

# **GST Updates-** **March, 2020**

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# Notifications

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## Central/State Tax Notifications

SI No	Subject	Central Notifications No with date	State Notifications No with date
1	<p><b>WBGST/CGST (Second Amendment) Rules, 2020 - Rule 31A(2) in respect with the value of supply of lottery substituted as follows:</b></p> <p><b>Value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.</b></p> <p><b><i>Date of effect: 01.03.2020</i></b></p> <p><i>[Note: This amendment is made consequent to change in rate of all types of Lottery to 28% w.e.f. 01.03.2020 (Ref.: Notification No.271 F.T. dated 20/02/2020 issued by GoWB;1/2020-CT(R) dated 20/02/2020 issued by Central Govt.)]</i></p>	<p><u><a href="#">08/2020-CT, dt. 02-03-2020</a></u></p>	<p><u><a href="#">351-F.T. dt 05.03.2020</a></u></p>

## Central/State Tax Notifications (contd.)

Sl No	Subject	Central Notifications No with date	State Notifications No with date
2	<p><b>Exemption to the foreign airlines companies from furnishing of reconciliation statement in FORM GSTR-9C provided,</b></p> <p>a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing CA in India or a firm or a Limited Liability Partnership of practicing CAs in India is submitted for each GSTIN by the 30th September of the year succeeding the financial year.</p> <p><i>Date of Effect: 16.03.2020</i></p>	<p><u><a href="#">09/2020-CT,</a></u> <u><a href="#">dt. 16-03-2020</a></u></p>	<p><u><a href="#">433-F.T.</a></u> <u><a href="#">dt 20.03.2020</a></u></p>
3	<p><b>Special procedure for taxpayers in Dadra and Nagar Haveli and Daman and Diu consequent to merger of the two UTs</b></p>	<p><u><a href="#">10/2020-CT,</a></u> <u><a href="#">dt. 23-03-2020</a></u></p>	<p>N.A.</p>

## Central/State Tax Notifications (contd.)

Sl No	Subject	Central Notifications No with date	State Notifications No with date
4	<p><b>Special procedure for corporate debtors</b> undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016</p>	<p><u><a href="#">11/2020-CT,</a></u> <u><a href="#">dt. 23-03-2020</a></u></p>	<p><u><a href="#">439-F.T.</a></u> <u><a href="#">dt 03.04.2020</a></u></p>
5	<p>Taxpayers opting for <b>special composition scheme</b> for service providers who instead of furnishing Form GST CMP 08 furnished Form <b>GSTR 3B</b> for any tax period in 2019 -20 is relieved from the requirement to file <b>FORM GSTR- 1</b> or <b>FORM GST CMP-08</b> for all the tax periods in the financial year 2019-20.</p> <p><i>(Amendment to notification no <u><a href="#">21/2019-CT, dt. 23-04-2019</a></u>)</i></p>	<p><u><a href="#">12/2020-CT,</a></u> <u><a href="#">dt. 23-03-2020</a></u></p>	<p><u><a href="#">440-F.T.</a></u> <u><a href="#">dt 03.04.2020</a></u></p>

## Central/State Tax Notifications (contd.)

Sl No	Subject	Central Notifications No with date	State Notifications No with date
6	<p><b>The effective date for preparation of e-invoices in terms of Rule 48(4) for B2B supplies by specified registered persons whose aggregate turnover in a financial year exceeds Rs 100 crore has been extended till 01.10.2020</b>  <i>(Amendment to notification no <a href="#">70/2019-CT, dt. 13-12-2019</a>)</i></p>	<p><a href="#"><u>13/2020-CT, dt. 23-03-2020</u></a></p>	<p><a href="#"><u>441-F.T. dt 03.04.2020</u></a></p>
7	<p><b>The effective date for issuance of B2C tax invoices with Dynamic QR Code by specified registered persons, whose aggregate turnover in a financial year exceeds Rs 500 crore has been extended till 01.10.2020</b>  <i>(Amendment to notification no <a href="#">72/2019-CT, dt. 13-12-2019</a>)</i></p>	<p><a href="#"><u>14/2020-CT, dt. 23-03-2020</u></a></p>	<p><a href="#"><u>442-F.T. dt 03.04.2020</u></a></p>
8	<p><b>The time limit for furnishing of the annual return for the financial year 2018-2019 has been extended till 30.06.2020.</b>  <i>Date of effect: 23/03/2020</i></p>	<p><a href="#"><u>15/2020-CT, dt. 23-03-2020</u></a></p>	<p><a href="#"><u>03/2020-C.T./GST dt 03.04.2020</u></a></p>

