



Weekly GST Communique



Notifications, Circulars, etc.

- CBIC further amends the rate Notification to amend the GST Rate of Woven and Non-Woven Bags from 12% to 18%
- DGFT Extends the validity of Pre-shipment Inspection Agencies till March 2020
- Exemption from GST on Upfront Amt Payable on Long Term Lease
- CBIC Issues Clarification Pertaining to RCM on Renting of Motor Vehicles
- CBIC notifies certain sections in the Finance (No.2) Act, 2019 pertaining to CGST & IGST Act, effective from January 1st, 2020
- CBIC notifies certain amendments in the CGST Rules, 2017

Important Updates

- New Offline Tool of GSTR-9C (Version 1.6) is available on GSTN Portal
- GSTN has issued FAQs on Rollout of E-Invoicing concept, Flow etc.
- New GSTIN reallocated to taxpayers of Union Territory of Ladakh
- Latest beta version of New GST Return offline Tool (v0.5) is available on GSTN Portal
- GSTN has issued FAQs on Rollout of E-Invoicing under GST
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- SOP for Non Filers of GST Return Compliance & Issues || CA Bimal Jain
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Notifications, Circulars, etc.

CBIC further amends the rate Notification to amend the GST Rate of Woven and Non-Woven Bags from 12% to 18%

As per the recommendations of the 38th GST Council Meeting, CBIC vide **Notification No. 27/2019- Central Tax (Rate) dated December 30, 2019** has further amended **Notification No. 01/2017-Central Tax (Rate) dated June 28, 2017**, to amend the rate of GST on following goods w.e.f. January 1, 2020:

1. In Schedule II- 6%, following serial numbers and entries shall be omitted, namely:

S. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of goods
80AA	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods
171A	6305 32 00	Flexible intermediate bulk containers

2. In Schedule III- 9% after serial number 163A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:

S. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of goods
163B	6923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods
163C	6305 32 00	Flexible intermediate bulk containers

Read more at: <http://cbic.gov.in/resources/htdocs-cbec/gst/notfctn-27-2019-cgst-rate-english.pdf>

Similarly, [Notification No. 26/2019-Integrated Tax \(Rate\) dated December 30, 2019](#) has been issued to further amend Notification No. 01/2017-Integrated Tax (Rate) dated June 28, 2017.

Similarly, [Notification No. 27/2019-Union Territory Tax \(Rate\) dated December 30, 2019](#) has been issued to further amend Notification No. 01/2017- Union Territory Tax (Rate) dated June 28, 2017.

DGFT Extends the validity of Pre-shipment Inspection Agencies till March 2020

DGFT vide **Public Notice No. 51/ 2015-2020 dated December 30, 2019** has further extended the validity of recognition of the Pre-shipment Inspection Agencies ("PSIAs") included in the Appendix 2G of Appendices and Aayat Niryat Forms ("A&ANF") of Foreign Trade Policy (2015-20), who are going to complete their tenure of three years on December 31, 2019 along with those whose validity was extended up to December 31, 2019 to March 31, 2020.

Read more at: http://dgft.gov.in/sites/default/files/Public%20notice%2051%20english_0.pdf

Exemption from GST on Upfront Amt Payable on Long Term Lease

To give effect to the decisions taken in the 38th GST Council Meeting held on December 18th, 2019; the Central Board of Indirect Taxes & Customs ("CBIC") vide **Notification No. 28/2019 - Central Tax (Rate) dated December 31, 2019** has made following changes in the **Notification No. 12/2017 – Central Tax (Rate) dated June 28th, 2017 ("Services Exemption Notification")** w.e.f January 1st, 2020.

In the Services Exemption Notification in the Table, against serial number 41, –

1. In column (3), The figure "50" at both the places where they occur, has now been substituted by the figure "20".

Therefore, this amendment effectively reduces the required stake of Central Govt, State Govt, Union Territory in State Government Industrial Development Corporations or Undertakings or by any other entity to 20% or more from the earlier requirement of 50% or more.

2. The additional condition to avail the exemption has now been notified by way of entry in column (5) which earlier stated the words "nil" viz.

"Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:

Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:

Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee, as well as any subsequent lessee or buyer or owner, shall be jointly and severally liable to pay such amount of central tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:

Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the central tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same."

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CBIC Issues Clarification Pertaining to RCM on Renting of Motor Vehicles

The Central Board of Indirect Taxes & Customs (“CBIC”) has issued clarification pertaining to Reverse Charge Mechanism (“RCM”) on renting of Motor Vehicles vide **Circular No. 130/2019 dated December 31, 2019**.

Background:

The GST Council in its 37th meeting dated September 20th, 2019 examined the request to place the supply of renting of motor vehicles under RCM and recommended that the said supply when provided by suppliers paying GST@5% to corporate entities may be placed under RCM. RCM was not recommended for suppliers paying GST @12% with full ITC, so that they may have the option to continue to avail ITC because RCM otherwise would have blocked the ITC chain for them.

Accordingly, the following entry was inserted in the RCM notification with effect from October 1st, 2019:

<u>Serial No.</u>	<u>Category of Supply of Services</u>	<u>Supplier of Service</u>	<u>Recipient of Service</u>
15	Services provided by way of renting of a motor vehicle provided to a body corporate	Any person other than a body corporate, paying central tax at the rate of 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business	Anybody corporate located in the taxable territory

Post issuance of the notification, references were received stating that when a service is covered by RCM, GST would be paid by the service recipient and not by the supplier. Therefore, the wording of the notification that *“any person other than a body corporate, paying central tax at the rate of 2.5%”* is not free from doubt and needs amendment/ clarification from the perspective of drafting.

Clarification:

CBIC has thus clarified that there are only two rates applicable on the service of renting of vehicles i.e. 5% with limited ITC and 12% with full ITC. Therefore, the notification entry should be interpreted as follows –

- (i) where the supplier of the service charges GST @ 12% from the service recipient, the service recipient shall not be liable to pay GST under RCM; and,
- (ii) where the supplier of the service doesn't charge GST @ 12% from the service recipient, the service recipient shall be liable to pay GST under RCM.

Though a supplier providing the service to a body corporate under RCM may still be paying GST@5% on the services supplied to other non-body corporate clients, to bring in greater clarity, serial No. 15 of the **Notification No. 13/2017 – Central Tax (Rate) dated June 28th, 2017** has been amended further vide

Notification No. 29/2019 – Central Tax (Rate) dated December 31st, 2019 to state that RCM shall be applicable on the service by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient only if the supplier fulfils all the following conditions:–

- (a) is other than a body-corporate;
- (b) does not issue an invoice charging GST @12% from the service recipient; and
- (c) supplies the service to a body corporate.

However, it may be noted that the present amendment of the notification is merely clarificatory in nature and therefore for the period October 1st, 2019 to December 31st, 2019 also, clarification given above shall apply, as any other interpretation shall render the RCM notification for the said service unworkable for that period.

Read more at: <http://www.cbic.gov.in/resources//htdocs-cbec/gst/circular-cgst-130-new.pdf>

CBIC notifies certain sections in the Finance (No.2) Act, 2019 pertaining to CGST & IGST Act, effective from January 1st, 2020

The **Central Board of Indirect Taxes & Customs (“CBIC”)** has notified the following **Sections of the Finance (No.2) Act, 2019** which pertain to various sections in the Central Goods and Services Tax Act, 2017 (“**CGST Act**”) w.e.f January 1st, 2020 vide **Notification No. 01/2020 – Central Tax dated January 1st, 2020 –**

Read More at: <http://www.a2ztaxcorp.com/wp-content/uploads/2020/01/notified-sections.pdf>

Certain sections in the Finance (No.2) Act, 2019 pertaining to CGST Act, are yet to be notified

The following sections present in the Finance (No.2) Act, 2019 pertaining to various amendments in the **CGST Act are yet to be notified –**

Read More at: <http://www.a2ztaxcorp.com/wp-content/uploads/2020/01/Yet-to-be-notified.pdf>

CBIC notifies certain amendments in the CGST Rules, 2017

The CBIC vide **Notification No. 02/2020 – Central Tax dated January 1, 2020** has notified certain amendments in the Central Goods and Services Tax Rules, 2017 (“**CGST Rules**”). The gist of the amendments is discussed hereunder: -

1. **Rule 117: Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day: -**
 - In Rule 117 in sub-rule (1A), with effect from the 31st December 2019, for the figures, letters and word “31st December 2019”, the figures, letters and word “31st March 2020” shall be substituted;

- In Rule 117 in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso, for the figures, letters and word “31st January 2020”, the figures, letters and word “30th April 2020” shall be substituted.

