



GST: NEWS AND UPDATES

37th GST COUNCIL UPDATES

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Contents

1.0	INTRODUCTION	2
2.0	OUTCOMES OF 37th GST COUNCIL MEETING.....	2
2.1	Proposed Changes for Annual Return (MSME -2017-18 & 2018-19).....	2
2.2	Proposed Changes for GST Refunds.....	3
2.3	Recommendations on GST Returns and Proposed New Return Filing.....	3
2.4	Services Brought Under RCM	4
2.5	Other Recommendations of the Council	4
3.0	HIGHLIGHTS OF THE 37th GST COUNCIL MEETING	5
3.1	Changes in GST Rates.....	5
4.0	Measures for Export Promotion.....	6
4.1	GST concession in certain cases for specific period	6
4.2	Other Miscellaneous Changes	7
4.3	Clarifications as regards applicability of GST rate in respect of certain goods recommended by GST Council which inter-alia includes:.....	7
5.0	EXEMPTIONS / CHANGES IN GST RATES / ITC ELIGIBILITY CRITERIA	8
5.1	Hospitality and Tourism.....	8
5.2	JOB WORK SERVICES.....	8
6.0	RECOMMENDATIONS – PROCEDURAL ASPECTS.....	10
6.1	GST Annual Return	10
6.2	Appeal to GSTAT	10
6.3	Non- Compliance.....	10
6.4	New Return System.....	10
6.5	Set of Circulars for uniformity in application of the law across all jurisdictions	10
7.0	ITC.....	11
	Claim ITC and rectify errors for transactions disclosed in GST Returns pertaining to the FY 2018-19.....	11
	Action to be taken before on or before filing GST returns for September 2019	11
8.0	IMPACT ON OptiGST	15
	REFERENCE.....	15

1.0 INTRODUCTION

The 37th GST Council met in Goa on 20.09.2019 under the Chairmanship of Union Finance & Corporate Affairs Minister Smt Nirmala Sitharaman. The meeting was enriched with other important personalities like Union Minister of State for Finance & Corporate Affairs Shri Anurag Thakur besides Chief Minister of Goa Shri Pramod Sawant, Finance Ministers of States & UTs and senior officers of the Ministry of Finance.

The main agenda of the meeting was to take decisions regarding changes in GST rates, ITC eligibility criteria, exemption and clarification on connected issues. In addition of these, the council has been proposed to changes in some procedural aspects under GST.

2.0 OUTCOMES OF 37th GST COUNCIL MEETING

2.1 Proposed Changes for Annual Return (MSME -2017-18 & 2018-19)

PROPOSAL CATEGORY	GST COUNCIL RECOMMENDATIONS
Waiver of filing Annual Return by Composition Tax Payers	Waiver in filing Annual Return by Composition taxpayers in Form GSTR 9A for the FY 2017-18 and 2018-19
Waiver of filing Annual Return by Regular Taxpayers (aggregate Turnover upto Rs 2 Crores)	Filing of Annual Return (in Form GSTR 9) for the FY 2017-18 and 2018-19 made optional for regular taxpayers having aggregate turnover upto Rs 2 crores
No changes in filing GST Audit Report- in Form GSTR 9C	Taxpayers having aggregate turnover exceeding Rs 2 Crores shall be required to file Annual Return in Form GSTR 9 and GST Reconciliation Statement in Form GSTR 9C. There is no exemption provided to such tax payers.
Simplifications of Annual Returns and Audit Report	A Committee of Officers to be constituted to examine the simplification of forms for Annual Return and Audit Report (Reconciliation Statement).

2.2 Proposed Changes for GST Refunds

PROPOSAL CATEGORY	GST COUNCIL RECOMMENDATIONS
Refund against Order	Refund claim procedure against favorable order in appeal or other forum to be notified.
Cases where NIL refund is already filed	Eligibility to file refund application in Form GST RFD – 01A for a period and category where NIL refund application is filed shall be notified.
Single Authority for Refund	Integrated Refund system for disbursement of refund by single authority to be introduced from <i>24th September 2019</i>
Aadhar for Refund	In principle decision taken to link Aadhar for Registration and Refund claims

