

CIRCULARS & NOTIFICATIONS UNDER GST

S.No.	Contents
1.	As per <u>Notification No. 35/2019 (CGST) dated 29.07.2019</u> , the due date for furnishing the statement containing the details of payment of self-assessed tax in said FORM GST CMP-08 , for the quarter April, 2019 to June, 2019 has been extended from 31.07.2019 to 31.08.2019
2.	As per <u>Notification No. 12/2019 (CGST-Rate) dated 31.07.2019</u> , <ul style="list-style-type: none">a. The GST rate on charger or charging stations for Electric vehicles be reduced from 18% to 5%.b. The GST rate on all electric vehicles including two and three wheeled electric vehicles be reduced from 12% to 5%.c. Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.d. Applicable w.e.f. 01.08.2019
3.	As per <u>Notification No. 13/2019 (CGST-Rate) dated 31.07.2019</u> , hiring of electric buses (of carrying capacity of more than 12 passengers) by local authorities be exempted from GST. <ul style="list-style-type: none">a. “Electrically operated vehicle” means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.b. Applicable w.e.f. 01.08.2019
4.	As per <u>Press release dated 27.07.2019</u> due date of filing of intimation in FORM GST CMP-02 (for availing the option of payment of tax under composition scheme by supplier of services) has been extended from 31.07.2019 to 30.09.2019 .