

GST Law- Burning Issues
by
CA Deepak Thakkar,
Mumbai
15 Dec 2017

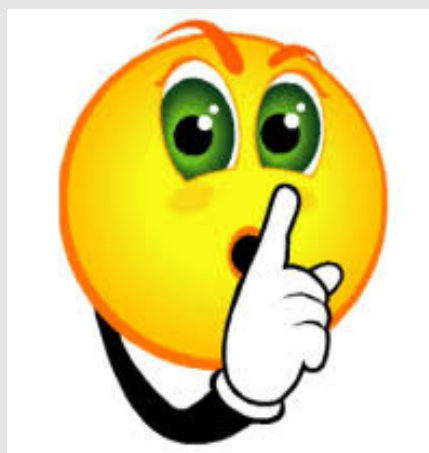


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GST Registration Issues

- Proof of Place of Business: Electric Bill, NOC from Owner / Consent letter; Defect Memo
- Mention Top 5 goods
- Mention Top 5 Services; SAC;
- Effective date of Registration: Date of Approval by Officer or Date of Application; Administrative Reliefs

TRANS-1 Issues

- Goods sent for Jobwork prior to 1 July 2017 which comes back in GST Regime; TRANS-1 by whom?
- **Delhi HC dt 12 Dec 2017** gave Interim relief for tax credits on stocks as on 30 Jun 2017 which are lying for more than 12 mths in hands of importers who possessed invoices as those who did not have invoices were given the credit in range of 40% to 60%; Also on the ground of promissory estoppel, i.e. Promise made by Sovereign will be valid for subsequent period unless public interests are involved.
- Due dt 27 Dec 2017 for Original as well Revision of Trans-1
- Developers & Builders: TRANS-1 for RM/WIP/FG?
 - Construction completed @ 70% pre-GST Regime but sale during construction phase in GST Regime; Deduction for value of completed construction?
 - Land cost deduction @ 1/3 of Agreement Value ignoring actual value of land/rights in land

High seas sales, whether IGST payable?

Cir # 33/2017-Customs dt 1 Aug 2017:

Original Importer sells goods before customs clearance;

Bill of Entry (BOE) is filed by High Seas Buyer;

Customs valuation as per Cir # 32-Customs dt 11 May 2004;

High seas sales (HSS) is an Interstate transaction;

HSS, whether one or multiple, IGST levied & collected only at the time of clearance from Customs (Para 4) & Sec. 3(12) of Customs Tariff Act, 1975; So No IGST of HSS;

Value addition at each HSS shall be part of value for levy of IGST;

Last Buyer in chain of Import shall furnish entire chain of docs (such as Original Invoice, HSS contract, service chs/commission, etc); Liable to pay IGST;

In case of doubt regarding truth/accuracy of declared value, price to be determined as per Customs Valuation Rules;

Public Notice # 42 dt 24 Nov 2017 issued by Commr of Customs (Import), Mumbai:

Prior registration procedure of HSS at Import Noting Section, Air Cargo Complex (I), Mumbai, is Discontinued;

BOE should contain correct & complete details of HSS Buyer & Seller, along with HSS Commission;

Prescribed Docs should be presented before Proper Officer (Assessment Group/ Import Shed).

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IGST/GST on Sales of goods from Customs Bonded Warehouse

Cir # 46/2017-Customs dt 24 Nov 2017:

Custom Duties & IGST be paid on imported goods at the stage of ex-bonding as per sec. 14 & 15 of Customs Act;

Sec.59(5) of Customs Act: Importer can transfer ownership of goods while it remains in Customs Bonded Warehouse;

In such case **possibility of an additional taxable event**, when transfer takes place before clearance of goods, whether for home consumption or for export;

When goods are deposited in bonded warehouse, the collection of duties & taxes are deferred;

On 2 July 2017

'A' imports goods for Rs. 100

On 12 July 2017

'A' deposits said goods in bonded warehouse so duties & taxes payable are deferred;

Import value Rs. 100

BCD say @ 10% = 10

Total value Rs. 110

IGST say @ 12% = 13.20

BCD & IGST deferred = 23.20

On 21 July 2017

'A' sells goods to 'B' for Rs. 300;

IGST @ 12% =

Rs. 36 payable

before 20 Aug 2017

On 25 Sept 2017

'B' files BOE for Home Consumption;

Deferred amt

payable = Rs. 23.20

Thus 'B' pays IGST of Rs. 36 to Supplier

'A' & Rs. 13.20 to Central Govt

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IGST/GST on Sales of goods from Customs Bonded Warehouse