2.3 Recommendations on GST Returns and Proposed New Return Filing

PROPOSAL CATEGORY	GST COUNCIL RECOMMENDATIONS
Restriction on availing ITC where returns for Outward Supply are not filed (GSTR 1)	GST Council, in order, to increase compliance of filing of GSTR 1 (return for outward supplies) has proposed a restriction in availing ITC by entities who do not file GSTR 1. This is to enhance the compliance of filing return of Outward Supplies in Form GSTR 1.
New Return system to be introduced from April 2020	Current return filing system of filing GSTR 1 and GSTR 3B to continue till March 2020. The new return filing system to be introduced from April 2020

2.4 Services Brought Under RCM

PROPOSAL CATEGORY	GST COUNCIL RECOMMENDATIONS
Securities Lending Services (Note 1)	RCM on payment of GST payment on securities lending service under RCM at the merit rate of 18%. Also clarified that GST on securities lending service for period prior to RCM period shall be paid on forward charge basis. IGST shall be payable on supply of these services and in cases where CGST/SGST/ UTGST have been paid, such taxpayers will not be required to pay tax again
RCM on Renting of Vehicles	RCM to Suppliers paying GST @ 5% on renting of vehicles, from registered person other than body corporate (LLP, proprietorship) when services provided to body corporate entities.

2.5 Other Recommendations of the Council

PROPOSAL CATEGORY	GST COUNCIL RECOMMENDATIONS
Rescinding of Circular on Post Sales Discount	The Circular No 105/24/2019-GST dated 28.06.2019 issued for Post Sales Discounts is being rescinded ab-initio
Clarification regarding supply of ITeS Services)	Clarification regarding supply ITeS services (in supersession of Circular No. 107/26/2019-GST dated 18.07.2019) being made on own account or as intermediary
Issues related to fake invoicing and fraudulent refunds	In principle decision on reasonable restrictions on passing of credit by risky taxpayers including risky new taxpayers has been discussed.

3.0 HIGHLIGHTS OF THE 37th GST COUNCIL MEETING

The main outcome or highlights of 37th GST council meeting explained below.

3.1 Changes in GST Rates

The council made following decisions in respect to rates relating to goods .

Item	Current Rate	New Rate
Dried Tamarind	5%	NIL
Plates and Cups made of Leaves/ flowers/ bark	5%	NIL
Cut and Polished semi-precious Stones	3%	0.25%
Wet Grinders (stone as a grinder)	12%	5%
Outdoor Catering	18%	5% (no ITC)
Polypropylene/Polyethylene Woven and Non- Woven Bags and sacks	5%/12%/18%	12%
Parts of Slide Fasteners	18%	12%
Caffeinated Beverages	18%	28% + 12% (Cess)
Railway Wagons, Coaches and Rolling Stocks	5%	12% (no refund of accumulated ITC)
Marine Fuel 0.5% (FO)	18%	5%
Specified goods for Petroleum Operations under Hydrocarbon Exploration Licensing Policy (HELP)	Applicable Rate	5%
Almond Milk	–	18%
Parts and Accessories for medical device (under CH 9018, 9019, 9021 or 9022)	18%/ 12%/ NIL	12%
Parts like Solar evacuation tubes for Solar Water Heater, Solar System,	–	5%

generation systems		
Mechanical sprayers (CH 8424)	12%	5%
Hotels (Room tariff from Rs 1001 to 7500)	18%	12%
Hotels (Room tariff Rs 7501 or above)	28%	18%
Diamond Job Work	5%	1.5%
Other Job Work (Other than Bus Body building Jw)	18%	12%
Job Work – Bus Body building	18%	18%

4.0 Measures for Export Promotion

a) **Exemption from GST/IGST:-**

- i) at the time of import on Silver/Platinum by specified nominated agencies.
- ii) supply of Silver/Platinum by specified nominated agency to exporters for exports of Jewellery,

b) **Inclusion of Diamond India Limited (DIL) in the list of nominated agencies eligible for IGST exemption on imports of Gold/ Silver/Platinum so as to supply at Nil GST to Jewellery exporters.**

4.1 GST concession in certain cases for specific period

- a) Exemption to Fishmeal for the period 01.07.17 to 30.09.19. There were doubts as regards taxability off meal in view of the interpretational issues. However, any tax collected for this period shall be required to be deposited.
- b) 12% GST during the period 1.07.2017 to 31.12.2018, on pulley, wheels and other parts (falling under Heading 8483) and used as parts of agricultural machinery.

