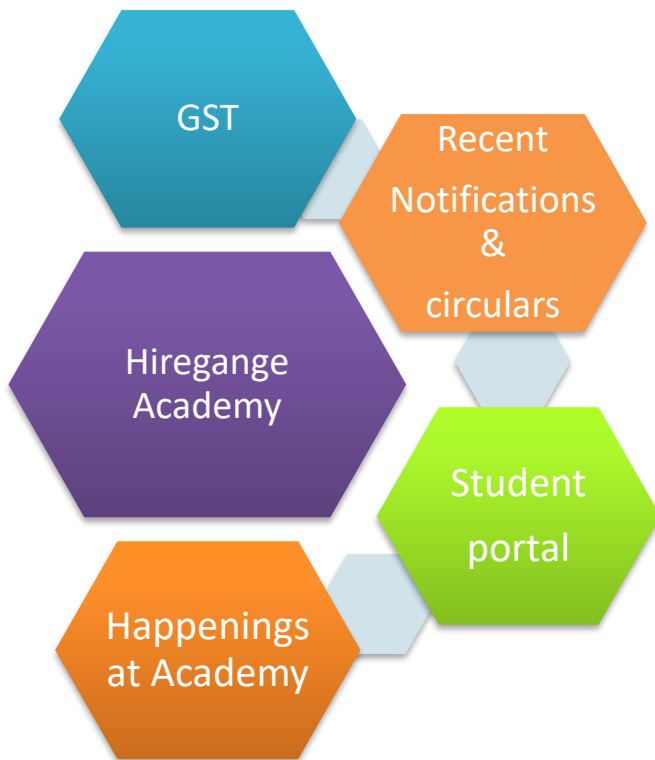


# Hiregange Academy

(A Division of Empower Education Foundation®)

- Empowering Knowledge & Employability

## Going Beyond!!! March 2019



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## Indirect Tax Basket

### ❖ GST Special

- Employer obligatory services eligible for GST ITC
- GST- Sales Promotion - Circular 92 dt.7.3.19  
Analysed
- Anti-profiteering in GST Law – Does it Judicial  
Review?

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## Employer obligatory services eligible for GST ITC

Effective from 1st February 2019, most of the changes proposed by CGST (Amendment) Act 2018 were given effect in CGST Act 2017. Important changes were providing of provision for payment of GST under reverse charge mechanism only on specified class of supplies by specified class of registered persons, non-requirement of treating certain activities of Schedule III as exempt supplier for reversal of credit. Certain changes were also made in the input tax credit restrictions provided in Section 17(5) of CGST Act 2017 allowing credits on inputs or services which are obligatory for employer to provide to employees under any law for the time being in force. In this article, certain categories of supplies which are obligatory have been identified and discussed.

### Obligatory services allowed for ITC

In terms of Section 17(5) (b), the ITC would not be eligible on following supply of goods or services or both-

- (i) Food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, life insurance and health insurance. In case of leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) of Section 17 (5) except when used for the purposes specified therein, credit is restricted.

Proviso provides for ITC in above cases when an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply.

(ii) Membership of a club, health and fitness centre;

(iii) Travel benefits extended to employees on vacation such as leave or home travel concession:

Proviso is provided to clarify that the input tax credit in respect of such goods or services or both would be eligible where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.

Referring the provisions, one doubt which could arise is whether the proviso added to allow credit on employer obligatory services is applicable only to (iii) above for travel benefits or for all services listed in (i) to (iii). Considering the intentions of the law makers and provision as existed before the amendment, it appears that the intention is to allow credit in case of (i) to (iii).

Prior to the amendment, only on ITC relating to rent-a-cab, life insurance and health insurance was allowed where it is notified by government as obligation of employers. Supplies like food and beverages were not covered earlier.

### Supplies which are obligatory for employers

With effect from 1st February 2019, the tax payers need to ascertain the supplies which are mandatorily being provided to the employees to claim the credit. Supply of food through canteen, rent-a-cab facilities for women employees, mandatory insurance policy could be few which need to be considered.

### Canteen facility

Section 46 of the Factories Act 1948 provides for making rules by State governments requiring factories with more than 250 workers to have a canteen. As

held in case of Ferro Alloys Corporation Ltd. v. Government of Andhra Pradesh Labour Employment and Technical Education (Labour II) Dept, 2003 (96) FLR 160, the mode in which the specified establishment must set up a canteen where it is left to the discretion of the concerned establishment to discharge its obligation of setting up a canteen either directly or by employment of contractor.

