Input Tax Credit (ITC) shall be credited to GST PMT-02.

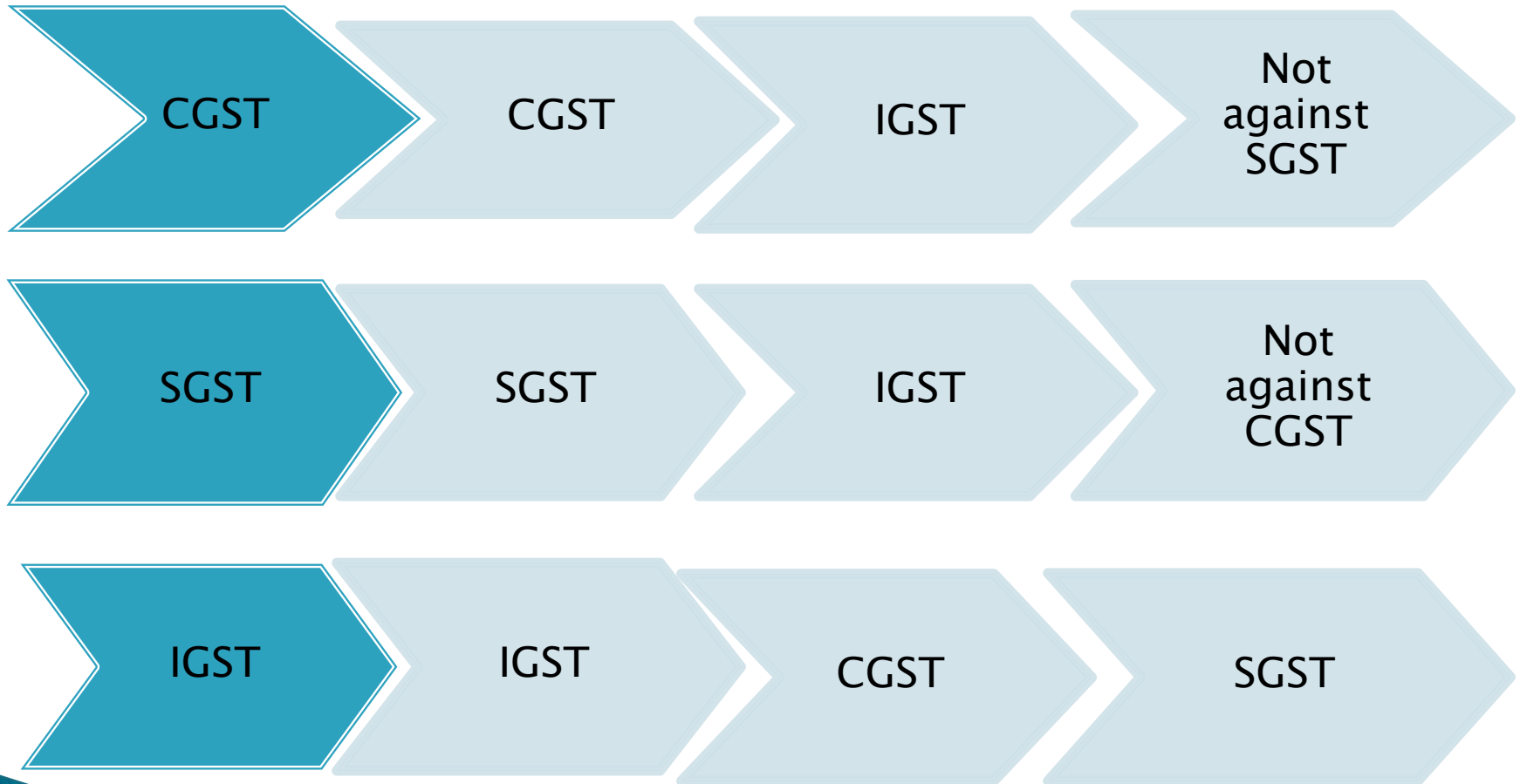
All discharge of tax liability will be debited to ECRL.

Claim for Refund of unutilised ITC (on account of exports or credit has been accumulated on account of rate of tax on inputs is higher than that on outputs) shall be debited to ECRL.

If refund so claimed is rejected then such amount will be re credited to ECLR by an order in Form GST PMT-3.

UIN shall be generated  
at the common portal  
for each debit or credit  
to ECRL

# Manner of Utilisation of Credit in ECRL



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# Payments Electronic Ledgers

## Electronic Tax Liability Ledger (ETLR)

Shall maintained for each registered taxable person in form GST PMT-01 on the common portal.

All amounts payable by the registered taxable person shall be debited to ETLR.

