



Goods and Services Tax Alert

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GST council recommends revision in rates for multiple goods. Compensation cess on certain motor vehicles proposed to be increased. Due date for filing of returns for July 2017 proposed to be extended.

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GST rates of multiple goods proposed to be revised. Compensation cess on certain motor vehicles proposed to be increased. Also, due date for filing of returns for July 2017 proposed to be extended.

- GST Council, in the meeting dated 9th September 2017, has proposed revisions in GST rates applicable on multiple goods.

GST rate with respect to sale of duty credit scrips has been proposed to be revised down to 5% from 12%. GST rate on monitors up to 20 inch has been proposed to be revised down to 18% from 28%.

- The GST council has also proposed an increase in compensation cess rates applicable on mid-segment cars, large cars and SUVs by 2%, 5% and 7% respectively.

Therefore, effective GST rate on the above-mentioned motor vehicles shall increase (from the previously prescribed 43% which included GST at 28% and compensation cess at 15%) to 45% for mid-segment cars, 48% for large cars and 50% for SUVs.

No change in compensation cess has been proposed for small cars and hybrid cars.

- The council has also proposed an extension to the due dates for filing of GST returns for the month of July 2017.

Previously prescribed dates for filing vis-à-vis revised dates have been provided as follows:

Tax period	Type of return	Previously notified due date	Revised due date
July 2017	GSTR-1	10 September 2017	10 October 2017*
	GSTR-2	25 September 2017	31 October 2017
	GSTR-3	30 September 2017	10 November 2017
	GSTR-6 (return for input service distributor)	08 September 2017	13 October 2017

*for registered persons with aggregate turnover more than INR 100 crores, due date shall be 3rd October 2017.

- GSTR-3B (simplified GST return) will continue to be filed for the months of August, September, October, November and December, 2017.
- Further, the due date of submission of GST TRAN-1 has been extended to 31st October 2017 and the same can be revised once.
- Notification confirming such changes is expected to be shortly issued by the Ministry of Finance.
- GST Council has also decided to set up a committee to examine issues related to exports. Also, a decision has been taken to constitute a group of ministers to monitor and resolve IT challenges during GST implementation.

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