

V.O. CHIDAMBARANAR PORT TRUST
FAQ's related to GST

Dated: 11.08.2017

Sr.No.	Question	Answer
1.	What is the last date to file the GSTR 3B for the month of July?	20 th August is the last date to file the GSTR 3B for the month of July.
2.	How will I pay GST?	GST will be managed through the GST Network, GSTN – http://gstn.org/ . All taxes will be paid online and there will be no manual filing of returns.
3.	What is E challan?	E Challan is the challan generated through GSTN portal. The dealer has to enter his challan details in the portal and take the print out of the challan for payment of GST
4.	What is the GST rate for penalties and recoveries?	GST @18% will applicable.
5.	Can we claim GST interest refund after two years of payment?	No. GST interest paid has to be claimed within 2 years of its payment

Dated: 07.08.2017

Sr. No.	Question	Answer
1.	What is the GST rate for the Hospital items, batteries, Fire Extinguishers when it is disposed through e-auction?	GST rate 18% will be applicable.
2.	How will Exports be treated under GST?	Exports will be treated as zero rated supplies. No tax will be payable on exports of goods or services, however credit of input tax credit will be available and same will be available as refund to the exporters.
3.	Is the reverse charge mechanism applicable only to services?	No, reverse charge applies to supplies of both goods and services.
4.	Whether Works contracts and Catering services will be treated as supply of goods or supply of services? Why?	Works contract and catering services shall be treated as supply of service
5.	Is there a validity period of challan?	Yes, a challan will be valid for fifteen days after its generation.
6.	What is a CPIN?	CPIN stands for Common Portal Identification Number (CPIN) given at the time of generation of challan. It is a 14 digit unique number to identify the challan. As stated above, the CPIN remains valid for a period of 15 days.

Dated: 29.07.2017

Sr.No	Question	Answer
1.	What is the impact of Medical Reimbursement claims under GST?	GST will not affect Medical Reimbursement claims.
2.	Is it compulsory to get the GSTIN no of all branches with different states with having one head office in India?	Yes, it is mandatory to get registered under GST and get the GSTIN no of different branches.
3.	When is supply of services considered as supply in the course of inter-State trade or commerce?	Supply of services will be considered as inter-State supply, if the location of the supplier and place of supply are in different States.
4.	What is the rate of tax deduction at source?	1% of payment made or credited to the supplier of taxable goods and/or services.
5.	In case of utilization of CGST credit against the IGST payable whether CGST collected will reduce or increase from CGST Account and transfer to IGST Account?	In case of utilization of CGST credit against the IGST payable, CGST collected will reduce from CGST Account and will be transferred to IGST Account.
6.	Is there any document to be enclosed along with refund claim? If yes, what are the documents to be submitted?	Yes, the following documents are required to be enclosed along with the refund application: Documentary evidence as may be prescribed, to establish that a refund is due to the applicant.
7.	What is the time limit to raise an invoice for services?	Invoice has to be raised within 30 days of supply of service
8.	How Many copies of an invoice is required for supply of services?	For supply of Services, only two copies of the invoice are sufficient. The original is for the recipient and the duplicate for the supplier.
9.	What is the procedure to be followed if the recipient finds that the details disclosed in Form GSTR-2A are incorrect?	The recipient can verify and validate/modify/delete such details and even add details, and thereafter submit the same in Form GSTR-2 on or before 15th of the succeeding tax period.

Dated :21.07.2017

Sr. No.	Question	Answer
1.	Is TIN no is compulsory for the Tender Document?	No, after GST implementation TIN no is not necessary in Tender Document.
2.	Whether electricity charges collected from the users and paid by the Port, whether GST is applicable or not?	Transmission or distribution of electricity by an electricity transmission or distribution utility is exempted under GST regime.
3.	What is the percentage of GST to be paid for Works contract and whether input credit is admissible for works contract?	For Composite supply of work contract GST @18% is applicable with full Input Tax Credit.
4.	A supply order was issued to a firm dated.25.05.2017 for the supply of consumable items. and the same was received at VOCPT on 01.07.2017. Now, the firm has submitted the invoice with date on 24.06.2017 is GST applicable?.	In this case service is completed after 30.06.2017 and payment is made after 30.06.2017, then GST is applicable.
5.	Do registered dealers have to record Aadhaar/PAN while selling goods to unregistered dealers?	There is no requirement to record Aadhaar / PAN details of the customer under the GST Act.
6.	Can a person without GST registration claim ITC and collect tax?	No, a person without GST registration can neither collect GST from his customers nor can claim any input tax credit of GST paid by him.
7.	What is transaction value?	Transaction value refers to the price actually paid or payable for the supply of goods and or services where the supplier and the recipient are not related and price is the sole consideration for the supply. It includes any amount which the supplier is liable to pay but which has been incurred by the recipient of the supply.

