

## GST updates

Date:	20 February 2019
Issues:	Failure to mention place of supply in the tax invoice in case of interstate supply may attract penalty. Failure to mention details of interstate supply made to unregistered person in form GSTR-3B & GSTR-1 may attract penalty. Input tax credit of central tax in one State is not available to the applicant who is registered in other State. Customs duty leviable @200% on all goods imported from Pakistan.

### **Failure to mention place of supply in the tax invoice in case of interstate supply may attract penalty.**

Circular no. 90/09/2019-GST, dated 18 February 2019, clarifies that a registered person engaged in interstate supplies of taxable goods / services should specify the place of supply along with the name of State in the tax invoice. Failure to mention may attract penalty under Section 122 (INR 10,000) or Section 125 (up to INR 25,000) of the CGST Act, 2017.

### **Failure to mention details of interstate supply made to unregistered person in Form GSTR-3B and Form GSTR-1 may attract penalty.**

Circular no. 89/08/2019-GST, dated 18 February 2019, clarifies that registered persons making interstate supplies to unregistered person should report the details of such supplies along with place of supply in Form GSTR-3B and Form GSTR-1. Failure to mention such details may attract penalty under Section 125 (up to INR 25,000) of the CGST Act-2017.

### **Input tax credit of central tax in one State is not available to the applicant who is registered in another State.**

Authority for Advance Ruling, Rajasthan, has ruled that CGST and SGST charged for services provided and availed in a State should be eligible for input credit within that State where such services were consumed. If supplier of services and place of supply both are outside the State, input credit of CGST paid in such other State should not be available as input credit.

### **Import duty on all goods exported from Pakistan.**

Notification no. 5/2019-Customs, dated 16 February 2019, states that import of all goods originating in or exported from Pakistan shall now attract Basic Customs duty @200%.