

NEW SCHEME ADDITIONAL CHAPTERS

For CA INTER



For May 24 and Onwards Exams

CA. Raj Kumar

AUTHOR

ALL RIGHTS ARE RESERVED. NO PART OF THIS BOOK SHALL BE REPRODUCED, STORED IN A RETRIEVAL SYSTEM, OR TRANSMITTED BY ANY MEANS WITHOUT WRITTEN PERMISSION OF AUTHOR.

USP
01 of 05



NEW SYLLABUS BATCH SCHEDULE

With Intensive use of GST Portal **[Mandate by ICAI]**

CA INTER		
10th Aug., 23	25th Sep, 23	LIVE
Available	Available	Recorded

तैयारी 90+ की With CA RAJKUMAR

With **5 Unique Features** जो कहीं और नहीं मिलेंगे @ **Guaranteed**

1. Use of GST Portal from more than 3 years
2. Live Demo
3. Answer Writing Practice
4. Chapter wise Test with Answer Sheet
5. involvement of IRS Officers

Contents

4.1

PLACE OF SUPPLY

1.1

13.1

TDS TCS UNDER GST

2.1

14

FILING OF RETURN

3.1

14.1

ACCOUNTS AND RECORD

4.1

About CA RAJ KUMAR

CA Raj Kumar is a dynamic & qualified Chartered Accountant. As a brilliant student and a position holder at Graduation & Post Graduation level, during his **15 years of glorious teaching experience** in the field of Indirect Taxation he has taught **over 1,65,000 students**.

He is a favorite amongst CA Students for the astute & insightful academic inputs provided by him and for his pleasing & endearing personality and **lucid art of teaching**.

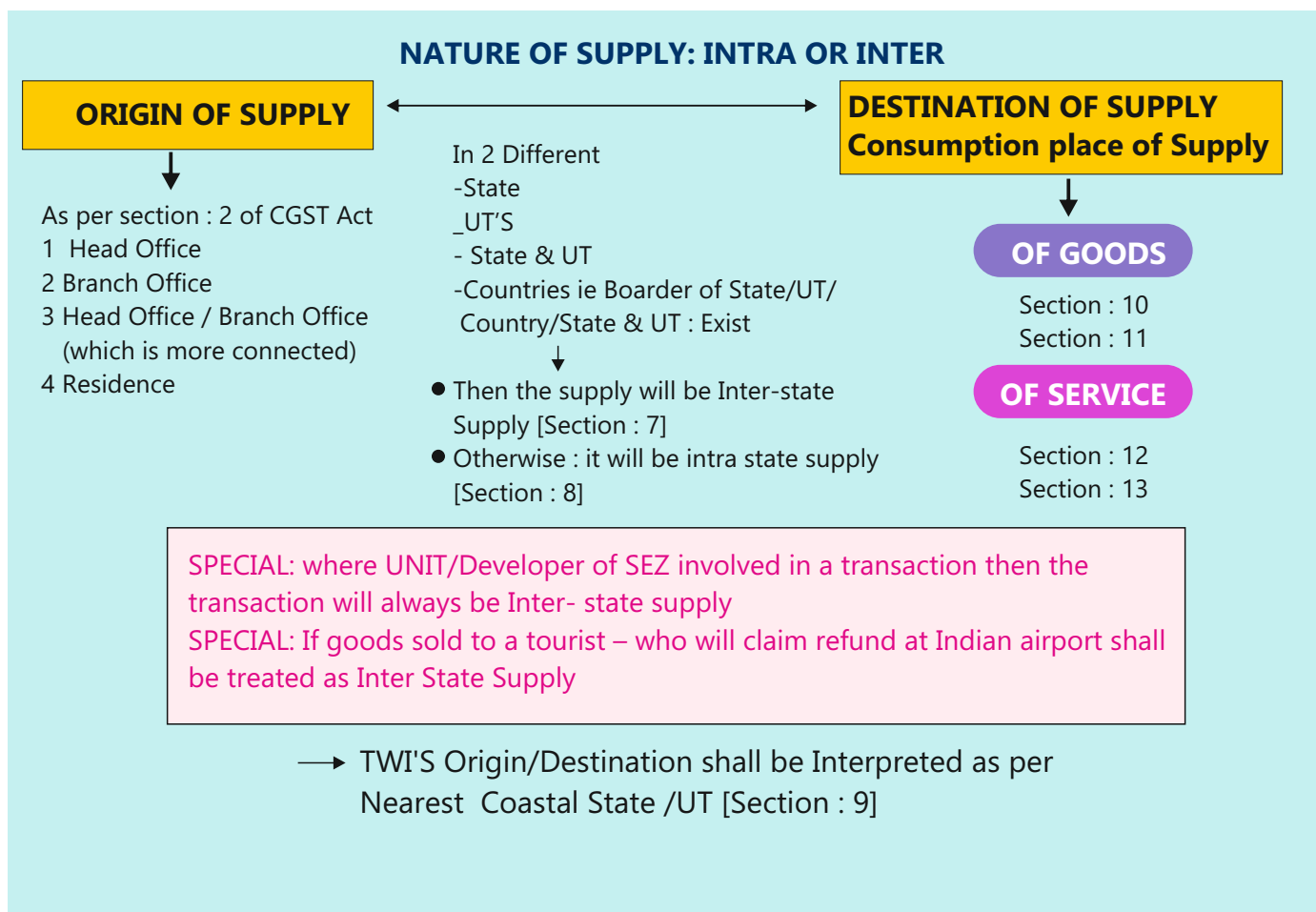
He firmly believes in **blending studies with fun** and this is quite evident in his classes wherein he goes beyond theoretical reading of the subject, makes students **solve practical problems**, gives them practical **real life examples** and pushes them to achieve their goals with full precision.

In the subject Indirect Tax Laws, his students have continued to score 10 times AIR #1 and All India Highest Marks for 11 times till now. He has also been entrusted by Government agencies to **show the ropes to IRS Officers** in training, which is a **testament to his caliber** as a subject matter expert.

He is famous for **concepts linkage** from the very beginning till the end which helps in understanding the topic, acing the exams and in post CA life as well. **His unique use of GST portal during the class** to link theory with Practical makes him stand apart from the crowd. His **classes are practical, conceptual and concise**. He is also the author of bestselling titles 'GST Compact Book'.

Ch 4.1 PLACE OF SUPPLY

CHAPTER AT A GLANCE



NATURE OF SUPPLY : Whether INTER or INTRA

Section 7 of IGST Act, 2017: Inter-State supply

General Provision for Goods	(1) Supply of goods, where the location of the supplier and the place of supply are in— (a) two different States; (b) two different Union territories; or (c) a State and a Union territory, shall be treated as a supply of goods in the course of inter-State trade or commerce.
------------------------------------	--

Import of Goods	(2) Supply of goods imported into the territory of India, till they cross the customs frontiers of India, shall be treated to be a supply of goods in the course of inter-State trade or commerce.
General Provision for Services	(3) Supply of services, where the location of the supplier and the place of supply are in— (a) two different States; (b) two different Union territories; or (c) a State and a Union territory, shall be treated as a supply of services in the course of inter-State trade or commerce.
Import of Services	(4) Supply of services imported into the territory of India shall be treated to be a supply of services in the course of inter-State trade or commerce .
Export of goods/ services	(5) Supply of goods or services or both,— (a) when the supplier is located in India and the place of supply is outside India; (b) to or by a Special Economic Zone developer or a Special Economic Zone unit; or shall be treated to be a supply of goods or services or both in the course of inter-State trade or commerce

Section 8 of IGST Act, 2017: Intra-State supply

General Provision for Goods	(1) Supply of goods where the location of the supplier and the place of supply of goods are in the same State or same Union territory shall be treated as intra-State supply: However following supply of goods shall not be treated as intra-State supply, namely:— (i) Supply of goods to or by a Special Economic Zone developer or a Special Economic Zone unit; (ii) Goods imported into the territory of India till they cross the customs frontiers of India; or (iii) Supplies made to a tourist
------------------------------------	---

General Provision for Services

(2) Supply of services where the location of the supplier and the place of supply of services are in the same State or same Union territory shall be treated as intra-State supply:

Section 9 of IGST Act, 2017: Supplies in territorial waters.

- (a) Where the location of the supplier is in the territorial waters, **the location of such supplier**; or
 (b) Where the place of supply is in the territorial waters, **the place of supply**,
 shall, for the purposes of this Act, **be deemed to be in the coastal State or Union territory where the nearest point of the appropriate baseline is located.**

PLACE OF SUPPLY

Section 10 of IGST Act, 2017: Place of supply of goods other than supply of goods imported into, or exported from India

- (1) The place of supply of goods, other than supply of goods imported into, or exported from India, shall be as under,—

SECTION: 10(1): DOMESTIC TRANSACTION	
(a) Where Movement of Goods Involved :	Destination will be consumption place/ Delivery Place.
(b) Bill to Ship to Model :	Destination will be the Location of buyer/ the person who place order.
(c) Where No Movement of Goods Involved:	Destination will be location of goods.
(d) In Case of Assembly/Installation:	Destination of goods will be the Assembly or Installation place.
(e) On Board supply of Goods :	Destination will be the place where goods are taken on board.

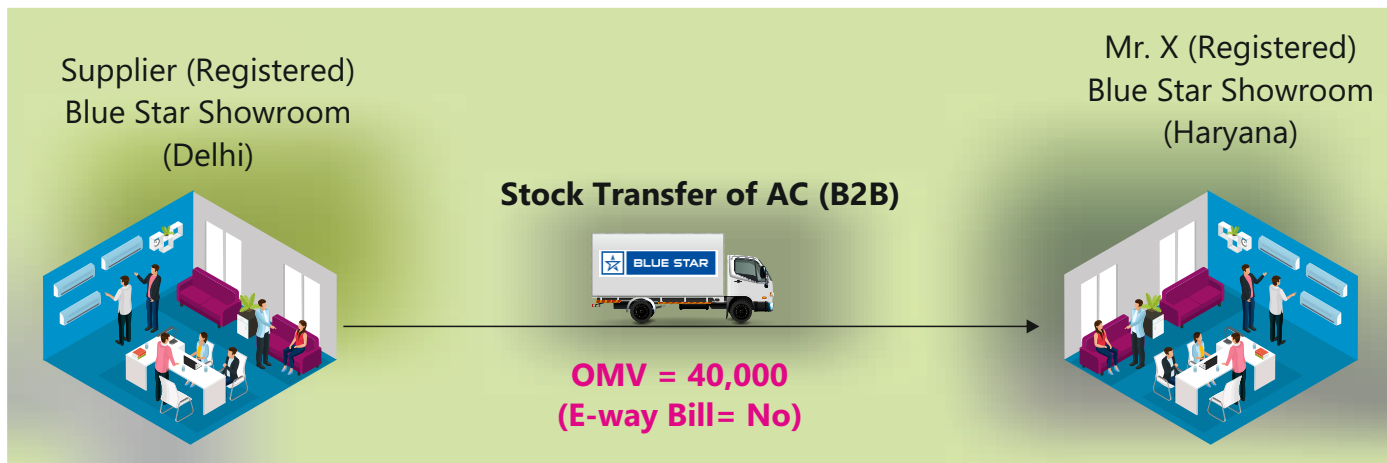
- (2) Where the place of supply of goods cannot be determined, the place of supply shall be determined in such manner as may be prescribed