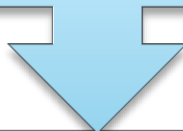
ETLR can be debited for following amounts payable towards

- Tax, Interest, Late Fee or any other amount payable as per the Returns filed.
- Tax, Interest, Penalty or any other amount payable as determined by Proper Officer in pursuance of any proceedings.
- Tax and Interest payable as result of mismatch.
- Interest that may be payable time to time.

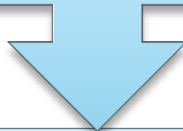
For payments of every liability ETLR shall be credited.

# Payments – Order of Utilisation

Self-assessed tax and other dues related to returns of Previous tax period



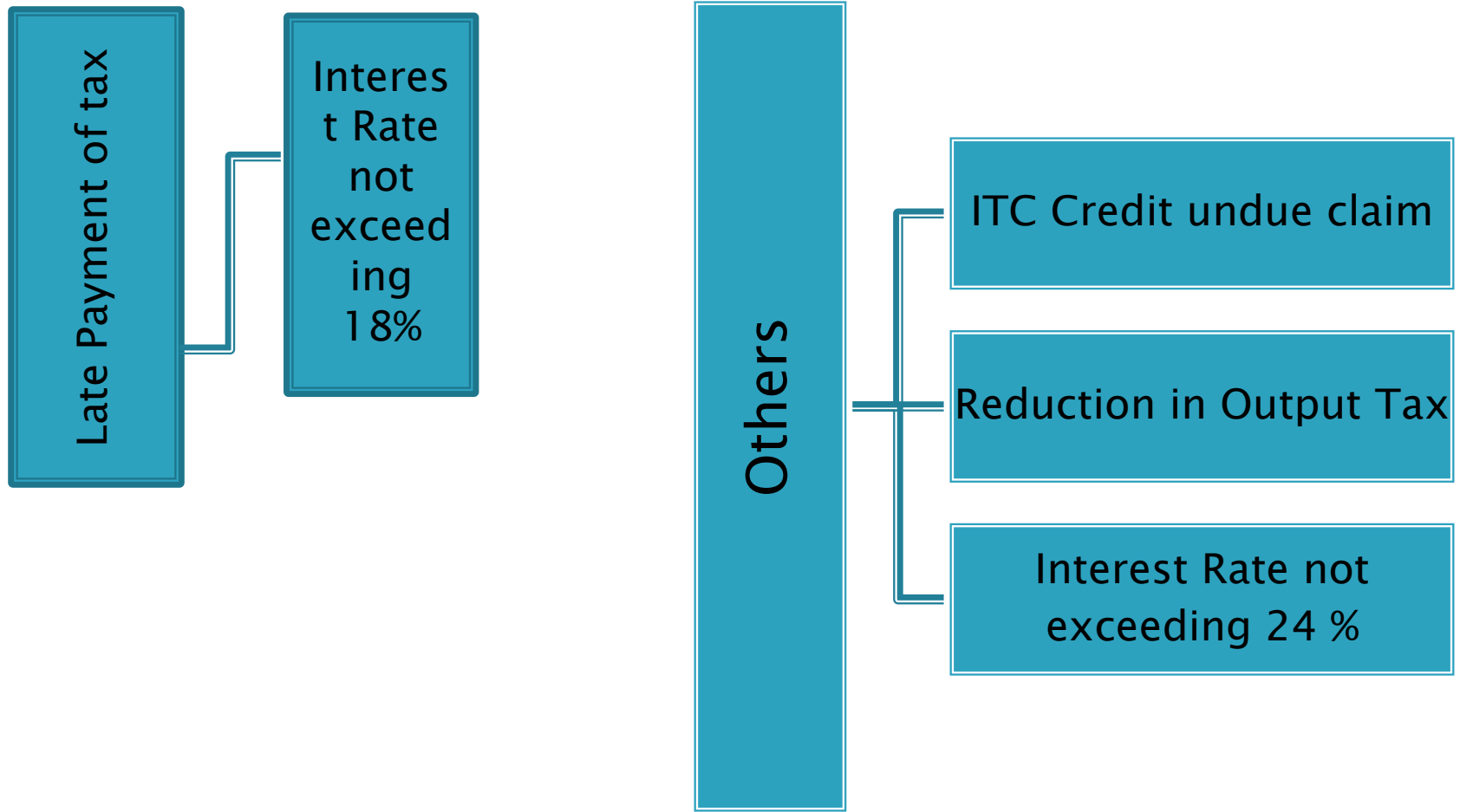
Self-assessed tax and other dues related to returns of Current tax period



Any other amount payable under the Act or the Rules made thereunder including the demand determined under section 66 or 67



# Interest Liability Under Section 50



# Identification number for each transaction

1) A unique identification number shall be generated at the Common Portal for each debit or credit to the electronic cash or credit ledger, as the case may be.

