

Ref-Nov/GST/08

Date: 30/11/2018

To,  
GST Cell  
Office of PFA, HQ  
G.M. Building  
West Central Railway  
Jabalpur (MP)

Subject: GST on Services Provided before appointed date of GST, i.e. 01/07/2017  
Ref :- KOTA/Acc/GST/2018-19 dated 28.11.2018

Dear Sir,

In reference to the facts presented before us, we are able to understand that :-

- i. Service has been completed before 01.07.17
- ii. Date of Receipt of payment/Advance before 01.07.17 &
- iii. Invoice has also been issued before 01.07.17

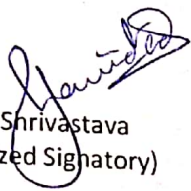
As per RBA 93/2017 dated 14.07.2017 said case falls under the point of taxation of service tax and service tax may be levied. Copy of RBA is attached for ready reference.

Also as per Section 142(11)(b) of CGST Act, 2017, no tax shall be payable on services under CGST Act to the extent the tax was leviable on the said services under Chapter V of the Finance Act, 1994 (Service Tax);

Further to the point No.3 of the above referred letter, if GST invoice is to be issued bypassing the aforementioned RBA, it may be issued of full amount and thereafter deducting the already received amount from the Gross Value after taxes.

For any further query on the matter, you may write to us. Also any further clarification may be provided on the case, if our interpretation of the facts are not proper.

For , Rahul & Co.  
Chartered Accountants

  
Dhawal Shrivastava  
(Authorized Signatory)