## Central/State Tax Notifications (contd.)

Sl No	Subject	Central Notifications No with date	State Notifications No with date
9	<b>WBGST/CGST (Third Amendment) Rules, 2020</b> in respect of the following:	<u>16/2020-CT,</u> <u>dt. 23-03-2020</u>	<u>443-F.T.</u> <u>dt 03.04.2020</u>

◆ **New sub-rule 4A to rule 8:**

◆ **While submitting an application for registration, an applicant has to undergo authentication of Aadhaar number for grant of registration. Date of effect : 01.04.2020**

◆ **New proviso to sub-rule 9(1):**

◆ **Grant of registration only after physical verification of the principle place of business in the presence of the person within sixty days from the date of application in case of failure of an applicant for registration in undergoing authentication of Aadhaar number. Date of effect : 01.04.2020**

◆ **Substitution of rule 25:**

◆ **Provision for physical verification of the place of business before the grant of registration of a person who fails to undergo Aadhaar authentication, or due to any other reason after the grant of registration, in the presence of the said person. The verification report shall be uploaded in FORM GST REG-30 within a period of fifteen working days following the date of such verification.**

### WBGST/CGST(Third Amendment) Rules, 2020 (contd.)

◆ **Amendment in in Rule 43:** Prescribes the manner of determination of reversal of input tax credit in respect of capital goods partly used for affecting taxable supplies and partly for exempt supplies  
Date of effect of the amendment: 01.04.2020

◆ **New proviso to rule 80 (3):**

◆ **Threshold Aggregate Turnover** for the requirement to file Form GSTR 9C for financial year 2018 -19 enhanced to Rs.5 crore

◆ **Substitution of rule 89(4) (C):**

◆ **Definition of "Turnover of zero-rated supply of goods"** for the purpose of refund of unutilized ITC on account of zero-rated supply substituted which henceforth would mean the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) of rule 89 or both.

### WBGST/CGST(Third Amendment) Rules, 2020 (contd.)

#### ◆ New sub rule 1A to rule 92:

- ◆ New provision relating to refund where the refundable amount would be paid (i) by issuance of FORM GST RFD06 for the amount refundable in cash and (ii) by issuance of FORM GST PMT 03 to re-credit the amount attributable to credit as ITC in the electronic credit ledger in cases of refund claims on account of 'Excess payment of tax', 'Change of PoS', 'assessment/appeal/any other order', 'Any Other ground'
- ◆ This is applicable where the tax to be refunded has been paid by debiting both electronic cash and credit ledgers. In such cases the refund to be paid in cash and credit shall be calculated in the same proportion in which the cash and credit ledger has been debited for discharging the total tax liability for the relevant period for which application for refund has been filed.

#### ◆ New Explanation to rule 96(10)(b):-

- ◆ The benefits of the notifications as mentioned in rule 96(10)(b) shall not be considered to have been availed by the registered persons intending to claim refund of Integrated Tax paid on export where he has paid IGST and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications.

### WBGST/CGST(Third Amendment) Rules, 2020 (contd.)

#### ◆ **New rule 96B:**

◆ Provision for recovery of refund of unutilised ITC or integrated tax paid on export of goods where export proceeds not realised.

◆ **Changes in rule 141(2):-** Provision to empower “proper officer” instead of “Commissioner” in respect of the requirement to dispose of seized goods which are of perishable or hazardous nature

◆ In FORM GST RFD-01, after the declaration under rule 89(2)(g), the following undertaking shall be inserted, namely:-

◆ *“I hereby undertake to deposit to the Government the amount of refund sanctioned along with interest in case of non-receipt of foreign exchange remittances as per the proviso to section 16 of the IGST Act, 2017 read with rule 96B of the CGST Rules 2017.”*