(2) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic liability register.

(3) A unique identification number shall be generated at the Common Portal for each credit in the electronic liability register for reasons other than those covered under sub-rule(2).

# Payments FAQs

## Q 4. What are the main features of GST payment process?

Ans. The payment processes under GST Act(s) have the following features:

- Electronically generated challan from GSTN Common Portal in all modes of payment and no use of manually prepared challan;
- Facilitation for the tax payer by providing hassle free, anytime, anywhere mode of payment of tax;
- Convenience of making payment online;
- Logical tax collection data in electronic format;
- Faster remittance of tax revenue to the Government Account;
- Paperless transactions;
- Speedy Accounting and reporting;
- Electronic reconciliation of all receipts;
- Simplified procedure for banks
- Warehousing of Digital Challan.

# Payments FAQs

**Q 8. What happens if the taxable person files the return but does not make payment of tax?**

**Ans.** In such cases, the return is not considered as a valid return. Section 2(117) defines a valid return to mean a return furnished under sub-section (1) of section 39 on which self-assessed tax has been paid in full. It is only the valid return that would be used for allowing input tax credit (ITC) to the recipient. In other words, unless the supplier has paid the entire self-assessed tax and filed his return and the recipient has filed his return, the ITC of the recipient would not be confirmed.

# Payments – Due Dates

Format	Return Type	Return filing due date	Tax Payment due date
GSTR 1	Outward Supply	10 <sup>th</sup> of next month	No Tax Payment
GSTR 2	Inward Supply	15 <sup>th</sup> of next month	No Tax Payment
GSTR 3	Monthly Return	20 <sup>th</sup> of next month	On or before filing the Return
GSTR 4	Compounding dealers	18 <sup>th</sup> of next month(Quarterly)	On or before filing the Return
GSTR 5	Non-Resident Dealers	20 <sup>th</sup> of next month or <7 days from expiry of Registration Whichever is Earlier	On or before filing the Return
GSTR 6	ISD	13 <sup>th</sup> of next month	No Tax Payment
GSTR 7	TDS	10 <sup>th</sup> of next month	On or before filing the Return

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# Payments – Prescribed Forms

Form No.	Content
GST PMT-01	Electronic Tax Liability Register of Taxpayer (Part -I: Return related liabilities)
GST PMT-01	Electronic Tax Liability Register of Taxpayer (Part-II: Other than Return related liabilities)
GST PMT-02	Electronic Credit Register
GST PMT-03	Order of Re-credit of the amount to cash or credit ledger
GST PMT-04	Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/Liability Register
GST PMT-05	Electronic Cash Ledger
GST PMT-06	Challan for Deposit of GST
GST PMT-07	Application for intimating discrepancy in making payment

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# Refunds

## Q 1. What is refund?

Ans. Refund has been discussed in section 54 of the CGST/SGST Act.

“Refund” includes

- (a) any balance amount in the electronic cash ledger so claimed in the returns,
- (b) any unutilized input tax credit in respect of (i) zero rated supplies made without payment of tax or, (ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies),
- (c) tax paid by specialized agency of United Nations or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries on any inward supply .

# Refunds

**Q 2. Can unutilized Input tax credit be allowed as refund?**

**Ans.** Unutilized input tax credit can be allowed as refund in accordance with the provisions of sub-section (3) of section 54 in the following situations: –

- (i) Zero rated supplies made without payment of tax;
- (ii) Where credit has accumulated on account of rate of tax on inputs being higher than the rate of taxes on output supplies (other than nil rated or fully exempt supplies)

However, no refund of unutilized input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty, and also in the case where the supplier of goods or services or both avails of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies.



# Refunds

**Q 4. Will unutilized ITC at the end of the financial year (after introduction of GST) be refunded?**

**Ans.** There is no such provision to allow refund of such unutilized ITC at the end of the financial year in the GST Law. It shall be carried forward to the next financial year.

**Q 5. Suppose a taxable person has paid IGST/ CGST/SGST mistakenly as an Interstate/intrastate supply, but the nature of which is subsequently clarified. Can the CGST/SGST be adjusted against wrongly paid IGST or vice versa?**

**Ans.** The taxable person cannot adjust CGST/SGST or IGST with the wrongly paid IGST or CGST/SGST but he is entitled to refund of the tax so paid wrongly – Sec.77 of the CGST/SGST Act.

