



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	18.04.2019	Is purchase details to be filed in march return in case of composition dealer.	B2B purchase not to declare in compisition Return	Suresh Aggarwal	Query Raised By 9811672852
2	23.04.2019	If my GST registration is in Delhi and I have rented commercial property in Gurgaon and I am changing IGST . Plz suggest me is it correct or not if you know any GST notification or circular regarding this issue let me know. Thanks	You are correct charging IGST. To understand this you should read section 7 and 12(3) of igst for what is inter state suuply and what is place of supply in regard of services relating to immovable property	Query Answered By 9811067944	Query Raised By 9312177196
3	24.04.2019	Sir can bills for the AY 2017-18 can be amended in April19 Gstr-1. GST no is wrong in bills, and we came to know after filing of March gstr1.	No	Query Answered By 9811067944	Query Raised By 9818010626
4	24.04.2019	Sir now what is solution For the above query	Sir, It was to be corrected and e rectified up to march 2019 return. Now either pay tax to your customer or let them claim your bills for input credit. Off course you have paid the taxes in GSTR 3B. When notice will receive give the reply and reconciliation of payments. Nothing else at this time until date is extended.	Query Answered By 9312634379	Query Raised By 9818010626
5	29.04.2019	Can a builder charge GST on Electric Connection Charges	Yes. If does not become pure agent. Then this becomes taxable supply	Rajender Arora	Query Raised By 9312177196
6	30.04.2019	During the FY 2017-18, one of my client has not paid RCM on shipping charges (on import). Now he want to pay the same. can he claim credit of this RCM in the Month of April-19, 3B return	GST on shipping charges is unconstitutional. Specially if the import was on FOB basis. If the amount is substantial ask him to take stay from HC. Happy to discuss offline	Query Answered By 9910084446	Query Raised By 9810311797

7	17.04.2019	<p>Company A is engaged in the business of importing & selling medical equipments. The company has also started selling it's products online through e-commerce portal. The company is coming out with vouchers as per below scheme :</p> <ol style="list-style-type: none"> 1. The voucher will be sold to the dealer at a price X 2. The dealer will sell the voucher to the end customer at a price X + Y 3. The customer will redeem the voucher on our e-commerce website and get total credits worth X + Y + Z 4. The customer can use the amount X + Y + Z on our e-commerce website, and use it like a payment option. <p>Please find below an example of the price/value of the coupon :</p> <ul style="list-style-type: none"> - Coupon Value (Total credits on our store) - Rs. 8,000 - Coupon MRP (Cost to customer) - Rs. 6,500 - Dealer Price (inc tax) (Cost to dealer to purchase from Company A) - Rs. 5,500 <p>Q1. Is the sale of vouchers taxable under the provisions of GST Act? What will be the reason for taxability or otherwise?</p> <p>Q2. If yes, what will be the rate of GST on sale of vouchers?</p>	<p>The sale of vouchers which can be used only for purchasing medical equipments online is a taxable supply. Since specific equipments are selected later online, the time of supply shall be when the vouchers are redeemed online. Since the value in use of the voucher is Rs. 8,000, it shall be treated as the taxable value even though the voucher may be sold through successive discounts.</p> <p>The amount is not stored in a digital wallet for payment of any liability and can be merely used for purchasing medical equipment. The amount of not used for purchasing medical equipment shall be wasted. It also appears that the amount cannot be encashed later. Hence it is not a stored value in money online.</p> <p>The rate of tax attracted shall be the rate applicable on respective medical equipment being supplied as redemption of the value of the voucher.</p> <p>Regards,</p>	<p>Query Answered By CA Rupinder Shah</p>	<p>Query Raised By 9811115889</p>
8	21.04.2019	<p>Advocate services Gst Applicability in section 9(3) but advocate not registered in Gst/Advocate turnover less than 20 lakh, when services receiver liable to pay RCM?</p> <p>Or</p> <p>Advocate Turnover more than 20 lakh when advocate liable for Gst registration / not liable</p> <p>Both condition we how to manage RCM & How to service receiver found credit in 2A</p>	<p>Advocates are not required to take regn under GST even if their professional receipts exceed 20L. In all cases, service receiver is required to pay GST on RCM basis in case he is claiming it as business expenditure.</p>	<p>Query Answered By 9811115889</p>	<p>Query Raised By 9717052669</p>
9	25.04.2019	<p>Advocates are not required to take regn under GST even if their professional receipts exceed 20L. In all cases, service receiver is required to pay GST on RCM basis in case he is claiming it as business expenditure.</p>	<p>ITC 04 is to be filed by those dealers who are sending their goods to Job Worker</p>	<p>Suresh Aggarwal</p>	<p>Query Raised By 9717052669</p>
10	27.04.2019	<p>How to amend errors of 3B and GSTR1 of 17-18 now .</p> <p>Registration was cancelled by the Deptt in May 2018. (On my application for cancellation)</p> <p>Please suggest ways</p>	<p>This seems another drawback of Amendment Mechanism. Limitations of amendment mechanism surfaces again and again.</p> <p>You can pay Gst if Sale bill missed in original return . Though annual Return is there for reporting such omissions But on input credit side there seems a problem</p>	<p>Query Answered By 9868141234</p>	<p>Query Raised By 8826182020</p>

