

**Addendum to Background Material on GST updated till 30.07.2018**

<b>Chapter &amp; topic</b>	<b>Notification/Circular No.</b>	<b>Analysis</b>	<b>Reference page No. of BGM</b>
Chapter III: Levy and Collection of Tax (Composition levy)	Notification No. 21/2018 – Central Tax dated 18 <sup>th</sup> April, 2018	Explanation to Form GST ITC- 03 revised- the registered person who has availed ITC and later on opt for composition scheme or whose supply become wholly exempt is required to pay an amount equivalent to credit of input tax availed on capital goods by reducing <b>1/60<sup>th</sup> per month</b> or part thereof from the date of invoice.	Pages 108 to 117
Chapter III: Levy and Collection of Tax	Notification No. 10/2018 – Central Tax(Rate) dated 23 <sup>rd</sup> March, 2018 [11/2018-Integrated Tax (Rate) dated 23 <sup>rd</sup> March, 2018]	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.06.2018. Now exempted till 30.09.2018 vide Notification No. 12/2018- Central Tax (Rate) dated 29 <sup>th</sup> June, 2018. Now extended to 30.09.2019.	Pages 98 to 102
Chapter III: Levy and Collection of Tax	Notification No. 11/2018 – Central Tax (Rate) dated 28 <sup>th</sup> May, 2018 [12/2018-Integrated Tax (Rate) dated 28 <sup>th</sup> May, 2018]	Levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM). Earlier Circular No. 34/8/2018-GST specified that there is no exemption to trading in PSLCs and are taxable as goods at standard rate of 18%. GST payable on the certificates would be available as ITC to the bank buying the certificates	Pages 98 to 102
Chapter III: Levy and Collection of Tax	Notification No. 12/2018 – Central Tax(Rate) dated 29 <sup>th</sup> June, 2018 [13/2018-Integrated Tax (Rate) dated 29 <sup>th</sup> June, 2018]	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.09.2018. Earlier exempted till 30.06.2018 vide Notification No. 10/2018- Central Tax (Rate) dated 23 <sup>rd</sup> March, 2018. Now extended to 30.09.2019.	Pages 98 to 102
Chapter III: Levy and Collection of Tax	Notification No. 15/2018 – Central Tax(Rate) dated 26 <sup>th</sup> July, 2018 [16/2018 – Integrated Tax(Rate) dated 26 <sup>th</sup> July, 2018]	Tax on the services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs) shall be paid on reverse charge basis by a banking company or a non-banking financial company, located in the taxable territory.  Also, an explanation inserted which provides the meaning of renting of immovable property as allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing,	Pages 98 to 102

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		licensing or other similar arrangements in respect of immovable property.”	
Chapter III: Levy and Collection of Tax	Notification No. 16/2018 – Central Tax(Rate) dated 26 <sup>th</sup> July, 2018 [17/2018 – Integrated Tax(Rate) dated 26 <sup>th</sup> July, 2018]	Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution <b>or to a Municipality under article 243W of the Constitution</b> by the Central Government or State Government <b>or Union Territory</b> or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service.	Pages 65 to 92
Chapter III: Levy and Collection of Tax	Circular No. 44/18/2018 dated 2nd May, 2018	The circular addresses the taxability of tenancy premium, also it lays down that there is no mutual exclusivity between GST and Stamp duty.	Page 83
Chapter IIIA: Classification & Exemption	Notification No. 13/2018 – Central Tax(Rate) dated 26 <sup>th</sup> July, 2018 [14/2018 – Central Tax(Rate) dated 26 <sup>th</sup> July, 2018]	<ul style="list-style-type: none"> <li>• Circular No. 28/02/2018 dated 8th January, 2018 and order no. 02/2018-CT dated 31st March, 2018 have been incorporated vide Notification. The scope of added explanation is much broader than Circular No. 28/02/2018 which needs to be referred.</li> <li>• Hotel industry has been given major relief by providing that the rate of tax on accommodation service shall be based on transaction value instead of declared tariff.</li> </ul>	Pg 136 and 186 to 191
Chapter IIIA: Classification & Exemption	Notification No. 14/2018 – Central Tax(Rate) dated 26 <sup>th</sup> July, 2018 [15/2018- Integrated Tax (Rate) dated 26 <sup>th</sup> July, 2018]	<p align="center"><u>Amendment in the Notification No. 12/2017</u></p> <ul style="list-style-type: none"> <li>• <b>Omission in serial no. 4:</b> The words “Central Government, State Government, Union territory, local authority or” shall be omitted. Therefore, Service provided only by governmental authority in relation to any function entrusted to a municipality under article 243 W of the Constitution shall continue to be exempt from tax. Services by Central Government, State Government, Union</li> </ul>	Pages 135 to 138