# Refunds

**Q 6. Whether purchases made by Embassies or UN are taxed or exempted?**

**Ans.** Supplies to the Embassies or UN bodies will be taxed, which later on can be claimed as refund by them in terms of Section 54(2) of the CGST/SGST Act. The claim has to be filed in the manner prescribed under CGST / SGST Refund rules, before expiry of six months from the last day of the month in which such supply was received.

[The United Nations Organization and Consulates or Embassies are required to take a Unique Identity Number [section 26(1) of the CGST/SGST Act] and purchases made by them will be reflected against their Unique Identity Number in the return of outward supplies of the supplier(s)]

# Refunds

## **Q 7. What is the time limit for taking refund?**

Ans. A person claiming refund is required to file an application before the expiry of two years from the “relevant date” as given in the Explanation to section 54 of the CGST/SGST Act.

## **Q 8. Whether principle of unjust enrichment will be applicable in refund?**

Ans. The principle of unjust enrichment would be applicable in all cases of refund except in the following cases: –

- i. Refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies
- ii. Unutilized input tax credit in respect of (i) zero rated supplies made without payment of tax or, (ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies
- iii. refund of tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued;
- iv. refund of tax in pursuance of Section 77 of CGST/SGST Act i.e. tax wrongfully collected and paid to Central Government or State Government
- v. if the incidence of tax or interest paid has not been passed on to any other person;
- vi. such other class of persons who has borne the incidence of tax as the Government may notify.

# Refunds

## Q 11. Can refund be withheld by the department?

Ans. Yes, refund can be withheld in the following circumstances:

- i. If the person has failed to furnish any return till he files such return;
- ii. If the registered taxable person is required to pay any tax, interest or penalty which has not been stayed by the appellate authority/Tribunal/ court, till he pays such tax interest or penalty;

The proper officer can also deduct unpaid taxes, interest, penalty, late fee, if any, from the refundable amount – Section 54(10) (d) of the CGST/SGST Act

- iii. The Commissioner can withhold any refund, if, the order of refund is under appeal and he is of the opinion that grant of such refund will adversely affect revenue in the said appeal on account of malfeasance or fraud committed – Sec.54 (11) of the CGST/SGST Act.

# Refunds

**Q 13. Is there any minimum threshold for refund?**

Ans. No refund shall be granted if the amount is less than Rs.1000/-.  
[Sec.54 (14) of the CGST/SGST Act]

**Q 14. How will the refunds arising out of existing law be paid?**

Ans. The refund arising out of existing law will be paid as per the provisions of the existing law and will be made in cash and will not be available as ITC.

**Q 15. Whether refund can be made before verification of documents?**

Ans. In case of any claim of refund to a registered person on account of zero rated supplies of goods or services or both (other than registered persons as may be notified), 90% refund may be granted on provisional basis before verification subject to such conditions and restrictions as may be prescribed in accordance with sub-section 6 of section 54 of the CGST/SGST Act.

# Refunds

**Q 18. How will the applicant prove that the principle of unjust enrichment does not apply in his case?**

**Ans.** Where the claim of refund is less than Rs.2 Lakh, a self-declaration by the applicant based on the documentary or other evidences available with him, certifying that the incidence of tax has not been passed on to any other person would make him eligible to get refund. However, if the claim of refund is more than Rs.2 Lakh, the applicant is required to submit a certificate from a Chartered Accountant or a Cost Accountant to the effect that the incidence of tax has not been passed on to any other person.

**Q 19. Today under VAT/CST merchant exporters can purchase goods without payment of tax on furnishing of a declaration form. Will this system be there in GST?**

**Ans.** There is no such provision in the GST law. They will have to procure goods payment of tax and claim refund of the tax paid or the unutilized input tax credit in accordance with section 54(1)/54(3) of the CGST/SGST Act.

**Q 21. What is the time period within which an acknowledgement of a refund claim has to be given?**

**Ans.** Where an application relates to a claim for refund from the electronic cash ledger as per sub-section (6) of section 49 of the CGST/SGST Act made through the return furnished for the relevant tax period the acknowledgement will be communicated as soon as the return is furnished and in all other cases of claim of refund the acknowledgement will be communicated to the applicant within 15 days from the date of receipt of application complete in all respect.

# Refunds

**Q 23. Is there any specified format for filing refund claim?**

**Ans.** Every claim of refund has to be filed in Form GST RFD – 01. However, claim of refund of balance in electronic cash ledger can be claimed through furnishing of monthly/quarterly returns in Form GSTR 3, GSTR 4 or GSTR 7, as the case may be, of the relevant period.

