

From	Karvy Data Management Services Ltd.
Date	July 29,2018
Subject	Gist of notifications issued by CBIC on revision in GST Rates
Category	Notification
Reference	Notification No. 13/2018-CT (Rate) - 21/2018-CT (Rate) dt. 26th July, 2018
Series	Karvy/GST/79

Based on the announcements made by the GST Council in its 28th meeting held on 21st July 2018, notifications were issued by CBIC on 26th July 2018 to effect to the decisions made by the GST Council. Below mentioned is the gist of notifications issued by CBIC on the revision in GST Rates:

Sl. No.	Notification No.	To Amend	To Notify	Effective date	Download Link
1	Notification No. 13/2018- Central Tax (Rate) - dated 26th July, 2018	Notification No. 11/2017- Central Tax (Rate), dated the 28th June, 2017	The rates for supply of services under CGST Act	It shall come into force w.e.f 27th of July, 2018	http://www.cbic.gov.in/htdocs-cbec/gst/notfctn-13-2018-cgst-rate-english.pdf
2	Notification No. 14/2018- Central Tax (Rate) - dated 26th July, 2018	Notification No.12/2017- Central Tax (Rate), dated the 28th June, 2017	The exemptions on supply of services under CGST Act	It shall come into force w.e.f 27th of July, 2018	http://www.cbic.gov.in/htdocs-cbec/gst/notfctn-14-2018-cgst-rate-english.pdf
3	Notification No. 15/2018- Central Tax (Rate) - dated 26th July, 2018	Notification No.13/2017- Central Tax (Rate), dated the 28th June, 2017	The categories of services on which tax will be payable under reverse charge mechanism under CGST Act	It shall come into force w.e.f 27th of July, 2018	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-15-2018-cgst-rate-english.pdf;jsessionid=A160C7BBB164DEC6B522738D051B561D
4	Notification No. 16/2018- Central Tax (Rate) - dated 26th July, 2018	Notification No.14/2017- Central Tax (Rate), dated the 28th June, 2017	The supplies which shall be treated neither as a supply of goods nor a supply of service under the CGST Act	It shall come into force w.e.f 27th of July, 2018	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-16-2018-cgst-rate-english.pdf;jsessionid=5CEAD73B1085EC04EF4E86053A174FF5
5	Notification No. 17/2018- Central Tax (Rate) - dated 26th July, 2018	Notification No.11/2017- Central Tax (Rate), dated the 28th June, 2017	The rates for supply of services under CGST Act	It shall come into force w.e.f 27th of July, 2018	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-17-2018-cgst-rate-english.pdf;jsessionid=1DF90AFAC83AD12A2F628760BD223EF3
6	Notification No. 18/2018- Central Tax (Rate) - dated 26th July, 2018	Notification No.1/2017- Central Tax (Rate), dated the 28th June, 2017	CGST Rate Schedule notified under section 9 (1)	It shall come into force w.e.f 27th of July, 2018	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-18-2018-cgst-rate-english.pdf
7	Notification No.19/2018- Central Tax (Rate) - dated 26th July, 2018	Notification No.2/2017- Central Tax (Rate), dated the 28th June, 2017	CGST exempt goods notified under section 11 (1)	It shall come into force w.e.f 27th of July, 2018	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-19-2018-cgst-rate-english.pdf;jsessionid=A833A34571AE7F90607F1392805D4FDB

Sl. No.	Notification No.	To Amend	To Notify	Effective date	Download Link
8	Notification No. 20/2018- Central Tax (Rate) - dated 26th July, 2018	Notification No.5/2017- Central Tax (Rate), dated the 28th June, 2017	Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed under section 54 (3)	It shall come into force w.e.f 27th of July, 2018	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-20-2018-cgst-rate-english.pdf;jsessionid=B4ABFB3C1030679C7E19974A4322FA0B
9	Notification No. 21/2018 - Central Tax (Rate) - dated 26th July, 2018	-	Seeks to prescribe concessional CGST rate on specified handicraft items	It shall come into force w.e.f 27th of July, 2018	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-21-2018-cgst-rate-english.pdf;jsessionid=5D0D0D6FE8AE8AE1F6BB5FE6E200DF3F

Notification No. 13/2018-Central Tax (Rate)

Sl.No	Description of Service	Rate	Conditions
1	Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.	2.50%	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken
2	Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.50%	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken
3	Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.	9.00%	-
4	Multimodal transportation of goods.	6.00%	-
5	Supply consisting only of e-book.	2.50%	-
6	Telecommunications, broadcasting and information supply services other than supply consisting only of e-book.	9.00%	-
Sl. No	Substitution of word	Impact	
7	The words "declared tariff" wherever they occur, the words "value of supply" shall be substituted;	GST shall be applicable on actual amount paid for supply instead of declared tariff	

Notification No. 14/2018- Central Tax (Rate)

Sl. No	Addition to the list of exempted services - without any condition
1	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty five thousand rupees per month per member, provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.
2	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use
3	Services by way of warehousing of minor forest produce
4	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).
5	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee
6	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings(PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions
7	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.
8	Services by way of artificial insemination of livestock (other than horses).
9	Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,- (i) activities relating to the welfare of industrial or agricultural labour or farmers; or (ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year
Sl. No	Addition to the list of exempted services - subject to condition
10	<p>Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders.</p> <p>Condition: Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.</p>

Notification No. 15/2018- Central Tax (Rate)

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
1	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory

Renting of immovable property- Defined

"Renting of immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property

Notification No. 16/2018-Central Tax (Rate)

Sl. No.	Person	Activity / Transaction
1	Activities or transactions undertaken by the Central Government or to a Municipality under article 243W of the Constitution or State Government or Union territory or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service	"Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution."