## Central/State Tax Notifications (contd.)

SI No	Subject	Central Notifications No with date	State Notifications No with date
10	<p><b>Exemption</b> to a person who is not a citizen of India or to class of persons other than individual, authorised signatory of all types, Managing and Authorised partner; and karta of an Hindu undivided family <b>from the requirement of Aadhaar authentication</b> for the purpose of registration under GST laws.</p> <p><i>Date of Effect: 01.04.2020</i></p>	<u>17/2020-CT,</u> dt. 23-03-2020	<u>444-F.T.</u> dt 03.04.2020
11	<p>An individual shall undergo Aadhaar authentication, in order to be eligible for registration under GST.</p> <p><i>Date of Effect: 01.04.2020</i></p>	<u>18/2020-CT,</u> dt. 23-03-2020	<u>445-F.T.</u> dt 03.04.2020
12	<p>Authorised signatory of all types, Managing and authorised partners of a partnership firm and Karta of an Hindu undivided family, shall undergo Aadhaar authentication for registration under GST laws</p> <p><i>Date of Effect: 01.04.2020</i></p>	<u>19/2020-CT,</u> dt. 23-03-2020	<u>446-F.T.</u> dt 03.04.2020

## Central/State Tax Notifications (contd.)

SI No	Subject	Central Notifications No with date	State Notifications No with date
13	<p><b>Due date for furnishing of FORM GSTR-7 by registered persons whose principal place of business is in the erstwhile State of Jammu &amp; Kashmir for the months of July, 2019 to October, 2019 &amp; in the UT of Jammu and Kashmir or the UT of Ladakh for the month of November, 2019 to February, 2020 has been extended till 24.03.2020</b></p> <p><i>Date of Effect: 20.12.2019</i></p>	<p><u>20/2020-CT,</u> <u>dt. 23-03-2020</u></p>	<p><b>N.A.</b></p>
14	<p><b>Due date for furnishing of FORM GSTR-1 by registered persons whose principal place of business is in the erstwhile State of Jammu &amp; Kashmir or in the UT of Jammu and Kashmir or the UT of Ladakh for the Quarter October - December, 2019 has been extended till 24.03.2020</b></p> <p><i>Date of Effect: 31.01.2020</i></p>	<p><u>21/2020-CT,</u> <u>dt. 23-03-2020</u></p>	<p><b>N.A.</b></p>

## Central/State Tax Notifications (contd.)

SI No	Subject	Central Notifications No with date	State Notifications No with date
15	<p><b>Due date for furnishing of FORM GSTR-1 by registered persons having aggregate turnover of more than Rs. 1.5 crore in the preceding financial year or current financial year and, whose principal place of business is</b></p> <p><b>(i) in the erstwhile State of Jammu &amp; Kashmir for the month of October, 2019 &amp;</b></p> <p><b>(ii) in the UT of Jammu and Kashmir or the UT of Ladakh for the months of November, 2019 to February, 2020 has been extended till 24.03.2020</b></p> <p><i>Date of Effect: 20.12.2019</i></p>	<p><u><a href="#">22/2020-CT,</a></u> <u><a href="#">dt. 23-03-2020</a></u></p>	<p><b>N.A.</b></p>
16	<p><b>Due date for furnishing of FORM GSTR-1 by registered persons having aggregate turnover of more than Rs. 1.5 crore in the preceding financial year or current financial year in the erstwhile State of Jammu &amp; Kashmir for the months of July, 2019 to September, 2019 has been extended till 24.03.2020</b></p> <p><i>Date of Effect: 20.12.2019</i></p>	<p><u><a href="#">23/2020-CT,</a></u> <u><a href="#">dt. 23-03-2020</a></u></p>	<p><b>N.A.</b></p>

## Central/State Tax Notifications (contd.)

Sl No	Subject	Central Notifications No with date	State Notifications No with date
17	<p><b>Due date for furnishing of FORM GSTR-1 by registered persons whose principal place of business is in the erstwhile State of Jammu &amp; Kashmir for the September, 2019 quarter has been extended till 24.03.2020</b></p> <p><i>Date of Effect: 30.11.2019</i></p>	<p><u>24/2020-CT,</u> <u>dt. 23-03-2020</u></p>	<p><b>N.A.</b></p>
18	<p><b>Due date for furnishing of FORM GSTR-3B by registered persons whose principal place of business is</b></p> <p><b>(i) in the erstwhile State of Jammu &amp; Kashmir for the month of October, 2019 &amp;</b></p> <p><b>(ii) in the UT of Jammu and Kashmir or the UT of Ladakh for the month of November, 2019 to February, 2020</b></p> <p><b>has been extended till 24.03.2020</b></p> <p><i>Date of Effect: 20.12.2019</i></p>	<p><u>25/2020-CT,</u> <u>dt. 23-03-2020</u></p>	<p><b>N.A.</b></p>