Therefore, factories with more than 250 workers are employed should be eligible for ITC of GST paid on food and beverages employed. There could be establishments where canteen facilities being provided though not mandatory under any law. In such cases, ITC would not be eligible.

There could also be cases where partial amounts recovered from the employees towards the canteen facility which requires payment of GST by the employer / registered persons. In such cases, in terms of notification no.11/2017-CT, GST rate of 5% would be applicable and no other rate can be applied. Once 5% rate is applied, the same is subject to condition that no ITC on goods or services is claimed. Therefore, no ITC would be eligible where amounts are being recovered from the employees.

Tax payers could undertake cost benefit analysis considering the eligibility of credits in case of canteen recovery. If no amounts are recovered, credit of 5% would be eligible. If amounts are recovered, cost would be 10% [5% charged by caterer + 5% liability to be discharged by employer]. If amounts recovered are less than 10%, then option of not recovering any amounts from employee could be better.

## Transportation facility

Transportation facility provided to women employees could be another category of service which could be considered for credits. Many State government laws provide for women employee's safety.

Respective State government laws to be understood for this. In Karnataka, in terms of Karnataka Shops and Establishment Rules 1963, there are few conditions / restrictions for having women employees working for night shifts. Though generally they should not be working beyond 7 PM, with approval industries such as IT companies, hotels are permitted to employ women beyond this. There is a need for providing pick and drop facility free of cost with adequate security (working beyond 8.30 PM) to such women based on Karnataka Government circular no. ITD/180/PrS/2015.

In case of IT/ITES companies, travel expenditure for women employees could be common. Segregation towards transportation facilities provided based on the circular could be maintained separately for claiming the ITC. Similarly laws of respective States need to be seen for such eligibility.

## EDLI facility

Employee Deposit Linked Insurance Scheme Act 1976 (hereinafter referred to as 'EDLI') applies to all employees whom the provisions of EPF Act 1952 is applicable. Under the scheme the employees would be covered with claim amount of nearly 30 times of salary in the event of death. This requires contribution only from the employer. Insurance companies like LIC provide these schemes. The GST paid on such schemes would also be eligible for the ITC.

### Other insurance schemes

Schemes like accidental insurance scheme could also be eligible for credit though may be disputed as health insurance. If such schemes are mandatory under any law, then the credit could be taken and moreover, it is incurred in furtherance of business.

Insurance schemes for constructions workers could be made mandatory very soon which could be mandatory in construction industry such as health, accident etc. Once it is done, the construction industry would be eligible for credit of GST paid on such insurance schemes as well.

### Conclusion

Benefits discussed above eligible for credits are only illustrative. There could be many other benefits such as providing drinking water facility is mandatory under the establishment laws of many State governments. ITC on packaged water would be eligible for credit. Professionals could guide the tax payers after understanding the industry needs and statutory provisions governing such industries. As the GST law is still in developing stage, there could be disputes on employee related credits. It would be a good idea to write to the department quoting the provisions of applicable law which mandates certain benefits to employees eligible for credit.

Suggestions or views could be provided at  
 madhukar@hiregange.com or  
 mahadev@hiregange.com.

**-CA Madhukar N Hiregange**  
**-CA Mahadev R**

## GST- Sales Promotion - Circular 92 dt.7.3.19 Analysed:

This circular was on sales promotional schemes and the availability of tax credit (ITC). It clarified the position of GST as under:

### A. Free Samples/ Gifts:

In business free samples or gifts are given to increase sales and get new customers, wean back those who shifted their loyalty. This is in furtherance of business. Samples to be distinguished from Demonstration pieces. Demonstration items like: Car, White Goods carried by salesman, pieces put up in distributors / retailers premises would be displayed and after some time returned. They are part of the inventory of the supplier. On these items there is no need to either charge the GST nor is there need to reverse the GST.

**Note:** However if it is lost, destroyed, written off then the need to reverse the ITC would arise.

A1. Some suppliers are paying GST on such samples/ gifts and others are not. GST law provides that credit can be taken for taxable supplies only. Samples/ gifts as per section 7 (1) are not "supply" therefore in normal course they would not be eligible for ITC.