- **ADVANCE RULING u/s 55 OF MVAT ACT r/w Rile 63:**

Applicant Co. **MOET HENNESSY INDIA PVT. LTD** ARA Appln # 4 Dt 27 Jun 2016 (Jurisdictional Assessing Authority MUM-VAT-E-609. LTU, Unit-3.) Advance Ruling Authority Shri. A.H. Rathod (Chairman), S.G. Sangle (Member), A.A. Chahure (Member):

ARA Order # ARA MUMBAI/04/2016-17/Disp.No.05 Dt- 14 Oct 2016 (2016-VIL-31-ARA):

Held: - the sale from warehouse to duty free shop is neither export nor sale in the course of import. Hence, **such sale is taxable** in the state of Maharashtra at the schedule rate prescribed under MVAT ACT, 2002. The sale from bonded warehouse to duty free shop cannot be treated as export.

- **Gujarat HC :**

Gujarat VAT : It would prima facie appear that the goods stored by the petitioner in the Customs Bonded Warehouse being sold before the import is completed. Therefore, there would be **No liability to pay VAT on such transaction. (Trafigura India P Ltd. -GUJ HC dt 8 Sept 2016).**

IGST/GST on Sales of goods from Customs Bonded Warehouse

Radha Sons Intl. Vs St. of Mah. SA # 1358 & 1359 of 2003 dt 19 Oct 2007 (MSTT):

Facts: (a) Imported goods were first assessed to Customs Duty and thereupon were sent to Bonded Warehouse by filing Bill of Entry for warehousing. (b) While the goods were in Bonded Warehouse, the documents of the title were transferred in favour of the buyers. (c) On such transfer of the documents, the buyers cleared the goods by filing the BOE for home consumption and on payment of the Customs Duty & Clearance Charges. (d) **BOE for warehousing was filed by the Appellant while the BOE for home consumption was filed by the buyers and the transfer of documents took place after the filing of BOE for warehousing and before the filing of BOE for home consumption.**

(e) Some of the buyers are situated in Maharashtra, while some are situated in other State.

Cases referred to: State Trading Corporation of India Ltd. 129 STC 294; Kiran Spinning Mills 113 ELT 753; Maneklal Chunilal & Sons v CIT Bombay 24 ITR 375; New Nagpur Copra Industries v.State of Maharashtra 60 STC 380; A Shevantilal & Bros. Appeal No. 104 of 1980 dt 15. 4. 83; Apaar P. Ltd. [1985] 22 ELT 644; Madras Marine Co. 63 STC 169; Indo Tex Export [1996] 13 MTJ 147; Commissioner of Sales Tax, M. S. , Bombay v. Nivea Times [1998] 17 MTJ 110; ITDC Ltd. v. St of Mah [2004] 30 MTJ 761; Narang Hotels & Resorts Pvt. Ltd. v. St of Mah [2005] 31 MTJ 270;

MSTT's Observations: Madras High Court judgment based on a SC judgment which on profound consideration has interpreted the provisions in the Central Act particularly Sec. 2(ab) thereof & has held that the term '**Crossing of Custom Frontiers of India**' in the said Sec. 2(ab) would mean the '**clearance**' of goods for home consumption on payment of duty and with this interpretation, a sale made by transfer of documents while the goods are in Bonded Warehouse would qualify as exempt under the second limb of Section 5(2) of the Central Act.

Held: Impugned sales is Sales in the course of import which is exempt from tax under the second limb of Sec. 5(2) of CST Act, i.e. **Sales allowed as High Sea Sales.**

Exports by paying IGST or under LUT/Bond

- **Exports by paying IGST;**
- **Exports under LUT/Bond (without paying IGST):**

Notifn # 37/2017-Central Tax dt 4 Oct 2017 extends facility of LUT u/r 96A superseding Notifn # 16/2017-Central Tax dt 7 July 2017; (Under Bond/Bank Gurantee/LUT)

Cir # 8/2017 dt 4 Oct 2017 issued by GST Policy Wing **replacing earlier Cir # 2 dt 5 July 2017, 4 dt 7 July 2017 & 5 dt 11 Aug 2017; (Only LUT in Form GST RFD-11)**

Facility of LUT extended to all; Persons who have been prosecuted for any offence under Existing laws or GST Laws & amt of tax evaded in such cases exceeds Rs. 250 lakhs shall furnish **Bond for amt to cover self-assessed estimated tax liability on exports & Bank Guarantee @ 15% of Bond amt;**