**Q 24. Is there any specified format for sanction of refund claim?**

**Ans.** The claim of refund will be sanctioned by the proper officer in Form GST RFD-06 if the claim is found to be in order and payment advice will be issued in Form GST RFD-05. The refund amount will then be electronically credited to the applicants given bank account.

**Q 25. What happens if there are deficiencies in the refund claim?**

**Ans.** Deficiencies, if any, in the refund claim has to be pointed out within 15 days. A form GST RFD-03 will be issued by the proper officer to the applicant pointing out the deficiencies through the common portal electronically requiring him to file a refund application after rectification of such deficiencies.

**Q 26. Can the refund claim be rejected without assigning any reasons?**

**Ans.** No. When the proper officer is satisfied that the claim is not admissible he shall issue a notice in Form GST RFD-08 to the applicant requiring him to furnish a reply in GST RFD -09 within fifteen days and after consideration of the applicant's reply, he can accept or reject the refund claim and pass an order in Form GST RFD-06 only.

# Refunds

## **Q 10. Is there any time limit for sanctioning of refund?**

**Ans.** Yes, refund has to be sanctioned within 60 days from the date of receipt of application complete in all respects. If refund is not sanctioned within the said period of 60 days, interest at the rate notified will have to be paid in accordance with section 56 of the CGST/SGST Act.

However, in case where provisional refund to the extent of 90% of the amount claimed is refundable in respect of zero-rated supplies made by certain categories of registered persons in terms of sub-section (6) of section 54 of the CGST/SGST Act, the provisional refund has to be given within 7 days from the date of acknowledgement of the claim of refund.

## **Q 9. In case the tax has been passed on to the consumer, whether refund will be sanctioned?**

**Ans.** Yes, the amount so refunded shall be credited to the Consumer Welfare Fund – Section 57 of the CGST/SGST Act



# Refunds – Prescribed Forms

Form No.	Content
GST RFD-01	Application for Refund
GST RFD-02	Acknowledgement
GST RFD-03	Deficiency Memo
GST RFD-04	Provisional Refund Order
GST RFD-05	Payment Advice
GST RFD-06	Refund Sanction/ Rejection Order
GST RFD-06	Interest on delayed refund order (same as refund order)
GST RFD-07	Order for complete adjustment of sanctioned Refund
GST RFD-08	Notice for rejection of application for refund
GST RFD-09	Reply to show cause notice
GST RFD-10	Application for Refund by any specialize agency of UN or Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.

# Documentation – ACCOUNTS & RECORDS

Following records are required to be maintained by a registered person under GST:

- Certificate of registration
- True and Correct Accounts or records for
  - Production or manufacture of goods
  - inward/ outward supply of goods or services or both
  - stock of goods
  - Input Tax Credit availed
  - Output tax payable and paid
  - Such other particulars to be prescribed

# Documentation – ACCOUNTS & RECORDS

- The accounts/ records are to be maintained at the principal place of business
  - ❖ In case of more than one place of business, accounts or records relating to such other place of business to be maintained at such place
- The accounts or records can be maintained in electronic form in such manner as may be prescribed
- Every owner or operator of warehouse or godown or any other place used for storage of goods, and every transporter whether registered or not, to maintain records of consignor, consignee, and other details as may be prescribed.

# Documentation – ACCOUNTS & RECORDS

- Commissioner or Chief Comm. To notify class of dealers to maintain additional accounts or records
- Turnover exceeding prescribed limit, accounts to be audited by Chartered Accountant /Cost Accountant
- Where the Registered Person fails to maintain the accounts or records as above, the proper officer shall determine the amount of tax payable on the goods or services or both that are not accounted for, as if such goods or service or both had been supplied by such person and follow adjudication procedures.

# Documentation – Retention Period



- Every registered person required to keep books of accounts or other records until the expiry of **Seventy Two** months from the last date of filing of annual return of the year pertaining to such accounts and records.
- Dealer who is party to an appeal or revision or any other proceeding before any appellate authority or tribunal or court shall retain accounts & records for the period of **One year after** final disposal of such appeal or revision or proceeding or for the **period specified above**, whichever is **Later**.

# GST

What We Thought



What We Received



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## Disclaimer :

- ▶ The information and analysis contained herein is of a general nature and is a preliminary overview of the key tax proposal set forth in the Goods & Service Tax Act & Rules.
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You**

**CA Leena A. Talathi**  
**LEENA TALATHI AND CO**  
19, Alankar,  
M. G. Road  
Goregaon West  
Mumbai – 400062  
Cell : 9820923371

Email : [caleena.talathi@gmail.com](mailto:caleena.talathi@gmail.com)