



भारत सरकार/Government of India  
वित्त मंत्रालय/Ministry of Finance  
राजस्व विभाग/Department of Revenue  
केन्द्रीय कर मुख्य आयुक्त का कार्यालय  
Office of The Principal Chief Commissioner of Central Tax  
पी.बी.सं.5400, सी.आर.भवन, क्वीन्स रोड, बेंगलूरु-560001  
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सी.सं./C.No. IV/16/67/2018 PCCT(BZ) PF

दिनांक/Date: 24 .01 .2019

**MINUTES OF THE COMBINED GST REGIONAL ADVISORY COMMITTEE (RAC) QUARTERLY MEETING (1<sup>st</sup> & 2<sup>nd</sup> QUARTER) OF CENTRAL TAX, BENGALURU ZONE HELD ON 06<sup>th</sup> December, 2018.**

A Meeting of the Regional Advisory Committee for Bengaluru Central Tax Zone was held on 06<sup>th</sup> December, 2018 at 11:00 Hours in the Conference Hall of the Central Revenue Building, Queen's Road, Bengaluru. Shri. A K Jyotishi, Principal Chief Commissioner presided over the meeting. The list of Officers and Members of Trade present in the meeting is annexed.

The Principal Chief Commissioner of Central Tax welcomed everybody present and the meeting commenced with the introduction of the Members present.

Thereafter the members were invited for discussion on the issues that were of concern and the following issues were discussed.

I. Points sponsored by M/s. Bangalore Chamber of Industry And Commerce :

Bangalore Chamber of Industry And Commerce	Department Reply
<p>Concern 1 : Applicability of TCS in cases where the suppliers on e-com operators are not registered.</p> <p>Details: While there is an exemption for non-registration of service providers if their turnover is less than 20lacs, there is no corresponding exemption from TCS with respect to such supplies. Accordingly, it is widely inferred that TCS would apply even if the supplier is not registered. However, logically (though no clarified in law) one other argument can be that if the supply by itself is not liable to GST, then the question of TCS should also not apply. A circular to clarify this would settle the operational issues.</p>	<p>As per the provisions of Section 24 (ix) persons who supply goods or services or both, other than supplies specified under sub section (5) of Section 9 through such electronic commerce operator who is required to collect tax at source under section 52 have to obtain compulsory registration however, supply of services through E commerce operator by a person whose aggregate turnover is below 20 lakhs was exempt to obtain compulsory registration. In the recent FAQ by CBIC it has been clarified that in such cases collection of TCS would not be required.</p>
<p>Concern 2: Generation of e-way bill reports.</p> <p>Details: While a tax payer is allowed to generate reports of e-way bills, the duration for which it can be registered is only for 1 day. If a tax payer has to generate a report for a month, the tax payer would have to generate the same report 30 different times. It would augur well, if the reports are allowed to be generated on a monthly basis.</p>	<p>A detailed representation may be forwarded to this office to take up the issue with the concerned.</p>

