



Lakshmikumaran
& Sridharan
attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

L&S GST Update No. 11 of 2017
31st March, 2017

Update on the GST
(Compensation to States) Bill,
2017

GST (Compensation to States) Bill' 2017

The GST (Compensation to States) Bill, 2017 has been introduced in the Lok Sabha on 27.03.2017. Highlights of the Bill are as follows:

- This bill extends to the whole of India including J&K.
- Following goods have been notified on which Compensation Cess will be leviable:

S. No.	Description	Tariff item / Heading (as per Customs Tariff)	Maximum rate at which cess may be levied
1.	Pan Masala.	2106 90 20	135% ad valorem.
2.	Tobacco and manufactured tobacco substitutes, including tobacco products.	24	Rs. 4170 per thousand sticks or 290% ad valorem or a combination thereof, but not exceeding Rs. 4170 per thousand sticks plus 290%ad valorem.

S. No.	Description	Tariff item / Heading (as per Customs Tariff)	Maximum rate at which cess may be levied
3.	Coal, briquettes, ovoids and similar solid fuels manufactured from coal, lignite	2701, 2702 or 2703	Rs. 400 per tonne.
4.	Aerated waters.	2202 10 10	15% ad valorem.
5.	Motor cars and other motor vehicles principally designed for the transport of persons (other than motor vehicles for the transport of ten or more persons, including the driver), including station wagons and racing cars.	8703	15% ad valorem.
6.	Any other supplies.		15% ad valorem.

NEW DELHI

5 Link Road, Jangpura Extension,
Opp. Jangpura Metro Station,
New Delhi 110014

Phone : +91-11-4129 9800

B-6/10, Safdarjung Enclave
New Delhi - 110 029

Phone : +91-11-4129 9900

E-mail : lsdel@lakshmisri.com

MUMBAI

2nd floor, B&C Wing,
Energy IT Park,
Appa Saheb Marathe Marg, (Near
Century Bazar)

Prabhadevi, Mumbai - 400025.

Phone : +91-22-2439 2500

E-mail : lsbom@lakshmisri.com

CHENNAI

2, Wallace Garden, 2nd Street
Chennai - 600 006

Phone : +91-44-2833 4700

E-mail : lsmds@lakshmisri.com

BENGALURU

4th floor, World Trade Center
Brigade Gateway Campus
26/1, Dr. Rajkumar Road,
Malleswaram West,
Bangalore-560 055.

Ph: +91-80-4933 1800

E-mail : lsblr@lakshmisri.com

HYDERABAD

'Hastigiri', 5-9-163, Chapel Road
Opp. Methodist Church, Nampally
Hyderabad - 500 001

Phone : +91-40-2323 4924

E-mail : lshyd@lakshmisri.com

AHMEDABAD

B-334, SAKAR-VII,
Nehru Bridge Corner,
Ashram Road,

Ahmedabad - 380 009

Phone : +91-79-4001 4500

E-mail : lsahd@lakshmisri.com

PUNE

607-609, Nucleus, 1 Church Road,
Camp, Pune – 411 001

Phone : +91-20-6680 1900

E-mail : ls pune@lakshmisri.com

KOLKATA

2ND Floor, Kanak Building
41, Chowringhee Road,
Kolkatta-700071

Phone : +91-33-4005 5570

E-mail : lskolkata@lakshmisri.com

CHANDIGARH

1st Floor, SCO No. 59,
Sector 26,

Chandigarh - 160026

Phone : +91-172-492 1700

E-mail : lschd@lakshmisri.com

GURGAON

OS2 & OS3, 5th Floor, Corporate Office
Tower, AMBIENCE Island, Sector 25-A,
Gurgaon - 122001

Phone : +91-124-477 1300

E-mail : ls gurgaon@lakshmisri.com

ALLAHABAD

3/1A/3, (opposite Auto Sales), Colvin
Road, (Lohia Marg),
Allahabad -211001 (U.P.)

Phone no. : (0532) – 2421037, 2420359

Email: lsallahabad@lakshmisri.com

Disclaimer: L&S Update is meant for informational purpose only and does not purport to be advice or opinion, legal or otherwise, whatsoever. Lakshmikumaran & Sridharan does not intend to advertise its services through this update. Lakshmikumaran & Sridharan or its associates are not responsible for any error or omission in this update or for any action taken based on its contents.