



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	25.01.2019	whether any architect providing service to SEZ developer is exempt or taxable at 18%	It's not exempt. It's zero rated.	Query answred by 9810188710	Query Raised By 9810837615
2	22.01.2019	A foreign company makes an employment agreement with a person that he will develop software for her and he will get remuneration of Rs. 10000 USD per month. He will develop software for her only and he will not disclose any thing about software to anyone. Whether it will be treated as salary and he will not liable to get GST registration?	If there is employer employee relationship and there is any payment from employer to employee then no gst.Schedule II. If no gst then no registration	CA Rajender Arora	CA Jitender Jain
3	22.01.2019	My client run catering business and he charges 18% GST on total bill amount can he claim input GST on purchases?	Yes	CA Rajender Arora	Adv. Sachin Jain
4	28.02.2019	Query:- where dealer is required to GST on freight under RCM, whether he is liable to pay IGST or CGST/SGST? Dealer purchase goods from Punjab and the Transporter is also located in Punjab if he delivers the good in Delhi, then which GST the dealer will pay under RCM, whether GST or cgst/ sgst	IGST	Nitin Garg	Harvinder singh
5	28.02.2019	Sir I modify the query a little bit. if on the direction of the Delhi based dealer if goods are delivered to UP but Delhi based dealer is making payment of freight. will the position remain same?	IGST - Yes because tpt from punjab & place of supply in delhi	Nitin Garg	Harvinder singh
6	08.03.2019	Query - in case of export :we are sending free sample to our overseas customer under LUT. what about ITC in this case.	Free samples - ITC not available as per section 17(5)	Rajender Arora	Nitin Garg
7	09.03.2019	Can civil contractor claim input of constraction material	Yes	Rajender Arora	Mukesh Vats
8	29.01.2019	Sir, party from Himachal sent goods to me in Delhi with Igst bill by generating directly E way bill ,now my Delhi Party again giving me d bill with his profit with CGST & SGST & mentioning d same detail of E way bill on his Tax Invoice,what should i do ?	Please Elobrate the query asked by Rajender Arora ji on same day	Rajender Arora	TP Singh
9	30.01.2019	Sir, whether limit for composition dealer increased to Rs 1.50 crores w.e.f 1.2.19	01.04.2019	Pankaj Sharma Advocate	mohit Sachdeva

10	31.03.2019	Once Govt. has relaxed or suspended sec 9(4) till sept.2019 as per your vedio , can they bring the same back before that particular date in any form and manner. Pl. note this provision is beneficial to dealer . Pl. air your valuable views.	The provisions were earlier suspended. Now it has been rescinded . Enabling powers given to govt/ council to make it applicable on specified persons and on specified goods/ services. Earlier 9(3) was applicable for specific purpose And 9(4) was a general provision Now 9(4) also made applicable for specified persons and on specified goods/ services	CA Jatin Manocha	Akhilesh Kumar Garg
11	06.02.2019	Is GST payable on commission if agent is only introducing party to dealer	Yes	Pankaj Sachar(9873411044)	Yogi(9891987856)
12	07.02.2019	Please explain GST implications and procedure for sending goods to Mumbai from Delhi for exhibition.	There's a circular. Will email u	Query Answered by '9810188710	Arvind (9810338640)
13	08.02.2019	what is penalty for late file application for amendment in gst rc??? i.e. change of address	100 per day...Sgst and Cgst ...Max 5000.00	Query Answered by '8076201404	Query Raised By 9810837615
14	01.03.2019	Please Guide me Friends. I have a problem. One of my client's GSTR 2A is not showing Invoices, while Supplier had filled GSTR 1. Supplier had mentioned Invoices in his GSTR 1. WAT TO DO???. PLEASE SUGGEST. THANKS IN ANTICIPATIONS.	which month was invoice and in which month gstr-1 supplier has filed.. eg if invoice was for oct18 and now in jan gstr-1 he included that bill for oct date then in 2A amended table in jan that will be shown	Query Answered by '9810837615	Query Raised By 9312544888
15	01.03.2019	Please Guide me Friends. I have a problem. One of my client's GSTR 2A is not showing Invoices, while Supplier had filled GSTR 1. Supplier had mentioned Invoices in his GSTR 1. WAT TO DO???. PLEASE SUGGEST. THANKS IN ANTICIPATIONS.	Dear sir at the outset please let me mention that I am not one of the empaneled experts. At the outset I am assuming it is not a case of quarterly and monthly returns .In the given case you can write a mail to the help desk , please see they will ask for a screen shot of the suppliers GSTR 1 showing sales made to you. Also please see many a times people have taken more than one registrations so please match the gstin on the invoice, this might lead to you not finding the gstin which you are looking for but there might be a gstin which you are ignoring which has your bill.	Rajat	Query Raised By 9312544888
16	05.03.2019	If 143(2) notice not received but AO pass order 143(3) and send demand notice what options are available	After inspection of office records to file an appeal before CIT (A).	AS Nagpal Adv	Query Raised By 9999099415
17	06.03.2019	Please advise One prop. Concern registered one mobile no. Of his employee who has left now not responding to give OTP no. etc.	Amendment in None core fields...Mobile and Mail id...new details given in 24 hrs...It's working	Query Answered by '8076201404	Kamal Mehta

18	13.03.2019	Tenant vacated the property and gave a cheque of Rs.100000 towards restoration of property which was damaged during his tenancy. Whether this compensation is taxable under GST ? Kindly guide	This should be taxable as the same is arising of the same taxable event i.e. tenancy as no other damage was specifically caused.	CA Gaurav Gupta	Smile(9810047900)
19	22.03.2019	One of my clients wants to give discount to his customer for 2018-2019 towards purchases made by him during the year. When a credit note is issued for entire year the problem arises in filing gstr 1 which asks for specific bill no. Pls suggest	Please include the below mentioned problem , though act has authorised the issue of credit note for more than one invoice thr gst site is yet to incorporate the same	CA Gaurav Gupta	Mukul Gupta

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