



Goods and Services Tax Alert

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GST Council finalizes rules related to registration, returns, refunds, payment and invoice. Tentative nod also provided to certain other rules, which shall be finalized post industry feedback.

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In this issue:

[GST Council finalized rules related to registration, returns, refunds, payment and invoice.](#)

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Finalization of rules related to registration, return, payment, refund and invoice

- The GST Council, in a meeting on 31 March 2017, approved rules related to registration, returns, payment, refund and invoice.
- Additionally, rules related to input tax credit, valuation, transitional provisions, and the composition scheme have been given tentative approval. Industry feedback on such rules will be considered by the Council basis which the final draft rules will be tabled before the GST Council, in the next council meeting.
- Agenda of the next GST council meeting, scheduled for 18-19 May 2017, shall include consideration on rates of individual commodities and services, in addition to approval of tentative rules.
- Further, revised FAQs have also been issued which are in line with the amended GST Bills and Rules recently introduced.
- The swift approval of such rules and related legislations highlight the intent of the Government to implement the proposed GST regime by the designated date of 1 July 2017.

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