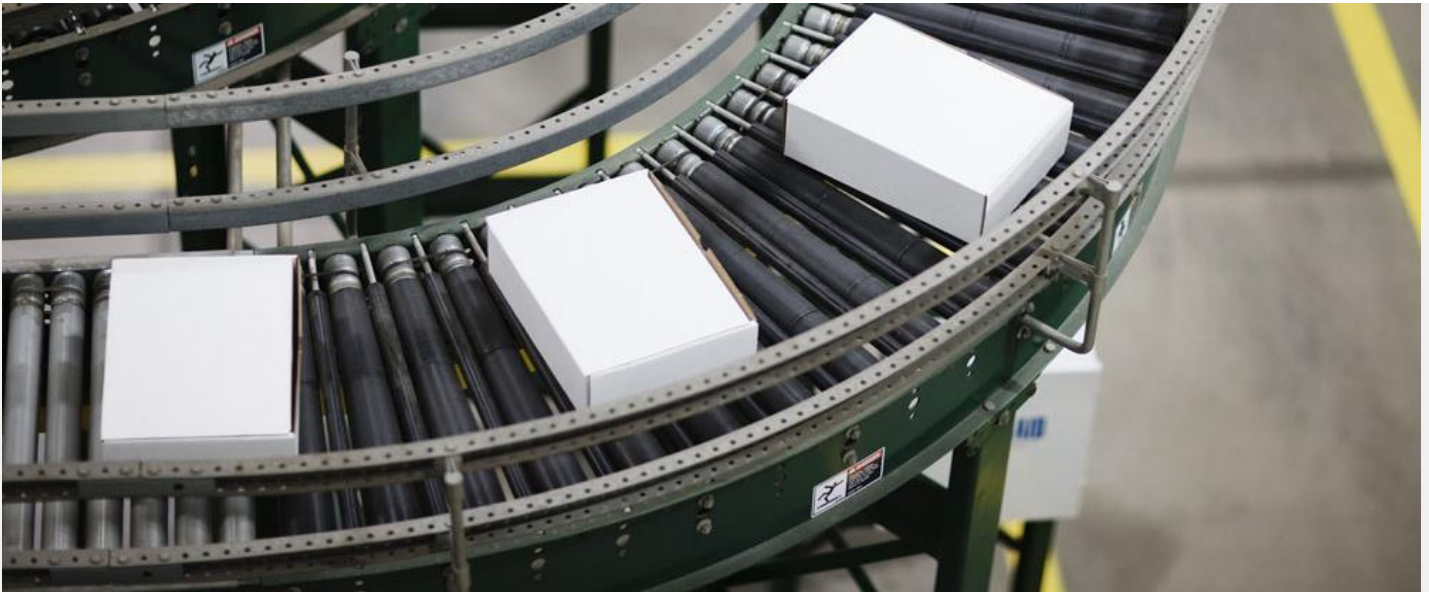




For private circulation only | Tax and Regulatory | India | 11 September 2015



## Goods and Services Tax Alert

### Be in the know

Discussion on Constitution Amendment Bill for introduction of GST likely to be deferred to next session

**Volume: GST/6/2015**

#### In this issue

Discussion on Constitution Amendment Bill for introduction of GST likely to be deferred to next session

Upcoming webcast - Register

Contacts

# Discussion on Constitution Amendment Bill for introduction of GST likely to be deferred to next session

The Constitution (One Hundred and Twenty Second Amendment) Bill, 2014 ("Bill") for ushering in Goods and Services Tax ("GST") was not passed in the upper house of Parliament (Rajya Sabha) during the last session, i.e., monsoon session. Therefore, it was being considered by Government to hold an extended monsoon session for the same.

However, it has now been decided not to hold the said session. The Bill is likely to be taken up for discussion in winter session. The said winter session is expected to commence in end November 2015. The Bill has already been passed in the lower house of Parliament (Lok Sabha).

It has been said by Government that draft legislation for GST is almost ready. Further, IT infrastructure for enabling GST is also in a position to be put in place by April 1, 2016.

This deferment gives a breath of relief to industry as well as to Government for gearing up to welcome GST.