<p>Concern 3: Guidelines for computation of anti-profiteering benefits.</p> <p>Details: It would augur well for the trade and industry if the Government issues guidelines on how the benefit under the anti-profiteering measures should be computed. Lack of clarity and uniform methodology is jeopardising the operations and position taken.</p>	<p>The power to determine the methodology and procedure for determination as to whether the reduction in the rate of tax on the supply of goods or services or the benefit of the Input tax credit has been passed on by the registered person to the recipient by way of commensurate reduction in prices vests with the Anti-profiteering Authority as per the provisions of Rule 126 of CGST Rules 2017.</p>
<p>Concern 4: Supply of 'exempt services' to SEZ need endorsement of invoices.</p> <p>Details: The field formations are insisting on furnishing a statement in the invoice to the effect 'it (exempted service) is supplied without payment of IGST/with payment of IGST'. A clarification may be issued to explain that in case of bill of supply (supply of exempted services), no such statement or endorsement should be insisted upon.</p>	<p>Bill of supply is mandated to be issued in terms of clause c of subsection 3 of Section 31 of CGST Act read with Rule 49 of CGST Rules, for exempted supplies. As per the second proviso to Rule 46 the endorsement of type of supply is mandatory for Tax invoices and this proviso is mutatis mutandis applicable for Bill of supply also as per the first proviso to Rule 49. Hence, the field formations appear to be correct in insisting on the endorsement.</p>
<p>Concern 5: Supply of taxable services to SEZ units.</p> <p>Details: Where the supplier claims refund of input credits against zero rated supplies (supply of taxable services to SEZs), the process requires endorsement of the tax invoice of the supplier by the SEZ authorities of the SEZ's jurisdiction.</p> <p>Procedurally, services being intangible in nature, it appears irrelevant for the endorsement which has to state that the services are received within the SEZ area and for authorised operations.</p> <p>It is requested that a clarification may be issued to exempt this requirement for supply of services to SEZ units.</p>	<p>Section 16(3) of the IGST Act provides for refund to a registered person making zero rated supplies under bond/LUT or on payment of integrated tax, subject to such conditions, safeguards and procedure as may be prescribed. Further, as per the second proviso to rule 89(1) of the Central Goods and Services Tax Rules, 2017 (CGST Rules in short), in respect of supplies to a SEZ developer or a SEZ unit, the application for refund shall be filed by the: (a) supplier of goods after such goods have been admitted in full in the SEZ for authorised operations, as endorsed by the specified officer of the Zone; (b) supplier of services along with such evidences regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone.</p> <p>A conjoint reading of the above legal provisions reveals that the supplies to a SEZ developer or a SEZ unit shall be zero rated and the supplier shall be eligible for refund of unutilized input tax credit or integrated tax paid, as the case may be, only if such supplies have been received by the SEZ developer or SEZ unit for authorized operations. An endorsement to this effect shall have to be issued by the specified officer of the Zone. Refer to the Circular No. 48/22/2018-GST dated 14.06.2018 in this</p>

	regard.
<p>Concern 6: Correction of invoice details entered more than once.</p> <p>Details: If suppose, an invoice level details is furnished more than once in GSTR1, there is no amendment procedure for the same. While the return provides for amendment of details, the taxable value cannot be made zero.</p>	<p>Entering invoice level details more than once in GSTR 1 is not possible in the portal in the present scenario.</p>
<p>Concern 7: Refund of unutilized input credit.</p> <p>Details: Exporters are eligible to claim refund of unutilized input credit subject to furnishing of GSTR 2A; invoice copies are not required to be filed. However, the field formats in certain cases demand invoice copies which is very bulky.</p>	<p>Board vide Circular No. 37/2018 dated 15.03.2018 at para 14 has specified the list of documents required for processing the various categories of refund claims on exports. Field formations are required to adhere to the said instructions.</p>
<p>Concern 8: Auto computation bases taxable value and rates.</p> <p>Details: Auto computation of tax based on taxable value and tax rate could lead to certain challenges, especially where the invoice or debit not or credit not have multiple goods/ services subject to different tax rates. It the tax amount is auto-calculated by the portal, there would exist mis-matches in the invoices issued by the suppliers and the information uploaded on the portal.</p>	<p>This does not appear to be factually correct.</p> <p>However, specific instances, if any, may be brought to the notice of this office for examination.</p>
<p>Concern 9: Supply of electricity to occupants/ residents.</p> <p>Details: The electricity bill will always be in the name of the developer/ owner. However, the same will be subsequently recovered by the owner from the occupants on the basis of consumption.</p> <p>It is requested that a clarification be issued that the same will not be liable to GST on the basis that it would be a case of claim of reimbursement as a pure-agent of the occupant.</p>	<p>A per the provisions of Rule 33 of CGST Rules 2017 the following conditions are required to be satisfied for exclusion from Value:</p> <p>i. the supplier acts as a pure agent of the recipient of the supply, when he makes payment to the third party on authorization by such recipient; ii. the payment made by the pure agent on behalf of the recipient of supply has been separately indicated in the invoice issued by the pure agent to the recipient of service; and iii. the supplies procured by the pure agent from the third party as a pure agent of the recipient of supply are in addition to the services he supplies on his own account. In all such cases the said supply would not attract GST.</p>

