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# Goods and Services Tax Alert

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### Amendments demanded in the GST Bill

**Volume: GST/3/2015**

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# GST bill may not be passed this monsoon session

## In the Rajya Sabha, Committee members demanding more amendments in the Constitutional Amendment Bill

The members in the Rajya Sabha select committee have suggested several amendments to the Constitution (One Hundred and Twenty-Second Amendment) Bill 2014 or 'the Bill'. The major amendments demanded are:

### Major amendments to the Bill

- Changing the voting pattern in the proposed GST Council thereby diluting the powers enjoyed by the Centre and enhancing the role of States in the panel in such a way that one-fourth of the weightage is given to the Centre and three-fourth of the weightage to the States. Presently the weightage is one-third and two-third respectively.
- Including tobacco and tobacco products, electricity and alcohol for human consumption within the ambit of GST.
- Doing away with 1% additional tax for the benefit of manufacturing States
- The rate of GST should be limited to 18 % and not 27 % and including the words "not exceeding 18 %" in the Bill.
- 100 % compensation for five years to states for revenue loss due to the switch to the new regime. Also the compensation formula to be specified in the Bill.
- Clarity in the definitions of the terms 'supplies, sales and purchase and consignment' to draw distinction between them.
- Insertion of clauses to ensure that local bodies do not face losses due to GST.
- Mention of revenue buoyancy and protection of Article 243H of the Constitution which give powers to State Governments to empower Panchayats to impose taxes.
- The Chairperson of the GST dispute settlement authority shall be a person who has been a Supreme Court judge or Chief Justice of a High Court.

Even though the committee members are in favour of passage of the Bill in the Rajya Sabha, the members have demanded a 'Pure GST' and are likely to give dissent note if these amendments are not accepted.

It is important to note that for successful passage of the Bill, the Government needs support from majority of the Rajya Sabha members

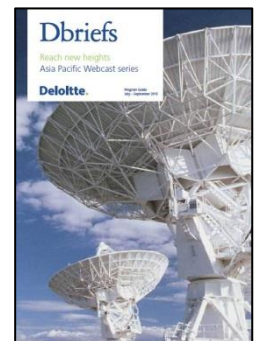
**Source:** Online Articles on CNBC Money Control, The Hindu- Business Line.

## Upcoming Dbriefs - Register

### India's Finance Act and Recent Developments: The Road Ahead

**Tuesday, 28 July, 2:30 PM – 3:30 PM IST**

The proposals of the Indian Finance Act 2015 are now in force and there are significant developments for foreign investors. In addition to the amendments in law by the Finance Act, there have been several other developments on the tax front. What are the amendments in law and recent developments you need to be aware of? Stay up to date with the latest international tax developments in India.



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