LUT/Bond may be furnished to Central/State Tax Authority till a GSTIN is assigned to particular Authority;

If **LUT/Bond** is not accepted by Dept **within 3 working days** from dt of its submission, it is **deemed accepted;**

LUT valid for full FY; LUT deemed withdrawn if goods not exported within 3 mths of export invoice date;

Supply of taxable goods, by Regd. Supplier (RS) to Regd. Recipient (RR) for Export, CGST @ 0.05% & SGST @ 0.05% OR IGST @ 0.1%

Notification # 40/2017-Central Tax (Rate) dt 23 Oct 2017:

Supply of taxable goods, by Regd. Supplier (RS) to Regd. Recipient (RR) for Export, CGST @ 0.05% & SGST @ 0.05% OR IGST @ 0.1%, **subject to following conditions:**

- Supply issuing a tax invoice;
- RR shall export the said goods within a period of 90 days from the date of issue of a tax invoice; (Thus permitted Trading Export only) (Thus No need to have pre-existing export order)**
- RR shall indicate GSTIN of RS & tax invoice number issued by RS in respect of the said goods, in the shipping bill or bill of export, as the case may be; (Thus LINK be established)**
- RR shall be registered with an Export Promotion Council or a Commodity Board** recognised by the Department of Commerce;
- RR shall place an order on RS for procuring goods at concessional rate** and a **copy** of the same shall also **be provided to the Jurisdictional Tax Officer of RS;**
- RR shall move the said goods from place of RS –** (a) directly to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported; or
(b) directly to a registered warehouse from where the said goods shall be move to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported;

Supply of taxable goods, by Regd. Supplier (RS) to Regd. Recipient (RR) for Export, CGST @ 0.05% & SGST @ 0.05% OR IGST @ 0.1%

Notification # 40/2017-Central Tax (Rate) dt 23 Oct 2017:

Supply of taxable goods, by Regd. Supplier (RS) to Regd. Recipient (RR) for Export, CGST @ 0.05% & SGST @ 0.05% OR IGST @ 0.1%, **subject to following conditions:**

- (i) To (vi)
- (vii) **If RR intends to aggregate supplies from multiple RS and then export**, the goods from each RS shall move to a registered warehouse and after aggregation, the RR shall move goods to the Port, Inland Container Depot, Airport or Land Customs Station from where they shall be exported;
- (viii) In case of situation referred to in condition (vii), the RR shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the RS as well as to the Jurisdictional Tax Officer of such supplier; and
- (ix) When goods have been exported, the **RR shall provide copy of shipping bill or bill of export** containing details of GSTIN & tax invoice of the RS **along with proof of export general manifest or export report having been filed to the RS as well as Jurisdictional Tax Officer of such supplier.** (Export details of RR revealed to RS)

The RS shall not be eligible for the above mentioned exemption if the RR fails to export the said goods within a period of 90 days from the date of issue of tax invoice.

Exports of Goods/Services- Zero Rated

- **Goods exports (Sec. 2(5) IGST Act):**
 - Taking goods out of India to a place outside India;
 - Consideration may be in INR;
 - Supplies to Nepal & Bhutan / SEZ Units can be in INR/CFE;
 - **Service exports (Sec. 2(6) IGST Act):**
 - Recipient located outside India;
 - Place of supply of service outside India;
 - Exports to Foreign Branch, is not an exports;
 - Contract/Invoice may be in INR but proceeds must be realized in CFE (Convertible Foreign Exchange); If it is in INR, it must be through a Freely Convertible Vostro Account of a non-resident bank situated in any country other than a member country of Asian Clearing Union (ACU) or Nepal or Bhutan (RBI Master Cir # 14 dt 1 July 2015 updated as on 5 Nov 2015);
 - Consideration for Supply to SEZ Units may be in CFE/INR as per RBI Guidelines/Circular
 - Consideration for Supply to Nepal & Bhutan must be in CFE; If in INR, IGST Nil vide Notifn # 42-Integrated Tax (Rate) dt 27 Oct 2017;
- (Cir # 8-GST dt 4 Oct 2017 issued by GST Policy Wing)**