Therefore, the due dates for furnishing Form TRAN-1 and Form TRAN-2 by the registered taxpayers has been extended to March 31, 2020 and April 30, 2020 respectively.

2. **Form REG-01: Application for Registration: -**

In Form REG-01, in Part-B, serial numbers 12 and 13 and the entries relating thereto, has been substituted.

3. **Form GSTR – 3A: Notice to return defaulter u/s 46 for not filing return: -**

- In serial number 2 under the heading “Notice to Return Defaulter u/s 46 for not filing Return”, for the words “tax liability will”, the words “tax liability may” shall be substituted;
- After serial number 4 under the heading “Notice to Return Defaulter u/s 46 for not filing Return”, the following serial number shall be inserted, namely: -

“5. This is a system generated notice and does not require signature.”;

- In serial number 3 under the heading “Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration”, for the words “tax period will”, the words “tax period may” shall be substituted;
- After serial number 4 under the heading “Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration”, the following serial number shall be inserted, namely: -

“5. This is a system generated notice and does not require signature.”

4. **Form INV – 01: Generation of Invoice Reference Number: -**

The complete Form INV – 01 is substituted which can be accessed through this link: [http://www.a2ztaxcorp.com/wp-content/uploads/2020/01/Form-INV-01_Substituted-vide-Notification- No.-02-2020-Central-Tax.pdf](http://www.a2ztaxcorp.com/wp-content/uploads/2020/01/Form-INV-01_Substituted-vide-Notification-No.-02-2020-Central-Tax.pdf)

Read More at: <http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-02-central-tax-english-2020.pdf>

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Important Updates

New Offline Tool of GSTR-9C (Version 1.6) is available on GSTN Portal



The Government has made some changes in the Forms of Annual Return (GSTR-9) and the Reconciliation Statement (GSTR-9C) vide Notification No. 56/2019 dated 17.11.2019. **Accordingly, the changes in the application software and the offline tools are now made available on the GSTN portal.**

As per the Press Note released along with the new version of Offline Tool of GSTR - 9C i.e. Version 1.6. The GSTN has resolved the following two issues as per press note:

- **Error JSON not showing any error now fixed.**
- **Column 5G, 12B and 12C made optional.**

Source: www.gst.gov.in

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GSTN has issued FAQs on Rollout of E-Invoicing concept, Flow etc.



The Goods and Service Tax Portal (GSTN) has issued a topic wise Frequently Asked Questions (FAQ) on E-Invoicing concept, flow, schema and Roll Out under GST. The following are the important set of questions which are discussed in the FAQs are discussed hereunder:

Application Service Provider (ASP): -

Q. We saw a term “Application Service Provider”. What is the definition of this and how can one become ASP?

Ans: ASPs are software service providers who route their GST traffic through GSPs. Any software provider of financial services in the indirect tax domain can push data to the GST system through GSPs. As far as IRP is concerned, access will be provided over the internet. No such category of GSP/ASP will be created for access to IRP.

IRP - Bulk e-invoice: -

Q. Is the batch (bulk) submission of e-invoices to IRP allowed? We saw that this will be enabled in API based mode.

Ans: APIs will permit the upload of JSON payloads. The invoices shall be accepted one at a time, though you may push invoices sequentially. The system shall be designed so as to scale and respond to API requests so as to enable the acceptance of millions of invoices per day, to start with.

Offshore access to IRP

Q. Can a foreign service provider integrate with IRP?

Ans: Yes, but only from within the shores of India.

Q. If yes, where can the integration specifications be found?

Ans: The specifications are to be released shortly. They will be available through links on the gst.gov.in website.

