



ASC

GST Times

Volume 23, August 2022



Compiled by: GST Team, ASC Group

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Compliance Calender

S. No.	Due Date	Forms	Period	Description
1.	10.08.2022	GSTR-7	July, 2022	Return for Tax Deducted at source to be filed by Tax Deductor.
2.	10.08.2022	GSTR-8	July, 2022	E-Commerce operator registered under GST liable to TCS.
3.	11.08.2022	GSTR-1	July, 2022	Taxpayers having an aggregate turnover of more than INR 5 crores or opted to file monthly return.
4.	13.08.2022	GSTR-1	July, 2022	Taxpayers who have opted for Invoice Furnishing Facility (IFF) under Quarterly Return Monthly Payment ("QRMP") Scheme.
5.	13.08.2022	GSTR-6	July, 2022	Every Input Service Distributor (ISD).
6.	20.08.2022	GSTR-5	July, 2022	Return for Non-Resident taxable Person.
7.	20.08.2022	GSTR-5A	July, 2022	Return for NRI, providing online information and database access or retrieval services to non-taxable person in India.
8.	20.08.2022	GSTR-3B	July, 2022	Taxpayers having an aggregate turnover of more than INR 5 crore or have opted to file monthly return.
9.	25.08.2022	PMT-06	July, 2022	Who has opted to file return under QRMP Scheme.
10.	28.08.2022	GSTR-11	July, 2022	Statement of inward supplies received by persons having Unique Identification Number (UIN).

CBIC Notification in respect of manufacture of Fly ash bricks, aggregates, & blocks

Vide. Notification No. 16/2022, dated 13.07.2022, the person engaged in the manufacture of Fly ash bricks, fly ash aggregates, fly ash blocks shall not be eligible for opting for composition scheme under GST. Further Vide. Notification No. 15/2022, dated 13.07.2022, the person aforementioned shall have to obtain GST registration compulsorily.

Notification No. 15/2022- <https://taxinformation.cbic.gov.in/view-pdf/1009442/ENG/Notifications>

Notification No. 16/2022- <https://taxinformation.cbic.gov.in/view-pdf/1009443/ENG/Notifications>

GST Impact on Rental Income of a Residential House Property

The GST Council made a recommendation to the Government to impose GST on "a person has given residential property to the registered person (GST Registered Person) to renting of residential dwellings (Living) with effect from 18.07.2022 in its 47th meeting at Chandigarh on 28th & 29th of June 2022.



Prior to 18.07.2022, A person who has given a residential property for the residential purpose (Other than Commercial purpose) is exempted from GST Tax as per Notification No.12/ 2017- C.T. Dated.28.06.2017. Now as per [47th GST Council recommendations](#) , CBIC has given Notification No.4/2022- Central Tax (Rate), Dated.13.07.2022 withdrawn such exemptions.

Now onwards, as per Notification No.05/2022-Central Tax (Rate) dated.18.07.2022, an unregistered person (Not registered under GST) has given the residential house property rented out to a registered person (Registered under GST) and is liable to pay GST under Reverse Charge Mechanism by the Tenant.

If a residential property owner (Landlord) is unregistered under GST Law, he has given such residential property to a registered person (Registered under GST Law), for use the purpose of residential under that circumstance, Tenant is liable to pay GST tax @18% under Reverse Charge Mechanism (RCM) as per Notification No.05/2022-Central Tax (Rate) dt.13.07.2022.

Example-1:

When a company takes a residential house property for use of residence on rent for employees it will be considered as an item of business expenditure. GST Tax will be paid @18% under RCM and eligible to claim Input Tax Credit by the company.

Example-2:

When a person is having GST registration under Composition Scheme and takes a residential house property for the purpose of residence on rent then it will be considered as an item of business expenditure. GST Tax will be paid under RCM but not eligible to claim the input tax credit as per Section 10(4) by a composition dealer.

Example-3:

When an individual who is a registered taxpayer under GST Law,2017, as a proprietary concern, takes a residential house property for the purpose of residence on rent for him or her or their family then it will be considered as an item of personal expenditure and not the business expenditure of a proprietary concern. GST tax will be paid under RCM but the ITC of the GST tax paid under RCM be claimed as it is blocked as per Section 17(1) of the CGST Act,2017.

Example-4:

When a company, is registered under GST Law and take a residential property on rent for one of its director for residential purposes, then such company have to pay GST Tax @18% under RCM as per N.No.05/2022-Central Tax(Rate).dated.13.07.2022 and thereafter, claim an input tax credit (ITC) on the same.

