

GOODS & SERVICES TAX UPDATE – 20

CENTRAL GOODS & SERVICES TAX

Extension of Time limit for filing details in FORM TRANS 1 for month of July

The Central Government vide [Order No -03/2017-GST, dated. 21st September,2017](#) has extended the time limit for filing of details in form TRANS 1 under Rule 117(*Form for submission of details by persons entitled to take credit of input tax carried forward in the return relating to the period ending with the day immediately preceding the appointed day under section 140*) for the month of July 2017 up to 31st October 2017. Prior to this notification, such details were required to be furnished within 90 days from the appointed date i.e 28th September.

[[Order No -03/2017-GST, dated. 21st September,2017](#)]

Note: Order no. 2 has extended the time limit for revised return only. Now, the ambiguity in the order has been corrected through Order no. 3.

Substitution in description of service and tax rates

Central Government vide [Notification No. 24/2017-Central Tax \(Rate\) dated 21st September,2017](#) and [Notification No. 24/2017-Integrated Tax \(Rate\) dated 21st September,2017](#) has amended the rates and description of the service specified in [Notification No.11/2017 -Central Tax \(Rate\) dated the 28th June, 2017](#) and [Notification No. 8/2017- Integrated Tax \(Rate\), dated the 28th June, 2017](#) respectively by the following description of service:

<i>S No.</i> (1)	<i>Description of service</i> (2)	<i>CGST and UTGST/SGST in %</i> (3)	<i>IGST in %</i> (4)
3	(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or	6	12

	the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.		
	(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	18

[*Notification No. 24/2017-Central Tax (Rate) dated 21st September,2017;_Notification No. 24/2017-Integrated Tax (Rate) dated 21st September,2017*]

Amendment to list of Exempted Services

Central Government vide *Notification No.12/2017- Central Tax (Rate), dated the 28th June 2017* and *Notification No.9/2017- Integrated Tax (Rate), dated the 28th June, 2017* provided the list of services exempted under GST regime.

In this regard, Central Government vide *Notification No. 25/2017-Central Tax(Rate) dated 21st September,2017* and *Notification No. 25/2017-Integrated Tax (Rate) dated 21st September,2017* has amended the aforesaid notification to provide exemption from GST to the following service:

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
82	Chapter 9996	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.	Nil	Nil

[*Notification No. 25/2017-Central Tax (Rate) dated 21st September,2017;Notification No. 25/2017-Integrated Tax (Rate) dated 21st September,2017*]

Exemption from CGST on intra state supply of heavy water and nuclear fuels by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd

Central Government vide *Notification No. 26/2017-Central Tax (Rate) dated 21st September,2017* and *Notification No. 26/2017-Integrated Tax (Rate) dated 21st September,2017* has exempted the supply of heavy water and nuclear fuels (falling in Chapter 28 of the First Schedule to the Customs Tariff Act) by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd, 1975 from the whole of the central tax leviable thereon under section 9 of the Central Good and Services Tax Act or the integrated tax leviable thereon under section 5 of the Integrated Good and Services Tax Act, 2017.

[Notification No. 26/2017-Central Tax (Rate) dated 21st September,2017; Notification No. 26/2017-Integrated Tax (Rate) dated 21st September,2017]

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