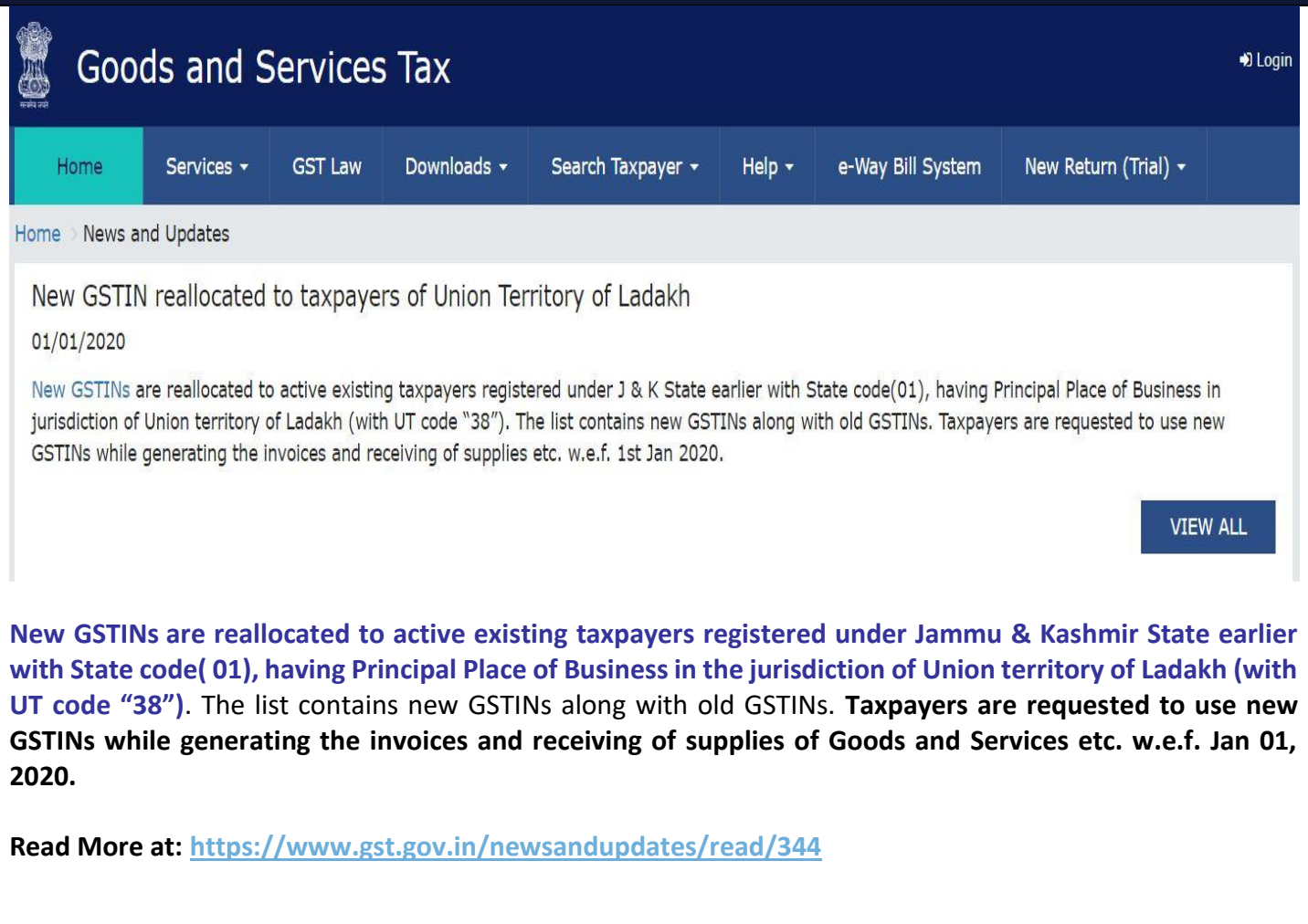
Q. If no, is GSP the right party to integrate against? What are GSP's responsibilities and liabilities in such setup towards the private service provider?

Ans: The APIs will be available over the internet. GSPs are not the only entities who will be provided the API access. It will be widely made available to businesses of their software service providers.