No ensure fairness now supplier has 2 options:

(i) Does not avail ( reverses with interest at later date) the ITC for such activity. No need to charge GST on the sample or gift.

(ii) Avail the credit in which case he can pay the GST on such gift / sample. In these cases the receiver also receives such samples in course of business and therefore he also would be able to avail the credit as long as he is paying the GST charged. This circular allows one to get past the restriction in section 17(5) (h) on

not being able to avail credit on gifts or free sample.

Can a circular override the GST Act is a question which arises? Circulars issued to further fairness and beneficial to tax payer can be relied on as per settled Supreme Court decisions.

Therefore this aberration can be taken advantage of and would be valid in law.

A2. We see buy one take one free for clothes and other consumer goods. This again is to generate sales. The additional volume expected would ensure more profit on the whole. There was a lot of confusion on whether packing should be explicit or not, should both times be the same or not etc. The circular clarifies that the price is deemed to be for both. If it is a composite supply then the rate applicable would be the rate of the principal supply. If it is mixed supply (tooth paste with brush, TV with Gold Coin etc. then the rate applicable would be the higher one. It is possible that distributors are also given such incentives which could be said to be gifts like a foreign trip.

One could examine whether the need to reverse the credit for the “free” item can be done to optimise the tax.

### **B. Discount on philosophy of “buy more save more”.**

This could be offered to distributors, sub distributors or retailers. It could be for products which are used for business or those only for consumers. In business B2B activity the type of activity could be classified into a) high margin or b) Low margin.

In case of high margin the retailer maybe selling the products at procurement price or lower due to the eligibility of target discounts which would bring in the margin. In such cases the supplier may issue a credit note with GST. Retailer (receiver) would reverse the credit) and then the supplier would be able to adjust

the excess tax paid. The rule has been amended to enable credit for several invoices through 1 credit note. However the portal as on date has not enabled it.

In these cases if financial credit note (credit without GST) are issued by the supplier the distributor/ retailer may end up with an accumulation of credit which cannot be utilised and would become a cost.

**Note:** It would be reasonable to consider that no ITC has been availed in case of supplies to unregistered persons in business or those under Composition as both of them cannot avail the ITC. However the mechanism for re credit/ adjustment needs to be enable in the portal.

In case of low margin products the promotional schemes would also be less. In these cases the supplier may issue credit notes without GST ( called financial credit notes). The receiver does not have to make any adjustment and would be eligible for the full credit as received in the original invoice. This would not be considered exempt supply for reversal of credit under Rule 42.

**Conclusion:** This circular brings some clarity and furthers the genuine interests of the tax payer considering the ground realities. It also meets the need of clarity in the law.

- CA Madhukar N Hiregange

## Anti-profiteering in GST Law – Does it Judicial Review?

### Introduction

Moving from different indirect taxes into one consolidated indirect taxes Goods and Services Tax (GST) was a challenging task for the Government. One of the challenges which came before them was whether introduction of GST would lead to inflation. Such apprehension was caused due to the reports that the business houses may not pass on the benefit accrued to them to the ultimate customers and would only increase the tax to be collected from the customers. In order to address this Government introduced the concept of anti-profiteering with statutory powers to regulate.

Section 171 of the CGST Act, 2017 and the respective State GST Acts deal with anti-profiteering provisions. This Section is part of Chapter XXI (Miscellaneous) in the said Acts. In view of the paper writers, such an important provision should not have been provided in miscellaneous chapter, instead a separate Chapter should have been carved out with a complete code in GST Law itself.

Broadly this Section says the suppliers of goods and services should pass on

The benefit of any reduction in the rate of tax or

The benefit of input tax credit to the recipients by way of commensurate reduction in prices

The mandate of the legislative provision is reduction in rate of tax or benefit of ITC shall be passed on to customers. Chapter XV of the CGST Rules, 2017 comprising of 16 Rules (Rule 122 to Rule 137), contains the constitution of authority, qualifications, salaries, powers, procedures, duties & how the Government is to enforce this provision. All these Rules are self-explanatory.

### Analysis of Anti-profiteering law.

(In this Article paper writers we highlight issues & concerns which may have potential impact on questioning of legality of anti-profiteering provisions in GST.