Rate changes in case of vehicles

- a) Passenger vehicles of **engine capacity 1500 cc in case of diesel, 1200 cc in case of petrol** and length not exceeding 4000 mm designed for carrying upto 9 persons attract compensation cess of 1% for petrol and 3% for diesel vehicle.

- b) Council recommended same compensation cess rate for vehicles having these specifications (length and engine capacity) but designed for carrying more than 10 persons but upto 13 persons. (Presently these vehicles attract compensation cess at the rate of 15%).

4.2 Other Miscellaneous Changes

- a) Aerated drink manufacturers shall be excluded from **composition scheme**.
- b) Option to pay GST at the rate of 18% on transaction value at the time of disposal of specified goods for petroleum operations (on which concessional GST rate of 5% was paid at the time of original supply) provided that the goods are certified by Director General Hydrocarbon (DGH) as non-serviceable.
- c) Restriction on refund of compensation cess on tobacco products (in case of inverted duty structure)
- d) Prescribing modalities for allowing concessions on spare parts imported temporarily by foreign airlines for repair of their aircraft, while in India in transit in terms of the Chicago Convention on Civil Aviation.
- e) Certain other changes of technical nature for the sake of clarity in application of notification

4.3 Clarifications as regards applicability of GST rate in respect of certain goods recommended by GST Council which inter-alia includes:

HS CODES

- a) Mere heating of leguminous vegetables (gram/lentil) for removing moisture, or to soften and puff it or removing the skin, and not subjecting to any other processing or addition of any other ingredients (salt, oil etc.) would be classified under **HS code 0713**.
- b) All “mechanical sprayers” falling under **HS Code 8424** would attract 12% GST.
- c) Parts like Solar Evacuation tubes for solar power based devices like solar water heater, solar steam, generation systems, would be eligible to 5% GST rate.
- d) Exclusive parts and accessories suitable for use solely or principally with a medical device (**falling under headings 9018, 9019, 9021 or 9022**) would fall in respective headings and attract GST at the concessional rate of 12%.
- e) Almond milk is classifiable under **HS code 22029990** and attracts GST rate of 18%.
- f) Imported stores for Navy would be entitled to exemption from IGST

5.0 EXEMPTIONS / CHANGES IN GST RATES / ITC ELIGIBILITY CRITERIA

Rate reduction Sector Wise (Rate reduction/ Exemption in case of services)

5.1 Hospitality and Tourism

Transaction Value per Unit	Old Rates	New Rates
Rs. 1000 and less	Nil	Nil
Rs. 1001 to Rs. 2500	12%	12%
Rs. 2501 to Rs. 7501	18%	12%
Rs. 7501 and more	28%	18%

On Outdoor Catering

- Other than in premises having daily tariff of Rs. 7501 and above – From 18% with ITC to 5% without ITC
- In premises having daily tariff of accommodation of Rs. 7501 and above- 18% with ITC shall remain same.

5.2 JOB WORK SERVICES

- To reduce rate of GST from 5% to 1.5% on supply of job work services in relation to diamonds.
- To reduce rate of GST from 18% to 12% on supply of machine job work such as in engineering industry, except supply of job work in relation to bus body building which would remain at 18%.

Exemption Sector Wise

Warehousing:

To exempt prospectively services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, rice, coffee and tea.

Transportation:

To increase the validity of conditional exemption of GST on export freight by air or sea by another year, i.e. till 30.09.2020.

Insurance:

- a) To exempt “BANGLA SHASYA BIMA” (BSB) crop insurance scheme of West Bengal Government.
- b) To exempt services of life insurance business provided or agreed to be provided by the Central Armed Paramilitary Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the respective Group Insurance Schemes of these Central Armed Paramilitary forces

The Council has decided to exempt certain goods from GST or Integrated GST on –

- (a) Imports of specified defence goods from GST or Integrated GST which are not manufactured indigenously till 2024.
- (b) Supply of goods to Federation Internationale de Football Association (FIFA) and other specified persons for organizing the Under-17 Women’s Football World Cup in India.
- (c) Supply of goods and services to the Food and Agriculture Organisation (FAO) for specified projects in India.
- (d) Limited period of concessional GST rate of 12 % on pulley and wheels used as parts of agricultural machinery during 1st July, 2017 to 31st December, 2018.
- (e) It has been decided to exclude ‘Aerated drink manufacturers’ from composition scheme.