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		<p>territory and local authority, except few exclusions, is already exempt vide serial no. 6 of the referred notification.</p> <ul style="list-style-type: none"> <li>• <b>Omission in serial no. 5:</b> The words “Central Government, State Government, Union territory, local authority or” shall be omitted. Therefore, Service provided only by governmental authority in relation to any function entrusted to a Panchayat under article 243G of the Constitution shall continue to be exempt from tax. Services by Central Government, State Government, Union territory and local authority, except few exclusions, is already exempt vide serial no. 6 of the referred notification.</li> <li>• <b>Substitution in serial no. 14:</b> For the words “declared tariff”, the words “value of supply” shall be substituted. Therefore service of hotels etc. will be exempt only if the value of supply is below Rs. 1000 earlier declared tariff of a unit of accommodation was considered for this purpose.</li> <li>• <b>Substitution in serial no. 19A:</b> For the figures “2018”, the figures “2019” shall be substituted. Therefore exemption of tax on services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India has been extended upto 30<sup>th</sup> September, 2019.</li> <li>• <b>Substitution in serial no. 19B:</b> For the figures “2018”, the figures “2019” shall be substituted. Therefore exemption of tax on Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India has been extended upto 30<sup>th</sup> September, 2019</li> <li>• <b>Insertion in Serial no. 36 A:</b> After figures “36”, the word and figures “or 40” shall be inserted. Therefore, Services by way of reinsurance of the insurance scheme for which total premium is paid by the Central Government, State Government, and Union territory shall also be exempt from tax.</li> </ul>	

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		<ul style="list-style-type: none"> <li>• Insertion of following serial nos. to provide exemption from tax:</li> <li>• <b>Serial no. 9D:</b> It provides exemption from tax leviable on services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto Rs. 25,000 per month per member, provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance</li> <li>• <b>Serial no. 10A :</b> It provides exemption from tax leviable on services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.</li> <li>• <b>Serial no. 24 A:</b> It provides exemption from tax leviable on services by way of warehousing of minor forest produce.</li> <li>• <b>Serial no. 31 A:</b> It provides exemption from tax leviable on services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948)</li> <li>• <b>Serial no. 31 B:</b> It provides exemption from tax leviable on services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee</li> <li>• <b>Serial no. 34 A:</b> It provides exemption from tax leviable on Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions.</li> <li>• <b>Serial no. 47A :</b> It provides exemption from tax leviable on Services by way of licensing, registration and analysis or testing of</li> </ul>	

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		<p>food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators</p> <ul style="list-style-type: none"> <li>• <b>Serial no. 55A</b> : It provides exemption from tax leviable on Services by way of artificial insemination of livestock (other than horses)</li> <li>• <b>Serial no. 65 B</b> : It provides exemption from tax leviable on services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders</li> <li>• <b>Serial no. 77A</b> : It provides exemption from tax leviable on Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,               <ol style="list-style-type: none"> <li>i. Activities relating to the welfare of industrial or agricultural labour or farmers; or</li> <li>ii. Promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.</li> </ol> </li> </ul> <p><b>Insertion of Clause (iv) in the Explanation:</b> For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students</p>	
Chapter IIIA: Classification & Exemption	Notification No. 17/2018 – Central Tax(Rate) dated 26 <sup>th</sup> July, 2018 [18/2018 –Integrated Tax(Rate) dated 26 <sup>th</sup> July, 2018]	Following Explanation in Notification No. 11/2017- CT (Rate), against serial number 3 namely:-	Page 121-122

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Chapter & topic	Notification/Circular No.	Analysis	Reference page No. of BGM
		‘Business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.’.	
Chapter IIIA: Classification & Exemption	Circular no. 51/25/2018- GST dated 31st July,2018	<p>Services provided by private service providers to the State Government by way of transportation of patients on behalf of the State Government against consideration in the form of fee or otherwise charged from the State Government is exempt under :</p> <p>a) Sl. No. 3 of notification no. 12/2017- Central Tax (Rate ) dated 28.06.2017 if it is a pure service and not a composite supply involving supply of any goods , and</p> <p>b) Sl. No. 3A of notification no. 12/2017 – Central Tax ( Rate dated 28.06.2017 if it is a composite supply of goods and services in which the value of supply of goods constitutes not more than 25% of the value of the said composite supply.</p>	Pages 135 to 138
Chapter V: Input Tax Credit	Notification No. 26 /2018 – Central Tax dated 13 <sup>th</sup> June, 2018	New proviso in Rule 37 inserted to provide that any amount incurred by the recipient under section 15(2) and not included in the price actually paid or payable shall be deemed to have been paid as per section 16(2)	Pages 218 to 228
Chapter VIII: Accounts and Records	Notification No. 28 /2018 – Central Tax dated 19 <sup>th</sup> June, 2018	<ul style="list-style-type: none"> <li>• Sub-rule (1A) in Rule: 58 inserted- A transporter who is registered in more than one State or Union Territory having the same Permanent Account Number may apply for a unique common enrolment number rather than applying separately for different registrations.</li> <li>• Form GST ENR-02 inserted- The form introduced for transporters registered in more than one state or union territory having the same PAN to apply for obtaining unique common enrolment number.</li> </ul>	Pg 371