Analysis

Section: 10(1)(a)- Movement of goods involved

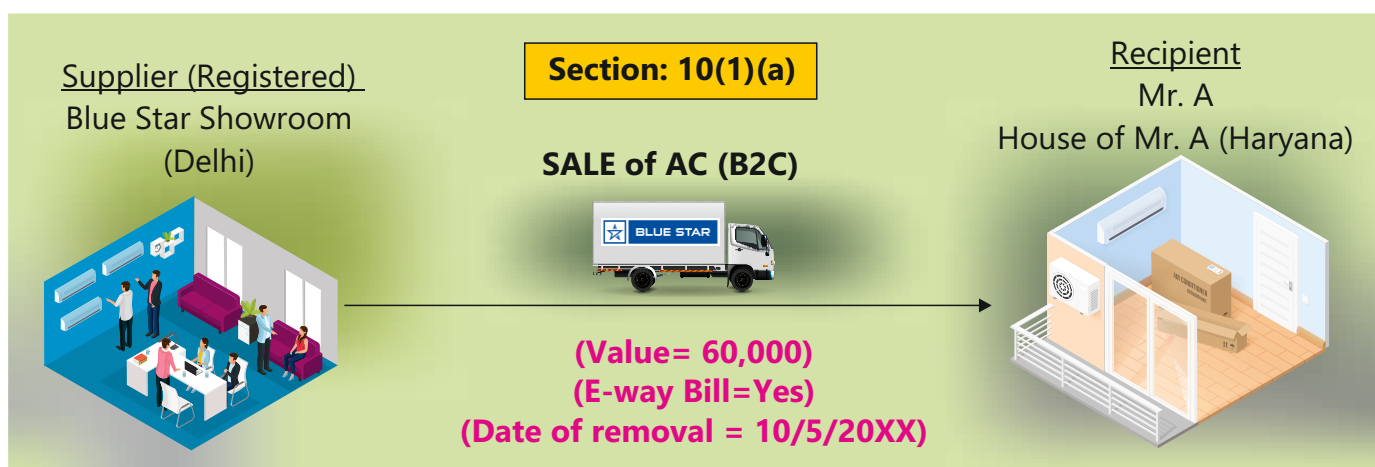


Case: -1



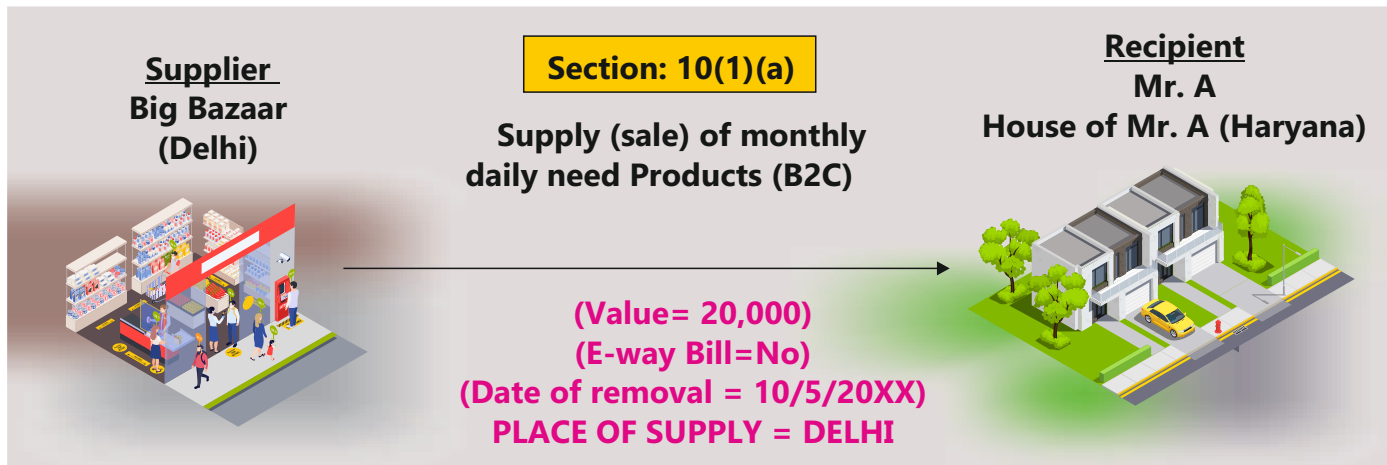
Particulars	Stock Transfer of AC
Supplier?	Supplier [Blue Star Showroom (Delhi)]
Recipient?	Mr. X [Blue Star Showroom (Haryana)]
Goods or Service?	Goods
Supply?	Yes
Origin?	Location of Supplier: Delhi
Destination?	As per sec 10(1)(a)-If Movement involves, POS= Location of goods, where movement terminates for delivery to recipient i.e. Haryana
Inter State or Intra State?	Inter State Supply
Taxable Person?	Supplier (Delhi)
Exemption?	No
Status Of GST	YES
Valuation?	Value as per Rule 28 AV = Open Market Value (or) Declared Value = ₹40,000 (or) say ₹1,000
Computation of GST?	AV * Rate of GST = (40,000 * 18%)= 7,200 (or) = (1,000*18%)= 1,800
Status of ITC?	Rs. 1,800 (In hands of Mr. X – Haryana)

Case: -2



Particulars	Supply of AC
Supplier?	Blue Star Showroom (Delhi)
Recipient?	Mr. A (Haryana)
Goods or Service?	Goods
Supply?	Yes
Origin?	Location of Supplier: Delhi
Destination?	As per sec 10(1)(a)-If Movement involves, POS= Location of goods, where movement terminates for delivery to recipient i.e. Haryana
Inter State or Intra State?	Inter State Supply
Taxable Person?	Blue Star Showroom (Delhi)
Exemption?	No
Status Of GST	YES
RCM / NCM?	NCM
Time of Supply?	Invoice Date (10/05/20XX)
Valuation?	AV = Transaction Value = 60,000
Computation of GST?	AV * Rate of GST = (60,000 * 18%)= 9,000 [100% amount to CG, from where 50% will be allocated to CG and 50% will be allocated to Haryana Govt.)
Due Date of Payment?	20th June 20XX
Status of ITC?	No ITC to Recipient

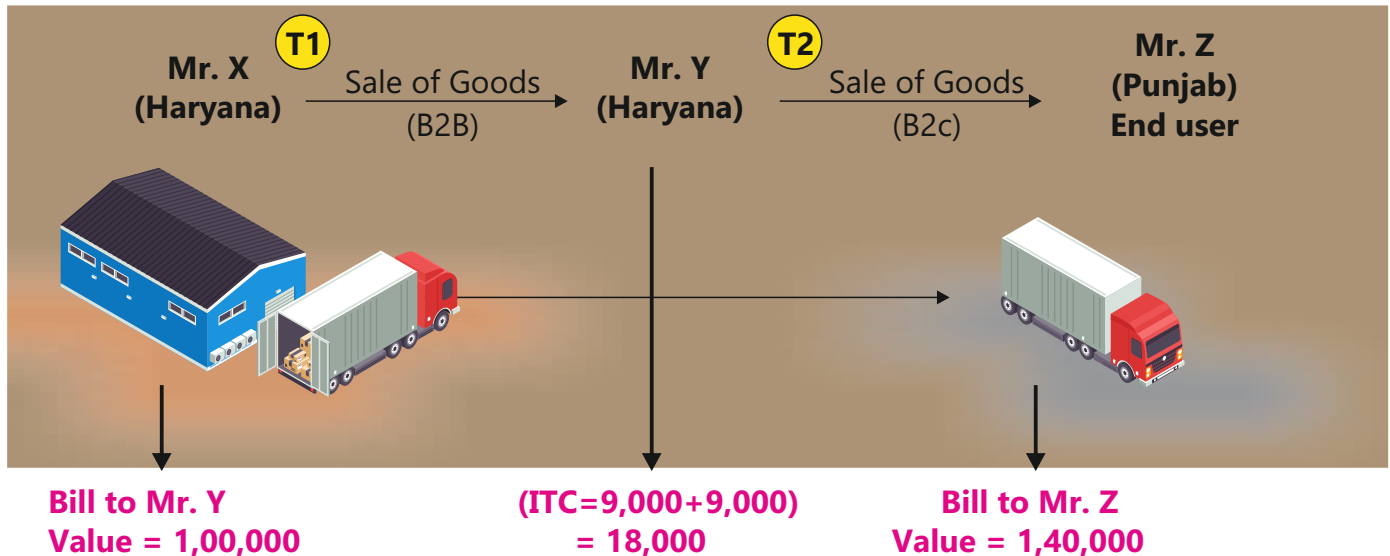
Case: -3



Particulars	Supply of AC
Supplier?	Big Bazar (Delhi)
Recipient?	Mr. A (Haryana)
Goods or Service?	Goods
Supply?	Yes
Origin?	Location of Supplier: Delhi
Destination?	As per sec 10(1)(a)-If Movement involves, POS= Location of goods, when movement terminates for delivery to recipient i.e. Haryana, But in the given case, we are unable to trace termination place, so take location of supplier i.e., Delhi.
Inter State or Intra State?	Intra State Supply
Taxable Person?	Blue Star Showroom (Delhi)
Exemption?	No
Status Of GST	YES
RCM / NCM?	NCM
Valuation?	AV = Transaction Value = 10,000
Computation of GST?	AV * Rate of GST CGST= (10,000 * 9%)= 900 SGST= (10,000 * 9%)= 900

Section: 10(1)(b)- Bill to Ship to Model

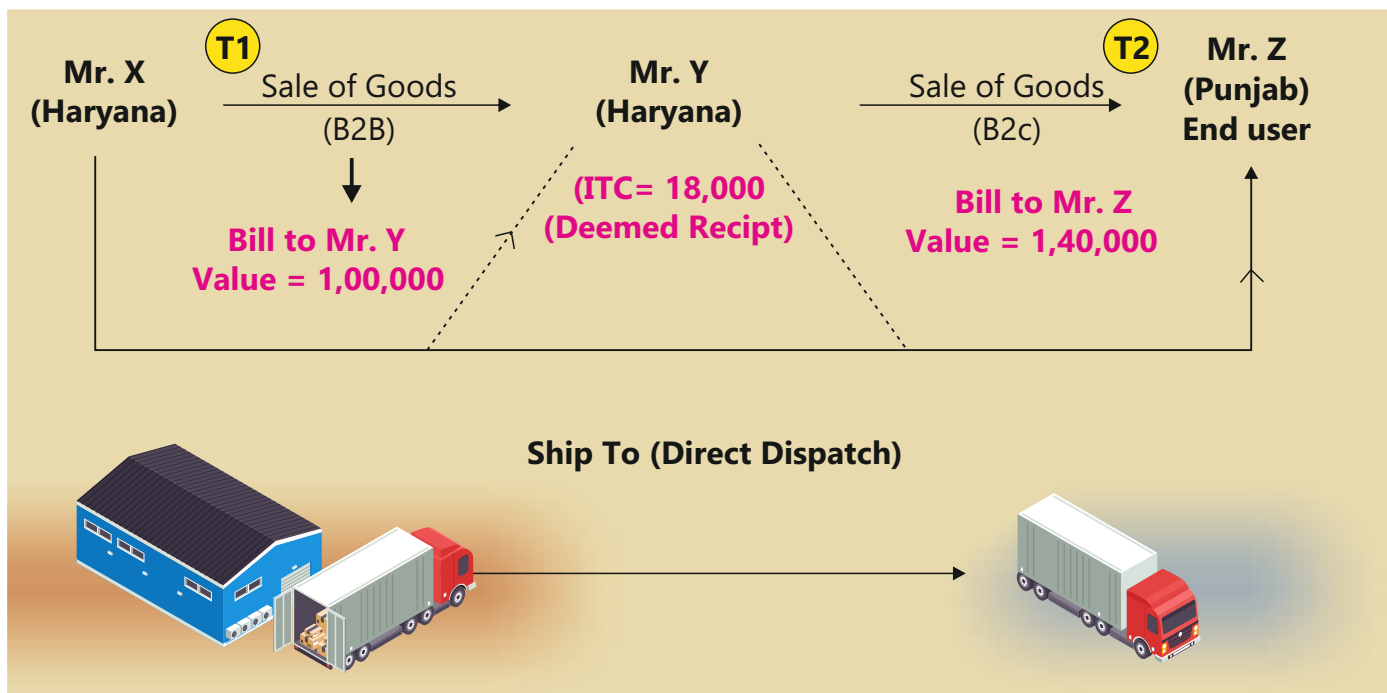
Case 1: - (Background case)



Particulars	T1	T2
Supplier?	Mr. X	Mr. Y
Recipient?	Mr. Y	Mr. Z
Goods or Service?	Goods	Goods
Supply?	Yes	Yes
Origin?	Location of Supplier: Haryana	Location of Supplier: Haryana
Destination?	POS = As per sec 10(1)(a), =Delivery place = Haryana	POS = As per sec 10(1)(a), =Delivery place = Punjab
Inter State or Intra State?	Intra State Supply	Inter State Supply
Taxable Person?	Mr. X	Mr. Y
Exemption?	No	No
Status Of GST	YES	YES
Valuation?	AV= Transaction Value=1,00,000	AV=Transaction Value= 1,40,000
Computation of GST?	AV * Rate of GST CGST= 1,00,000 * 9% = 9,000 SGST=1,00,000 * 9% = 9,000	AV * Rate of GST IGST= 1,40,000 * 18% = 25,200 (Allocation => CG=12,600, Punjab Govt.= 12,600)
Status of ITC?	ITC = 9,000+9,000 = 18,000 (Available to Mr. Y)	No ITC (as Mr.Z is End user)

Case: -2

Section: 10(1)(b)