Supply of goods by Regd Persons to EOU/ EHTP/ STP/ BTP Units = Deemed Exports

- GST Council's 22nd Meeting dt 6 Oct 2017
- Notifn # 48/2017-Central Tax dt 18 Oct 2017
- Deemed exports u/s 147 of CGST Act
- Rule 89 of CGST Rules amended vide Notifn 47/2017-Central Tax dt 18 Oct 2017
- **Cir # 14 dt 6 Nov 2017 issued by GST Policy Wing:**
- Refund of tax paid on such supplies can be claimed either by Recipient or Supplier
- Recipient shall give details of such goods to be procured, in Form-A, to Regd. Supplier, Jurisdictional GST Officer of Supplier & Recipient
- Regd. Supplier will supply goods under Tax Invoice to Recipient
- Recipient shall endorse such Tax Invoice & give its copy to Regd. Supplier, Jurisdictional GST Officer of Supplier & Recipient
- Endorsed Tax Invoice considered as proof of deemed exports by Regd. Supplier
- Recipient Unit shall maintain digital records of such transactions, with Audit trail, in Form-B; Provide said Form-B data to Jurisdictional GST Officer, in CD/PD, each month by 10th of next mth.
- Recipient Unit shall also adhere to FTP, 2015-20 & the Duty Exemption Notifn

GST Return- GSTR 3B

- Outward supply Turnover; IGST, CGST, SGST
- Inward supply IGST, CGST, SGST; Turnover?
- **Periodicity changed from monthly to quarterly**
- Processor issues/slow for uploading data

GST Return- GSTR 1

- Goods Nil rated vs Exempted
- Single Credit Note against multiple sale invoices, not reportable
- Outward supply data Invoice-wise, Tax Rate-wise, HSN-wise
- Description of goods/service, Qty
- Payment Voucher # for RCB vouchers; per voucher/day

RCB Issues

- Inward supply liable to RCB; ITC in next month
- RCB deferred from 13 Oct 2017 or 1 July 2017?
- Deferred till 31 Mar 2018

GST Refunds- Started from 15 Nov 2017...

- **Circular # 17-GST dt 15 Nov 2017 (Para 3) issued by GST Policy Wing:**
Manual filing of Applications/Docs/Forms for refund claims till Refund Module is operational online;
Refund of IGST paid on exports of goods: Shipping Bill filed deemed as application for refund;
File GSTR-3B; System designated by Customs shall process such refund which shall be electronically credited to bank a/c of exporter; **No need to file any doc manually;**
Refund of IGST paid on Supply of goods to SEZ or Zero Rated Supply of Services:
File RFD-01A online and its **Print out be submitted to Jurisdictional Proper Officer** alongwith necessary docs;
Application for Refund of Unutilised ITC against Zero-rated supplies:
Apply Online in Form RFD-01A, ARN for Debit of said amt to ECL, Manual submission of RFD-01A to Jurisdictional Proper Officer alongwith (ARN for debit to ECL, Invoice, Shipping Bill, LUT copy);
Response to Refund Appln shall be given manually, within timelines specified in relevant Rule 90-96;
After sanction of Provisional refund, claim shall be processed & final order be issued within 60 days of dt of receipt of complete appln form;
Amt of refund rejected partly/fully shall be re-credited to ECL by Officer; Appeal as per Rule 109A;
- Pre-Audit of manually processed refund appln is not to be carried out till further guidelines issued;
- Post-Audit may be done as per extant guidelines;
- Int @ 6% be granted if refund is not given within 60 days of appln for refund (Sec. 56/ Rule 94);

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...GST Refunds- Started from 15 Nov 2017

- **Press release dt 29 Nov 2017 explaining Cir # 17 dt 15 Nov 2017:**
- **Trade Circular# 49T dt 28 Nov 2017 & 52T dt 11 Dec 2017 issued by Commr of Mah. State (GST)**
- Refund of IGST paid by Exporters- Online file GSTR 3B & Table 6A of GSTR 1; No manual docs;
- Refund of ITC to Exporter- Online Appln in Form RFD-01A; Manually also with supporting docs (ARN for debit to ECL, Invoice, Shipping Bill, LUT copy)
 - **Export of manufactured Fabrics is also eligible for refund of un-utilised ITC of GST paid on inputs (not on Capital goods) as clarified by Cir # 18/2017-GST dt 16 Nov 2017 issued by Tax Research Unit (TRU);**
- Refund from Cash Ledger- Follow Procedure as above
- **GSTR-1 for July to Oct before 31 Dec 2017;**
- Refund in case of inverted duty structure; GST rates reduced from 15 Nov 2017
- Exporters shall file GSTR 3B & Table 6A of GSTR 1 on **GSTN Portal** and Shipping Bills on **Customs EDI System** for speedy processing of refund of IGST & Un-utilised ITC;
Common errors: Incorrect Shipping Bill number in GSTR1, mis-match of invoice number and IGST amount paid, wrong bank account etc.
Exporters can get information on ICEGATE Portal;
Jurisdictional Customs Authorities can be contacted to check errors in shipping bills & then rectify
Wrong entries in GSTR-1 of July, can be amended by filling Table 9 of GSTR-1 of August

