



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 | 02.04.2019 | my query for GSTR 9 : purchase made central but wrongly entered in local purchase. hence claimed cgst and sgst during the year 17-18. Now found that was actually IGST. Any remedy possible ? | Make both correction in march 2019 return | Suresh Aggarwal | Query Raised By 9910776868 |
| 2 | 03.04.2019 | 1. Whether common input tax credit be reversed as per rule 42 ? | Reply to question number 1 is that reversal of common input tax is required against exempt supply. Explanation to section 17(3) value of exempt supply shall not include the value of activities or transactions specified in schedule III. Thus value of transaction of High Sea Sale is not part of value of exempt supply therefore reversal of common input tax credit is not required for transaction High Sea Sale. | Query Answered By 9811067944 | Query Raised By 9811067944 |
| 3 | 03.04.2019 | Whether input tax as paid exclusive for transaction of High Sea Sale, can be claimed or not ? | Reply to question no.2 input tax paid for exclusive transaction of High Sea Sale is available or not. For example the person paid including 10000 input tax to the agent who arranged the buyer for High Sale Transaction. Since the input tax paid for transaction which is not supply under GST, that input tax will not be allowed | Query Answered By 9811067944 | Query Raised By 9811067944 |
| 4 | 03.04.2019 | My client is providing services to a French Co. for sale of goods to Dubai & receiving commissions. Is RCM applicable on this Export of Services on Amount Recd as commission | RCM applicable on import of service, not on export of service. | Query Answered By 9811067944 | Query Raised By 9810015253 |
| 5 | 04.04.2019 | How we will take discount of t o d With gst or without gst | Read section 15(3) cgst | Query Answered By 9811067944 | Query Raised By 9999061035 |
| 6 | 04.04.2019 | Sir,after circular no.92/11/2019,dt 7/3/19 in case of secondary discounts via commercial credit note (no gst impact) does the recipient of supply needs to reverse ITC ? | Circular 92 is about clarification in regard of provisions 15(3) and other matters. My opinion on credit note issued by supplier is that if credit note issued within terms of 15(3) then output liability be reduced subject to the recipient account for in the return and reverse input tax credit. But if credit note not issued in terms of section 15(3) then neither out put tax liability be reduced not input tax be reversed. | Query Answered By 9811067944 | Query Raised By 9810015253 |

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| 7 | 04.04.2019 | While surrendering GST registration, there is a field asking fixed assets, the company did not purchased any assets during GST regime, all are from VAT regime, about 10 years old, how to deal with it while surrendering the GST registration? | If selling value equal to written down value or less then there is no liability of GST. | Query Answered By 9811067944 | Query Raised By 9891265248 |
| 8 | 10.04.2019 | Pls suggest whether sale of old car attracts tax liability under GST, the car was purchased 11 years ago and capitalised in books. | If the value of car in books is less than value of sale of car...then difference will be taxed | Query Answered By 7838222748 | Query Raised By 9891265248 |
| 9 | 12.04.2019 | Transporter registred in gst portal can file any gst return | If transporter have GSTIN, shall file regular returns 3B, GSTR1 etc. | Query Answered By 9811067944 | Query Raised By 9810403269 |
| 10 | 02.04.2019 | One of my clients has executed a commercial rent agreement for Rs.485000 per month. Can he apply after 4 months since the threshold limit is Rs.20,00,000 (485000 * 4 = 19,40,000) or he is liable to get registered on the basis of rent agreement itself | GST is on value of supply and not order book or agreement. You may take registration after 4 .months. | CA Gaurav Gupta | Query Raised By 9810508021 |
| 11 | 03.04.2019 | Suppose an e way has expired 31/03/2019, goods are in transit. Now we have to send the same at its destination. Plz advice what options are available. | Seek Extension | Suresh Aggarwal | Query Raised By 9810018490 |
| 12 | 08.04.2019 | Selling through website owned by co. Himself what are the GST compliance is it different what if is selling to b2c is TCS liability arise | No TCS Liability in case company selling own products through own personal website | Suresh Aggarwal | Query Raised By 98919878560 |
| 13 | 12.04.2019 | Sir my client running a educational institute in Noida. If he raise the fees bill to a student of Delhi what type of gst should charge :- lgst or cgst & sgst | Cgst as it is raised to unregistered person. | CA Gaurav Gupta | Query Raised By 9811681915 |
| 14 | 13.04.2019 | One of my clients has received back goods sold during the period prior to levy of GST .Problem is how to adjust goods returned now in books and what would be treatment of GST if levied in credit note issued to the party ? Please help and clarify. Thanks. | It will be better if goods returned pertaining to pre gst period may be returned by the buyer through tax invoice. | Query Answered By 9811067944 | Query Raised By 9810197362 |
| 15 | 04.04.2019 | Can we claim GST input on renovation or construction of hotel property total exp of 2.50 crores | If work in relation to immovable property, work either of construction or repair then input tax credit is blocked u/s 17(5). | Query Answered By 9811067944 | Query Raised By 9811403861 |
| 16 | 01.04.2019 | Whether new books with new serial numbers to be started from 01.04.2019? | It is the option of the dealer but once started the same needs to be continue for the entire year | Suresh Aggarwal | Query Raised By 9313133000 |
| 17 | 05.04.2019 | My client regd in delhi is exhibitor and provide stalls taken on rent in hotel of delhi for exhibition to his clients coming from all over india. Quest which tax (cgst/sgst or igst) is applicable on space given to regd. Dealer of outside delhi for exhibition | Place of supply is Delhi in my opinion is cgst/sgst | Query Answered By 9313133000 | Query Raised By 9310067173 |
| 18 | 11.04.2019 | Has anyone amended bill for the month of July 2017 in GSTR1 of the month March 2019 as it is not showing July 2017 month . It is showing only from August to March. Now how to amend bill for the month of July 2017 | Through debit note or credit note. | H.C. Bhatia | Query Raised By 9810389969 |
| 19 | 02.04.2019 | How to sift from regular to composition I couldn't shift up to 31-03-19 for fy 2019-20 plz guide me | As per my view now not possible | Suresh Aggarwal | Query Raised By 8800236574 |