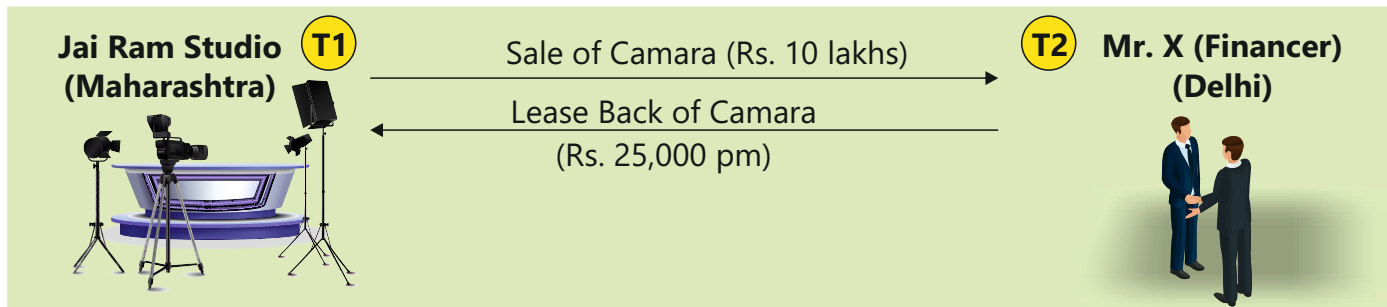
Particulars	T1	T2
Supplier?	Mr. X	Mr. Y
Recipient?	Mr. Y	Mr. Z
Goods or Service?	Goods	Goods
Supply?	Yes	Yes
Origin?	Location of Supplier: Haryana	Location of Supplier: Haryana
Destination?	POS = As per sec 10(1)(b), =Location of intermediary = Haryana	POS = As per sec 10(1)(a), =Delivery place = Punjab
Inter State or Intra State?	Intra State Supply	Inter State Supply
Taxable Person?	Mr. X	Mr. Y
Exemption?	No	No
Status Of GST	YES	YES
Valuation?	AV= Transaction Value=1,00,000	AV=Transaction Value= 1,40,000
Computation of GST?	AV * Rate of GST CGST= 1,00,000 * 9% = 9,000 SGST=1,00,000 * 9% = 9,000	AV * Rate of GST IGST= 1,40,000 * 18% = 25,200

CRUX :-

Bill to Ship to Model =

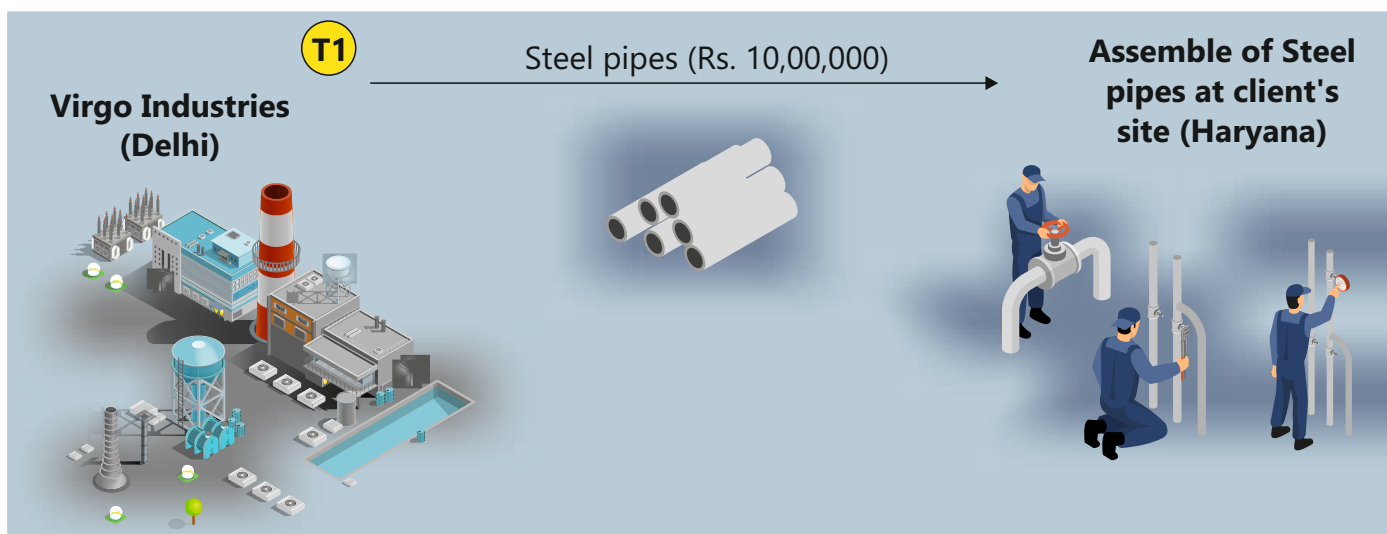
Place of Supply = Location of buyer / person who place the order (Mr.Y)

Section: 10(1)(c) - No movement of goods



Particulars	T1	T2
Supplier?	Jai Ram Studio	Mr. X
recipient?	Mr. X	Jai Ram Studio
Goods or Service?	Goods	Service (Camara on lease)
Supply?	Yes	Yes
Origin?	Location of Supplier: Maharashtra	Location of Supplier: Delhi
Destination?	POS = As per sec 10(1)(c) = Location of Goods	POS = As per sec 12 = Maharashtra
Inter State or Intra State?	Intra State Supply	Inter State Supply
Taxable Person?	Jai Ram Studio	Mr. X
exemption?	No	No
Status Of GST	YES	YES
Valuation?	AV= Transaction Value=10,00,000	AV=Transaction Value= 25,000
Computation of GST?	AV * Rate of GST CGST= 1,00,000 * 9% = 90,000 SGST=1,00,000 * 9% = 90,000	AV * Rate of GST IGST= 25,000 * 18% = 4,500

Section: 10(1)(d) - Goods assembled / installed at site



Particulars	Steel Pipes
Supplier?	Virgo Industries
Recipient?	Client
Goods or Service?	Goods
Supply?	Yes
Origin?	Location of Supplier: Delhi
Destination?	POS = As per sec 10(1)(d), = place of installation / assembly = Haryana
Inter State or Intra State?	Inter State Supply
Taxable Person?	Virgo Industries
Exemption?	No
Status Of GST	YES
Valuation?	AV= Transaction Value=10,00,000
Computation of GST?	AV * Rate of GST IGST= 10,00,000 * 18% = 1,80,000

Section: 10(1)(e) - Goods Supplied on Board

CASE : 1

New Delhi
Railway Station



Journey
Starts

Mumbai
Railway Station



CASE : 2

Mumbai Airport



Goa Airport



Journey
Ends

Bangkok Airport



Shopping during the journey - (Ex-Masks / Sanitizer / Oxygen Cylinder / etc.)

Origin = Location of Supplier

Destination = Location at which such goods are taken on board

SECTION : 12

Services	Section 12
Applicability	(1) When both the parties located in India (State to State ie Tax to UP or HR) (here need to decide in between states)
Residuary provision Eg PCA	(2) POS = Location of Recipient (if known ie either registered person or address on record exist) Otherwise it will be location of supplier.
Immovable property linked services	(3) POS = where immovable property (boat/ vessel) located or intended to be located. If it is outside India then POS will be at recipient's Location. Note: If immovable property is more than one state the POS proportionately.
Performance based service	(4) Individual Related services Restaurant and catering Personal Grooming, beauty treatment, Cosmetic and plastic surgery Fitness, health care POS= Actual place of performance (5) Services IRT Training and Performance appraisal: (eg GST Training Classes) B to B = Location of Recipient. B to C = Actual place of performance
Event linked services	(6) Event admission services: POS = location of Event (7) Event Linked Services: POS B to B = Location of Recipient. B to C = Location of event (but if event is located outside India then POS will be location of Recipient) Note: If it is held in more than one state the POS proportionately.
Multiple Location domestically	If service is held in more than one state/UT the POS proportionately.

SS	Section 12
Transportation of Goods	(8) B to B = Location of Recipient. B to C = Loading Place Note: Where the transportation of goods is to a place outside India, the place of supply shall be the place of destination of such goods.
Transportation of Passenger	(9) B to B = Location of Recipient. B to C = Boarding Place (if not identified because of journey art future date then Residuary provision shall apply)
On- Board Services	(10) POS = First Departure point of conveyance
Tele-communication Services	(11) POS: Location of Fixed device, Billing address, address of selling agent / Recharge Place, in case of online recharge location of Recipient.
Specified Services	(12) Banking company etc. -- --- POS: Location of recipient (if known) Otherwise Location of supplier.
Insurance service	(13) B to B = Location of Recipient. B to C = location of recipient
Advertisement service to Govt.	(14) POS: Proportionate in respective state and UT



Background of Section 12

Section : 12 Domestic Supply

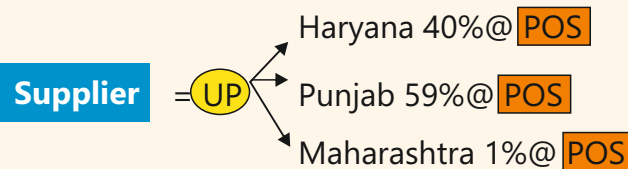
1) Section 12 is applicable, when both the parties Supplier and Recipient are located in India

INDIA

Supplier = UP

Recipient = Haryana

"UNBIASED" i.e. BE NATURAL



IGST = 18,000

CG = 9,000

SG = 9,000

Haryana = 3,600

Punjab = 5,310

Maharashtra = 90

Total = 9,000

1) How to determine POS :

Rule:1 If any "CLUE" of consumption place of Service : then that place = POS
eg. **Construction service / Event / Gym / Restaurant Services, etc.**

Rule:2 Transaction: (B to B),
POS = Location of Recipient (Always)
i.e. where recipient is registered
i.e. ITC available to Recipient
Practically no revenue to Govt.
[Sec 17(5) – ITC Blocked]

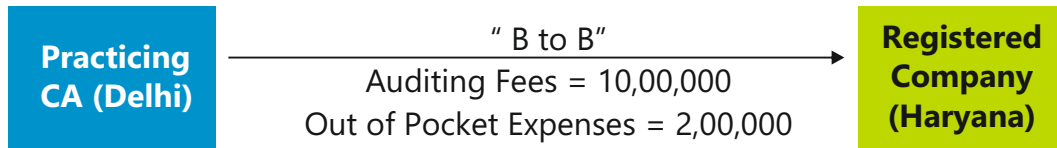
Rule:3 Transaction: Residuary (B 2 C) = POS =

*Location of Recipient (If known)

*Location of Supplier (Other cases)

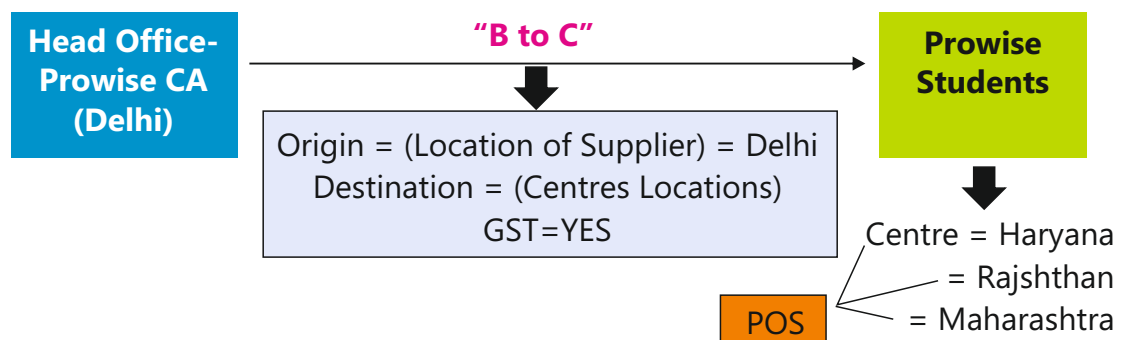
Analysis of Section 12 (2)