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<b>Chapter &amp; topic</b>	<b>Notification/Circular No.</b>	<b>Analysis</b>	<b>Reference page No. of BGM</b>
Chapter IX: Returns	Notification No. 21/2018 – Central Tax dated 18 <sup>th</sup> April, 2018	Insertion of Form GSTR-10- Final Return form has been released	Pg 422
Chapter IX: Returns- Levy of late fees	Notification No. 22 /2018 – Central Tax dated 14 <sup>th</sup> May, 2018	Waives late fee for failure to furnish the return in FORM GSTR-3B by the due date for each of the months from October, 17 to April, 18.	Pg 426
Chapter IX: Returns- GSTR-3B	Notification No. 23 /2018 – Central Tax dated 18 <sup>th</sup> May, 2018	Extend the due date for filing of FORM GSTR-3B for the month of April, 2018.	Pg 432
Chapter IX: Returns- Goods and Service tax practitioners	Notification No. 24 /2018 – Central Tax dated 28 <sup>th</sup> May, 2018	Notify NACIN as the authority for conducting the examination for GST Practitioners	Pg 430
Chapter IX: Returns- Input Service Distributor	Notification No. 25 /2018 – Central Tax dated 31 <sup>st</sup> May, 2018	Extension of due date for FORM GSTR-6 for the months from July, 2017 till June, 2018	Pg 386 & 406

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Chapter IX: Returns	Notification No. 26 /2018 – Central Tax dated 13 <sup>th</sup> June, 2018	<ul style="list-style-type: none"> <li>• Rule 83(3) substituted- a person who was enrolled as a sales tax practitioner or tax return preparer under earlier law for not less than 5 years shall be eligible to remain enrolled unless he passes the said examination within a period of 18 months from the appointed date.</li> </ul>	Pg 430
Chapter IX: Returns	Notification No. 26 /2018 – Central Tax dated 13 <sup>th</sup> June, 2018	<ul style="list-style-type: none"> <li>• Sl. No 10 in instructions to Form GSTR 4 inserted- Serial 4A of Table 4 which requires information about Inward supplies received from a registered supplier (other than supplies attracting reverse charge) is not required to be furnished for the tax periods July, 2017 to September, 2017, October, 2017 to December, 2017, January, 2018 to March, 2018 and April, 2018 to June, 2018</li> </ul>	Pg 402
Chapter IX: Returns	Notification No. 26 /2018 – Central Tax dated 13 <sup>th</sup> June, 2018	<ul style="list-style-type: none"> <li>• Insertion in Form GST PCT-01- Application for Enrolment as GST Practitioner sought enrolment as: <ul style="list-style-type: none"> <li>a) Sales Tax practitioner under existing law for a period of not less than five years</li> <li>b) Tax return preparer under existing law for a period of not less than five years]</li> </ul> </li> </ul>	Pg 427
Chapter IX: Returns	Notification No. 30 /2018 – Central Tax dated 30 <sup>th</sup> July, 2018	Extension in the due date for filing of FORM GSTR-6.	Pg 403
Chapter XI: Refund	Notification No. 21/2018 – Central Tax dated 18 <sup>th</sup> April, 2018	<ul style="list-style-type: none"> <li>• Maximum refund amount as Rule 89 revised to <b>include refund of ITC on outward supply of services</b> (earlier only refund on supply of goods was permitted)</li> <li>• Rule 97 revised to include:- <ul style="list-style-type: none"> <li>i. All amounts of duty/central tax/ integrated tax /Union territory tax/cess and income from investment along with other monies</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Pg 488</li> <li>• Pg 516</li> </ul>