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Input Tax Credit (ITC)

GST Act: Sec. 16(2)(c): “subject to the provisions of section 41, the **tax charged in respect of such supply has been actually paid to the Government**, either in cash or through utilisation of input tax credit admissible in respect of the said supply;....”

Sec. 41: “(1) Every **registered person** shall, subject to such conditions and restrictions as may be prescribed, be **entitled to take the credit of eligible input tax, as self-assessed, in his return** and such amount shall be credited **on a provisional basis** to his electronic credit ledger.

(2) The credit referred to in sub-section (1) shall be utilised only for payment of self-assessed output tax as per the return referred to in the said sub-section.”

MVAT Act Sec. 48(5) wef 1 Apr 2005: “For the removal of doubt it is hereby declared that, **in no case the amount of set-off or refund on any purchase of goods shall exceed the amount of tax in respect of the same goods, actually paid**, if any, under this Act or any earlier law, **into the Government treasury** except to the extent where purchase tax is payable by the claimant dealer on the purchase of the said goods effected by him...”

Mahalaxmi Cotton Ginning Pressing & Oil Ind. Vs St of Mah (2nd Case): VAT SA # 195 of 2015 dt 30 Oct 2017 (MSTT)

Mahalaxmi C.G.P.O. Ind. (2012) 51 VST 1 (Bom): Match-Mismatch Report of J1-J2 to be provided to dealers; Tax if recovered later, refund without application;

Mahalaxmi 2nd Ruling of MSTT dt 30 Oct 2017 (Assessment Period 2010-11):

1. Dept is bound to follow BHC ruling of 2012 & refund/setoff shall be given after recovery from suppliers (Para 43)
2. Decision of BHC is binding on Tribunal. The Action taken by Dept against suppliers cannot be said to be timely so as to be efficacious action for recovery (Para 44)
3. It is a settled principle of natural justice that the material relied upon by the Dept which is used against him, must be shown to him and he should be given an opportunity to rebut the same. He is free to contest the same. (Para 45) **[Circular # 11A dt 3 May 2017 for 2013-16]**
4. Appellant is free to examine the record (of defaulter available with Dept) which helps him to prove his claim & Dept is bound to show this to him & give him its copy (Para 47)
5. Dept should refund or allow the setoff, if any, recovery is made from the suppliers (Para 48)
6. Order of lower authorities to the extent of hawala transactions is set aside and case is remanded back to appellate authority to give opportunity to appellant to contest his claim in respect of such transactions. Grant appellant, proportionate setoff/refund of amt recovered from suppliers.

Note: Also refer M/s Chandulal Narandas VAT Appeal # 882/2015 dt 23 Sep 2016 (BHC)

Setoff granted to purchaser iff tax is actually deposited into Govt. Treasury by seller;
Suvasini Charitable Trust & other cases, Judgment dt 26 Oct 2017 (Del)

Delhi Vat Act: Sec. 9(2)(g) wef 1 Apr 2010:

*"No credit shall be allowed to the dealers or class of dealers **unless the tax** paid by the purchasing dealer **has actually been deposited by the selling dealer with the Government** or has been lawfully adjusted against output tax liability and correctly reflected in the return filed for the respective tax period"*

Delhi HC Held: Delhi HC read down Sec.9(2)(g) of Delhi VAT Act holding that in case selling dealer does not pay the tax that cannot be a ground to reject claim of ITC to the Purchasing dealer unless there is collusion.

In case of collusion, Dept may proceed u/s 40A.

If said provision is not read down then **it would be violative of Art.14 of the Constitution.**

[Art.14. "Equality before law: The State shall not deny to any person equality before the law or the equal protection of the laws within the territory of India; Prohibition of discrimination on grounds of religion, race, caste, sex or place of birth".]

All assessment/appellate orders before the HC, Quashed.