#### 1.) Comparison of tax incidence under erstwhile law & Goods & Service Tax Law:

The Government had given the huge publicity that anti-profiteering provision is aimed at reduction of inflation & removal of illegal profiteering due to introduction of GST Law. However from the plain reading of Section it appears these provisions are applicable & aimed at GST Rate cuts, allowing of ITC only after introduction of GST Law in India.

Comparison of tax incidence/ITC eligibility under erstwhile law to GST Law is unfounded in Section 171. Section merely specifies that any reduction in rate of tax or the benefit of ITC should be passed on to buyer. It is well settled law that no words can be added to a statute or additional words read into it.

Therefore in the view of authors Section 171 is not applicable for transitional transactions/ phase. It is applicable for GST rate cuts after implementation of GST

#### 2.) Vague provision & Impossible to comply

Further Section 171 is vague, contains broad provision coupled with an ambiguity of valuation. The Section has not given any guidance or direction. There is no basic guideline or method of calculation, criteria on how to quantify benefits/profiteering which should be passed on to customers.

The following aspects should have been provided in Section 171 or Rules itself:-

- What is the mechanism to ascertain whether a business has indulged in profiteering?
- What is the calculation method of pre-GST and post-GST profits?
- What if profits of post-GST are due to other business reasons and not because of profiteering?

- What is meaning & scope of word 'commensurate'

When there is no formula prescribed to quantify the benefit, the provision is ambiguous and vague trade cannot be compelled to adhere to the same. Market price is always determined by various external factors in market which are beyond the control of seller. Rules are also very silent on how to quantify the benefit especially price is market driven.

When there is no prescription as to quantification of benefit, this provision cannot be implemented. Rational given in the case of B.C. Srinivasa Setty (1981) 2 SCC 460 is equally applicable in the present case.

Further it is settled position of law that law cannot ask/compel to do impossible things. Lack of complete code/compressive architecture in quantification of benefit to be passed also results in violation of fundamental rights of a citizen under Article 19(1)(g) of the Constitution of India.

### 3.) Provisions of anti-profiteering overrides principles of Indian Contract Act:

There are many contracts which state that the price is inclusive of all taxes, present or future. Any decrease or increase in taxes to be on account of supplier. Therefore contractually it is agreed that decrease in tax incidence will go to benefit of supplier. When it is contractually agreed, how can the GST law incorporate the provisions like anti profiteering measures for the past contracts affecting the business? If it is contractually agreed specifically or implicitly to pass on the tax reduction benefits to customer, finally when it is not passed on it is contract violation and it would become civil dispute. How can GST law interfere with it would be a matter of concern.

### 4.) Excessive delegation & vulnerable to be struck down as unconstitutional:-

The powers of the National Anti-Profiteering Authority includes adjudication & determination of illegal profiteering without prescribed the guidelines, return of amount, levy of interest, imposition of penalty, cancellation of registration, etc. flow solely from the CGST Rules and not from the CGST Act itself. **Therefore the anti-profiteering provision under the CGST Act and Rules suffers from the 'vice of excessive delegation' and is vulnerable to be struck down as unconstitutional. Reference of the following judicial decisions will give some light.**

Municipal Corporation of Delhi v. Birla Cotton Spinning and Weaving Mills - AIR 1968 SC 1232, Union of India v. S. Srinivasan - (2012) 7 SCC 683 = 2012 (281) E.L.T. 3 (S.C.), General Officer Commanding-in-Chief v. Subhash Chandra Yadav - AIR 1988 SC 876 and Sahara India (Firm) v. Commissioner of Income Tax - (2008) 14 SCC 151 = 2008 (226) E.L.T. 22 (S.C.),

### Conclusion

Apart from the above, inconsistency in anti-profiteering orders by N.A.P.A is cause for concern. The anti profiteering authorities comprising only of technical members this aspect also requires judicial review in light of judgment in the case of Union of India vs. R. Gandhi — 2010 (261) E.L.T. 3 (S.C.). Complete discretionary powers to bureaucracy to arrive at commensurate reduction without prescribing statutory guidelines are also cause of concern. These inconsistency & constitutional issues have to be decided exclusively by High Court & Supreme Court and not by statutory and appellate authorities constituted under GST Law as they are merely creatures of Statute. Though the objective of the provision was goods, but the manner of implementation seems to have lost sight of the businesses who are also part of the economy and difficulties they are going to face. Thereby papers writers are of the view that the matter be taken before courts to address the anomalies.