**Source:** Articles published in Business Standard, Economic Times

# Upcoming webcast - Register

## **Black Money Act – Analysis and Implications**

**On 15 September 2015 from 11:30 AM to 12:30 PM IST followed by Q&A**

The BMA has provided a one-time 'compliance window' up to 30 September 2015 to declare any undisclosed foreign income or assets and subsequent payment of the tax liability by 31 December 2015 - before the stringent provisions are fully operational. Therefore, it is highly important to understand the key provisions, trigger points, and certain actions that can be undertaken now. Join us for a webcast to share more knowledge about related topics

[Register now](#)

# Contacts

## Mumbai

Prashant Deshpande  
[pradeshpande@deloitte.com](mailto:pradeshpande@deloitte.com)

M.S.Mani  
[msmani@deloitte.com](mailto:msmani@deloitte.com)

Anjlika Chopra  
[achopra@deloitte.com](mailto:achopra@deloitte.com)

Indiabulls Finance Centre,  
Tower 3, 28th Floor,  
Elphinstone Mill Compound,  
Senapati Bapat Marg, Elphinstone (W),  
Mumbai – 400013  
Tel: + 91 (022) 6185 4000  
Fax: + 91 (022) 6185 4101

## Kolkata

Debasish Ghosh  
[dghosh@deloitte.com](mailto:dghosh@deloitte.com)

Bengal Intelligent Park Building Alpha, 1st  
floor, Block EP and GP Sector V, Salt Lake  
Electronics Complex, Kolkata - 700 091.  
Tel : + 91 (033) 6612 1000  
Fax : + 91 (033) 6612 1001

## Chennai

L Sayee Mohan  
[ismohan@deloitte.com](mailto:ismohan@deloitte.com)

No.52, Venkatanarayana Road, 7th Floor,  
ASV N Ramana Tower,  
T-Nagar, Chennai 600 017.  
Tel: +91 (044) 6688 5000  
Fax: +91 (044) 6688 5050

## Bangalore

Krupa Venkatesh  
[krvenkatesh@deloitte.com](mailto:krvenkatesh@deloitte.com)

Deloitte Centre, Anchorage II,  
100/2, Richmond Road,  
Bangalore 560 025.  
Tel: +91 (080) 6627 6000  
Fax: +91 (080) 6627 6010

## Ahmedabad

Y.G. Shah  
[yshah@deloitte.com](mailto:yshah@deloitte.com)

Heritage" 3rd Floor,  
Near Gujarat Vidyapith,  
Off Ashram Road, Ahmedabad – 380 014.  
Tel: + 91 (079) 2758 2542  
Fax: + 91 (079) 2758 2551

## Pune

Rajesh Chanchlani  
[rpchanchlani@deloitte.com](mailto:rpchanchlani@deloitte.com)

Sachhin Shinde  
[sachhins@deloitte.com](mailto:sachhins@deloitte.com)  
106, B-Wing, 1<sup>st</sup> Floor  
ICC Trade Tower,  
Senapati Bapat Road,  
Pune – 411 016.  
Tel: + 91 (020) 6624 4600  
Fax: +91 (020) 6624 4605

## Delhi/Gurgaon

R. Muralidharan  
[rmuralidhar@deloitte.com](mailto:rmuralidhar@deloitte.com)

Saloni Roy  
[saloniroy@deloitte.com](mailto:saloniroy@deloitte.com)

Building 10,  
Tower B, 7th Floor,  
DLF Cyber City, Gurgaon 122 002  
Tel : +91 (0124) 679 2000  
Fax : + 91 (0124) 679 2012

## Hyderabad

Jatin Arora  
[jarora@DELOITTE.com](mailto:jarora@DELOITTE.com)

1-8-384 and 385, 3rd Floor,  
Gowra Grand S.P.Road, Begumpet,  
Secunderabad – 500 003.  
Tel: +91 (404) 031 2600  
Fax: +91 (040) 6603 2714

## Coimbatore

Perinkulam Krishnan  
[pskrishnan@deloitte.com](mailto:pskrishnan@deloitte.com)

"Shanmugha Manram"  
41, Race Course, Coimbatore  
Tamil Nadu - 641018  
Tel: + 91 (0422) 439 2801  
Fax: +91 (0422) 221 3615

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

This material and the information contained herein prepared by Deloitte Touche Tohmatsu India Private Limited (DTTIPL) is intended to provide general information on a particular subject or subjects and is not an exhaustive treatment of such subject(s). This material contains information sourced from third party sites (external sites). DTTIPL is not responsible for any loss whatsoever caused due to reliance placed on information sourced from such external sites. None of DTTIPL, Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this material, rendering professional advice or services. The information is not intended to be relied upon as the sole basis for any decision which may affect you or your business. Before making any decision or taking any action that might affect your personal finances or business, you should consult a qualified professional adviser.

No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this material.

© 2015 Deloitte Touche Tohmatsu India Private Limited. Member of Deloitte Touche Tohmatsu Limited

[Home](#) | [Add Deloitte as safe sender](#)