JKM Graphics Solutions P Ltd & Ors vs. Commercial Tax Officer, Chennai & Ors
[WP # 105 of 2016 dt 1 Mar 2017 (Mad)]

HC's Observations: Input Tax Credit (ITC) not reversible under TNVAT Act where there is a mismatch of returns filed by Purchasing dealer with that of Selling dealer;

Since statute is silent on procedure to be adopted while matching the transactions, Circular No. 10 of 2015 has been issued stipulating guidelines in this regard;

Procedure adopted by the Assessing Officers in present case are half-baked attempts which have not yielded results, the show cause notices and orders reversing ITC have no appreciable impact on the revenue collection and thus, Principal Secretary and Commissioner of Commercial Taxes in consultation with his officers should lay out a detailed procedure as to how to take forward cases of mismatch;

Assessing Officer is bound to act honestly without giving room for any arbitrariness and must exercise judgment in the matter; HC directed a thorough enquiry with due opportunity to the dealers at both ends;

Change of opinion / change of officer is no ground to reopen an assessment and the reasons therefore should not only be explicitly recorded, but should be duly supported with adequate information.

Note: Also refer Sri Lakshmi Textiles Vs. Commissioner of Commercial Taxes [2016 (1) TMI 329 (Mad): Held: Assessee cannot be asked to reverse ITC due to non-payment of taxes by the selling dealers.

Anti-profiteering Compliance (Sec. 171 of CGST Act)

Sec. 171. "(1) Any reduction in rate of tax on any supply of goods or services or the benefit of ITC shall be passed on to the recipient by way of commensurate reduction in prices.

(2) The Central Government may, on recommendations of the Council, by notification, constitute an Authority, or empower an existing Authority constituted under any law for the time being in force, to examine whether ITC availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

(3) The Authority referred to in sub-section (2) shall exercise such powers and discharge such functions as may be prescribed."

- MRP inclusive of all taxes, including GST
- MRP on old stocks; Stickers of New MRP permitted;
- Certain Companies advertised reduction of MRPs
- Restaurant's supply @ 5% but No ITC; **CAPEX upto Oct 2017 & thereafter ??;**
- Certain products (Chemicals/Metals/etc) price changes daily/ hourly in International/ National/ local market; **"Ultimately, Price is determined by Demand & Supply"**
- **Formal Anti-profiteering Complaint Process:** National Anti-Profiteering Authority set up with 3- Tiered Framework; **Notified Format of complaints;** Details of ITC, HSN of supply, self attested copies of docs such as proof of identity, invoice, price and declaration that all information furnished is true and that due diligence has been exercised in submitting said information; Difficult for common man; Discourages frivolous complaints;

Mah. Govt Revenue- Source Mahavat Website

Year	VAT/BST	CST	SCPT	ET	LT	Earlier Laws Yrly Rev	MTHLY REV	MOTOR SPIRIT TAX	PROF. TAX	TOTAL REV
2010-11	32,263	3,828	89	13	269	36,462	3,038	9,398	1,683	47,543
2011-12	39,085	3,800	141	12	308	43,347	3,612	11,477	1,768	56,591
2012-13	45,454	4,245	140	18	331	50,188	4,182	13,078	1,817	65,083
2013-14	47,199	4,794	159	128	347	52,628	4,386	15,003	2,147	69,777
2014-15	51,844	5,650	60	237	427	58,218	4,852	15,398	2,166	75,783
2015-16	54,930	5,823	44	348	512	61,655	5,138	15,300	2,169	79,124
2016-17	61,742	6,502	99	370	538	69,252	5,771	18,977	2,296	90,525
Apr 2017 to July 2017	24,586	2,293	38	133	163	27,213	6,803	7,587	680	35,479

GST Revenue data (INR crore)- Source TOI website

Month	Total Revenue	CGST	SGST	IGST	Cess	Remarks
July 2017	92,283	14,894	22,722	47,469	7,198	2,500 Cr recd in Sep 2017
Aug 2017	90,669	14,402	21,067	47,377	7,823	
Sep 2017	92,150	14,042	21,172	48,948	7,988	
Oct 2017	83,346					July to Oct 2017: IGST Refund claims filed for INR 6,500 crs & ITC refund for INR 30 crs. (PIB dt 29 Nov 2017)

Reference Material

GST Act, Rules & Notifications, Circulars, Press Releases, : CBEC Website & Publications

Seminars & Lectures by Institutes, Associations, Chambers

Rulings by SC & HCs under GST & Earlier Laws

** Best Wishes **

THANK U All...

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