8.	Does input tax includes tax (CGST/IGST/SGST) paid on input goods, input services and capital goods?	Yes, it includes taxes paid on input goods, input services and capital goods. Credit of tax paid on capital goods is permitted to be availed in one installment.
9.	What is the time limit for taking refund?	A person claiming refund is required to file an application before the expiry of two years from the “relevant date” as given in the Explanation to section 54 of the CGST/SGST Act.
10.	Will unutilized ITC at the end of the financial year (after introduction of GST) be refunded?	There is no such provision to allow refund of such unutilized ITC at the end of the financial year in the GST Law. It shall be carried forward to the next financial year.
11.	How will the refunds arising out of The existing law be paid?	refund arising out of existing law will be paid as per the provisions of the existing law and will not be available as ITC.

Dated :17.07.2017

Sr. No.	Question	Answer
1	On or before 30.06.2017 for hiring of cabs, Service Tax @ 5.6% was applicable. Now after 01.07.2017, party raised a bill with GST @ 5%. Kindly confirm the GST percentage for cab bills.	GST 5% will be Applicable, with no ITC (Input Tax Credit).
2	What is the GST rate of renting of motor cab if fuel charges are borne by service recipient?	GST 18% will apply with full Input Tax Credit.
3	What is the GST rate of iron items, batteries fire extinguishers, water lorry, Leyland lorry, if all these items are disposed through e-auction?	If all the above items are disposed through e-auction then, 18% GST (CGST – 9% and SGST – 9%) will apply.
4	Is there any time limit for sanctioning of refund?	Yes, refund has to be sanctioned within 60 days from the date of receipt of

		application complete in all respects. If refund is not sanctioned within the said period of 60 days, interest at the rate notified will have to be paid in accordance with section 56 of the CGST/SGST Act.
5	Is there any minimum threshold for refund?	No refund shall be granted if the amount is less than Rs.1000/-.
6	Can GST paid on reverse charge basis be considered as input tax?	Yes. The definition of input tax includes the tax payable under the reverse charge Mechanism (RCM).

Dated :10.07.2017

Sr. No.	Question	Answer
1	The party who has to pay port related charges, on completion of service also on or before 30.06.2017 and also paid in advance and the invoice raised on 01.07.2017, whether service tax or GST is applicable?	Service Tax is applicable.
2	The assessment has been made on or before 30.06.2017 and the service availed on 01.07.2017, whether service tax or GST is applicable?	GST is applicable.
3	If Services are provided before June 30, 2017 but Invoice raised and payment received after June 30, 2017 which rate is applicable?	GST is applicable.
4	Do input service distributor (ISD) need to file separate statement of outward and inward supplies with their return?	No
5	What are the different types of supplies which are liable to tax under reverse charge mechanism?	There are two types of supplies which are liable to tax under reverse charge mechanism:- 1. Specified categories of supply of goods or services or both as notified by government on recommendation of the council 2. Supply of taxable goods or services or both by an unregistered supplier to a registered person
6	What will be the time of supply of goods, generally?	(a) Date of issue of invoice; or (b) Due date of issue of invoice; or (c) Date on which supplier receives the payment; or (d) Date on which payment is entered in books of accounts of

Sr. No.	Question	Answer
		the supplier; (e) Date on which payment is credited to the bank account. (Whichever is earlier)
7	What is the rate of GST to be charged on advances received before the change in rate of tax if the supply is completed after the change in rate of tax?	GST applicable.
8	Whether non-filing of information return or furnish statistics as required would attract penalty and what is the quantum of penalty?	Yes, penalty of Rs. 100 for each day of the period during which the failure to furnish such return continues. However, the penalty imposed under this section shall not exceed Rs. 5,000/-.
9	If 95% of the work is complete before the change in rate of tax but invoice can be raised only after completion of supply then what is the rate of tax to be applied?	Assuming the supply is completed after the change in rate of tax, new rate (GST) will apply
10	Party raised the invoice with old rate of tax but now party remit the taxes based on new rate of tax. Can I recover the additional tax payable from my customer?	Yes. You can raise a supplementary invoice/ debit note to recover the additional tax from the customer. The whole transaction is covered under GST regime.
11	Whether Works contract Tax deducted under the Tamil Nadu (State) VAT ACT on Civil, Mechanical and other works contracts is to be continued under GST Regime? If so, what is the rate?	Under GST Regime, no works contract tax need to be deducted from payments works on contracts and hence, the same is to be stopped forthwith.
12	Cost of tender document, now is to be collected VAT 5%, what is the procedure under GST regime?	GST is @18% is applicable. Invoice is to be given to the purchaser of the tender document conforming to GST invoice requirement.