



Lakshmikumaran
& Sridharan
attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

L&S GST Update No. 18
03rd April, 2017

**Proposed Repeal /
Amendment of Enactments
under GST**

The Taxation Laws (Amendment) Bill, 2017 has been introduced before the Parliament.

The changes proposed in the Bill that have an impact on various cesses that are presently being levied are:

Sl. No.	Proposed Repeal/ Amendment of enactments	Nature of Levy
1.	The Beedi Workers Welfare Cess Act, 1976	Levy of cess on manufactured beedis
2.	The Water (Prevention and Control of Pollution) Cess Act, 1977	Levy of cess on water consumed by persons carrying on any specified industry (coal, mining, paper, fertilizer, chemical industry etc.) and by local authorities
3.	The Sugar Cess Act, 1982	Levy of cess on sugar produced by sugar factory in India
4.	The Jute Manufacturers Cess Act, 1983	Levy of cess on jute manufactures

Sl. No.	Proposed Repeal/ Amendment of enactments	Extent of Repeal	Nature of Levy
5.	The Rubber Act, 1947	Section 9(1)(b) & Section 12	Rubber Cess on rubber manufactured in India
6.	The Industries (Development and Regulation) Act, 1951	Section 9	Automobile Cess, Paper and Paper Board Cess
7.	The Tea Act, 1953	Section 3(c), 25, 26 & 27(1)(a)	Cess on Tea
8.	The Coal Mines (Conservation and Development) Act, 1974	Section 6, 7 and 8	Stowing Excise Duty – Levied on all coal raised and despatched Customs Duty in lieu of above stowing excise duty – Levied on coal imported or brought into India

Sl. No.	Proposed Repeal/ Amendment of enactments	Extent of Repeal	Nature of Levy
9.	The Finance (No. 2) Act, 2004	Section 93	Education Cess on excisable goods
10.	The Finance Act, 2007	Section 138	Secondary and Higher Education Cess on excisable goods
11.	The Finance Act, 2010	Chapter VII	Clean Energy Cess on specified goods (coal, peat, lignite etc.).
12.	The Finance Act, 2015	Chapter VI	Swachh Bharat Cess on services
13.	The Finance Act, 2016	Chapter VI	Krishi Kalyan Cess on services
		Chapter VII	Infrastructure Cess on motor vehicles

Conclusion:

As effect of proposed repeal / amendments in Act, the following cesses will no longer be leviable under GST regime:

- a) Cess on manufactured beedis
- b) Cess on water consumed by specified industries
- c) Cess on sugar produced by sugar factory in India
- d) Cess on jute manufacture
- e) Rubber cess
- f) Automobile cess, Paper and Paper Board Cess
- g) Cess on tea
- h) Stowing excise duty and customs duty levied in lieu of stowing excise duty
- i) Education cess on excisable goods
- j) Secondary and Higher Education Cess on excisable goods
- k) Clean Energy Cess on specified goods (coal, lignite, etc.)
- l) Swachh Bharat Cess
- m) Krishi Kalyan Cess
- n) Infrastructure Cess

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,
Cnergy 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.