The Complete 9 Pager FAQs can be accessed at: <http://www.a2ztaxcorp.com/wp-content/uploads/2020/01/FAQ-on-E-Invoicing-Roll-out.pdf>

The Website for E-Invoicing can be accessed at: <https://www.gstn.org/e-invoice/>

New GSTIN reallocated to taxpayers of Union Territory of Ladakh



The screenshot shows the GST portal interface. At the top, there is a header with the GST logo and the text "Goods and Services Tax". Below the header is a navigation bar with links: Home, Services, GST Law, Downloads, Search Taxpayer, Help, e-Way Bill System, and New Return (Trial). The main content area displays a news update titled "New GSTIN reallocated to taxpayers of Union Territory of Ladakh" dated 01/01/2020. The text of the update states: "New GSTINs are reallocated to active existing taxpayers registered under J & K State earlier with State code(01), having Principal Place of Business in jurisdiction of Union territory of Ladakh (with UT code "38"). The list contains new GSTINs along with old GSTINs. Taxpayers are requested to use new GSTINs while generating the invoices and receiving of supplies etc. w.e.f. 1st Jan 2020." A "VIEW ALL" button is visible at the bottom right of the news update section. Below the screenshot, there is a summary of the news update and a link to read more.

Home > News and Updates

New GSTIN reallocated to taxpayers of Union Territory of Ladakh
01/01/2020

New GSTINs are reallocated to active existing taxpayers registered under J & K State earlier with State code(01), having Principal Place of Business in jurisdiction of Union territory of Ladakh (with UT code "38"). The list contains new GSTINs along with old GSTINs. Taxpayers are requested to use new GSTINs while generating the invoices and receiving of supplies etc. w.e.f. 1st Jan 2020.

[VIEW ALL](#)

New GSTINs are reallocated to active existing taxpayers registered under Jammu & Kashmir State earlier with State code(01), having Principal Place of Business in the jurisdiction of Union territory of Ladakh (with UT code "38"). The list contains new GSTINs along with old GSTINs. Taxpayers are requested to use new GSTINs while generating the invoices and receiving of supplies of Goods and Services etc. w.e.f. Jan 01, 2020.

Read More at: <https://www.gst.gov.in/newsandupdates/read/344>

Latest beta version of New GST Return offline Tool (v0.5) is available on GSTN Portal

The screenshot shows the GSTN Portal interface. The top navigation bar includes links for Home, Services, GST Law, Downloads, Search Taxpayer, Help, e-Way Bill System, and New Return (Trial). Below this, a dropdown menu for 'Downloads' is open, showing 'Offline Tools' as the selected category. Within 'Offline Tools', the 'New Return Offline Tool (Beta)' is highlighted with a red box. Other tools listed include Tran-1, Tran-2, ITC01, ITC04, GSTR 4, GSTR 11, GSTR 8, GSTR-9, and GSTR-9C. Below the dropdown, there are sections for 'News | Updates | Events' and 'Popular help topics'. The 'News' section lists updates from 01/01/2020 to 19/12/2019. The 'Popular help topics' section includes links for composition, returns, refunds, and registration. At the bottom, there are links for 'GST on Youtube', 'Help Desk Number: 0120-4888999', and 'Lodge your Grievance using self-service Help Desk Portal'.

The **Goods and Service Tax Network (GSTN)** has released the latest version of **New GST Return Offline Tool Beta Version 0.5** as on **January 04, 2020**.

The process to download the latest version of New GST Return Offline Tool Beta Version 0.5 are as discussed below:

- Log on to www.gst.gov.in
- Go to download option available at the top bar.
- Go to Offline Tools, then click on **"New GST Return Offline Tool beta"**.

Source: www.gst.gov.in

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GSTN has issued FAQs on Rollout of E-Invoicing under GST

GSTN has issued FAQ on Rollout of E-Invoicing



The **Goods and Service Tax Network (GSTN)** has issued **Frequently Asked Questions (FAQ)** to rollout the **smooth implementation of the E-Invoicing System under GST**. Some Important questions picked up in the FAQ are discussed as hereunder:-

Q. Will there be a time limit for e-invoice uploading for registration?

Ans: Yes, that will be notified by the Government. Without registration of e-invoice, the same will not be valid. Required changes will be made in the law. Once uploaded to the invoice registration portal (IRP), it will be registered immediately, on a real-time basis.