## Central/State Tax Notifications (contd.)

Sl No	Subject	Central Notifications No with date	State Notifications No with date
19	<p><b>Due date for furnishing of FORM GSTR-3B by registered persons whose principal place of business is in the erstwhile State of Jammu &amp; Kashmir for the months of July, 2019 to September, 2019 has been extended till 24.03.2020</b></p> <p><i>Date of Effect: 20.12.2019</i></p>	<p><u>26/2020-CT,</u> <u>dt. 23-03-2020</u></p>	<p><b>N.A.</b></p>
20	<p><b>Due date for furnishing of FORM GSTR-1 for quarters ending on June, 2020 &amp; September, 2020 by registered persons having aggregate turnover of up to Rs 1.5 crore in the preceding financial year or the current financial year, has been extended till 31.07.2020 &amp; 31.10.2020 respectively.</b></p>	<p><u>27/2020-CT,</u> <u>dt. 23-03-2020</u></p>	<p><u>447-F.T.</u> <u>dt 03.04.2020</u></p>

## Central/State Tax Notifications (contd.)

SI No	Subject	Central Notifications No with date	State Notifications No with date
21	<b>Due date for furnishing of FORM GSTR-1 for each of the months from April, 2020 to September, 2020 by registered persons having aggregate turnover of more than Rs 1.5 crore in the preceding financial year or the current financial year, has been extended till till the eleventh day of the month succeeding such month.</b>	<u><a href="#">28/2020-CT, dt. 23-03-2020</a></u>	<u><a href="#">04/2020-C.T./GST dt 03.04.2020</a></u>

## Central/State Tax Notifications (contd.)

Sl No	Subject	Central Notifications No with date	State Notifications No with date
22	<p><b>Extension of the due dates for furnishing of FORM GSTR-3B for the months of April, 2020, to September, 2020 by registered persons having aggregate turnover of up to Rs 5 Cr in previous financial year &amp; whose principal place of business is in the States of:</b></p> <ul style="list-style-type: none"> <li>◆ Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, <b>till twenty-second day of the month succeeding such month</b></li> <li>◆ Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, <b>till twenty-fourth day of the month succeeding such month.</b></li> </ul>	<p><u>29/2020-CT,</u> <u>dt. 23-03-2020</u></p>	<p><u>05/2020-C.T./GST</u> <u>dt 03.04.2020</u></p>

## Central/State Tax (Rate) Notifications

SI No	Subject	Central Notifications No with date	State Notifications No with date	IGST Notifications No with date
1	Prescribes change of rates for Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts by amending <a href="#">notification No. 11/2017- CT (R)</a> The details are as under:	<a href="#">02/2020-CT(R)</a> <a href="#">dt. 26.03.2020</a>	<a href="#">448-F.T.</a> <a href="#">dt 03.04.2020</a>	<a href="#">02/2020-IGST(R)</a> <a href="#">dt. 26.03.2020</a>

**From 18% to 5% [Effective date: 1<sup>st</sup> April, 2020]**

SI No	Heading	Descriptions	Conditions
25	9987	(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	Nil

## Central/State Tax (Rate) Notifications (contd.)

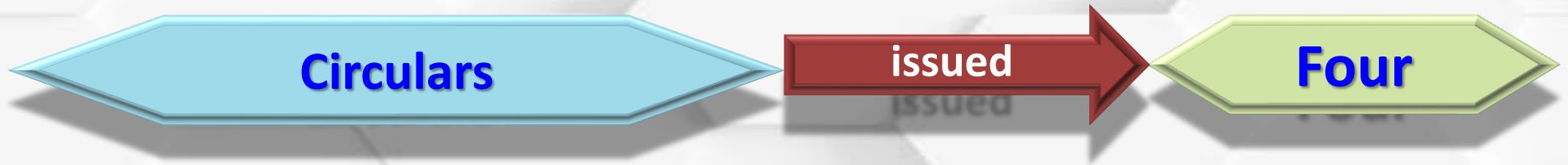
SI No	Subject	Central Notifications No with date	State Notifications No with date	IGST Notifications No with date
2	Prescribes changes in GST rates for certain goods details of which are as under:	<a href="#"><u>03/2020-CT(R)</u></a> <a href="#"><u>dt. 25.03.2020</u></a>	<a href="#"><u>449-F.T.</u></a> <a href="#"><u>dt 03.04.2020</u></a>	<a href="#"><u>03/2020-IGST(R)</u></a> <a href="#"><u>dt. 25.03.2020</u></a>

**From 5% & 18% to 12% [Effective date: 1<sup>st</sup> April, 2020]**

SI No	Schedule	Chapter	Descriptions
187	II	3605 00 10	All Goods [Matches & Handmade safety matches]