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Chapter & topic	Notification/Circular No.	Analysis	Reference page No. of BGM
		<ul style="list-style-type: none"> <li>• Application for refund of integrated tax paid on export of services and supplies made to a Special Economic Zone developer or a Special Economic Zone unit be made in Form GST RFD-01A provided the amount of refund shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of FORM GSTR-3B.</li> <li>• The credit of the compensation cess paid on coal cannot be utilized for payment of integrated tax in view of the proviso to section 11(2) of the Cess Act, which allows the utilization of the input tax credit of cess, only for the payment of cess on the outward supplies. Accordingly, refund of compensation cess in case of zero-rated supply cannot be claimed on payment of integrated tax.</li> <li>• In respect of refund claims on account of export of non-GST and exempted goods without payment of integrated tax; LUT/bond is not required. Further, exporter would be eligible for refund of unutilized input tax credit of central tax, state tax, union territory tax, integrated tax and compensation cess in such cases.</li> </ul>	
Chapter XIV: Inspection, Search, Seizure and Arrest	Notification No. 26 /2018 – Central Tax dated 13 <sup>th</sup> June, 2018	<ul style="list-style-type: none"> <li>• Clause (o) in sub-rule (14) of Rule 138 inserted- No e-way bill required in case of “empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.”</li> </ul>	Pg 718

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<b>Chapter &amp; topic</b>	<b>Notification/Circular No.</b>	<b>Analysis</b>	<b>Reference page No. of BGM</b>
Chapter XIV: Inspection, Search, Seizure and Arrest	Notification No. 27 /2018 – Central Tax dated 13 <sup>th</sup> June, 2018	<ul style="list-style-type: none"> <li>Seeks to specify goods which may be disposed off by the proper officer after its seizure having regard to the perishable or hazardous nature, depreciation in value with the passage of time, constraints of storage space or any other relevant considerations of the said goods.</li> </ul>	Pg 769
Chapter XIV: Inspection, Search, Seizure and Arrest	Notification No. 28 /2018 – Central Tax dated 19 <sup>th</sup> June, 2018	<ul style="list-style-type: none"> <li>Proviso in sub Rule (1) of Rule 138C inserted- Commissioner has been granted power to allow delay in submission of summary report of inspection up to a period not exceeding 3 days.</li> </ul>	Pg 720
Chapter XV: Demands and Recovery	Notification No. 28 /2018 – Central Tax dated 19 <sup>th</sup> June, 2018	Sub- rule (5) of Rule: 142 inserted- A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 [or section 129 or section 130] shall be uploaded electronically in FORM GST DRC-07, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.	Pg 742
Chapter XXI: Miscellaneous	Notification No. 26 /2018 – Central Tax dated 13 <sup>th</sup> June, 2018	Rule 133(3) substituted- Funds ordered to be paid by Anti- Profiteering authority shall be shared equally by Centre & the concerned State.	Pg 1075
Chapter XXI: Miscellaneous	Notification No. 29 /2018 – Central Tax dated 6 <sup>th</sup> July, 2018	CGST Rules, 2017 has been amended to replace the words “Directorate General of Safeguards” with “Directorate General of Anti-profiteering” in Rules 125, 129, 130, 131, 132 and 133.	Pg 1072

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**IGST**

<b>Chapter &amp; topic</b>	<b>Notification/Circular No.</b>	<b>Analysis</b>	<b>Reference page No. of BGM</b>
Chapter III: Levy and Collection of Tax (IGST)	Circular No. 3/1/2018-IGST dated 25th May, 2018	<ul style="list-style-type: none"> <li>• A sub-section (8A) has been inserted in section 3 of the CTA so as to provide that the valuation for the purpose of levy of integrated tax on warehoused imported goods at the time of clearance for home consumption would be either the transaction value or the value as per sub-section (8) of section 3 of the CTA, whichever is higher.</li> <li>• Supply of goods before their clearance from the warehouse would not be subject to the levy of integrated tax and the same would be levied and collected only when the warehoused goods are cleared for home consumption from the customs bonded warehouse.</li> </ul>	Pages 575 to 581
Chapter III: Levy and Collection of Tax (IGST)	Notification No. 15/2018-Integrated Tax (Rate)	<ul style="list-style-type: none"> <li>• Apart from Notification No. 14/2018 – Central Tax(Rate), following further changes have been made:</li> <li>• Services supplied by an establishment of a person in India to any establishment of that person outside India, which are treated as establishments of distinct persons in accordance with Explanation 1 in section 8 of the Integrated Goods and Services Tax Act, 2017 shall be “Nil” rated provided the place of supply of the service is outside India in accordance with section 13 of Integrated Goods and Services Tax Act, 2017.</li> <li>• Import of services by United Nations or a specified international organisation for official use of the United Nations or the specified international organization shall be “Nil” rated.</li> </ul>	