Case:1

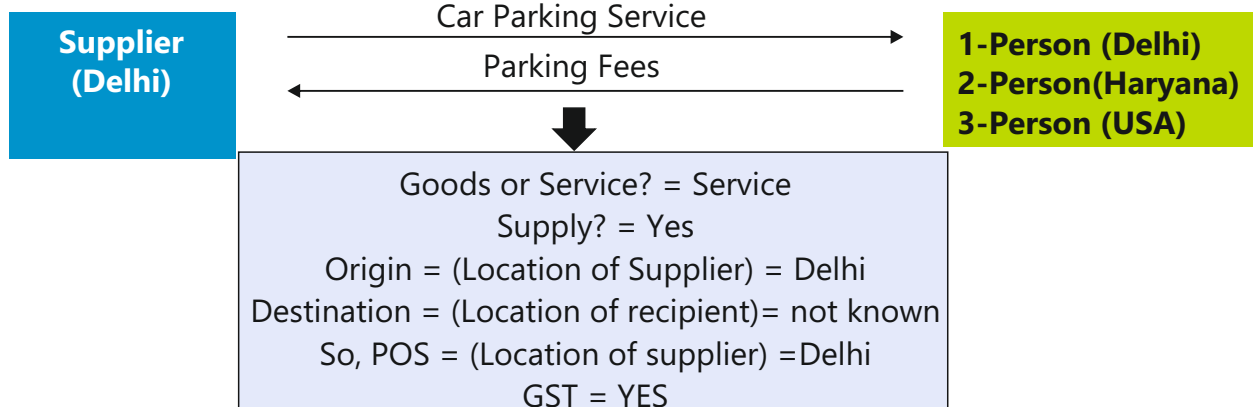


Particulars	Audit Service
Supplier?	Practicing CA
Recipient?	Company (Registered)
Goods or Service?	Service
Supply?	Yes
Origin?	Location of Supplier: Delhi
Destination?	POS= As per sec 12(2), Location of Recipient = Haryana
Inter State or Intra State?	Inter State Supply
Taxable Person?	Practicing CA
Exemption?	No
Status Of GST	YES
Amount of GST	$(12,00,000 * 18\%) = 2,16,000$

Case:2



Case:3



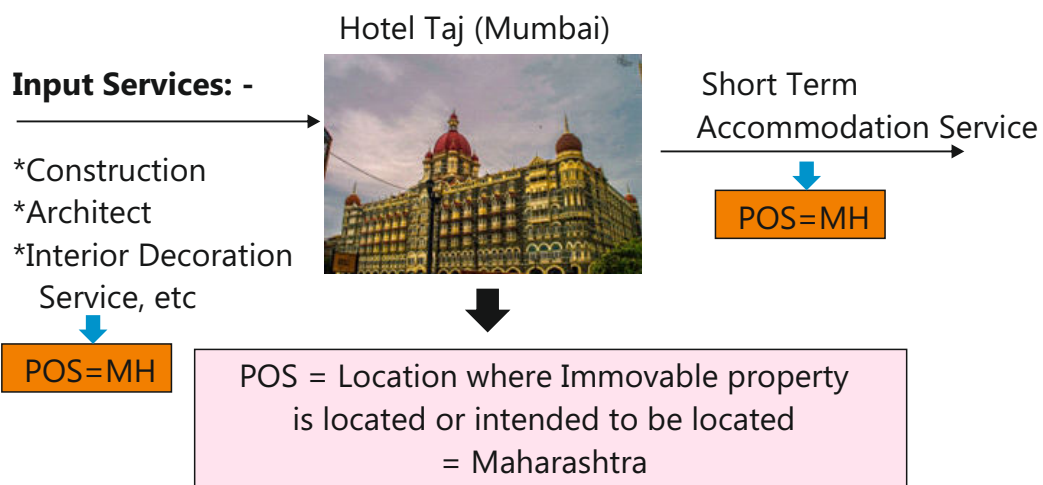
Section 12(3)- Immovable Property Linked Services



CRUX: -
Service Directly linked with Immovable Property
&
Immovable Property is Identifiable

Case:1

Builder= West Bangal
Recipient= Delhi



Case:2

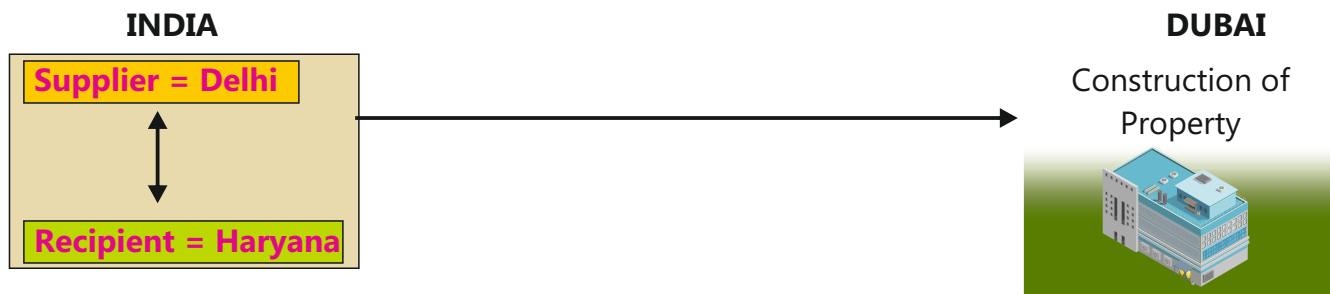
House Boat (Srinagar)



POS = Where vessel / house boat is located @ J/K

Service of House-Boat / Vessel
[Nature of service: - Stay / Accommodation
Not Transportation]

Case:3



Particulars	Normal Situation
Goods or Service?	Service (Construction)
Supply?	Yes
Origin?	Location of Supplier: Delhi
Destination?	POS= As per sec 12(3), Location where immovable property is situated = Dubai, but if it is located outside India, POS= Location of Recipient = Haryana
Status Of GST	YES

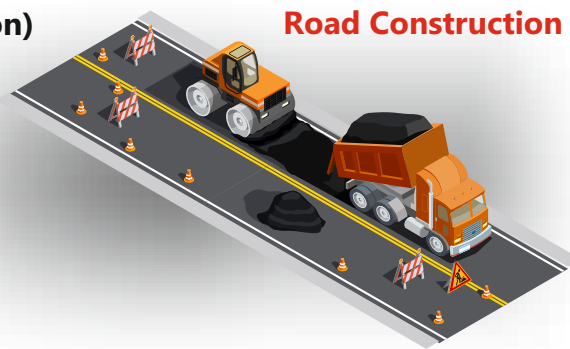


What if, situation is opposite ?



Particulars	Opposite Situation
Goods or Service?	Service (Construction)
Supply?	Yes
Origin?	Location of Supplier: Dubai
Destination?	POS= As per sec 13, Location where immovable property is situated = India
Inter-state or Intra-State?	Inter State Supply
Exemption?	Exempted
Status Of GST	NO

Case:4 - (Multiple Location)



Road Construction

**Road Construction = Service
(Which involves multiple States)**

Note: -

Supplier	→	150km	POS= Haryana	[Ratio = 3:4:1]
	→	200km	POS= UP	
	→	50km	POS= Delhi	
		<u>400 km</u>		

Value = 100Cr

GST = $\frac{18Cr}{118Cr}$

CG = 9 Cr

SG = 9 Cr
(3:4:1)

*Haryana = 3.375Cr

*UP = 4.5 Cr

*Delhi = 1.125 Cr

Case:5 -

Mr. X (Delhi) has commercial property in Haryana



Annual Rental = 25Lakhs [POS = 12(3)]



Need to file Income Tax Return



CA (Delhi) Fees for filing return: **Rs. 5,000**



Is it Immovable Property Link Service? = No
So, Sec 12(3): Not Applicable
Go for Residuary provision: As per Sec 12(2)

Case:6

Mr. X (Delhi)
Property
Consultant



Give option to Mr. Y
To invest in

- Delhi
- Dubai
- New York
- UP
- Etc.

& Charges = Rs. 10,000

Mr. Y
(Haryana)



- * Have Rs. 1Cr
- * Want to invest in Real Estate

POS = Section 12(3) shall not be applicable.
Section 12(2) shall be applicable = Location of Supplier



Next Step : Mr. Y likes property in Delhi
Mr. X dealer: Delhi
Property Commission: Rs. 1,00,000

POS = As per Section 12(3)
= Location of Immovable property
= Delhi

Section 12(4)

Delhi

Restaurant	}	→ Haryana
Personal Grooming		→ Delhi
Beauty Parlour		→ Uttar Pradesh
Fitness		→ USA

Note: - No credit to recipient of these services u/s 17(5)



POS = As per Section 12(4),
Actual Performance Place = Delhi

Section 12(5)

Case : 1

**Mr. Raj
(Delhi)
Supplier**

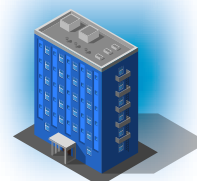


GST Training Service (B to C)



Origin = Delhi
Destination = Actual Performance
Place (POS)

**Face to Face
Classes
(Delhi)**



[Actual Recipient]

(Unregistered)
Students Coming from
Delhi/Punjab/Haryana Etc.

Case : 2

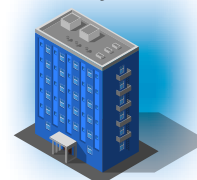
**Mr. Raj
(Delhi)
Supplier**



GST Training Service (B to C)



**Face to Face
Classes
(Delhi)**

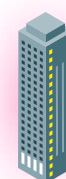


[Actual Recipient]

(Unregistered)
Students Coming from
Delhi/Punjab/Haryana Etc.

Payment made
by Company
(B to B)

**HCL
(Haryana)**



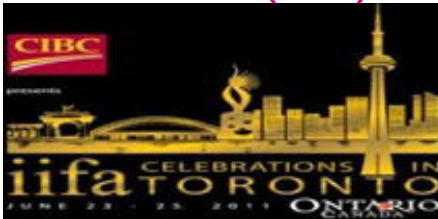
[Recipient]

(Registered)

Particulars	GST Training Service
Supplier?	Mr. Raj
Recipient?	HCL
Goods or Service?	Service
Supply?	Yes
Origin?	Location of Supplier: Delhi
Destination?	POS= As per sec 12(5), Location of recipient= Haryana
Inter State or Intra State?	Inter State Supply
Status Of GST	YES

Section 12(6)

ABC Pvt. Ltd. (J & K)



(B 2 C)

@ Admission Service

@ Ticket of Rs. 2,000

Individuals

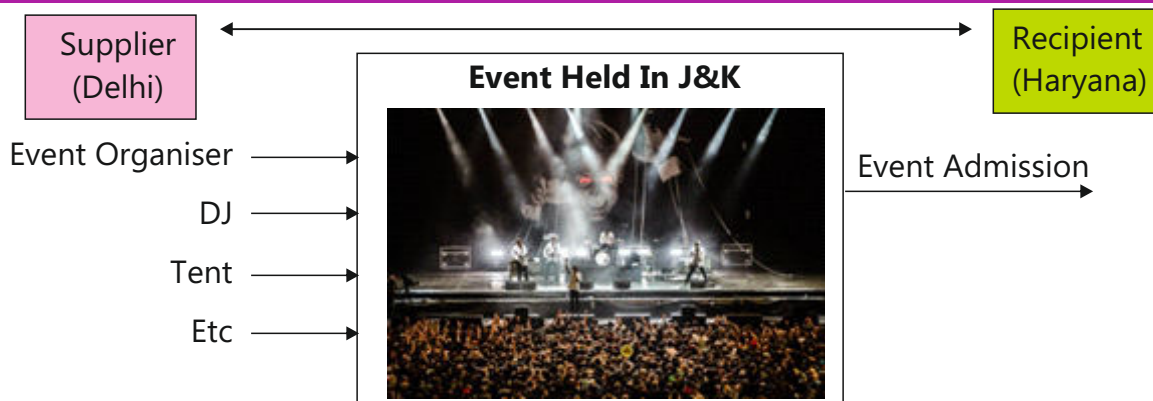
- From Haryana
- From Punjab
- From Rajasthan

Events like: - •Exhibition •Event •Trade Fare •Concert •Pagent •Etc.

