

NOTIFICATIONS UNDER GST

S.No.	Contents
1.	As per <u>Notification No. 43/2019 (CGST) dated 30.09.2019</u> , manufacturers of aerated water cannot opt for composition scheme w.e.f 01.10.2019.
2.	<p>As per <u>Notification No. 14/2019 (CT-Rate) dated 30.09.2019</u>,</p> <p>a) <u>Goods to be taxed at 5%:</u></p> <ul style="list-style-type: none"> • Marine Fuel 0.5% (FO) • Wet grinder consisting of stone as grinder <p>b) <u>Goods to be taxed at 12%:</u></p> <ul style="list-style-type: none"> • Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods • Rail locomotives powered from an external source of electricity or by electric accumulators • Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof • Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604 • Railway or tramway maintenance or service vehicles, whether or not self-propelled • Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (Excluding those of heading 8604) • Railway or tramway goods vans and wagons, not self-propelled • Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof • Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing • Parts of slide fasteners <p>c) <u>Goods to be taxed at 28%:</u></p> <p>(i) Caffeinated beverages</p> <p>To be effective from 01.10.2019.</p>
3.	As per <u>Notification No. 15/2019 (CT-Rate) dated 30.09.2019</u> , dried tamarind and cups, plates made of leaves, bark and flowers of plants are exempt under GST w.e.f 01.10.2019.
4.	As per <u>Notification No. 16/2019 (CT-Rate) dated 30.09.2019</u> , concessional rate of 2.5% to be applicable on Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP) w.e.f 01.10.2019.

5.	As per <u>Notification No. 17/2019 (CT-Rate) dated 30.09.2019</u> , supplies of silver and platinum by nominated agencies to registered persons are exempt under GST w.e.f. 01.10.2019.																											
6.	As per <u>Notification No. 19/2019 (CT-Rate) dated 30.09.2019</u> , all the goods supplied to Food and Agricultural Organisation of the United Nations (FAO) for projects <ol style="list-style-type: none"> 1. Strengthening Capacities for Nutrition-sensitive Agriculture and Food systems, 2. Green Ag: Transforming Indian Agriculture for Global Environment benefits and the conservation of Critical Biodiversity and Forest landscape are exempt under GST w.e.f 01.10.2019.																											
7.	As per <u>Notification No. 20/2019 (CT-Rate) dated 30.09.2019</u> , CGST rates for various services are: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">S.No</th> <th style="text-align: center;">Service</th> <th style="text-align: center;">Rate</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">(i)</td> <td>Supply of “hotel accommodation” having value of supply of a unit of accommodation above one thousand rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent.</td> <td style="text-align: center;">6%</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>Supply of “restaurant service” other than at “specified premises”</td> <td style="text-align: center;">2.5%</td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td>Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms</td> <td style="text-align: center;">2.5%</td> </tr> <tr> <td style="text-align: center;">(iv)</td> <td>Supply of “outdoor catering”, at premises other than “specified premises” provided by any person other than- (a) suppliers providing “hotel accommodation” at “specified premises”, or (b) suppliers located in “specified premises”.</td> <td style="text-align: center;">2.5%</td> </tr> <tr> <td style="text-align: center;">(v)</td> <td>Composite supply of “outdoor catering” together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than “specified premises” provided by any person other than- (a) suppliers providing “hotel accommodation” at “specified premises”, or (b) suppliers located in “specified premises”</td> <td style="text-align: center;">2.5%</td> </tr> <tr> <td style="text-align: center;">(vi)</td> <td>Accommodation, food and beverage services other than (i) to (v) above</td> <td style="text-align: center;">9%</td> </tr> <tr> <td style="text-align: center;">(vii)</td> <td>Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)</td> <td style="text-align: center;">0.75%</td> </tr> <tr> <td style="text-align: center;">(viii)</td> <td>Services by way of job work in relation to bus body building</td> <td style="text-align: center;">9%</td> </tr> </tbody> </table>	S.No	Service	Rate	(i)	Supply of “hotel accommodation” having value of supply of a unit of accommodation above one thousand rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent.	6%	(ii)	Supply of “restaurant service” other than at “specified premises”	2.5%	(iii)	Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms	2.5%	(iv)	Supply of “outdoor catering”, at premises other than “specified premises” provided by any person other than- (a) suppliers providing “hotel accommodation” at “specified premises”, or (b) suppliers located in “specified premises”.	2.5%	(v)	Composite supply of “outdoor catering” together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than “specified premises” provided by any person other than- (a) suppliers providing “hotel accommodation” at “specified premises”, or (b) suppliers located in “specified premises”	2.5%	(vi)	Accommodation, food and beverage services other than (i) to (v) above	9%	(vii)	Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)	0.75%	(viii)	Services by way of job work in relation to bus body building	9%
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8.	<p>As per <u>Notification No. 21/2019 (CT-Rate) dated 30.09.2019</u>, the following services are exempt under GST:</p> <ul style="list-style-type: none"> a) Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India. b) Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea. c) Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force. d) Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020. <p>To be effective from 01.10.2019.</p>
9.	<p>As per <u>Notification No. 22/2019 (CT-Rate) dated 30.09.2019</u>, the following services on which RCM is applicable are:</p> <ul style="list-style-type: none"> a) Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub -section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher. b) Services provided by way of renting of a motor vehicle provided to a body corporate. c) Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended. <p>To be effective from 01.10.2019.</p>
10.	<p>As per <u>Notification No. 23/2019 (CT-Rate) dated 30.09.2019</u>, special procedure in relation to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa shall not apply to the development rights supplied on or after 1st April, 2019.</p>
11.	<p>As per <u>Notification No. 24/2019 (CT-Rate) dated 30.09.2019</u>, entry related to cement has been amended w.e.f 01.10.2019.</p>
12.	<p>As per <u>Notification No. 25/2019 (CT-Rate) dated 30.09.2019</u>, grant of alcoholic liquor license is neither a supply of services nor supply of goods</p>