



Goods and Services Tax Alert

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CGST and IGST rates for services notified along with specific exemptions. Additional services prescribed in relation to e-commerce operator liability under reverse charge mechanism

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CGST and IGST rates for services notified along with specific exemptions. Additional services prescribed in relation to e-commerce operator liability under reverse charge mechanism.

- CGST and IGST rates for services have been notified along with specific exemptions under CGST and IGST law.
- CGST rates have been specified at 50% of the GST rates finalized previously by the GST Council.
- Various definitions for the purpose of exemption notifications (prescribed under CGST and IGST laws) have been provided.
- Liability of e-commerce operator under reverse charge mechanism has also been introduced with respect to services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or such commercial places meant for residential or lodging purposes.

However, such liability under reverse charge shall not be applicable to e-commerce operator when service provided through an e-commerce operator is by an entity registered under GST.

- Temporary / permanent transfer or permitting the use or enjoyment of IPR with respect to IT software shall be taxed at 18% IGST / 9% CGST. Any other temporary / permanent transfer or permitting the use or enjoyment of IPR shall be taxed at 12% IGST / 6% CGST.
- Services by way of job-work in relation to textile yarns, cut and polished diamonds, printing of books, processing of hides, skins and leather etc. shall also now be taxed at 5% IGST / 2.5% CGST.
- Certain specific organizations such as the United Nations, foreign diplomatic missions etc. shall be entitled to claim refund of GST paid on inputs and input services subject to fulfilment of prescribed conditions.

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