Particulars	Admission to an event
Goods or Service?	Service
Supply?	Yes
Origin?	Location of Supplier: J&K
Destination?	POS= As per sec 12(6), Location where Event is held = J&K
Inter-state or Intra-State?	Intra State Supply
Exemption?	No
Status Of GST	YES

Note: B2B = POS = Same as in B2C

Section 12(7)



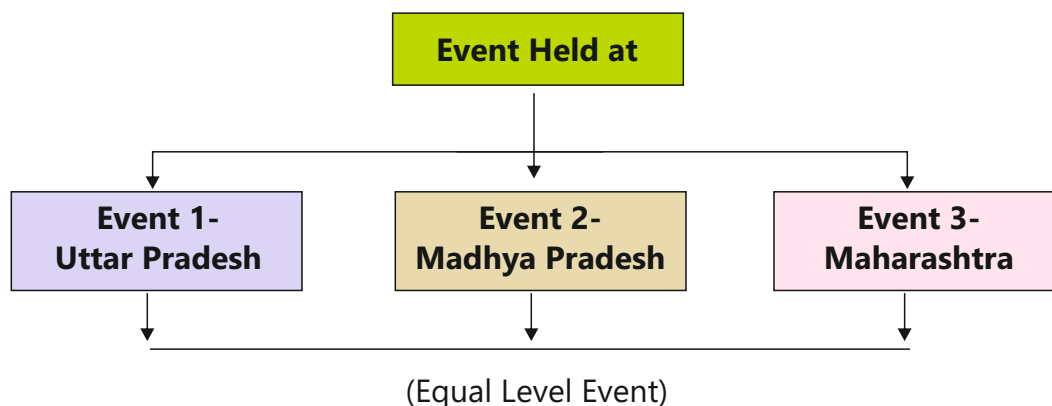
Question: -

Event Organizer (Haryana)



Value = 10,00,000
GST = 1,80,000

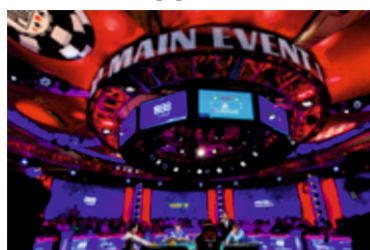
ABC Ltd.
(Delhi)



@ B2C : Origin = Haryana
Destination = Where event is actually held (Proportionately)
@ B2B : Origin = Haryana
Destination = Location of Recipient = Delhi

Question: -

Event Organizer (Haryana)
Supplier



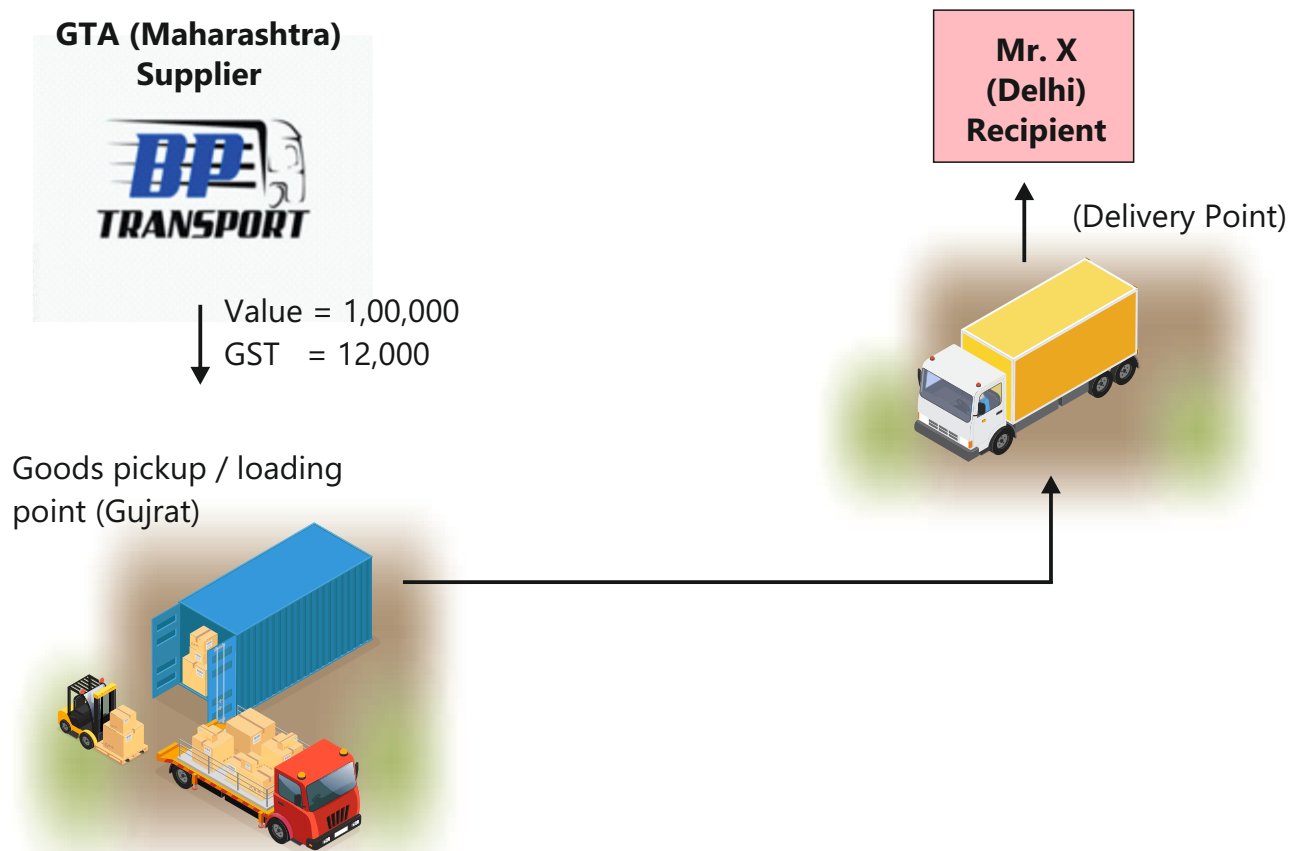
Event in Canada



ABC Ltd.(Delhi)
Recipient

@ B2C : Origin = Haryana
Destination = Where event is actually held (but if event is outside India, Then location of recipient) = Delhi
@ B2B : Origin = Haryana
Destination = Location of Recipient = Delhi

Section 12(8)- Goods Transport Service



Particulars	GTA Service
Supplier?	BP Transport Company
Recipient?	Mr. X
Goods or Service?	Service
Supply?	Yes
Origin?	Location of Supplier: Maharashtra
Destination?	As per sec 12(8)-Pick up point / loading point i.e. Gujrat
Inter State or Intra State?	Inter State Supply
Status Of GST	YES
Valuation?	AV = Value of Service = 1,00,000
Computation of GST?	AV * Rate of GST IGST= (1,00,000 * 12%)= 12,000

What if Transaction is B2B?-

Origin = Location of Supplier= Maharashtra

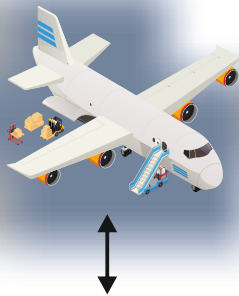
Destination= Delivery point = Delhi

(Recipient will be eligible for ITC)

Service of Transportation of Goods

Question

**Air India (Delhi)
Supplier**



Mr. X (Haryana)
Recipient

Movement
Of Goods



Value = 1,00,000
GST= 12,000

Canada



@ B2B : Origin = Delhi
Destination = Canada
(ITC=allowed to recipient)
@ B2C : Origin = Delhi
Destination = Canada

Section 12(9)- Passenger Transport Service

Jai Balaji Travels Supplier



If it is B 2 B Transaction

POS = Location of Recipient

HCL



If it is B 2 C Transaction

POS = Boarding Point / Pickup Point

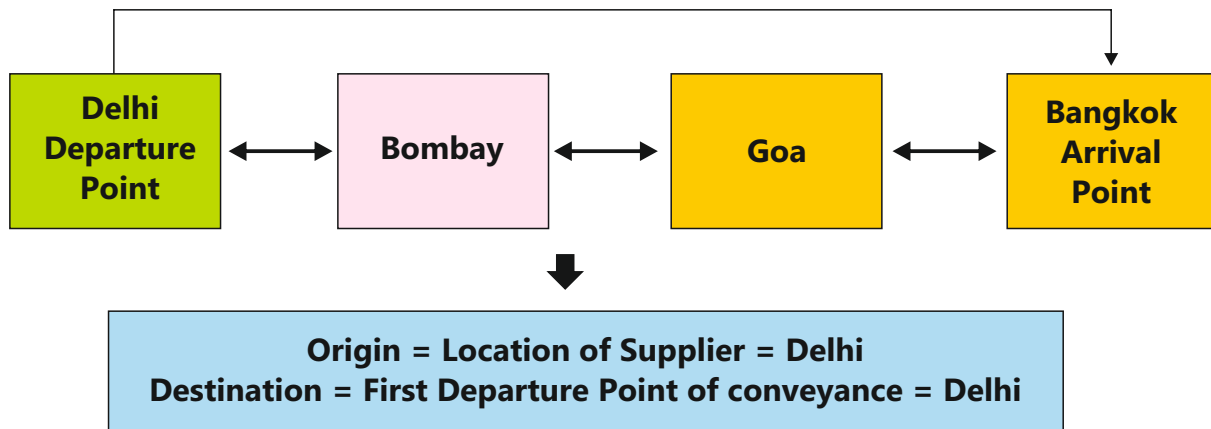
Individuals
(Unregistered)

Where Embarkation point not defined? (B2C)

- Mr. X win the Contest – Won a ticket to Swiss.
- Boarding place will be- POS u/s 12(9)
- But, boarding place not known as of now- Which may be: Delhi / Mumbai / Kolkata etc.
- So, POS can not be determined u/s 12(9)
- So, go for sec 12(2)-
i.e. POS = Location of Recipient (if known)
POS = Location of Supplier (Other cases)

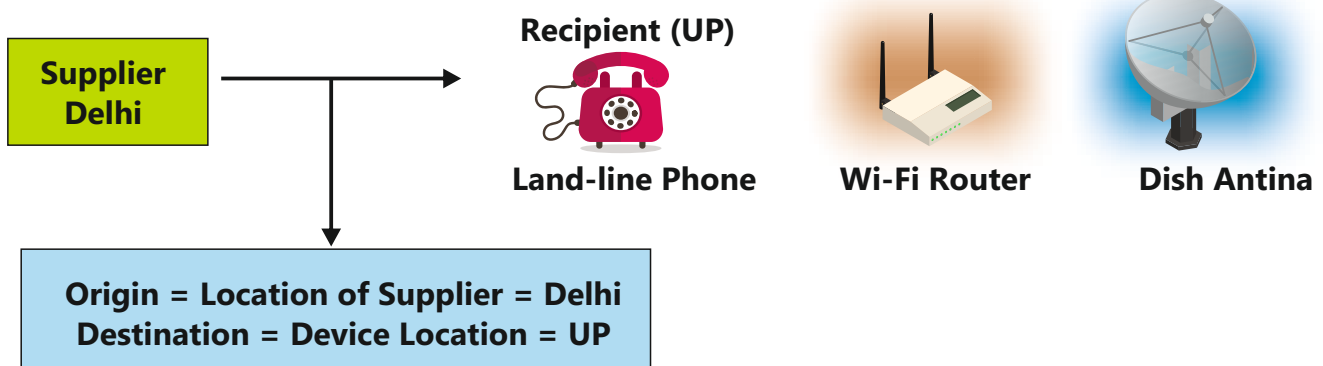
Section 12(10) : On Board Service

(Where available on separate charges)

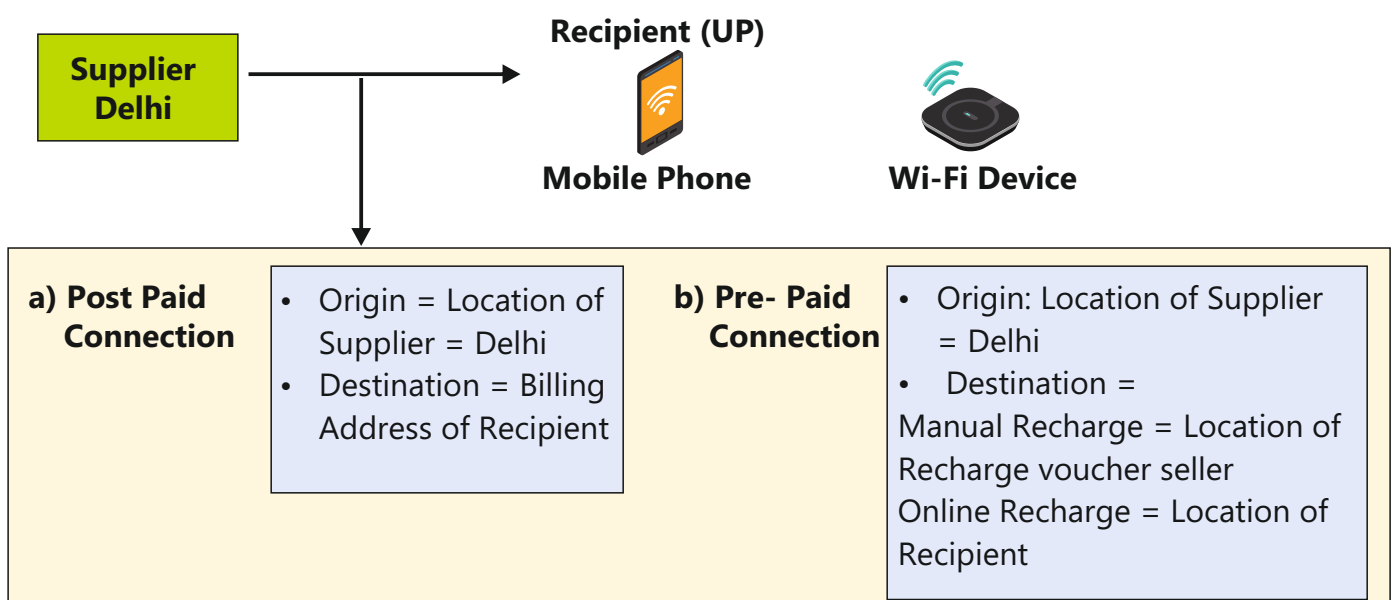


Section 12(11): Telecommunication Service

1) Where any fixed device is involved-

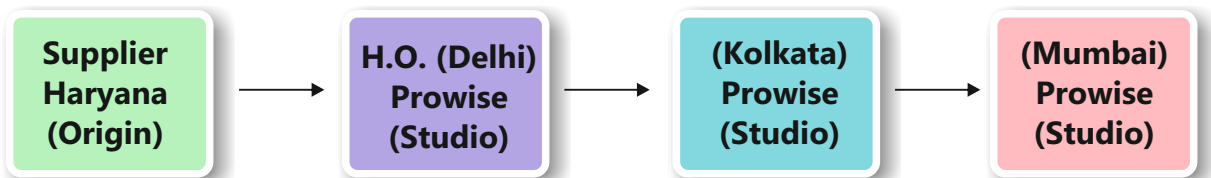


2) Where any portable device is involved-



Question: -

Lease line / Internet (Dedicated) : Rs. 30,000 PM (Multiple State)



Value = 30,000				
GST = 5,400	→	CG = 2,700	→	Delhi = 900
Total = 35,400	→	SG = 2,700	→	Kolkata = 900
			→	Maharashtra = 900
			[Ratio = 1:1:1]	Place of Supply

Section 12(12)

Banking Company (Supplier)
(For Banking service, including
Stock broker services)



- Demand drafts
- FOREX
- Etc.