Source:

N. N. 04/2022: https://cbic-gst.gov.in/pdf/central-tax-rate/04_2022-ctr-eng.pdf

N. N. 05/2022: https://cbic-gst.gov.in/pdf/central-tax-rate/05_2022-ctr-eng.pdf



GST Rate Changes from 18.07.2022

S.N.	Particulars	GST Rate from	GST Rate to
1.	GST on pre-packed, labelled food items like atta, paneer, and curd	0%	5%
2.	GST on hotel rooms with the tariff of up to Rs 1,000/day, maps and charts	0%	12%
3.	GST on hospital rooms, except ICU, with rent above Rs 5,000	0%	5%
4.	tetra packs, and cheques – loose or in book form	12%	18%
5.	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%	18%
6.	solar water heater	5%	12%
7.	Works contract for roads, bridges, railways, metro, effluent treatment plant, crematorium and others	12%	18%
8.	RBI, IRDA, and SEBI services and renting of a residential dwelling to business entities	0%	18%
9.	Bio-medical waste treatment facilities	0%	12%
10.	ostomy appliances and on the transport of goods and passengers by ropeways	12%	5%
11.	renting trucks, goods carriage where the cost of fuel is included	18%	12%
12.	on air travel to and from north-eastern states and Bagdogra restricted to economy class only	Not Taxable	Exemption
13.	electric vehicles, whether or not fitted with a battery pack	Different for battery and EV	5%

FAQs on applicability of GST on 'pre-packaged and labelled' goods

The changes in reference to the GST rates, as recommended under the 47th GST Council Meeting will come into effect from today, i.e. 18.07.2022.

One such recommendation relates to the imposition of GST on specified goods when "pre-packaged and labelled".

Certain doubts/queries have arisen regarding the GST levy on "pre-packaged and labelled" goods (particularly in respect of food items like pulses, flour(atta), curd, lassi cereals, etc).

In respect of the above, the Frequently asked Questions (FAQ) has come into effect as on today, i.e. 18.07.2022 to clarify those doubts/queries as follows:



Sr. No.	Questions and Explanation
1.	<p>What change has been made with respect to packaged and labelled commodity with effect from the 18th July, 2022?</p> <p><u>Prior to 18.07.2022</u></p> <p>GST levied when the specified foods were</p> <ol style="list-style-type: none"> put in unit container; relates to a brand name (For which an enforceable right is available). <p><u>w.e.f. 18.07.2022</u></p> <p>GST levied on supply of "Pre-packaged and labelled" commodities.</p>
2.	<p>What is the scope of 'Pre-packaged and labelled' for the purpose of GST levy on food items like pulses, cereals, and flours?</p> <p><u>Clarification:</u></p> <p>Supply of specified commodities having following shall attract GST:</p> <ol style="list-style-type: none"> It is pre-packaged; & Is placed in a package (whether sealed or not), having pre-determined quantity.

	<p>Commodities supplied other than above, would not be treated as pre-packaged and labelled for GST levy.</p> <p>In reference to food items (such as pulses, cereals like rice, wheat, flour etc) GST shall be levied as per the aforementioned clarification if such pre-packaged and labelled packages are upto 25kgs (or ltr), subject to other exclusions (if any).</p>
3.	<p>What is the scope of this coverage taking into account various exclusion(s) provided under the Legal Metrology Act and the rules made thereunder?</p> <p><u>Clarification:</u></p> <p>GST would apply on specified goods where the pre-packaged commodity is supplied in packages containing quantity of less than or equal to 25 kilograms.</p> <p><u>Example:</u> Supply of pre-packed atta meant for retail sale of 25 Kg shall be liable to GST. However, supply of 30 Kg pack thereof shall be exempt.</p>
4.	<p>Whether GST would apply to a package that contains multiple retail packages.</p> <p><u>Clarification</u></p>
	<p>Yes. Multiple retail packages shall attract GST subject to individual quantity discussed in point 3 above.</p> <p><u>For example:</u> package containing 10 retail packs of flour of 10 Kg each, are sold in larger pack shall attract GST.</p> <p>However, an individual package consisting of >25kg would be exempted.</p>
5.	<p>At what stage would GST apply on such supplies, i.e., whether GST would apply on specified goods sold by manufacturer/producer to wholesale dealer who subsequently sells it to a retailer?</p> <p><u>Clarification</u></p> <p>GST would apply whenever a supply of such goods is made by any person. Further such person shall be entitled to ITC.</p>