Further there is no appellate remedy prescribed for Orders (Rule 133 of GST Rules, 2017) passed by National Anti-Profiteering Authority. The order passed by Authority in terms of Rule 135 shall be complied immediately. In event of non compliance of order of authority, the recovery mechanism prescribed under GST Law will apply for recovery of amounts ordered by authority. GST officers appointed & notified under GST will take care of implementation of authority's Order.

Even though specific right of statutory appeal is not provided, since anti-profiteering provisions are part & parcel of GST Law in our view all provisions of Act *ibid*, including those relating to appeals, applicable unless specifically excluded. Since there is no such specific exclusion appeals can be filed against N.A.P.A with Appellate Authority & Appellate Tribunal.

In the case of Voluntary Compliance Encouragement Scheme (VCES) under Service Tax also statutory appeal remedy was specifically not provided in Statute. However various High Courts have read down provisions and held that statutory appeal remedy is available. Same principles will apply in this case also.

Further WRIT petition may also be filed under Article 226 of Constitution of India against orders of NAPA if the substantial question of law is involved. However under WRIT jurisdiction High Courts normally will not adjudicate/entertain issues which involves analysis of complex factual matrix or complicated question of facts.

-CA.Anil Kumar Bezawada

### Case laws

In the pre-GST period, advance authorization license allowed an exporter to import raw materials used for manufacturing exported goods without payment of taxes on import of raw material used for past exports. In the post-GST period, the scheme was amended to allow exemption from IGST as well as compensation cess by issuing Notification No.79/2017-Cus dated 13.10.2017. For availing such exemption, a pre-import condition was introduced and also, the export obligation was required to be fulfilled only by physical exports. Similar changes were made in the Foreign Trade Policy (FTP) by way of issuing Notification No.33/2015-2020 dated 13.10.2017 whereby the "pre-import condition" was incorporated in paragraph 4.14 with effect from 13.10.2017 as well. Gujarat High Court, in case of Messrs Maxim Tubes Company Pvt Ltd Vs Union of India, has provided the **following key observations**:

1. Export in anticipation of advance authorisation in accordance with para 4.27 of the Handbook of Procedures and the pre-import condition in accordance with para 4.14 of the FTP and pre-import condition in customs notification no.79/2017-Cus dated 13.10.2017 cannot stand together.
2. It is more or less impossible to make any exports under an Advance Authorisation without violating the condition of pre-import due to the business cycle of an exporter, and the benefit of exemption from levy of IGST and compensation cess becomes more or less illusory.
3. The pre-import condition does not have any nexus to the objective of encouraging exports for which the Advance Authorisation Scheme was constituted.
4. The HC disagreed with the view taken by Madurai bench of the Madras HC in the case of Vedanta Limited vs. Union of India on the same issue.

### Comments

This ruling brings relief to authorization holders as the pre-import condition in practical term denied benefits to exporters who import input goods after their finished products are exported which was causing enormous hardships to authorization holders. Further, it is expected Government not to litigate the issue further in Supreme Court.

- Parameshwar

## Excise Duty trauma for the automotive industry

### Introduction:

The advice in GST is not forthcoming and most officers waiting for the law to settle and some attending courses to learn GST. Government resolve to allow 2 years for allowing compliance also means that focus is only on some illegal activities like fake bills, no e way bill.

The advent of GST has allowed the revenue substantial time to revisit many old issues- some settled some not settled in Central Excise, VAT and Service Tax.

One of the issues now being raised at some Commissionerates is the issue on includibility of design, drawing charges provided to the contract manufacturers free of charge!!.

### A bird's eye view of the article:

Common understanding is that any and every fabrication work would be done with a drawing. Without the design/ drawing there would be no manufacture at all. It appears that the revenue maybe barking up the wrong tree as there demands may finally not result in any fructified demand. The only possible beneficiary would be the consultants laughing their way to the bank.

The reasons subject the individual facts for non inclusion and defense of the demand could be threefold:

- ❑ In similar cases under central excise in 2000/ 2009 Tribunals have held that it is not includible. Tata Motor case relying on Bharat Forge. There are some adverse decision too.

