



SALES TAX BAR ASSOCIATION (REGD.)

Compilation of FAQ of STBA Whatsapp Study Groups

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S.No.	Dated	Query	Answers	Expert Name	Query Raised By
1	15.03.2019	Dealer paid a sum of 25000+25000 through DRC03 on detention of vehicle as tax and Penalty through cash ledger on allegations of double trip on same invoice. Please explain how to claim credit for IGST.	After payment through DRC-03, no balance remains in cash ledger so how claims credit	Adv .Suresh Aggarwal	CA N K jindal
2	25.03.2019	Form-9 has been filed with NIL pendency, however the AO has issued 59(2) and asking for original c-forms, please advise.	He can ask.	Adv .Suresh Aggarwal	CA N K jindal
3	01.02.2019	Is reverse charge applicable from 01.02.2019 vide notification no 01/2019 central tax rates	No	Adv .Suresh Aggarwal	Narender Ahuja
4	08.02.2019	Now Proof of incorporation of proprietorship is required for registration under GST as well as for opening the bank account what proof of incorporation can be obtained for proprietorship firm please advise ?	Udyog Aadhar	Adv .Suresh Aggarwal	CA Rahul Goyal
5	11.02.2019	Income tax problem is karta of huf died and his adhar is linked with pan. Now the karta wants to became wife of deased karta. What procedure can be done for this	Wife Can not be karta of an HUF, only male member or daughter only and not the daughters daughter even.	Adv .Suresh Aggarwal	Shiv Lal Goel
6	12.02.2019	GST Query A dealer is registered in Delhi Purchases goods from Rajasthan and ships them in a warehouse in Haryana. He wants to hold those goods in that warehouse for a period of 2 years Can the dealer in delhi place his stock in other state do he need to obtain seperate registration for Haryana or he has to add additional place for the warehouse in delhi registration?	Separate registration in Haryana required.	Adv .Suresh Aggarwal	Utkarsh Goyal
7	23.02.2019	I am trying to file GSTR-10 in case of surrender. Due date is showing 30 the December, 2018 . System is asking for late fee Rs. 10000/- Rs. 5000/- each in CGST & SGST . Is it ok . Or any solution to this.	Yes, portal calculations is correct	Adv .Suresh Aggarwal	Sunil Baweja

8	06.03.2019	Renting of residential immovable property by Individual to Pvt Ltd company for residential purpose of its staff. Annual rent exceeds 20 Lakh. Kindly suggest GST applicability.	No g st on Residential given to CO	Adv .Suresh Aggarwal	Bansi Bansal
9	13.03.2019	Is reverse charge applicable on commission ?	No	Adv .Suresh Aggarwal	CA Rahul Goyal
10	15.03.2019	In my case input is only for CGST and SGST but output liability is of all three IGST CGST and SGST. now question is which is to be adjusted first = from CGST _ firstly IGST or CGST ??	As per newly inserted section 49 A firstly IGST but law committee has deffered this new provision so presently CGST liability can be set off firstly now	Adv .Suresh Aggarwal	Ashok Aggarwal
11	15.03.2019	Sir whether the deferment is for complete sec 49 A? Does it means we should follow old set off formula for feb ?	Yes you can follow old formula for Feb2019 payment	Adv .Suresh Aggarwal	Ashok Aggarwal
12	13.02.2019	GST Query As a promotional scheme, M/s XYZ has to send Item B to the bulk purchasers of Item A at NIL price. Now Item A was delivered by M/s XYZ as per invoices. Question is that if XYZ now sends Item B to the purchasers and the value of items exceed Rs 100000 and goods to be sent Inter state. As the dealer can't send the material without invoice , One option can be to issue Item B at Taxable value suppose 1 lakh along with Eway Bill and then issue CN of Rs 99999/- . Is this valid or any other option available . Please reply	Please send this as delivery challan stating this as goods sent under scheme against invoice number ___.	CA Gaurav Gupta	Puneet Rai
13	13.02.2019	But the scheme was not mentioned in the earlier invoice and there could be multiple invoices . Then also, can we send through challan .	Plz call Me	CA Gaurav Gupta	Puneet Rai
14	17.02.2019	Query - EWB for sending machine for exhibition Machine sent frm haryana to Delhi for exhibition (not to be sold frm exhibition place) Ewb will be generated by supplier in haryana as below- 1. Type of transaction- exhibition 2. Bill to - self Bill 3. Ship to - exhibition venue details Is it correct???	Dehli gsto will require casual dealer regd in dehli and eway bill from haryana to dehli is it self evidence for non compliance of casual dealer or nonregd in dehli if you use above method..member view is solicited	Suresh Arora	Asha(8130076256)
15	19.02.2019	Please suggest in case Dealer has applied for cancellation of GST on 09/01/2019 w.e.f. 31/12/2018 but not yet received any cancellation order. Does he needs to file GSTR 3B for January	No	Manoj Gupta	Parv Mahajan

16	08.03.2019	How to file gstr1 & 3B in following scenario - B2C(small) sales return igst but there is no sale during the month in igst, system not accept negative value... Pls guide	Adjust in B2C large	Rajender Arora	Asha(8130076256)
17	09.03.2019	Query on section 269ST of Income Tax. A dealer sold goods in the year worth Rs 10 lakh through different invoices in different dates. Each is less than Rs.2 lakh. The buyer makes payment in cash during the year Rs.5 lakh in different dates and each payment is not exceeding Rs 9000 in a single day. Whether 269ST shall applicable to him or not? My observation is, it should not be applicable because payment not received Rs.2 lakh in a single day, payment not received against a single invoice of Rs.2 lakh or more. Members are requested to send your observations in this regard.	Not Applicable	Rajeev Aggarwal	Parv Mahajan
18	09.03.2019	Query : If with mobile phone sold on a price but Bluetooth tool is supplied free Will ITC on Bluetooth be eligible Party claims that though Bluetooth is supplied free but its cost is included in price of mobile What GST provision says ?	ITC available. It's a mixed supply higher rate will be applicable on supply	Haneesh Kumar	Query Raised By 9891678009
19	12.03.2019	A registered in Delhi purchased a machine from B in Mumbai and got it delivered to C in Kanpur. As the purchase order got delayed from C to A, A couldn't raise invoice on C. Now A in Delhi has to raise invoice on C and the goods are already delivered to C earlier. How to generate E-way bill or the same is not required.	No eway bill required as there's no movement of goods from A to C, plus B must have generated eway bill while dispatching goods to C	Ca Vikas Bhutani	Rajeev Aggarwal

Disclaimer - Please note that this reply would be purely academic in nature and replied by the experts is to the best of his knowledge with No legal Binding whatsoever