11	16.04.2019	Do Form 9C is to be filed along with form 9 ?	Yes but 9C to be filed by those dealers whose aggregate turnover exceeds Rs 2 crores in the preceding financial year	Suresh Aggarwal	Query Raised By 9811244581
12	17.04.2019	Sir my client is a transporter his gst is paid by the consignee or consigner , at time 3b in which coln amount to be put and at time of R1 in which coln amount to be put	In 3B table 3.1(a) outward taxable supply. In GSTR 1 if the recipient is registered then b2b otherwise b2cs.	Query Answered By 9811067944	Query Raised By 8800236574
13	17.04.2019	Sir plz suggest, to file GSTR 4 is it mandatory to fill purchase details	No	Query Answered By 9811081085	Query Raised By 9212136959
14	22.04.2019	Can we change export invoice into b2c invoice?	If you are Exporter then reduced the quantum in the next return and show in B2C In case No export then negative figure cannot be shown in next return and hence inform your jurisdictional officer about your mistake through a letter and show in B2C accordingly and keep reconciliation ready as and when department say discrepancy, you have to clarify the facts	Suresh Aggarwal	Query Raised By 9810742835
15	22.04.2019	How to correct Invoice with wrong GST rate where away bill is also generated and goods dispatched, please guide	Issue debit or credit note for correct tax rate and show in return. Mistake in away bill can be clarified as and when department raise question on this issue	Suresh Aggarwal	Query Raised By 9810849559
16	22.04.2019	One my client has made export sale in nov,2013 but till date no payment received & buyer has refuge to make the payment but till date cliet is doing business continue that buyer can claim bad dabit againgt nov sale if claim than what formalities is requird	No firmality in GST but see the RBI, FERA, FEMA, Banking Law etc	Suresh Aggarwal	Query Raised By 9810403269
17	23.04.2019	There is no sales in a month but goods return is there . How it can be fill in 3B ??	Adjust goods return in 3B in the next month in which sale made	Query Answered By 9810687055	Query Raised By 9810374609
18	18.04.2019	Is it mandatory to file purchase in GSTR- 4 for composition dealer.	No	Query Answered By 9811237130	Query Raised By 9910205746
19	19.04.2019	Sir pl. Advice one of my client he is mfg.of bus body's with air conditioner fitting . GST applicable @ 18 or 28	The Authority for Advance Ruling ruled that the activity of fabricating and fitting and mounting of bus bodies on the chassis supplied by the other party is a composite supply with supply of goods i.e bus bodies, being principal supply and same is covered under HSN Code 8707	Query Answered By 9810177665	Query Raised By 9810177665
20	29.04.2019	Dealers who have already applied for cancellation of registration, are they also liable to file annual return.	No. They have to file only gst10 which is final return.	Query Answered By 9999905903	Query Raised By 9810384258
21	29.04.2019	Dealers who have already applied for cancellation of registration, are they also liable to file annual return.	Yes, they have to file Annual Return GSTR9 also	Suresh Aggarwal	Query Raised By 9810384258

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