Notification No. 17/2018- Central Tax (Rate)**Business excludes**

'business' shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities

Notification No. 18/2018-Central Tax (Rate)**CGST Rate Schedule notified under section 9 (1) - Additions / Deletions****Schedule I - 2.5%**

Sl. No	Chapter Heading	Description of Goods
102 A	2207	Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)
170A	2809	Fertilizer grade phosphoric acid

Schedule II - 6%

Sl. No	Chapter Heading	Description of Goods
96A	4409	Bamboo flooring
185A	7419 99 30	Brass Kerosene Pressure Stove
195A	8420	Hand operated rubber roller
195AA	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers
206A	87	Fuel Cell Motor Vehicles
231B	9607	Slide fasteners

Schedule III - 9%

Sl. No	Chapter Heading	Description of Goods
52A	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium
52B	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
52C	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
54B	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like
319A	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415

341A	8450	Household or laundry-type washing machines, including machines which both wash and dry
376AA	8507 60 00	Lithium-ion Batteries
376AB	8508	Vacuum cleaners
376AC	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508
376AD	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
378A	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545
383C	8528	Television set (including LCD or LED television) of screen size not exceeding 68 cm
401A	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)
402A	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
403A	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]
449AA	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations

Schedule IV - 14%

Following has been omitted

1. Glaziers' putty, grafting putty, resin cements, caulking compounds other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.
2. Refrigerators, freezers and other refrigerating or freezing equipment, electric or other and heat pumps other than air conditioning machines of heading 8415
3. Household or laundry-type washing machines, including machines which both wash and dry
4. Lithium-ion Batteries
5. Vacuum cleaners
6. Electro-mechanical domestic appliances, with self-contained electric motor other than wet grinder consisting of stone as a grinder.
7. Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
8. Television set (including LCD or LED television) of screen size not exceeding 68 cm

Notification No.19/2018-Central Tax (Rate)

CGST exempt goods notified under section 11 (1) - Additions

Sl.No	Chapter Heading	Description
92 A	1401	Sal leaves, siali leaves, sisal leaves, sabai grass
93 B	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks
102A	2306	De-oiled rice bran
114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope
117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India

132A	53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available
146A	9619 00 10/ 20	Sanitary towels (pads) or sanitary napkins; tampons
152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)

Notification No. 20/2018-Central Tax (Rate)

Sl.No	Changes	Description of Goods
1	The input tax credit accumulated on supplies received on or after the 1st day of August, 2018 - Refund of unutilised input tax credit shall be allowed, where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies of such goods (other than nil rated or fully exempt supplies) in respect of following goods:	<ol style="list-style-type: none"> 1. Woven fabrics of silk or of silk waste 2. Woven fabrics of wool or of animal hair 3. Woven fabrics of cotton 4. Woven fabrics of other vegetable textile fibres, paper yarn 5. Woven fabrics of manmade textile materials 6. Woven fabrics of manmade staple fibres 7. Knitted or crocheted fabrics [All goods]
Note: The accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.		

Notification No. 21/2018 -Central Tax (Rate)

The intra-state supplies of following handicraft goods - Exempt

Rate - 1.5%

Sl.No	Description of Goods
1	Silver filigree work
2	Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland)

Rate - 2.5%

Sl.No	Description of Goods
1	Articles made of paper mache
2	Coir articles
3	Toran, Doorway Decoration made from cotton yarn or woolen yarn and aabhala (mirror) with or without hanging flaps
4	Handmade carpets and other handmade textile floor coverings (including namda / gabba)
5	Handmade lace
6	Hand-woven tapestries
7	Hand-made braids and ornamental trimming in the piece
8	Hand embroidered articles
9	Handmade/hand embroidered shawls of sale value not exceeding Rs. 1000 per piece
10	Bangles, beads and small ware

Rate - 6%

Sl.No	Description of Goods
1	Handcrafted candles
2	Handbags including pouches and purses; jewellery box
3	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)
4	Wooden frames for painting, photographs, mirrors etc
5	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]
6	Art ware of cork [including articles of sholapith]
7	Handmade/hand embroidered shawls of sale value exceeding Rs. 1000 per piece
8	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)

9	Stone art ware, stone inlay work
10	Tableware and kitchenware of clay and terracotta, other clay articles
11	Statuettes & other ornamental ceramic articles (incl blue potteries)
12	Ornamental framed mirrors
13	Glass statues [other than those of crystal]
14	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]
15	Art ware of iron
16	Art ware of brass, copper/ copper alloys, electro plated with nickel/silver
17	Aluminium art ware
18	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)
19	Handcrafted lamps (including panchloga lamp)
20	Furniture of bamboo, rattan and cane
21	Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)
22	Ganjifa card
23	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material
24	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)
25	Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc)
26	Original sculptures and statuary, in metal, stone or any other material

About KARVY DATA MANAGEMENT SERVICES LTD.

Karvy Data Management Services Limited (KDMSL), a GST Suvidha Provider which has developed ASP Solution for easing GST compliance for tax payers. Easy to use interfaces are made available at the disposal of the tax payers to simplify their compliances in terms of dashboards, MIS, returns, payments, refunds and other compliance process. So, 'HELP US HELP YOU' we offer following services for GST - GSP & ASP Services (on cloud or on premises) with ERP Integration and Vendor Management Solution. We also offer managed services for Outsourced GST Compliance which will take care of end to end compliances.

In India, GST Team of KDMSL are located in following cities: Hyderabad, Mumbai, Bangalore, New Delhi, Chennai, Pune and Kolkata. For more information about KDMSL service offerings, visit www.karvygst.com

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