Recipient
If location of recipient
is not known

POS = Location of
Supplier

Recipient
If location of recipient
is known

If B2B => POS = Location of recipient
If B2C => POS = Location of recipient

Section 12(13): Insurance Service

Life Insurance Corporation



Insurance Service

Mr. X
(Recipient)

If B2B => POS = Location of recipient
If B2C => POS = Location of recipient

IGST Rules, 2017

RULE : 1	IGST Rule, 2017 deemed to be effective 22/06/2017
RULE : 2	Applicable : with respect to Section : 12(14)
RULE : 3	For Section : 12(14) @ Proportion

Rule 3

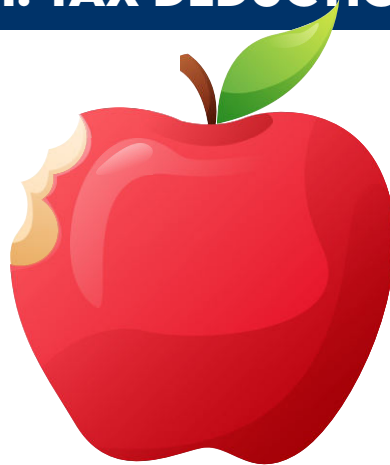
Advertisement In....	Proportionate Ratio
News Paper	No. of Readers
Pamphlet etc.	No. of Pamphlet distributed
Hoardings	No. of Hoardings placed
Train	Track Length
Railway Ticket	No. of Railway Station
Gas Bill	No. of Consumers
Radio	No. of listeners
TV	No. of Viewers
Internet	No. of Subscribers [The service shall be deemed to have been provided @ all over India]
Cinema Hall	_____

Rules	Question	Answer
Rule 4 Immovable property Linked Services	A hotel chain X charges ₹ 30,000/- (Consolidated) for stay in its two establishments for- * Delhi= 2 Nights * Agra= 1 night.	POS= Both in Delhi and in UP(Agra), Provision of Service= Delhi & UP (ratio 2:1), Value of Service= Accordingly apportioned between the States/UTs.
	A piece of Land= Area 20,000 square feet, where- * In State S1= 12,000 square feet, & * In State S2= 8000 square feet. Ratio= (12:8) Site preparation work has been entrusted to T.	POS= Both in S1 and S2, Provision of Service= S1 & S2 (ratio of 12:8), Value of Service= Accordingly apportioned between the States/UTs.
	Accommodation Service in a houseboat (24 hrs) provided by C company. Houseboat is situated both in Kerala and Karnataka. * In Kerala- Most of the guests board & stay there for 22 hours, * In Karnataka- For 2 hours (declared by the service provider).	POS= Both in Kerala and Karnataka, Provision of Service= Kerala and Karnataka (ratio of 22:2), Value of Service= Accordingly apportioned between the States/UTs.
Rule 5 Event linked service	An event management company E charges ₹ 10,00,000 (Consolidated) for organising some promotional events in States S1 and S2 for a recipient R, where – * In S1= 3 Events, * In S2= 2 Events.	POS= Both the States S1 and S2, Provision of Service= S1 & S2 (ratio of 3:2 as per GAAPs), Value of Service= Accordingly apportioned between the States/UTs.
Rule 6 Telecommunication service	A company T installs a leased circuit between the Delhi and Mumbai offices of a company C. * Starting point of the circuit= Delhi, * End point of the circuit= Mumbai (Maharashtra).	POS= Both in Delhi & Maharashtra, Provision of Service= Delhi & Maharashtra, (ratio of 1:1), Value of Service= Accordingly apportioned between the States/UTs.

	A company T installs a leased circuit between the Chennai, Bengaluru and Mysuru offices of a company C. * Starting point of this circuit= Chennai (Tamil Nadu), * End point of the circuit= Mysuru (Karnataka). * Circuit also connects Bengaluru.	POS= Both in Tamil Nadu and Karnataka, Provision of Service= Tamil Nadu and Karnataka (ratio of 1:2), Value of Service= Accordingly apportioned between the States/UTs.
	A company T installs a leased circuit between the Kolkata, Patna and Guwahati offices of a company C. There are 3 points in this circuit- * In Kolkata (West Bengal) * In Patna (Bihar) * In Guwahati (Assam).	POS= Both in West Bengal, Bihar and Assam, Provision of Service= West Bengal, Bihar and Assam, (ratio of 1:1:1), Value of Service= Accordingly apportioned between the States/UTs.
Rule 7 Related to Section 13(7)	A company C, located in Kolkata, is providing the services of testing of a dredging machine, carried out in Orissa and Andhra Pradesh.	POS= Both in Orissa & Andhra Pradesh, Provision of Service= Orissa and Andhra Pradesh, (ratio of 1:1), Value of Service= Accordingly apportioned between the States/UTs.
	A company C, located in Delhi is providing service of servicing of 2 cars belonging to Mr. X. Car 1= Manufacturer J / located in Delhi / serviced by its Delhi workshop. Car 2= Manufacturer A / located in Gurugram / serviced by its Gurugram workshop.	POS= Both in Delhi & Haryana, Provision of Service= Delhi & Haryana (In ratio of the invoice value of car 1 & car 2, to the total value of the service), Value of Service= Accordingly apportioned between the States/UTs.
	A makeup artist M has to provide make up services to an actor A. Some scenes in Mumbai and some scenes in Goa.	POS= Both in Maharashtra and Goa, Provision of Service= Maharashtra and Goa, (As per GAAPs), Value of Service= Ascertained by applying the GAAPs.

Rule: 8	The proportionate value, u/s 13(7), in case of services- * directly in relation to an immovable property, * services supplied in this regard by experts and estate agents, * supply of accommodation by a hotel, inn, guest house, club or campsite, by whatever name called, * grant of rights to use immovable property, * services for carrying out / co-ordination of construction work, including that of architects or interior decorators, where LOS or LOR = Outside India, & Such services are supplied in more than one State/UT.	POS= Location of Immovable property, Provision of Service= Multiple States, where the property situated. Value of Service= In the absence of any contract / agreement, shall be determined by applying the provisions of rule 4, mutatis mutandis.
Rule: 9	The proportionate value, u/s 13(7), in case of services by way of- * admission to/ organisation of a cultural, artistic, sporting, etc., or similar events, & * services ancillary to such admission or organisation, where LOS & LOR= Outside India, & such services are provided in more than one State/UT,	POS= Location of Immovable property, Provision of Service= Multiple States, where the property situated. Value of Service= In the absence of any contract / agreement, shall be determined by applying the provisions of rule 5, mutatis mutandis.

SECTION 51: TAX DEDUCTION AT SOURCE



Who when and how to deduct TDS and when TDS is not Required to be deducted

(1) **where total value of such supply, under a contract, exceeds ₹ 2,50,000 and Supplier is NON GOVERNMENT Recipient is Government ie fall under the following categories**

(a)	A department or establishment of the Central / State Government; or
(b)	Local authority ; or
(c)	Governmental agencies ; or
(d)	Notified Persons • An authority or a board or any other body with 50% or more participation • Society established by the Central/state /Local Government • Public sector undertakings.

Then TDS is required to be deducted

- @ 1%, [for CGST]
- **from the PAYMENT made or credited to the supplier**
- of taxable goods or services or both and
- it will be deducted on Assessable Value.

NOTDS:

Where location of Recipient is Different from the Origin AND Destination of Supply then no TDS will be deducted.

Payment of TDS by 10th of Next month

Payment with in 10 days: (2) TDS amount shall be paid to the Government by the deductor **within 10 days in next month.**

(6) If It is not paid on time then interest @ 18% PA under section 50(1) to be paid along with amount of TDS.

TDS Certificate to deductee and late fee	(3) A TDS certificate shall be issued in such form and in such manner as may be prescribed.
Deposit to deductee's E-Cash Ledger	The Amount of TDS shall be claimed in E cash Ledger by deductee.
Error / Omission	(6) Where there is any Error / omission in TDS Statement filed by Deductor • Then he shall rectify such omission /Error in upcoming month's statement along with interest if any and • Last date to rectification will be the 30th November of Next FY or the actual date of furnishing of the relevant annual statement, whichever is earlier.
Refund of Erroneous	(8) The refund to the deductor or the deductee arising on account of excess or erroneous deduction shall be dealt with in accordance with the provisions of section 54. [Section 54 not in syllabus]

ANALYSIS: TDS UNDER GST Law (NOT Under Income TAX Act): Section 51

Objective of concept of TDS: Control, Control, Control " ie to CAPTURE A Transaction"

Supplier and Recipient:

Supplier [Deductee]
Non Government

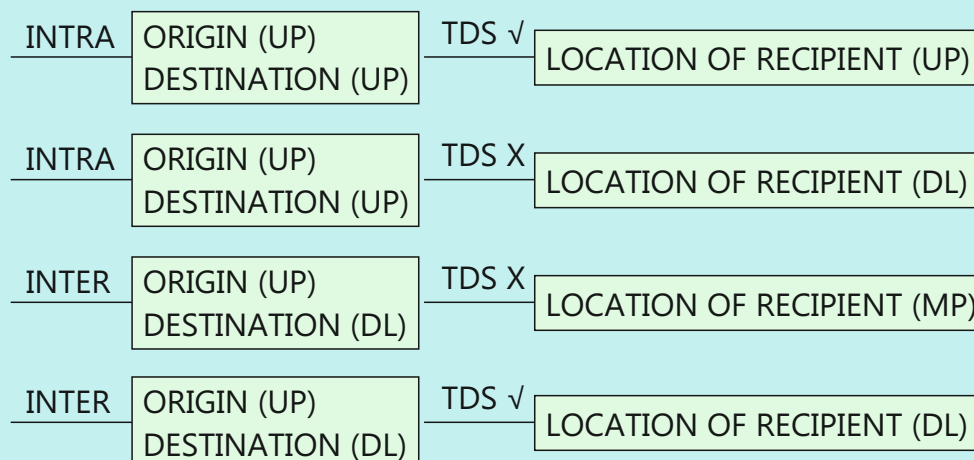
Recipient ["DEDUCTOR"]

*Government Department,
*Government Agency,
*Local Authority,
*PSU, Society etc.

(1) Goods/Service: ANY Goods/Service

(ii) Supply: Mandatory

(iii) NATURE: INTRA/INTER (Any)



CRUX:

Recipient's state
should be matched
with

- ORIGIN STATE OR
- DESTINATION STATE

Taxable Person: TDS is neither Output Tax nor Input Tax however is paid By Recipient to the Government.

Exempted Supply: TDS concepts launched to Check GST on the Transaction where no GST on the transaction then question of TDS. [Monkeys and Baboon] therefore TDS concept will be applicable on Taxable supplies.