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		<ul style="list-style-type: none"> <li>• Import of services by foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be “Nil” rated.</li> </ul>	
Chapter VII: Zero Rated Supply (IGST)	Circular No. 48 /22/2018 –GST dated 14th June, 2018	<ul style="list-style-type: none"> <li>• Services of short term accommodation, conferencing, banqueting etc., provided to a SEZ developer or a SEZ unit shall be treated as an inter-State supply.</li> <li>• Subject to the provisions of section 17(5) of the CGST Act, if event management services, hotel, accommodation services, consumables etc. are received by a SEZ developer or a SEZ unit for authorised operations, as endorsed by the specified officer of the Zone, the benefit of zero rated supply shall be available in such cases to the supplier.</li> </ul>	Pages- 644 to 648

**COMPENSATION CESS**

<b>Chapter &amp; topic</b>	<b>Notification/Circular No.</b>	<b>Analysis</b>	<b>Reference page No. of BGM</b>
Compensation Act	Notification No. 2/2018 – Compensation Cess (Rate) dated 26 <sup>th</sup> July, 2018	Seeks to amend Notification No. 1/2017 -Compensation Cess (Rate) dated 28.06.2017 which notifies the rate of cess on Coal rejects supplied by a coal washery and Fuel Cell Motor Vehicles.	Page 698

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**Rate Notifications which are not part of BGM**

<b>Chapter &amp; topic</b>	<b>Notification/Circular No.</b>	<b>Analysis</b>	<b>Reference page No. of BGM</b>
Chapter III: Levy and Collection of Tax	Notification No. 18/2018 – Central Tax(Rate) dated 26 <sup>th</sup> July, 2018 [19/2018 – Integrated Tax(Rate) dated 26 <sup>th</sup> July, 2018]	Specified list of goods on which rate have been notified.	
Chapter III: Levy and Collection of Tax	Notification No. 21/2018 – Central Tax(Rate) dated 26 <sup>th</sup> July, 2018 [22/2018 – Integrated Tax(Rate) dated 26 <sup>th</sup> July, 2018]	Prescribed concessional CGST rate on specified handicraft items.	
Chapter IIIA: Classification & Exemption	Notification No. 19/2018 – Central Tax(Rate) dated 26 <sup>th</sup> July, 2018 [20/2018 – Integrated Tax(Rate) dated 26 <sup>th</sup> July, 2018]	Specified number of goods which have been notified as exempt.	
Chapter IIIA: Classification & Exemption	Circular No. 46 /20/2018 –GST dated 6th June, 2018	Renewable Energy Certificates (RECs) and Priority Sector Lending Certificates (PSLCs) and other similar documents are classifiable under heading 4907 and attract 12% GST. The duty credit Scrips, however, attract Nil GST under S. No. 122A of Notification No. 2/2017-Central Tax (Rate) dated 28.06.2017	
Chapter V: Input Tax Credit	Notification No. 20/2018 – Central Tax(Rate) dated 26 <sup>th</sup> July, 2018 [21/2018 – Integrated Tax(Rate) dated 26 <sup>th</sup> July, 2018]	Amended Notification No.5/2017-Central Tax (Rate) dated 28th June, 2017 to provide that the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of certain notified goods shall be available. However, the accumulated ITC lying unutilized in Credit ledger balance for and upto the month of July, 2018, shall lapse.	
Chapter XI: Refund	Circular No. 48 /22/2018 –GST dated 14th June, 2018	Fabric processors shall be eligible for refund of unutilized ITC on account of inverted duty structure under section 54(3) of the CGST Act even if the goods (fabrics) supplied to them are covered under notification No. 5/2017-Central Tax (Rate) dated 28.06.2017	

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Chapter XIV: Inspection, Search, Seizure and Arrest	Circular No. 49 /23/2018 –GST dated 21st June, 2018	<ul style="list-style-type: none"> <li>• Within a period of <b>3 days</b> from the date of issue of the order in FORM GST MOV-02, the proper officer shall conclude the inspection proceedings, either by himself or through any other proper officer authorised in this behalf.</li> <li>• The goods and conveyance(s) are to be released on (DD/MM/YYYY) at ____ AM/PM (<del>in good condition</del>)</li> <li>• Hard copies of the notices/orders issued in the specified FORMS by a tax authority may be shown as proof of initiation of action by a tax authority by the transporter/registered person to another tax authority as and when required</li> <li>• Such goods and/or conveyances should be detained/confiscated in respect of which there is a violation of the provisions of the GST Acts or the rules made thereunder</li> </ul>	