The Council has decided to exempt certain service sectors from GST on –

- (a) Prospective services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres, coffee, tea etc.
- (b) Extension of conditional exemption on export freight by air or sea till 30th September, 2020.
- (c) Intermediary services to a supplier of goods or recipient of goods subject to supplier and recipient are located outside the taxable territory.
- (d) An option to pay GST on royalty charged from publishers under forwarding charge subject to regular compliance.
- (e) Supply of services to Federation Internationale de Football Association (FIFA) and other specified persons for organizing the Under-17 Women’s Football World Cup in India.

6.0 RECOMMENDATIONS – PROCEDURAL ASPECTS

The Council has taken certain decisions on procedural aspects to ease the burden on tax payers, they are –

6.1 GST Annual Return

With respect to GST Annual Return for the financial year ended 2017-18 and 2018-19, the Council has decided to grant some relief to MSMEs and composite taxpayers –

Form GSTR 9	Optional for those taxpayers who have an aggregate turnover up to Rs. 2 crores.
Form GSTR 9A	Fully waived-off for composition taxpayers

6.2 Appeal to GSTAT

Since non-operation of GST Appellate Tribunal, the last date for filing of appeals against orders of Appellate Authority before the GSTAT to be extended. Interestingly, on the same day of the Meeting, the Hon'ble Madras High Court has pronounced its reserved Judgment while declaring that composition of GST Appellate Tribunal as Unconstitutional.

6.3 Non- Compliance

Certain restrictions on availment of Input Tax Credit (ITC) by the recipients in cases where details of outward supplies are not furnished by the suppliers under Section 37 of the Central GST Act, 2017.

6.4 New Return System

In order to give sufficient time to taxpayers to file GSTR 1 and GSTR 3B during last quarter of the financial year, the Council has decided to implement the proposed simplified new return system with effect from April 2020 instead of 1st October, 2019 as decided in one of its previous meetings.

6.5 Set of Circulars for uniformity in application of the law across all jurisdictions

- i. To prescribe a procedure to claim a refund in FORM GST RFD-01A subsequent to favorable order in appeal.

- ii. To eligible to file a refund application in FORM GST RFD-01A for a period and category under which a NIL refund application has already been filed.
- iii. To clarify that supply of IT enabled Services (ITeS services) being made on own account or as an intermediary.
- iv. To rescind a Circular ab-initio issued in respect of post-sales discount.
- v. To bring suitable amendments in Central GST Act, 2017 Union Territory GST Act, 2017, and the corresponding State GST Acts in view of creation of Union Territories of Jammu & Kashmir and Ladakh.
- vi. To introduce 'Integrated Refund System' by Single Authority with effect from 24th September, 2019.
- vii. To link Aadhar with the registration of taxpayers under GST and examine the possibility of making Aadhar mandatory for claiming refunds.
- viii. To prescribe reasonable restrictions to tackle the menace of fake invoices and fraudulent refunds.

7.0 ITC

Claim ITC and rectify errors for transactions disclosed in GST Returns pertaining to the FY 2018-19.

- Taxpayers under regular category are filing GSTR 1 and GSTR 3B to report their transactions. GSTR 1 is for reporting of details of outward supplies including amendments if any and GSTR 3B is for reporting summary transactions for payment of taxes and claiming ITC.
- Transactions relating to the tax period April 2018 to March 2019 may be rectified while filing returns for September 2019 (Last date to file GSTR 3B for September 2019 is *20th October 2019*). **No additional claim of missing ITC may be made post filing of September 2019 returns.**

Action to be taken before on or before filing GST returns for September 2019

- Reconcile ITC appearing in GSTR 2A with Inward Register
- Claim missing ITC not appearing in Purchase Register
- Follow up with suppliers who have not reported invoice details for sales made to you
- Reconcile if the invoices raised to customers are correctly reported in B2B (customers having GSTIN) or in B2C (unregistered customers)
- Reconcile turnover reported matches with Books of Account as well as GSTR1/3B

We have prepared various scenarios wherein taxpayers may have erred in furnishing details in returns for 2018-19 and methodology to rectify the same in GSTR 1 or GSTR 3B of September 2019 Returns which is fast approaching.