COMPUTATION: Value will be Assessable value and Rate will be $1\% + 1\% = 2\%$ [moreover Assessable Value of Contract Should be more than 2,50,000]

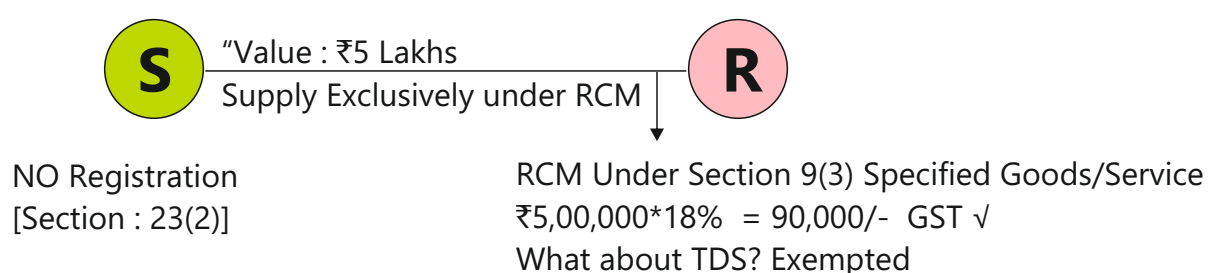
For example:

Value	5,00,000
IGST	90,000
Total Invoice value	5,90,000
Less: TDS @2%	(10,000)
Net Payment	5,80,000
Calculation under RCM:	
Value	5,00,000
IGST	Nil
Total Invoice value	5,00,000
Less: TDS @2%	(10,000)
Net Payment	4,90,000

NCM/RCM: TDS is neither Output Tax nor Input Tax so no Question of NCM or RCM, however is paid By Recipient to the Government.

Note: Under RCM, Where Supplier is engaged exclusively in RCM Supplies or the transaction fall under section 9(4) then supplier is not Required to get registered, in such cases whether TDS provision will be applicable...

Example:



TIME OF SUPPLY: TDS is neither Output Tax nor Input Tax so No question of applicability of RCM Provisions.

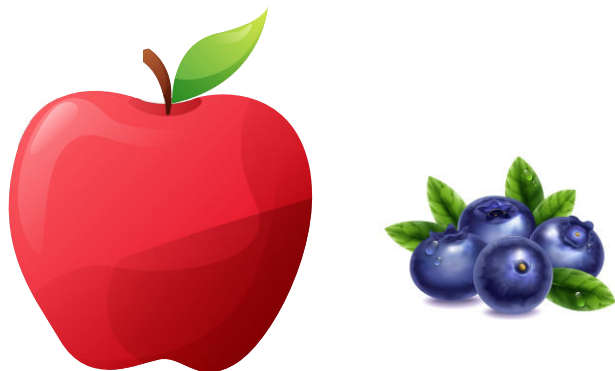
PROCEDURAL PART

Invoice	Nil
Payment	By Deductor to government by 10th of Next month
Return	By Deductor by 10th of Next Month [GSTR 07]
Records	Maintained by Deductor
Registration	Additional Registration to be taken by Deductor
Refund	In case of excess payment of TDS Refund will be claimed
Input tax credit	No ITC of TDS as TDS is neither Output Tax nor Input Tax however Deductee shall claim benefit in E cash Ledger.

FINAL CRUX:-

1. SUPPLIER MUST BE REGISTERED NON-GOVERNMENT AND RECEPIENT SHOULD BE GOVERNMENT ETC.
2. SUPPLY MUST BE THERE.
3. SUPPLY MAY BE INTRA OR INTER BUT RECIPIENT'S LOCATION MUST BE MATCHED WITH ORGIN OR DESTINATION STATE.
4. SUPPLY SHOULD NOT BE EXEMPTED.
5. VALUE (EXCLUSIVE OF GST AND CESS) MUST BE MORE THAN `2,50,000 @ PER CONTRACT.
6. TDS WILL BE DEDUCTED ON PAYMENT DUE.
7. AFTER DEDUCTION, TDS WILL BE DEPOSITED BY RECEPIENT TO GOVERNMENT BY 10TH OF NEXT MONTH AND REQUIRED TO FILE TDS RETURN IN GSTR 07
8. AFTER THAT IT WILL BE CREDITED TO E-CASH LEDGER OF SUPPLIER

SECTION 52 : COLLECTION OF TAX AT SOURCE



Applicability: of TCS

(1) **Every electronic commerce operator,**

- shall collect TCS @ $0.5\% + 0.5\% = 1\%$
- of the NET VALUE of TAXABLE supplies made through it by other suppliers
- Only where the CONSIDERATION with respect to such supplies is to be collected by the operator.

Note: Maximum Rate that can be $1\% + 1\% = 2\%$

Note: If consideration Not flow through ECO then TCS concept will not be applicable.

NET VALUE: Net Value of taxable supplies" shall mean supplies made during any month by all registered persons through the operator--

The aggregate value of taxable supplies of goods or services	Include
Less: Services notified under section 9(5) [HMT-Restaurant]	Exclude
Less: Taxable Supplies Returned during the said month.	Exclude
Less: Supplies where consideration is not collected by ECO	Exclude

Payment by 10th of next month

- (2) The amount of TCS shall be paid to the Government by the operator within 10 days of Collection Month.

Statement by 10th of next month and rectification if any

(3) Every operator who collects TCS

- shall furnish a **statement, electronically, containing the details of Outward supplies effected through it,**
- Returned Supplies including the supplies through it, and
- The amount of TCS collected during a month,
- within 10 days after the end of such month.

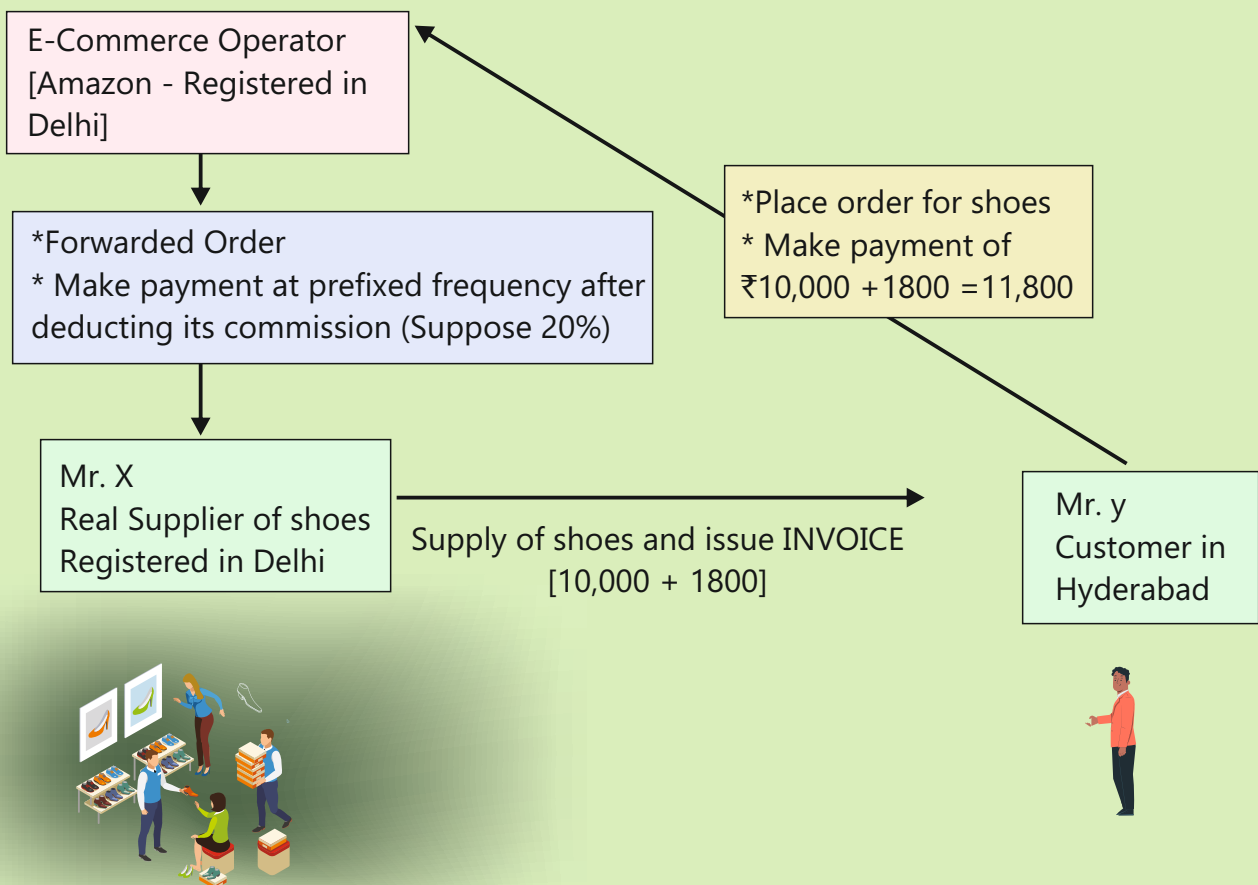
Note: The Commissioner may, extend the time limit for furnishing the statement.

	(4) If Any operator suo moto after furnishing a statement, - discovers any omission or incorrect particulars therein, - he shall rectify such omission or incorrect particulars, along with interest. Last date of Rectification: No such rectification shall be allowed after • 30th November of next FY or • the actual date of furnishing of the relevant annual statement, • whichever is earlier.
Annual statement by 31st December [GSTR 9B]	(5) Every operator who collects the TCS • shall furnish an annual statement, electronically, containing the details of • outward supplies effected through it, • Returned Supplies through it, and • The amount of TCS collected • during the financial year, • Before the 31st day of December of next financial year. Note: The Commissioner may, extend the time limit for furnishing the annual statement.
Benifit in E-cash Ledger of supplier	(6) The supplier who has supplied the goods or services or both through the operator • Shall claim Benifit, in his electronic cash ledger, • of the amount collected and reflected in the statement of the operator furnished.
Matching, Communication of discrepancy and Added in output liability	(7) The details of supplies furnished by every operator • Shall be matched with the corresponding details of outward supplies • furnished by the concerned supplier. (8) Where the details of outward supplies furnished by the operator • Do not match with the corresponding details furnished by the supplier under section 37 OR SECTION 39, • the discrepancy shall be communicated to both persons. (9) The amount in respect of which any discrepancy is communicated and • Which is not rectified by the supplier in his valid return or the operator in his statement for the month in which discrepancy is communicated, Shall be added to the output tax liability of the said supplier,
Payment with interest	(10) The concerned supplier, in whose output tax liability any amount has been added), • Shall pay the tax payable in respect of such supply along with interest, • at the rate specified under section 50(1) • on the amount so added from the date such tax was due till the date of its payment.

Notice to operator, Reply and Penalty

- (11) AC/DC or above Rank officer may serve a notice, requiring the operator to furnish such details relating to–
 (a) Supplies effected through such operator or
 (b) Stock of goods held by the suppliers in the warehouses, managed by such operator and declared as additional places of business by such suppliers,
- (12) Such operator shall furnish the required information within 15 working days of the date of Receipt of such notice.
- (13) Any person who fails to furnish the information required by the notice served shall, be liable to a penalty which may up to ₹ 25, 000.

Analysis of TCS



Note: Where only Orders are processed (not payment) then TCS concept will not be applicable.