- ❑ Since there can be no longer period demand the valid demand would be for SCN issued already- only from 1st march 2017 to 30 June 2017 – [3-4 months!!!]
  - ✓ absence of intention as there are decisions in favour
  - ✓ revenue officers in past of IAP not raising this issue- accepted for years
  - ✓ CAG audits taking place- not objected- or objected but dropped
  - ✓ At best can be said to be mistake in law
  - ✓ Contract manufacturer not having information on either a) the expenses incurred by the principal and b) On what should be the prorated/ amortized amount he is expected to charge
- ❑ Those who are still to receive SCN and wish to avoid dispute may also calculate the amortized cost of the drawings which may well nigh be negligible and discharge the duty w/o interest under protest for the 4 month period.

It is advisable that revenue withdraw all these notices and prove that it has turned a new leaf of going after tax evaders and those out of the net rather than the tax compliant. Detailed food for thought in discussion by CA Manish in TIOL- [click here to read the full article](#)

- CA Madhukar Hiregange and  
- CA Manish Sachdeva

## Notifications & Circulars issued for the month March 2019

Notification / Circular No. & Date of Issue	Link	Subject
97/2019	<a href="#">View(357 KB)</a>	Circular clarifying issues regarding exercise of option to pay tax under notification No. 2/2019- CT(R) dt 07.03.2019 issued.
96/2019	<a href="#">View(357 KB)</a>	Seeks to clarify issues in respect of transfer of input tax credit in case of death of sole proprietor.
95/2019	<a href="#">View(365 KB)</a>	Seeks to clarify verification for grant of new registration.
94/2019	<a href="#">View(507 KB)</a>	Seeks to clarify certain refund related issues under GST.
93/2019	<a href="#">View(434 KB)</a>	Seeks to clarify nature of supply of Priority Sector Lending Certificates (PSLC) – regarding
92/2019	<a href="#">View(434 KB)</a>	Circular clarifying various doubts related to treatment of sales promotion scheme under GST
Order No. 4/2019 - Central Tax	<a href="#">View(115 KB)</a>	To remove difficulty in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the CGST Act, 2017
16/2019-Central Tax ,dt. 29-03-2019	<a href="#">View (470 KB)</a>	Seeks to make Second Amendment (2019) to CGST Rules.
15/2019-Central Tax ,dt. 28-03-2019	<a href="#">View (204 KB)</a>	Notification to extend the due date for furnishing of FORM GST ITC-04 for theperiod July 2017 to March 2019 till 30th June 2019 issued.
14/2019-Central Tax ,dt. 07-03-2019	<a href="#">View (350 KB)</a>	Seeks to supersede notification No. 08/2017 - Central Tax dated 27.06.2017 in order to extend the limit of threshold of aggregate turnover for availing Composition Scheme u/s 10 of the CGST Act, 2017 to Rs. 1.5 crores.
13/2019-Central Tax ,dt. 07-03-2019	<a href="#">View (202 KB)</a>	Seeks to prescribe the due dates for furnishing of FORM GSTR-3B for the months of April, May and June, 2019.
12/2019-Central Tax ,dt. 07-03-2019	<a href="#">View (99 KB)</a>	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months of April, May and June, 2019.
11/2019-Central Tax ,dt. 07-03-2019	<a href="#">View (205 KB)</a>	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover upto Rs. 1.5 crores for the months of April, May and June, 2019.
10/2019-Central Tax ,dt. 07-03-2019	<a href="#">View (82 KB)Corrigendum (109 KB)</a>	To give exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs.

## Notifications &amp; Circulars issued for the month March 2019

Notification / Circular No. & Date of Issue	Link	Subject
08/2019-Central Tax (Rate) ,dt. 29-03-2019	<a href="#">View (202 KB)</a>	Seeks to amend notification No. 1/2017- Central Tax (Rate) so as to notify CGST rate of certain goods as recommended by Goods and Services Tax Council for real estate sector.
07/2019-Central Tax (Rate) ,dt. 29-03-2019	<a href="#">View (205 KB)</a>	Seeks to notify certain services to be taxed under RCM under section 9(4) of CGST Act as recommended by Goods and Services Tax Council for real estate sector.
06/2019-Central Tax (Rate) ,dt. 29-03-2019	<a href="#">View (203 KB)</a>	Seeks to notify certain class of persons by exercising powers conferred under section 148 of CGST Act, 2017.
05/2019-Central Tax (Rate) ,dt. 29-03-2019	<a href="#">View (203 KB)</a>	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council for real estate sector.
04/2019-Central Tax (Rate) ,dt. 29-03-2019	<a href="#">View (227 KB)</a>	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council for real estate sector.
03/2019-Central Tax (Rate) ,dt. 29-03-2019	<a href="#">View (536 KB)</a>	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council for real estate sector.
02/2019-Central Tax (Rate) ,dt. 07-03-2019	<a href="#">View (171 KB)</a>	To give composition scheme for supplier of services with a tax rate of 6% having annual turn over in preceding year upto Rs 50 lakhs.
09/2019-Central Tax (Rate) ,dt. 29-03-2019	<a href="#">View (198 KB)</a>	Seeks to amend notification No. 02/2019- Central Tax (Rate) so as to provide for application of Composition rules to persons opting to pay tax under notification no. 2/2019- Central Tax (Rate).