Q. Whether e-invoices generated through the GST system can be partially/fully cancelled?

Ans: E-Invoice can't be partially cancelled. It has to be fully cancelled. The e-invoice mechanism enables invoices to be cancelled. This will have to be reported to IRN within 24 hours. Any cancellation after 24 hrs could not be possible on IRN, however one can manually cancel the same on GST portal before filing the returns.

Q. How would amendments be allowed in e-invoice?

Ans: Amendments to the e-invoice are allowed on GST portal as per provisions of GST law. All amendments to the e-invoice will be done on GST portal only.

Q. Please clarify whether exports would require e-invoice compliance.

Ans: Yes. The e-invoice schema also caters to the export invoices as well. The e-invoice schema is based on the most common standard, this will help the buyer's system to read the e-invoice.

The Complete Set of FAQs can be accessed at: <http://www.a2ztaxcorp.com/wp-content/uploads/2020/01/Pune-e-invoice-presentation-for-workshop-19-12-2019-V-2.0-2.pdf>

CBIC has Issued Updated SVLDRS FAQs

FAQs

SABKA VISHWAS

(LEGACY DISPUTE RESOLUTION)

The Central Board of Indirect Taxes & Customs ("CBIC") has recently issued Sabka Vishwas Legacy Dispute Resolution Scheme, 2019 ("SVLDRS") FAQs updated till December 24th, 2019.

A selected few of the important queries resolved are as follows –

Query: I was issued a show cause notice after 01.07.2019. Can I file a declaration under the Scheme?

Answer: Such cases are not covered under any of the categories such as an enquiry or investigation or audit and tax dues having not been quantified on or before 30.06.2019. However, once adjudicated such cases become eligible under 'arrears' category depending the fulfilment of other conditions such appeal period being over or appeal having attained finality or the person giving an undertaking that he will not file any further appeal in the matter. The will also be subject to the completion due process of review of the order in original by the department.

Query: I have filed a return and not paid duty in a return before 30.06.2019. However, subsequently, I have received an SCN for declaring lesser duty. If I file a declaration under the Scheme for such returns, will the SCN get covered automatically?

Answer: A case where a return has been filed and duty not paid is a case of arrears of revenue, whereas an SCN is a case under litigation. Section 129 provides that a discharge certificate issued with respect to the amount payable under this scheme shall be conclusive as to matter and time period stated therein and the declarant shall not be liable to pay any further duty, interest or penalty with respect to the matter and time period covered in the declaration. In some cases, during subsequent investigation, it is discovered that the

taxpayer has declared and paid lesser duty in the returns filed. Therefore, on conclusion of investigation etc., a show cause notice is issued demanding the differential duty. It may be noted that 'matter' under Section 129 means a case for which the taxpayer intends to file a declaration under the Scheme. In the instant case, a 'return filed but duty not paid' is a separate matter and the SCN issued for 'differential amount' is a separate matter.

Read more at: <http://www.cbic.gov.in/resources//htdocs-servicetax/FAQ-24.12.2019.pdf>

Compliance Calendar for the month of January 2020



Important dates in January 2020 for compliance under GST are as follows: –

Due date	Forms	Period	Description
January 10, 2020	GSTR-7	December 2019	Return for Tax Deducted at source to be filed by Tax Deductor
January 10, 2020	GSTR-8	December 2019	E-Commerce operator registered under GST liable to TCS
January 11, 2020	GSTR-1	December 2019	Taxpayers having an aggregate turnover of more than Rs. 1.50 Crores or opted to file Monthly Return
January 13, 2020	GSTR-6	December 2019	Every Input Service Distributor (ISD)

