

OFFICE OF PRINCIPAL FINANCIAL ADVISOR
SECOND FLOOR, G.M CORE BUILDING, INDIRA MARKET
WEST CENTRAL RAILWAY, JABALPUR (M.P) – 482001
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NO. HQ/AC/GA/GST/02/2017-18

DATED:17-10-2017

CME, PCE,COM,CCM, CEE,CSTE,
PCMM, CMD, CPO, CSC,CSO,
DRM/JBP,BPL,Kota, CWM/BPL, KTT
FA & CAO/C, FA&CAO(WST),FA&CAO(F&B)
Sr.DFM/JBP, BPL, KOTA,
Dy.FA&CAO(C)/ BPL,KOTA
WAO/BPL,KOTA
Sr. AFA (C)/JBP, AFA(Exp.)

Sub: 1. Reduction in GST rates on works contract involving predominantly earth work.
2. Applicability of Reverse Charge on used vehicle seized and confiscated goods, old and used goods, waste and scrap.

Ref: 1.CGST Notification No. 31/2017- Central Tax (Rate) Dated- 13.10.2017
2. CGST Notification No. 36/2017- Central Tax (Rate) Dated- 13.10.2017
3. CGST Notification No. 37/2017- Central Tax (Rate) Dated- 13.10.2017

The letter under reference is enclosed herewith for kind perusal and necessary action at your end.

Encl: As above

dw
17/10/17
Dy.CAO(G)
WCR/JBP

RAHUL & CO
CHARTERED ACCOUNTANTS

“Mangalam” 103/1, Napier Town
Shastri Bridge Road, Jabalpur
Ph.: (O) 0761- 2403524
(M) 9300126809

Ref.-OCT/GST/23

Date: 16/10/2017

To,
GST CELL,
HQ, FA & CAO Office,
G.M. Building,
West Central Railway,
Jabalpur (MP)

Subject: Reduction in GST rates on works contract involving predominantly earth work
Ref: CGST Notification No. 31 /2017-Central Tax (Rate) dated 13.10.2017

Sir,

Applicable rates of GST on Works Contract as per Section 2(119) of CGST Act, 2017, involving predominantly earth work (that is, constituting more than 75 percent of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity, has been lowered to 5%.

Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be

Relevant provisions has been reproduced hereunder for reference:-

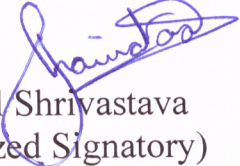
Section 2(119) - ***“works contract” means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract;***

“Governmental Authority” means an authority or a board or any other body

*“Government Entity” means an authority or a board or any other body including a society, trust, corporation,
i) set up by an Act of Parliament or State Legislature; or
ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.*

Thanks and Regards

For, Rahul & Co.
Chartered Accountants


Dhawal Shrivastava
(Authorized Signatory)



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Ref.-OCT/GST/22

Date: 16/10/2017

To,
GST CELL,
HQ, FA & CAO Office,
G.M. Building,
West Central Railway,
Jabalpur (MP)

Subject: Applicability of Reverse Charge on Used vehicles seized and confiscated goods, old and used goods, waste and scrap.

Ref: - CGST Notification No. 36 /2017-Central Tax (Rate) dated 13.10.2017

Sir,

With respect to the above cited subject and in reference to above mentioned notification, Intra-State Supply of Used vehicles, seized and confiscated goods, old and used goods, waste and scrap by Central Government, State Government, Union territory or a local authority to any person registered under GST will attract reverse charge under Section 9(3) of CGST Act, 2017.

And Goods and Service tax in respect of which, shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods.

Section 9 sub section (3) of the CGST act 2017, reproduced hereunder for reference:-

"The Government may, on the recommendations of the Council, by notification specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both."

And the Government have notified, supply of " Used vehicles seized and

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Ref.-OCT/GST/26

Date: 17/10/2017

To,
GST CELL,
HQ, FA & CAO Office,
G.M. Building,
West Central Railway,
Jabalpur (MP)

Subject: Applicability of Reverse Charge on Used vehicles seized and confiscated goods, old and used goods, waste and scrap.

Ref: - IGST Notification No. 37/2017-Central Tax (Rate) dated 13.10.2017

Sir,

With respect to the above cited subject and in reference to above mentioned notification, Inter-State Supply of Used vehicles, seized and confiscated goods, old and used goods, waste and scrap by Central Government, State Government, Union territory or a local authority to any person registered under GST will attract reverse charge under Section 5(3) of IGST Act, 2017.

And Goods and Service tax in respect of which, shall be paid on reverse charge basis by the recipient of the inter-state supply of such goods.

Section 5 sub section (3) of the IGST act 2017, reproduced hereunder for reference:-

“The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both”.

And the Government have notified, supply of Used vehicles, seized and confiscated goods, old and used goods, waste and scrap” by Central Government.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 37 /2017- Integrated Tax (Rate)

New Delhi, the 13th October, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.4/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 669 (E), dated the 28th June, 2017, namely:-

In the said notification,-

(i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

TABLE

Sl. No.	Tariff item, sub- heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

[F. No. 354/117/2017- TRU (Pt. III)]