**From 12% to 18% [Effective date: 1<sup>st</sup> April, 2020]**

SI No	Schedule	Chapter	Descriptions
379	III	8517	All goods [Telephones for cellular networks or for other wireless networks, parts thereof, Telephone sets and others as described in omitted sl. 379 in Sch III]



SI No	Subject	Central Circular No & date	State Circular No & date
1	Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal	<u>132/2/2020</u> dt 18-03-2020	<u>03/2020</u> dt 21.04.2020
2	Clarification in respect of apportionment of input tax credit in cases of business reorganization under section 18 (3) of WBGST/CGST Act, 2017 read with rule 41(1) of WBGST/CGST Rules, 2017	<u>133/3/2020</u> dt 23-03-2020	<u>04/2020</u> dt 21.04.2020
3	Clarification in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016	<u>134/4/2020</u> dt 23-03-2020	<u>05/2020</u> dt 21.04.2020

## Circulars on Central Tax (contd.)

Sl No	Subject	Central Circular No & date	State Circular No & date
4	<b>Clarification on the following refund related issues:</b>	<u><a href="#">135/5/2020</a></u> <u><a href="#">dt 31-03-2020</a></u>	<u><a href="#">06/2020</a></u> <u><a href="#">dt 21.04.2020</a></u>

◆ **Restriction on clubbing of tax periods across financial years in respect of refund claims of unutilized ITC on account of zero rated supplies removed.**

*Accordingly, para 8 of Trade Circular no. 45/2019 dated 21/11/2019 (Corresponding circular by CBIC: 125/44/2019-GST dt 18.11.2019) stands modified to that extent*

◆ **Refund of accumulated ITC under section 54 (3)(ii) of the WBGST/CGST Act 2017 (Inverted Tax Structure) would not be applicable in cases where the input and the output supplies are the same.**

**Further, accumulated ITC cannot be claimed for refund under section 54(3)(ii) in respect of trading activity even where there is accumulation due to rate reduction.**

## Circulars on Central Tax (contd.)

### ◆ Clarification on refund related issues (contd):

◆ In cases of refund claims on account of 'Excess payment of tax', 'Change of PoS', 'assessment/appeal/any other order', 'Any Other ground' the refundable amount would be paid (i) by issuance of FORM GST RFD06 for amount refundable in cash and (ii) by issuance of FORM GST PMT 03 to re-credit the amount attributable to credit as ITC in the electronic credit ledger

◆ This would be applicable where the tax to be refunded has been paid by debiting both electronic cash and credit ledgers. In such cases the refund to be paid in cash and credit shall be calculated in the same proportion in which the cash and credit ledger has been debited for discharging the total tax liability for the relevant period for which application for refund has been filed.

◆ Refund of accumulated ITC shall be restricted to the ITC as per those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant.

◆ New Requirement to mention HSN/SAC in the statement of invoices relating to inward supply as provided in Annexure-B of the Trade Circular no. 45/2019 dated 21/11/2019 (Corresponding circular by CBIC: 125/44/2019-GST dt 18.11.2019)

## Rulings by WBAAR

**Order No & Dt :**  
42/WBAAR/2019-  
20 dated  
06/03/2020

**Name of the Applicant:**  
Newtown Kolkata  
Development  
Authority

### Issue:

Whether NKDA is a local authority & whether the services supplied by NKDA are exempt under Notification No 12/2017 CT (R) dt 28/06/2017 (corresponding State Notification No. 1136 – FT dated 28/06/2017) and whether it is liable to be registered?

### Ruling:

NKDA is a local authority within the meaning of section 2(69) (c) of the GST Act and is entitled to the exemptions available on the services it supplies in terms of the various entries of Notification No 12/2017 CT (R) dt 28/06/2017 (corresponding State Notification No. 1136 – FT dt 28/06/2017).

*The question of liability for registration is not taken up for ruling, as the Applicant has not pursued the matter in its written submission and in course of the personal hearing.*

## Rulings by WBAAR (contd.)

**Order No & Dt :**  
**43/WBAAR/2019-**  
**20 dated**  
**06/03/2020**

**Name of the Applicant:**  
**M/s Dolphin Techno Waste Management Private Limited**

### **Issue:**

The Applicant is providing conservancy/solid waste management service to the Howrah Municipal Corporation(HMC). HMC deducts TDS while paying consideration for the above supply

Whether the above supply is exempted in terms of SI No. 3 or 3A of Notification No. 12/2017 - CT (R) dt 28/06/2017 & if so, whether the notifications regarding TDS are applicable in his case?