## FEEDBACK

### Feedback from a participant on GST Certification Course conducted by Hiregange Academy

[https://drive.google.com/file/d/1bQzwsE8peOzJoi1AMr\\_7FY354oa6HnUd/view?ts=5cab21d4](https://drive.google.com/file/d/1bQzwsE8peOzJoi1AMr_7FY354oa6HnUd/view?ts=5cab21d4)

1. Advanced Integrated Course on Information Technology and Soft Skills (Advanced ICITSS) - Adv. Information Technology Test  
<https://resource.cdn.icai.org/54818exam43954.pdf>
2. Registration for Practical Training Assessment Test  
[https://www.icai.org/new\\_post.html?post\\_id=15529&c\\_id=347](https://www.icai.org/new_post.html?post_id=15529&c_id=347)
3. Announcement – Free Live Open House Question Answer Sessions  
<https://resource.cdn.icai.org/54764bos43894.pdf>
4. Extension of attempt for Practical Training Assessment for students who have completed their first/ second year of training during April-June, 2018  
[https://www.icai.org/new\\_post.html?post\\_id=15514&c\\_id=347](https://www.icai.org/new_post.html?post_id=15514&c_id=347)

## Happenings at Academy

# Upcoming Events

Mark your Calendar

Topic	Date	Venue & Brochure link
<b>Seminar on "How to do GST Audit"</b>	<b>13<sup>th</sup> April 2019</b>	<b>Hiregange Academy No.33 Second Floor 26th Main, 36th Cross Road, 4th T Block, Jayanagar, Bangalore</b> <a href="http://www.hiregangeacademy.com/event/How-to-do-GST-Audit-13-04-2019-converted.pdf">http://www.hiregangeacademy.com/event/How-to-do-GST-Audit-13-04-2019-converted.pdf</a>
<b>Seminar on "Customs and Foreign Trade Policy"</b>	<b>26<sup>th</sup> April 2019</b>	<b>Hiregange Academy #1010, 1st Floor, 26th Main, 4th T Block, Jayanagar, Bangalore</b> <a href="http://www.hiregangeacademy.com/event/Brochure-for-Customs-&amp;-FTP-Seminar-on-26th-April-2019.pdf">http://www.hiregangeacademy.com/event/Brochure-for-Customs-&amp;-FTP-Seminar-on-26th-April-2019.pdf</a>
<b>Seminar on "Value Addition in GST, Customs &amp; FTP"</b>	<b>27<sup>th</sup> April 2019</b>	<b>The Chancery Pavilion No 135, Residency Road, Bangalore-560 025</b> <a href="http://www.hiregangeacademy.com/event/CFO-Seminar-Brochure_Final.pdf">http://www.hiregangeacademy.com/event/CFO-Seminar-Brochure_Final.pdf</a>
<b>One day Workshop on - Understanding Basic and Advanced MS Excel</b>	<b>25<sup>th</sup> April 2019</b>	<b>Hiregange Academy, #33, Second Floor, 26th Main 36th Cross, Jayanagar 4th T Block</b> <a href="http://www.hiregangeacademy.com/event/One-day-Workshop-on---Understanding-MS-Excel.pdf">http://www.hiregangeacademy.com/event/One-day-Workshop-on---Understanding-MS-Excel.pdf</a>

## Free workshop for "How to Prepare and Excel in CA Exam



## Workshop on understanding GSTR9, GSTR9A and GSTR9C



We thank all the delegates and the speakers for making the seminar a marvelous learning experience!

We are encouraged by our readers and the complements received. In our endeavour to improve our quality we request you to give two minutes time to give feedback.

-Thanking you,  
Newsletter team

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