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| 20 | 08.04.2019 | Sir both gstin is local but supplier changing igst from March 2019 in place cgst & sgst supplier giving services of foreign freight through courier mode he says there is a circular from Feb 2019 plz guide me it is right or wrong invoice is being enclosed herewith | With effect from 01.02.19 where transportation of goods is to a place outside India, the place of supply shall be the place of destination of such goods. Thus location of the supplier and location of place of supply are two different states therefore igst charged. | Query Answered By 9811067944 | Query Raised By 8800236574 |
| 21 | 13.04.2019 | We have sent documents outside India through DHL courier. We both are in Delhi. than which type of tax should be levied on courier charges, igst or sgst. | According to proviso 12(8) of IGST if dispatched of goods out side then location of place of supply shall be place of destination of such goods. Therefore igst will be charged in this transaction. | Query Answered By 9811067944 | Query Raised By 9871695200 |
| 22 | 15.04.2019 | Export with the payment of IGST wrongly shown in 3.1.a Instead of 3.1.b. what is the remedy available. | Reduced from 3.1.a and add in 3.1.b in the next GSTR-3B | Suresh Aggarwal | Query Raised By 9811244581 |
| 23 | 15.04.2019 | Thanks. But clients is exporter and he does not have any domestic sales. And the liability shown in 3.1.a can never be adjusted | Then contact the supritendant at the port from where goods shipped, he can amend the data on your request letter | Suresh Aggarwal | Query Raised By 9811244581 |
| 24 | 02.04.2019 | Sale of Rs. 150000 reported in GSTR1 of Qe Sep. 2017 & get @ 18% paid . But not reported in 3B of Sep 2017 ? How to report the sale in GST 3b in the month of March 2019 | please fill gstr 9 with correct sales figure. | CA Gaurav Gupta | Query Raised By 9810809796 |
| 25 | 05.04.2019 | DVAT portal doesn't allow filing of DVAT-38C against order generated for the year 2014-2015. Facility for filing DVAT-38 is available only. Please advise | File Manually | Suresh Aggarwal | Query Raised By 9810413733 |
| 26 | 05.04.2019 | For the year 2017 _18 partly regular and partly composition how annual return to be filled please suggest | Two annual return filed | Query Answered By 9811239604 | Query Raised By 9810254798 |
| 27 | 12.04.2019 | Gift items for business promotion whether GST input will be available? | Please refer 92/2019 Circular | Query Answered By 9811067944 | Query Raised By 9312177196 |
| 28 | 12.04.2019 | whether composition dealer are required to file purchase details/data while filing quarterly March 2019 return ? | Not Yet | Query Answered By 9811067944 | Query Raised By 9810769335 |
| 29 | 13.04.2019 | my client is providing service of medical training. she has to go out of station for this purpose for which the air ticket is booked & price is reimbursed by the recipient.please advise whether the cost of the air ticket is to be included in invoice & charged to gst | Yes | Suresh Aggarwal | Query Raised By 9871052306 |