6.	<p>Whether tax is payable if such goods are purchased in packages of up to 25 kg/25liters by a retailer, but the retailer sells it in loose quantities in his shop for any reason?</p> <p><u>Clarification</u></p> <p>Such loose quantity supply by retailer is not a supply of packaged commodity for the purpose of GST levy.</p>
7.	<p>Whether tax is payable if such packaged commodities are supplied for consumption by industrial consumers or institutional consumers?</p> <p><u>Clarification</u></p> <p>Such supplies are excluded from GST.</p>
8.	<p>'X' is a rice miller who sells packages containing 20 kg rice but not making the required declaration under legal metrology Act and the Rules made thereunder (although the said Act and the rules requires him/her to make a declaration), would it still be considered as pre-packaged and labelled and therefore be liable to GST?</p> <p><u>Clarification</u></p> <p>Yes. And GST would be applicable on such package(s)</p>
9.	<p><u>Exemption in respect of certain packages</u></p> <p>(a) the net weight or measure of the commodity is ten gram or ten milli litre or less, if sold by weight or measure;</p> <p>(b) any package containing fast food items packed by restaurant or hotel and the like;</p>
	<p>(c) it contains scheduled formulations and non-scheduled formulations covered under the Drugs (Price Control) Order,1995 made under section 3 of the Essential Commodities Act, 1955 (10 of 1955)';</p> <p>(d) agricultural form produces in packages above 50kgs.</p>

Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1842250>

Mandatory Mentioning of HSN Codes

The GSTN has issued an advisory dated 21.07.2022 regarding the implementation of mandatory mentioning of HSN codes of GSTR-1.

Vide Notification No. 78/2020 – Central Tax dated 15.10.2020, it is mandatory for the registered persons to mention the HSN codes in Table 12 of GSTR – 1.

The reporting digits shall be minimum of 4/6 digits based on their aggregate annual turnover (AATO) effective from 01.04.2021.

Also, in the aforementioned notification it was mentioned it is at the option of the registered person having the AATO upto INR 5 Cr. whether or not to mention the HSN code while issuing the tax invoice to an unregistered person.

Furthermore, to facilitate the same, changes have been implemented on the GST Portal in phase-wise manner:



Phases	Part	AATO upto INR 5 Cr.	AATO above INR 5 Cr.	Implementation Date
Phase 1	I	2 digits of the HSN are mandatory.	4 digits of the HSN are mandatory.	Already implemented from 01.04.2022
	II	Same as above	6 digits are mandatory.	Will be implemented from 01.08.2022
Phase 2 – 4	Will be communicated in the due course.			

Manual Entries shall be allowed to the taxpayers, after which they will be able to file GSTR-1.

1. Advisory: https://tutorial.gst.gov.in/downloads/news/hsn_advisory_table_12_2.pdf
2. Notification No. 78/2020: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-78-central-tax-english-2020.pdf>
3. GSTN News and Updates: <https://www.gst.gov.in/newsandupdates/read/548>

TRAN-1 Directions issued by Supreme Court

The key updates are as under:

1. GSTN portal to open common portal for all assesses to claim transitional credit for 60 days from 01.09.2022 till 30.10.2022;
2. All assesses can claim benefit whether they have filed Writ or not;
3. GSTN to make sure no technical glitch during this time;
4. 90 days given to officers thereafter to verify the claim of credit on merits and pass appropriate order. Opportunity of hearing to be granted;
5. Thereafter credit to reflect in Electronic Credit Ledger;
6. CBIC can issue directions to field officers.

All SLPs disposed off with these directions.

Source: [Tran-1 Directions Issued by SC Right Now \(ascgroup.in\)](https://ascgroup.in)



Advance Ruling

Order No. AAR/CC IPL/2022-23/72-76 (Rajasthan)

Dated: 19.05.2022

Applicant: Crown Craft India Private Limited

GSTIN: 08AAACC6867C1ZP

Issue Involving:

Q – Admissibility of Input Tax Credit of Tax Paid or Deemed to have been paid;

Q – Determination of the liability to pay tax on any goods or services or both.