January 18, 2020	GSTR-4	October-December 2019	Statement for payment of Self assessed tax i.e. Form CMP – 08, to declare the details or summary by Composition dealer for tax payable for the previous quarter.
January 20, 2020	GSTR-3B	December 2019	All registered persons to pay GST and file Monthly Summary GST Return
January 20, 2020	GSTR-5	December 2019	A Non-Resident person pay GST and file Monthly GST Return
January 20, 2020	GSTR-5A	December 2019	Non-resident ODIAR services provider file Monthly GST Return
January 31, 2020	GSTR-1	October-December 2019	Taxpayers having an aggregate turnover of up to Rs. 1.50 Crores or opted to file Quarterly Return
January 31, 2020	GSTR-9	Financial Year 2017- 18	Taxpayers having an aggregate turnover of more than Rs. 2 Crores
January 31, 2020	GSTR-9A	Financial Year 2017- 18	Taxpayers under Composition Scheme having an aggregate turnover of more than Rs. 2 Crores
January 31, 2020	GSTR-9C	Financial Year 2017- 18	GST Audit – Reconciliation Statement

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Videos of the Week

SOP for Non-Filers of GST Return Compliance & Issues || CA Bimal Jain



SOP for Non Filers of GST Return Compliance & Issues

By
CA Bimal Jain

You can access the complete video on "SOP for Non Filers of GST Return Compliance & Issues || CA Bimal Jain" at following link: <https://youtu.be/64UYH2d5I4E>

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How & Who to Generate E-Invoice in GST || CA Bimal Jain



How & Who to Generate E-invoice in GST

By
CA Bimal Jain

You can access the complete video on "How & Who to Generate E-Invoice in GST || CA Bimal Jain" at following link: <https://youtu.be/7vGR9Hchw6A>

Important FAQ's on Generation of E-Invoice || CA Bimal Jain



Important FAQ's on Generation of E-Invoice

By
CA Bimal Jain

You can access the complete video on "Important FAQ's on Generation of E-Invoice || CA Bimal Jain" at following link: <https://youtu.be/XWL8Kta0zvK>

News Flash

1. GST Revenue collection for December, 2019 is ₹ 1,03,184 crore

<https://www.a2ztaxcorp.com/gst-revenue-collection-for-december-2019-is-%e2%82%b9-103184/>

2. GST council to waive late fee

<https://www.a2ztaxcorp.com/gst-council-to-waive-late-fee/>

3. GST revenue from 1-line service providers surges

<https://www.a2ztaxcorp.com/gst-revenue-from-1-line-service-providers-surges/>

4. GST facelift: Electronic invoicing, new returns to be introduced in 2020

<https://www.a2ztaxcorp.com/gst-facelift-electronic-invoicing-new-returns-to-be-introduced-in-2020/>

5. Oil ministry wants cut in GST on CNG vehicles to 5%

<https://www.a2ztaxcorp.com/oil-ministry-wants-cut-in-gst-on-cng-vehicles-to-5/>

6. GST intel arrests former exec in fake invoice fraud

<https://www.a2ztaxcorp.com/gst-intel-arrests-former-exec-in-fake-invoice-fraud/>

7. GST rate hikes may come in phases to reduce price pains

<https://www.a2ztaxcorp.com/gst-rate-hikes-may-come-in-phases-to-reduce-price-pains/>

8. Revenue secretary to hold meeting on streamlining GST system

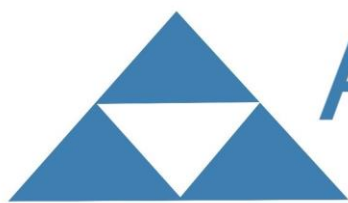
<https://www.a2ztaxcorp.com/revenue-secretary-to-hold-meeting-on-streamlining-gst-system/>

9. Goa CM reviews work of GST implementation & revenue augmentation

<https://www.a2ztaxcorp.com/goa-cm-reviews-work-of-gst-implementation-revenue-augmentation/>

10. States likely to step up borrowing in 4th quarter for social expenditures

<https://www.a2ztaxcorp.com/states-likely-to-step-up-borrowing-in-4th-quarter-for-social-expenditures/>



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Tax and Law Practitioners

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A2Z TAXCORP LLP is a boutique Indirect Tax firm having professionals from Multi disciplines which includes Goods and Services Tax (GST), Central Excise, Custom, Service Tax, VAT, DGFT, Foreign Trade Policy, SEZ, EOU, Export – Import Laws, Free Trade Policy etc.

Thanks & Best Regards,

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