



Goods and Services Tax Alert

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GST rate on certain goods and services revised. E-way bill rules expected to be effective from 1 October 2017. Screening committee to be set up to monitor passing on of tax reductions (post GST implementation) to consumers

Issue no: GST/14/2017

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The GST Council, in its meeting on 5 August 2017, has recommended the following changes:

- GST rate on certain tractor parts to be reduced to 18% from 28%.
- Rates, with regard to certain job work services relating to textiles to be reduced to 5% from the previously prescribed rate of 18%.
- GST rate pertaining to works contract services provided to government or local / governmental authority to be reduced to 12% from 18%.
- Further, rates with regard to services by way of printing of newspapers, books (including braille books), journals and periodicals to be revised in the following manner:

Particulars	Previous GST rate	New GST rate
Where only content is supplied by the publisher and the physical inputs belong to the printer	18%	12%
Where both content and physical input belong to person other than printer	18%	5%

- GST rate applicable on rent-a-cab services shall be 12% (with full input tax credit) while the previously prescribed rate of 5% (without input tax credit) will continue.
- Similarly, services of goods transport agency shall be taxed at 12% (with full input tax credit) while the option of 5% (without input tax credit) shall continue.
- Liability to discharge GST with respect to housekeeping services provided through electronic commerce operators shall be on such electronic commerce operators, under reverse charge mechanism.
- GST Council has provided its in-principle approval to e-way bill rules. It has been decided that e-way bill shall be required for movement of goods (worth more than INR 50,000) for over 10 kilometres. The said rules are likely to be effective from 1 October 2017.
- GST Council has also approved setting up anti profiteering committees in all states and at the Centre. It has been proposed to set up a screening committee which shall monitor whether tax reductions (post GST implementation) have been passed on to consumers.

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