Facts of the Case:

1. The applicant is engaged in the manufacturing business of Thermocol, PET Bottles, Tableware, Kitchenware, Steel ware Household, etc. The manufacturing unit was situated in Jaipur, Rajasthan;
2. They were availing ITC on both Inputs and Input Services, or in relation to the manufacture of the final products;
3. Further the company was planning to expand the operations by establishing a new unit in the district of Jaipur, Rajasthan. The unit would work under single registration;
4. The new unit would be manufacturing similar goods, also similar semi-finished goods which may be sent to their first unit for finishing work, and then further sale would be made to customers;

Questions on which Advance Ruling is sought along with comments of the Jurisdictional Officer:

Q1. Would GST Liability arise for the transfer between the units? Whether e-way bill is required?

Comment - No liability would arise for such movement. E-way bill is required to be issued as per the provisions contained under rule 138 of the RGST, 2017.

Q2. What value to be taken for e-way bill purpose?

Comment -The value shall be taken as per the books.

Q3. In respect of the movement for further finishing work, would the same is considered as job work, or the same can be sent on simple internal challans?

Comment -Job worker provisions shall be applicable in this case.

Q4. How ITC available for each unit to be dealt with, since the two units are working under same GSTIN, whether ITC available for the goods/raw material/capital goods received in one unit be used to set off the GST liability of another unit?

Comment -Yes, the ITC can be used to set off the GST Liability of one unit available at another unit working under same GSTIN.

Q5. Whether separate factory address be mentioned for purchases?

Comment -Comment - Yes, Separate factory address to be mentioned.

Q6. For Invoice of clearance of goods does the applicant have to mention both address or the address of the concerned unit from which the goods are cleared?

Comment –The address of the concerned unit from which the goods are cleared have to be mentioned in invoice.

Conclusion:

1. The movement between the units won't be considered as supply, as both of them are working under the single registration. Hence, no GST liability would arise;
2. However, ITC will be available to be set off against one unit to another.
3. E-way bill is required to be generated as per the GST Law and rules thereto.

Source: https://gstcouncil.gov.in/sites/default/files/AAR-Dynamic/RAJ_AAR_2022-23_03_CROWN%20CRAFT.pdf



For enquiries related to:

Service	Contact Person
India entry, Business Start-ups, Merger & Acquisition and Business Restructuring	alok@ascgroup.in
Insolvency and Bankruptcy	anju@ascgroup.in
GST (Goods and Service Tax)	deepak@ascgroup.in
Custom and EXIM Policy, Income tax, International Taxation, Corporate Law and Transfer Pricing	shailendra@ascgroup.in
Legal Metrology, ETA, BIS and other registration	mayank.singhal@ascgroup.in
Japanese Desk	amit.sayal@ascgroup.in
Audit and Risk Advisory	ankush.goyal@ascgroup.in
Sourcing solutions	ravi.ahuja@ascgroup.in

Delhi Head Office

73, National Park, Lajpat Nagar IV,
New Delhi - 110024 (India)
Phone: +91-11-41729056-57, 41601289
www.ascgroup.in, info@ascgroup.in

Noida Corporate Office

C-100, Sector-2, Noida- 201301
Uttar Pradesh (India)
Phone No: +91-120-4729400

Gurgaon Office

605, Suncity Business Tower
Golf Course Road, Sector-54,
Gurugram - 122002, Haryana (India)
Phone No.: +91-124-4245110/116

Mumbai Office

MBAI SAGAR TECH PLAZA, A WING, OFFICE NO.
315-316, ANDHERI KURLA ROAD, SAKINAKA,
ANDHERI (E), MUMBAI - 400037, INDIA.
022-67413369/70/7171

Bengaluru Office

0420, Second Floor,
20th Main, 6th Block, Koramangala,
Bangalore - 560095, Karnataka (India)
Phone No.: 80-42139271

Chennai Office

Level2 - 78/132,
Dr RK Salai Mylapore
Chennai - 600004, Tamil Nadu (India)
Mobile No: +91-8860774980

Pune Office

UNE OFFICE NO. 4, 1ST FLOOR SILVER OAK,
SN NAGAR ROAD, WADGAON SHERI,
PUNE- MH - 411014
LANDMARK: NEAR INORBIT MALL

Singapore Office

11 Woodlands Close, #04-36 H,
Woodlands 11, Singapore - 737853
Mobile No: +65-31632191
www.ascgroup.sg,
info@ascgroup.sg

Canada Office

885 Progress Ave Toronto
Ontario M1H 3G3 Canada
Mobile No: +1437-774-4488
www.ascgroup.in



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