### **Ruling:**

This supply to HMC is exempt from the payment of GST under SI No. 3 of Notification No. 12/2017 – CT (R) dt 28/06 /2017 as amended from time to time.

As the Applicant is making an exempt supply, the provisions of section 51 and related notifications and State Government Order No. 6284 - F(Y) dated 28/09/2018, to the extent they mandate and deal with the mechanism of TDS, do not apply to his supply.

## Rulings by WBAAR (contd.)

**Order No & Dt :**  
44/WBAAR/2019-  
20 dated  
06/03/2020

**Name of the Applicant:**  
M/s Dipak Kanti  
Mazumder  
Dynamic  
Engineers

### Issue:

The Applicant is providing conservancy/solid waste management service to the Howrah Municipal Corporation(HMC). HMC deducts TDS while paying consideration for the above supply

Whether the above supply is exempted in terms of SI No. 3 or 3A of Notification No. 12/2017 - CT (R) dt 28/06/2017 & if so, whether the notifications regarding TDS are applicable in his case?

### Ruling:

This supply to HMC is exempt from the payment of GST under SI No. 3 of Notification No. 12/2017 – CT (R) dt 28/06 /2017 as amended from time to time. As the Applicant is making an exempt supply, the provisions of section 51 and related notifications and State Government Order No. 6284 - F(Y) dated 28/09/2018, to the extent they mandate and deal with the mechanism of TDS, do not apply to his supply.

## Rulings by WBAAR (contd.)

**Order No & Dt :**  
45/WBAAR/2019-  
20 dated  
06/03/2020

**Name of the Applicant:**  
Swapna Printing  
Works Private  
Limited

### Issue:

The Applicant is stated to be engaged primarily in the business of printing. Whether the activities undertaken by procuring orders from a foreign buyer to print texts and thereafter deliver them to various places in India is a taxable transaction?

### Ruling:

The Applicant's supply of the composite printing service is taxable under Sl. No. 27(i) of Notification No. 11/2017 – CT (R) dtd. 28/06/2017 (corresponding State Notification No. 1135 – FT dtd. 28/06/2017) or Sl. No. 27 of Notification No. 8/2017 – IGST (R) dtd. 28/06/2017, as the case may be.

## Rulings by WBAAR (contd.)

**Order No & Dt :**  
46/WBAAR/2019-  
20 dated  
20/03/2020

**Name of the Applicant:**  
OPTM Health Care  
Private Limited

### Issue:

The Applicant is providing “Phytotherapy”, a form of treatment to cure osteoarthritis and disorders of similar nature.

Whether the above service is exempted under serial no 74 of the Notification No 12/2017 CT (R) dt 28/06/2017 (State Notification No. 1136-FT dt 28/06/2017).

Whether it needs to stay registered under the GST Act.

### Ruling:

The Applicant’s supply is not exempt under Entry No. 74 of the Exemption Notification. It, therefore, needs to remain registered, as its liability to pay GST does not cease.

## Rulings by WBAAR (contd.)

**Order No & Dt :**  
47/WBAAR/2019-  
20 dated  
20/03/2020

**Name of the Applicant:**  
ABB India Ltd

### Issue:

The Applicant is stated to be engaged in the activity of providing technological and system solutions, including electrification, industrial automation, motion and robotics, data management and production control systems. RVNL has awarded it the contract for 'extension of SCADA (Supervisory Control and Data Acquisition) for Noapara - Dakshineswar Metro Corridor'. Ruling is sought on whether Entry 3(v) of Notification No. 11/2017 – CT (R) dt 28/06/2017, is applicable for its supply to RVNL by way of erection, commissioning, installation, completion etc. of SCADA System.

### Ruling:

The Applicant is making a composite supply of works contract taxable under Entry No. 3 (v) (a) of Notification No. 11/2017 – Central Tax (Rate) dated 28/06/2017 (State Notification No. 1135-FT dated 28/06/2017), as amended, being erection, commissioning and installation of original work pertaining to railways, including metro.



*Thank You*

THE END

Image courtesy:  
<https://www.google.co.in/imghp?hl=en&tab=ri&ogbl>

**Disclaimer:**

*This presentation is clarificatory in nature. It is not to be construed as a legal explanation or interpretation of the Acts and the Rules.*