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L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

L&S GST Update No. 31
20th June, 2017

**GST Council's Meeting held on
18-6-2017 – Relaxations in
filing Returns, changes in GST
rate for certain services, and
Composition scheme for special
category States**

GST Council's Meeting held on 18th June, 2017

The 17th meeting of the GST Council was held on 18-6-2017. The Council took several decisions including the following:

- **Return filing date extended for first two months**
 - **GST rates relaxed for certain services; Rates specified for two goods**
 - **Composition Levy - Threshold limit enhanced for special category States, and Negative list introduced**
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- **Return filing date extended for first two months:**
 - For the first two months (July and August, 2017), monthly return will be required to be filed based on a simple return (Form GSTR-3B) containing summary of outward and inward supplies.
 - GSTR-3B to be submitted by 20th of subsequent month.
 - Regular GSTR-1 containing invoice-wise details of outward supplies for July 2017, to be filed by 5th of September and for August 2017 by 20th of September.

- Summarily, timelines for filing GST Returns for first two months will be as given below.

Month	GSTR-3B	GSTR-1	GSTR-2 (auto-populated from GSTR-1)
July, 2017	20 th August, 2017	1 st - 5 th September, 2017	6 th – 10 th September, 2017
August, 2017	20 th September, 2017	16 th - 20 th September, 2017	21 st – 25 th September, 2017

- No late fees and penalty will be imposed for the interim period.

➤ **GST rates for certain services and goods**

- *Transportation of goods in a vessel* – ITC on GST paid on ships, vessels also available – GST rate remains the same at 5%
- *Accommodation in hotels, guest houses, etc., where room tariff is between Rs. 2500 per day to Rs. 7500 per day* – 18% GST with full availability of ITC
- *Accommodation in hotels where room tariff above Rs. 7500* – 28% GST with full ITC
- *Supply of Food/drinks in air-conditioned restaurant in 5-star or above rated Hotel* – 18% GST with full ITC
- *Supply of lottery* – 12% GST on lottery run by State Government, and 18% GST on lottery authorised by State Government
- *Dried singhada and makhana* – 5% GST

➤ **Composition levy – Threshold limit revised for special States**

- Threshold limit for composition levy for manufacturers, traders and restaurant service providers in following special category States enhanced to Rs. 50 lakh:
 - Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, and Himachal Pradesh
- Threshold limit for State of Uttarakhand will however be Rs.75 lakh
- Limit for State of Jammu & Kashmir yet to be decided

➤ **Composition levy – Negative list**

- Composition scheme not available for manufacturers of:
 - Ice cream and other edible ice
 - Pan masala
 - Tobacco and manufactured tobacco substitutes

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