Error Scenarios	Return Type	Action to be taken in GST Returns	Table Reference in GST Returns
Missed to disclose domestic taxable outward supply transaction GST Returns pertaining to any of the tax period April 2018-March 2019	GSTR-1	Disclose the domestic taxable outward supply transaction in GSTR-1 to be filed for September 2019	4A, 4B, 4C, 6B, 6C – B2B 5A, 5B – B2CL 7 – B2CS
	GSTR-3B	Add taxable turnover and tax liability in GSTR-3B to be filed for September 2019	3.1 (a) – Outward Taxable Supplies (Other than Zero Rated, NIL and Exempted)
Missed to disclose export outward supply transaction in GST Returns pertaining to any of the tax period April 2018-March 2019. Missed to update shipping bill & port code details for the export transactions disclosed in the GST Returns during the period April 2018-March 2019	GSTR-1	Disclose the export outward supply transaction in GSTR-1 to be filed for September 2019 Amend the export transaction with shipping bill details & port code	6A – Exports 9A – B2B, B2CL & Exports Amendment
Missed to disclose Debit Note / Credit Note transaction in GST Returns pertaining to any of the tax period April 2018-March 2019	GSTR-1	Disclose the CN/DN transaction in GSTR-1 to be filed for September 2019	9B – CNDN (B2B, B2CL & Exports)
	GSTR-3B	Adjust CN/DN taxable value and tax liability in GSTR-3B to be filed for September 2019	3.1 (a) & 3.1 (b)
Missed to disclose advance tax liability in GST Returns pertaining to any of the tax period April 2018-March 2019	GSTR-1	Disclose the advance tax liability in GSTR-1 to be filed for September 2019	11A (1) – Advance Tax Liability
	GSTR-3B	Add advance value and tax liability in GSTR-3B to be filed for September 2019	3.1 (a) & 3.1 (b)

Missed to adjust advance tax liability in GST Returns pertaining to any of the tax period April 2018-March 2019	GSTR-1	Adjust the tax liability in GSTR-1 to be filed for September 2019	11B (1) – Adjustment of Advances
	GSTR-3B	Adjust advance value and tax liability in GSTR-3B to be filed for September 2019	3.1 (a) & 3.1 (b)
Incorrectly disclosed advance tax liability in GST Returns pertaining to any of the tax period April 2018-March 2019	GSTR-1	Adjust the advance tax liability in GSTR-1 to be filed for September 2019	11A – Advance Tax Liability
Incorrectly adjusted advance tax liability in GST Returns pertaining to any of the tax period April 2018-March 2019	GSTR-1	Correct the advance tax liability adjustment in GSTR-1 to be filed for September 2019	11B – Advance Tax Liability
Furnished incorrect Tax Invoice / CNDN No., Tax Invoice / CNDN Date, POS, Customer GSTIN, Tax Rate, Tax Amount, Taxable Value & Invoice Value in GST Returns pertaining to the outward supply transaction for the period April 2018-March 2019	GSTR-1	Amend the tax invoice / CNDN document with correct details as mentioned on the Tax Invoice in GSTR-1 to be filed for September 2019	9A – B2B, B2CL & Exports Amendment 9C – CNDN Amendment 10 – B2CS Amendment
	GSTR-3B	Adjust the taxable turnover & tax liability to the extent of correction in GSTR-3B to be filed for September 2019	3.1 (a) & 3.1 (b)
Missed or incorrectly disclosed outward nil rated, exempt & non-GST supply in GST Returns pertaining to any of the tax period April 2018-March 2019	GSTR-1	Add / correct outward nil rated, exempt & non-GST supply figures in GSTR-1 to be filed for September 2019	8A, 8B, 8C & 8D – Nil Rated, Exempt & Non-GST Supply
	GSTR-3B	Add / correct outward nil rated, exempt & non-GST supply figures in GSTR-3B to be filed for September 2019	3.1 (c) & 3.1 (e)
Missed or incorrectly disclosed inward nil rated, exempt & non-GST supply in GST Returns pertaining to any of the tax	GSTR-3B	Add / correct inward nil rated, exempt & non-GST supply figures in GSTR-3B to be filed for September	5 – Inward Nil Rated, Exempt & Non-GST Supply

