



Lakshmikumaran
& Sridharan
attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

**L&S GST Update
No. 59 of 2017, dated
16-11-2017**

**Notifications issued giving effect to
decisions taken by GST Council in 23rd
meeting held on 10th November**

Notifications issued to implement GST Council's decisions

- Please refer to our GST Update No. 58 shared on 13th November 2017 covering in detail major decisions taken by the GST Council in its meeting held on 10 November, 2017.
- CBEC has issued several notifications to bring the decisions into effect.
- These notifications can be accessed from the website of CBEC or from www.gst.lakshmisri.com .
- The notifications have come into force with effect from 15th of November, 2017.

Summary

Notification No.	Basic Notification amended	Subject
41/2017-Central Tax (Rate)	1/2017-Central Tax (Rate)	Amendments in the rate of GST on goods as recommended by GST Council
42/2017-Central Tax (Rate)	2/2017-Central Tax (Rate)	Amendments in list of goods exempted from GST as recommended by GST Council
43/2017-Central Tax (Rate)	4/2017-Central Tax (Rate)	Prescribing raw cotton purchased from an agriculturist under reverse charge category
44/2017-Central Tax (Rate)	5/2017-Central Tax (Rate)	Prescribing items (Fishnets, Corduroy, Narrow woven fabrics, etc.) under the “No refund of unutilized ITC” category
45/2017-Central Tax (Rate)	-	Prescribing rate of 5% for supplies made to specified institutions subject to conditions.
46/2017-Central Tax (Rate)	11/2017-Central Tax (Rate)	Prescribing rate of 5% for standalone restaurants with no ITC, among others

Issues requiring attention

- Ensuring compliance with Anti-profiteering provisions on account of reduction in rate of GST on several goods.
- Ensuring compliance with Legal Metrology provisions in case of packaged commodities.

For previous GST Updates, Notifications, Circulars, Press Releases and Rules, please visit www.gst.lakshmisri.com

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.