Basis	Transaction Between Mr. X (Supplier) and Mr. Y (Recipient) [Transaction = 01]	Transaction Between E-Commerce Operator (Supplier) and Mr. X (Recipient) [Transaction = 02]										
Goods /Services	It is a supply of Goods (Shoes)	It is a service (GST Rate 18%), given by Amazon to Mr. X for commission @20%										
Supply	Yes, it's a supply with consideration	Yes, it's a supply with consideration										
Nature of supply	Origin : Delhi POS: u/s 10(1) of IGST Act: Hyderabad It is inter -state supply	Origin : Delhi POS: u/s 12 of IGST Act: Delhi It is intra -state supply										
Taxable Person	Mr. X, [Mandatory Registration u/s 24]	Amazon needs Dual Registration In the capacity of Taxpayer u/s 24 In the capacity of TCS Collector u/s 24										
Exemption	Shoes are not exempted	It is not an Exempted Service										
Computation	10,000 *18% + 1800 [IGST]	Consideration: 10,000 * 20% = 2,000 CGST: 180 SGST: 180										
FCM/RCM	FCM ie Mr. X liable to pay GST	FCM ie AMAZON liable to pay GST of ₹ 360										
Time of supply	u/s 12 : Invoice date	U/s 13: Invoice or Payment (Whichever is Earlier)										
Compliances	All Compliances to be fulfilled by Mr. X INVOICE VALUE: 10,000 IGST : 1800 TOTAL : 11,800 Output GST = 1800 Itc = 360 Net = 1440	All Compliances to be fulfilled by Mr. X INVOICE <table><tr><td>VALUE</td><td>: 2,000</td></tr><tr><td>CGST</td><td>: 180</td></tr><tr><td>SGST</td><td>: 180</td></tr><tr><td>TCS (IGST)@ 1% On ₹ 10,000 Excluding: GST and cess Excluding: Supplies Returned Excluding: Supply u/s 9(5) Nature will be Based on Transaction (01) : (Because Object Of TCS is to catch Transaction :01)</td><td>100</td></tr><tr><td>TOTAL</td><td>: 2460</td></tr></table>	VALUE	: 2,000	CGST	: 180	SGST	: 180	TCS (IGST)@ 1% On ₹ 10,000 Excluding: GST and cess Excluding: Supplies Returned Excluding: Supply u/s 9(5) Nature will be Based on Transaction (01) : (Because Object Of TCS is to catch Transaction :01)	100	TOTAL	: 2460
VALUE	: 2,000											
CGST	: 180											
SGST	: 180											
TCS (IGST)@ 1% On ₹ 10,000 Excluding: GST and cess Excluding: Supplies Returned Excluding: Supply u/s 9(5) Nature will be Based on Transaction (01) : (Because Object Of TCS is to catch Transaction :01)	100											
TOTAL	: 2460											

		Payment: Amazon Liable to Pay GST of ₹360 and TCS of ₹100 to Govt. For Payment of TCS AMAZON can not use ITC as it is not an output tax. TCS of ₹100 will be reflected in E cash Ledger of Mr. X Filing of Return: <u>In the capacity of TAXPAYER</u> • Amazon Required to file GSTR 01/3B for ₹360 by 11th and 20th of NEXT month. • Annual Return by 31st dec. of Next Year in GSTR 09 <u>In the capacity of TCS COLLECTOR</u> • GSTR 08 For TCS of ₹100 by 10th of Next Month • Annual Statement by 31st dec. of Next Year in GSTR 9B
Others		• Matching, Communication of discrepancy and Added in output liability. • Payment with interest in case of Mismatch. • Notice to operator, Reply with in 15 days and Penalty up to Rs. 25,000

DIFFERENCES BETWEEN TDS AND TCS

TDS u/s 51	TCS u/s 52
Supplier = other than Government Recipient = Government	Supplier = E commerce Operator Recipient = the person who supplies goods through E commerce operator
Number of transaction involved =1	Number of transaction involved =2
Rate of TDS Maximum: 1%+1%= 2% As of now: 1%+1%= 2%	Rate of TCS Maximum: 1%+1%= 2% As of now: 0.5%+0.5%= 1%
Return in GSTR 07	Return in GSTR 08
Annual Statement = NO	Annual Statement = YES in GSTR 9B
Late payment of TDS attract interest @18% PA	Late payment of TCS attract interest @18% PA

Ch

14

RETURN

Sections List

Section 37	Outward supply statement
Section 38	Communication of details of inward supplies and input tax credit [GSTR 2B]
Section 39	Filing of Return
Section 40	First Return
Section 41	Availment of input tax credit
Section 42	Matching / Mismatching of ITC
Section 43	Matching / Mismatching of ITC
Section 44	Annual Return
Section 45	Final Return
Section 46	Notice on Non- filing
Section 47	Late fees
Section 48	GST practitioner

Form Content

GSTR 01	Invoice issued
GSTR 02	Invoice received
GSTR 3B	Return
GSTR 04	Annual statement @ composite dealer
GST CMOP 08	Quarterly Statement
GSTR 05	NRTP
GSTR 06	ISD
GSTR 07	TDS RETURN
GSTR 08	TCS RETURN
GSTR 09	Annual Return @Regular Scheme
GSTR 9A	Annual Return @Composition Scheme
GSTR 9B	Annual TCS Statement
GSTR 9C	Annual Reconciliation Statement
GSTR 10	Final Return
GSTR 11	UIN HOLDER

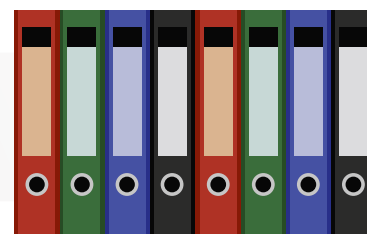
ANNUAL RETURN AND RECONCILIATION STATEMENT

For Regular and composite supplier			FOR Special category no need to file these forms
Aggregate Turnover	Annual Return Form 9/9A u/s 44	Reconciliation statement @ self-certified u/s 44	CTP, NRTP, Refund claimer TDS deductor, TCS collector, ISD and Govt. Departments.
Upto 2 cr	Exempted by way of notification issued every year	No	
Above 2 cr to 5 cr	Yes	No	
Above 5 cr	Yes	Yes	

Ch

14.1

ACCOUNTS AND RECORDS



Heading	Content
Place of Records	Place of Maintaining Records: Every registered person shall keep the books of account - at the principal place of business as mentioned in the certificate of registration, and - books of account relating to additional place of business shall also be kept. In case of Multiple Place of Business: Where more than one place of business is specified in the registration certificate, the accounts relating to each place of business shall be kept at such places of business:
Form of Records	Digital Form with Proper backup: The registered person MAY keep and maintain such accounts and other particulars in electronic form and shall be authenticated by means of a digital signature. Proper electronic back-up: of records shall be maintained and preserved in such manner that, in the event of destruction of such records due to accidents or natural causes, the information can be restored within a reasonable period of time. Where the Commissioner considers that - Any class of taxable person is not in a position to keep and maintain accounts in accordance with the provisions of this section, - he may, for reasons to be recorded in writing, - permit such class of taxable persons to maintain accounts - in such manner as may be prescribed.
General Records	Every registered person shall keep and maintain, a true and correct account of– - Production or manufacture of goods; - Inward and outward supply of goods or services or both; - Stock of goods; - Input tax credit availed; - Output tax payable and paid; and - Such other particulars as may be prescribed: Moreover Every registered person shall keep the particulars of - Vendors Record: Names and complete addresses of suppliers from whom he has received the goods or services chargeable to GST.

	Recipient Record: Names and complete addresses of the persons to whom he has supplied goods or services, where required. Warehouse Record: The complete address of the premises where goods are stored by him,						
Additional Records	The Commissioner may notify a class of taxable persons to maintain additional accounts or documents for such purpose as may be specified therein. Every registered person shall keep and maintain, in addition to the particulars mentioned above a true and correct account of the goods or services • Imported or exported or of • supplies attracting payment of tax on reverse charge • along with the relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers and refund vouchers.						
Person-wise Record @Specific	<table> <tr> <td>Record by Warehouse keeper</td><td> Every owner or operator of a warehouse shall maintain Records • With respect to the period for which particular goods remain in the warehouse, • including the particulars relating to dispatch, movement, receipt and disposal of such goods. And shall store the goods item-wise and owner-wise and shall facilitate any physical verification or inspection by the proper officer on demand. </td></tr> <tr> <td>Records By Agents</td><td> Every agent shall maintain accounts depicting the,- • Authorization received by him from each principal • Particulars including description, value and quantity received on behalf of every principal; • Particulars including description, value and supplied on behalf of every principal; • Details of accounts furnished to every principal; and • Tax paid on receipts or on supply effected on behalf of every principal. </td></tr> <tr> <td>Record by Manufac-turer</td><td> Every registered person manufacturing goods shall maintain <u>monthly production accounts</u> showing quantitative details of • Raw materials used in the manufacture • Input services used in the manufacture and </td></tr> </table>	Record by Warehouse keeper	Every owner or operator of a warehouse shall maintain Records • With respect to the period for which particular goods remain in the warehouse, • including the particulars relating to dispatch, movement, receipt and disposal of such goods. And shall store the goods item-wise and owner-wise and shall facilitate any physical verification or inspection by the proper officer on demand.	Records By Agents	Every agent shall maintain accounts depicting the,- • Authorization received by him from each principal • Particulars including description, value and quantity received on behalf of every principal; • Particulars including description, value and supplied on behalf of every principal; • Details of accounts furnished to every principal; and • Tax paid on receipts or on supply effected on behalf of every principal.	Record by Manufac-turer	Every registered person manufacturing goods shall maintain <u>monthly production accounts</u> showing quantitative details of • Raw materials used in the manufacture • Input services used in the manufacture and
Record by Warehouse keeper	Every owner or operator of a warehouse shall maintain Records • With respect to the period for which particular goods remain in the warehouse, • including the particulars relating to dispatch, movement, receipt and disposal of such goods. And shall store the goods item-wise and owner-wise and shall facilitate any physical verification or inspection by the proper officer on demand.						
Records By Agents	Every agent shall maintain accounts depicting the,- • Authorization received by him from each principal • Particulars including description, value and quantity received on behalf of every principal; • Particulars including description, value and supplied on behalf of every principal; • Details of accounts furnished to every principal; and • Tax paid on receipts or on supply effected on behalf of every principal.						
Record by Manufac-turer	Every registered person manufacturing goods shall maintain <u>monthly production accounts</u> showing quantitative details of • Raw materials used in the manufacture • Input services used in the manufacture and						

	- quantitative details of the goods so manufactured including The waste and by products thereof.
Record by Service Provider	Every registered person supplying services shall maintain the accounts showing quantitative details of Goods used in the provision of services, - details of input services utilised and - the services supplied.
Records By Works Contractor	Every registered person executing works contract shall keep separate accounts for works contract showing— - Details of the persons on whose behalf the works contract is executed; Description, value and quantity received for the execution of works contract; Description, value and quantity utilized in the execution of works contract; - The details of payment received in respect of each works contract; Vendors Details
Un-Registered Person @UEN	Every person required to maintain records and accounts and he is already not registered under the Act, - Shall submit the details regarding his business in FORM GST ENR-01, and, - A unique enrolment number shall be generated and communicated to the said person.
Record by Transporter and @ Common UEN	Any Transporter shall maintain records of - Goods transported, delivered and - goods stored in transit by him - along with the GSTIN of the consigner and consignee. A transporter who is registered in more than one State or UT with the same PAN - He may apply for a unique common enrolment number by submitting the details in FORM GST ENR-02 using any one of his GST Numbers. - Then a unique common enrolment number shall be generated and communicated to the said transporter.

Item-wise Record @Specific	Stock Record	Every registered person, [other than Composite Supplier] - shall maintain the stock Record as - the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample and the balance of stock including raw materials, finished goods, scrap and wastage thereof. In Case Goods Found at Unauthorized Place: Then the proper officer shall determine the amount of tax payable on such goods as if such goods have been supplied by the registered person.
	Advances Record	Every registered person shall keep and maintain a separate account of advances received, paid and adjustments made thereto.
	Tax Collected/ Payable / paid/ITC Claimed Record	Every registered person, [other than Composite Supplier] - Shall keep and maintain an account, containing the details of tax payable - Tax collected and paid, input tax, input tax credit claimed, - together with a register of tax invoice, credit notes, debit notes, delivery challan issued or received during any tax period.
General Discipline related to Records	Not to Erase: Any entry in registers, accounts and documents shall not be erased, effaced or overwritten, and all incorrect entries, otherwise than those of clerical nature, Each Volume of Book Serially Numbered: Each volume of books of account maintained manually by the registered person shall be serially numbered. Records at unauthorized Place: If any documents, registers, or any books of account belonging to a registered person are found at any unauthorised premises, they shall be presumed to be maintained by the said registered person. Produce On Demand: Every registered person shall, on demand, produce the books of accounts.	
Unaccounted Goods or Services deemed to be supplied	Where the registered person fails to account for above records - The proper officer shall determine the amount of tax payable on the goods or services or both that are not accounted for, - As if such goods or services or both had been supplied by such person	

	and • And proper officer shall issue show cause notice and make demand order for the same. • However a relaxation shall be given in the following cases: Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples,
--	---

Section 36 Read with Rules

PERIOD of retention	The Records shall be maintained upto 72 months (6 Year) from the date of ANNUAL RETURN for the year pertaining to such records. However, a taxable person who is a party in any appeal/revision/any other proceedings or under investigation for an offence: shall retain relevant records: • for a period of 1 year from finalization OR • Above said period of 6 year [72 months] (whichever is LATER) Analysis				
	FY	Annual Return DUE Date	Whether Any CASE filed Related to FY 20-21	Decision Date of CASE	Date at expiry of 6 Years From Due date of Annual Return
	20-21	30-12-2021	No		31-12-2027
	20-21	30-12-2021	Yes	30-03-2028 & + 1 year date = 30-03-2029	31-12-2027 Now 31-12-2027 OR 30-03-2029 Whichever is LATER Ie 30-03-2029