period April 2018-March 2019		2019	
Missed or incorrectly disclosed RCM taxable value & tax liability in GST Returns pertaining to any of the tax period April 2018-March 2019	GSTR-3B	Add / correct RCM taxable value & tax liability figures in GSTR-3B to be filed for Mar'19	3.1 (d)
Missed to avail eligible ITC in GST Returns pertaining to any of the tax period April 2018-March 2019	GSTR-3B	Avail missed ITC in GSTR-3B to be filed for September 2019	4A – ITC Available (B2B, RCM, Import)
Availed excess ITC in GST Returns pertaining to any of the tax period April 2018-March 2019	GSTR-3B	Adjust the excess claimed ITC in GSTR-3B to be filed for September 2019	4A – ITC Available (B2B, RCM, Import)
Missed to reverse ITC on account of non-payment to suppliers within 180 days from the date of invoice during the period April 2018-March 2019	GSTR-3B	Reverse proportionate ITC to the extent of non-payment to the suppliers beyond 180 days from the date of the invoice in GSTR-3B to be filed for September 2019	4B (2) – Other Reversal
Missed to reverse ITC on account of partly exempt / non-GST and partly taxable supplies in GST Returns during the period April 2018-March 2019	GSTR-3B	Reverse proportionate ITC as per the calculation u/r 42 & 43 of CGST Rules 2017 in GSTR-3B to be filed for September 2019	4B (1) – Reversal as per Rule 42 & 43
Missed to disclose Ineligible ITC in GST Returns during the period April 2018-March 2019	GSTR-3B	Disclose in-eligible ITC in GSTR-3B to be filed for September 2019	4D – In-eligible ITC
Missed to discharge interest liability on account of delay in payment of tax or reversal of ITC claimed in excess in GST Returns during the period April 2018-March 2019	GSTR-3B	Disclose interest liability in GSTR-3B to be filed for September 2019	5.1 – Interest & Late Fees
Excess reversal of ITC in GST Returns during the period April 2018-March 2019	GSTR-3B	Avail wrongly reversed ITC in GSTR-3B to be filed for September 2019	4A – ITC Available (B2B, RCM, Import)

8.0 IMPACT ON OptiGST

- There are no changes in existing GST Returns under OptiGST as of now and the current return will continue till March 2020
- Simplified GST Returns GST ANX 1 is postponed to April 2020 (as conveyed after the 37th GST Council meeting)
- Simplified GST Returns ANX2 and RET-01 are also expected to be effective by April 2020
 - ❖ The changes would be available in OptiGST as reports for Unit Testing and Integration testing with SAP, ahead of the proposed timelines
 - ❖ The changes would be available in OptiGst for integration testing with GSTN after the APIs are released by GSTIN

OptiGST Roadmap & GSTN Calendar									
Tentative									
GST Returns Processing calendar - Regular Taxpayers having Annual Turnover above ₹ 5 Crores in 2018-19									
GST Returns \ Tax Returns period	Till Q1 2020						Q2 2020 (onwards)		
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Return Filing to be done in	(Nov)	(Dec)	(Jan)	(Feb)	(Mar)	(Apr)	(May)	(Jun)	(Jul)
Outward Supplies - Returns	GSTR 1						GST ANX-1		
Vendor Invoice data fetch from GSTN	GSTR 2A						GST ANX-2		
Vendor Reconciliation of GST Input Tax Credit	with GSTR 2A						GST ANX-2 Save		
Input Tax Credit basis	Self-assessment (Purchase G/Ls)						Vendors' GST ANX-2 (as accepted)		
Monthly Summary Returns	GSTR 3B						GST RET-01		

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REFERENCE

- <https://www.gst.gov.in/>
- http://www.cbic.gov.in/resources//htdocs-cbec/press-release/PRESS_RELEASE_Final.pdf;jsessionid=D034B82C8AFD78957AC8D88F837CBAC0
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