

# GST Update

Weekly Update  
17.11.2018

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 10.11.2018. It supplements the earlier GST Updates.
- This presentation is based on CGST Act/Rules/ Notifications. Similar parallel provisions in State Laws may be referred to as required

- Result of GST Practitioners exams declared by NACIN
- Improvements in E-Way Bill mechanism announced by NIC w.e.f 16.11.2018

# Result of Examination of GST Practitioners

- [http://www.cbic.gov.in/resources//htdocs-cbec/deptt\\_offcr/dept-exams/Result-GST-PRACTITIONERS-HELD-31102018.pdf;jsessionid=0EC4A1F2FE78D08D158E57B2DE1582D6](http://www.cbic.gov.in/resources//htdocs-cbec/deptt_offcr/dept-exams/Result-GST-PRACTITIONERS-HELD-31102018.pdf;jsessionid=0EC4A1F2FE78D08D158E57B2DE1582D6)
- Result of Examination of GST Practitioners held on 31.10.2018 declared by NACIN
- GSTPs enrolled on the GST Network under rule 83(2) and covered by rule 83(1)(b), i.e. those meeting the eligibility criteria of having enrolled as sales tax practitioners or tax return preparer under the existing law for a period not less than five years, were invited to appear in this exam

- Due to Assembly elections on 7<sup>th</sup> December, 2018, the examination of GST Practitioners to be held on 7<sup>th</sup> December, 2018 postponed to 17<sup>th</sup> December, 2018 due to Assembly elections on 7<sup>th</sup> December, 2018. Other Dates are:

Commencement of on-line submission of application form	16/11/2018 at 00:00 AM
Last Date of submitting the details Application form	25/11/2018 at 11:59:59 PM
Hall Ticket / Admit Card can be downloaded (Tentative)	28/11/2018
Date of Computer Based Test	17th December 2018

# Improvements in e-way bill generation released on 16.11.2018

- <https://docs.ewaybillgst.gov.in/Documents/Enhancementseb16nov.pdf>
- **Checking of duplicate generation of e-way bills based on same invoice number**
  - If the consignor/transporter/consignee has generated one e-way bill on the particular invoice, then any of them will not be allowed to generate one more e-way bill on the same invoice number

# Improvements in e-way bill generation released on 16.11.2018 (Contd)

- **CKD/SKD/Lots for movement of Export/Import consignment**
- For CKD/SKD/Lots of Export consignment, the 'Bill To' Party will be URP or GSTIN of SEZ Unit with state as 'Other Country' and shipping address and PIN code will be of the location (airport/shipping yard/border check post) from where the consignment is moving out from the country.
- For CKD/SKD/Lots of Import consignment, the 'Bill From' Party will be URP or GSTIN of SEZ Unit with state as 'Other Country' and dispatching address and PIN code will be of the location (airport/shipping yard/border check post) from where the consignment is entered the country.

# Improvements in e-way bill generation released on 16.11.2018 (Contd)

- **Shipping address in case of export supply type**
- For Export supply type, the 'Bill To' Party will be URP or GSTIN of SEZ Unit with state as 'Other Country' and shipping address and PIN code will be of the location (airport/shipping yard/border check post) from where the consignment is moving out from the country.
- **Dispatching address in case of import supply type**
- For Import supply, the 'Bill From' Party will be URP or GSTIN of SEZ Unit with state as 'Other Country' and dispatching address and PIN code will be of the location (airport/shipping yard/border check post) from where the consignment is entered the country.



## Improvements in e-way bill generation released on 16.11.2018 (Contd)

- **Enhancement in 'Bill To – Ship To' transactions** : EWB generation is now categorized to four types now Regular and Bill to Ship to, Bill from Dispatch from & combination of both.
- **Changes in Bulk Generation Tool** : Facility of EWB generation through the Bulk Generation Tool has been enhanced.



# GST Legal Updates

# Non Generation of E-Way Bills – Applicability of Section 129 of GST

**Case of Kun Motor Company Vs Asstt. Sales Tax Officer  
reported in 2018-TIOL-163-HC-KERALA-GST**

## **Facts**

A person from Trivandrum goes to Pondicherry, purchases a car, and entrusts it to the car dealer to transport it to Trivandrum. On the way, in Kerala, the officials under the GST Act, intercept the vehicle and detain the goods, for no e-way bill accompanies the consignment. After responding to the statutory notice and after suffering a penalty order under section 129 of the GST Act, both the dealer and the purchaser file this writ petition.

2. Should the transport at the behest of an individual, an unregistered person, suffer the same statutory limitations as does the transport by a registered person or transporter? Does the second proviso to sub-rule (3) of Rule 138 of the KSGST Rules save the transaction? And can we treat the car, sought to be transported without an e way bill, as an item of "used personal and household effects"?

# Non Generation of E-Way Bills – applicability of Section 129 of GST

- **Decision of the High Court**
- Law, at times, can be harsh, and the Courts, usually, defer to the legislative wisdom - if the conditions under the CGST Act and Rules are not complied with, definitely Section 129 operates and confiscation would be attracted - Respondents are entitled to adjudication, but they would have to prove that the goods being transported stand exempted from the rigours of the GST regime - either of the petitioners can get the goods released by complying with section 129 and the relevant rules, and seek an early adjudication of the dispute –
- The High Court while delivering the above judgment followed the precedent laid down by the Kerala High Court in the case of Indus Towers reported in 2018-TIOL-67-HC-Kerala-GST

**Case of Saji S Vs Commissioner, State Tax Department reported in 2018-TIOL-162-HC-KERALA-GST**

## **Facts**

Petitioner, a registered dealer, had purchased goods from Chennai - While transporting the goods to Kerala, the same were detained while in transit by the Assistant State Tax Officer - based on the demand made, the consignor paid tax and penalty but the remittance was made under the head 'SGST' ? - since the remittance should have been made under the head IGST, the authorities refused to release the goods, hence this writ petition came to be filed.

## Decision of the High Court

Section 77 of the GST Act, 2017 provides for the refund of the tax paid mistakenly under one head instead of another, however, Rule 4 of the GST Refund Rules speaks of adjustment - Where the amount of refund is completely adjusted against any outstanding demand under the Act, an order giving details of the adjustment is to be issued in Part A of FORM GST RFD-07 - Under these circumstances, High Court does not find any difficulty for the respondent officials to allow the petitioner's request and get the amount transferred from the head 'SGST' to 'IGST' - it is inequitable for the authorities to let the petitioner suffer on the count that such transfer may take some time - Second respondent directed to release the goods forthwith along with the vehicle and, then, ensure that the tax and penalty which already stood remitted under the 'SGST' is transferred to the head 'IGST' - Petition disposed of: High Court

## Any ISSUES/ queries?



- <https://cbec-gst.gov.in/>
- [CBEC MITRA HELPDESK](#)
  - 1800 1200 232
  - [cbecmitra.helpdesk@icegate.gov.in](mailto:cbecmitra.helpdesk@icegate.gov.in)
- GSTN Help Desk
  - <https://selfservice.gstsystem.in/> - Grievance redressal portal
  - Help Desk Number: 0120-4888999

# Any ISSUES/ queries?

- Twitter Handles
- For General Questions
- [https://twitter.com/askGST\\_Gol](https://twitter.com/askGST_Gol)
- For technology related issues
- <https://twitter.com/askGSTech>
- NACIN twitter
- [https://twitter.com/NACIN\\_OFFICIAL](https://twitter.com/NACIN_OFFICIAL)



**THANK YOU**