II. Points sponsored by Toyota Kirloskar Motor Private Limited:

Toyota Kirloskar Motor Private Limited	Department Reply
<p><b>Concern 1</b> : Advance Ruling authority.</p> <p>Details: Various State Advance ruling authorities have delivered divergent Advance rulings on the similar fact patterns. In view of this, it is concern for industry to understand correct interpretation of GST law.</p>	<p>The Advance Ruling Authorities are constituted under the respective State GST Act. The rulings given by such authority in each state will be applicable to that state only.</p> <p>The question of forming centralized Advance</p>

<p>Suggestions: It is suggested to form Centralised Advance ruling authorities to avoid such divergent views on a similar fact pattern. This will be helpful to the industry in taking correct tax positions and avoid potential litigations.</p>	<p>Ruling Authorities is a matter of policy and needs to be taken up with the appropriate authority.</p>
<p><b>Concern 2 : Multiple GST rates.</b></p> <p>Details: Under current GST regime, there are Multiple tax slabs rates like 1%, 3%, 5%, 12%, 18%, 28% and also multiple Compensation cess slabs like 1%, 3%, 15%, 17%, 20%, 22% exists. This will increase the classification disputes and also complicates the GST compliance from Industry perspective.</p> <p>Suggestions: It is suggested to have a minimum number of GST rates as well as Compensation Cess rates to avoid classification disputes and simplify the GST compliance process.</p>	<p>This is a GST council decision, representations may be sent to GST council in this regard.</p>
<p><b>Concern 3 : Transition Credit.</b></p> <p>Even after submission of all the documents and information called with regard to Transition credit, no formal or final order is passed leading to repeated calling of the same information for scrutiny time and again.</p> <p>Suggestions: Suitable clarifications or instructions may be issued to field formations to avoid duplication of the data called for scrutiny and formal closure of Transition Audit.</p>	<p>Specific instances may be brought to the notice of the concerned jurisdictional Commissioner for redressal.</p>
<p><b>Concern 4 :</b></p> <p>4. GSTN portal issues: General</p> <p>a. Inconsistent portal performance during monthly GST filings.</p> <p>b. No response for the grievances registered @ GSTN portal.</p> <p>4 a. GSTR-9.</p> <p>No official release of GSTR9 &amp; 9C templates or screens in GSTN Portal. Last minute release of this may lead to difficulties in reconciliation of Auto populated numbers.</p> <p>4 b. TDS compliance.</p> <p>Nonavailability of GST TDS credit deducted by Govt agencies in Portal cash register to goods suppliers leading to payment of taxes from seller's side also for the same transaction.</p> <p>4c. GSTR 1.</p> <p>Whenever B2B invoices are declared as B2C invoice in particular month by mistake, there is no provision to key in GSTIN number in the amendment section so that the transaction could be B2B transaction.</p> <p>4d. GSTR 2A.</p> <p>HSN code to be made available in the GSTR 2A report downloaded</p>	<p>All the GSTN issues are being flagged from time to time as and when received and are being followed up for resolution. Many of the issues flagged from this Zone have been resolved. In respect of the specific queries :</p> <ol style="list-style-type: none"> <li>1. When ever there is any difficulty in filing of returns the same is acted upon promptly by the Board and the last dates are being extended. Most people wait till the last day for filing of the returns which leads to congestion the taxpayers are advised to file their returns well in advance.</li> <li>2. Specific issues of non response by the GSTN may be brought to the notice of the Jurisdictional Commissioners for taking it up with GSTN.</li> <li>3. Any difficulty in filing GSTR 9 &amp; 9C will be escalated to the concerned.</li> <li>4. The TDS deducted bu DDO's are sent to the Deductee once the DDO files the return and the same is reflected in the TDS tab of the deductee the has to be accepted and filed only then the amount is credited to the cash ledger. The same is working satisfactorily.</li> <li>5. B2B invoice can be entered in the next months GSTR 1 and B2C taxable amount</li> </ol>

<p>4e. GSTR 3B.</p> <p>a. No facility to view the opening balances of GST in electronic cash ledger as well as Credit ledger. Availability of this information will reduce the errors in Tax payment quantification.</p> <p>b. Separate fields required in GSTR-3B for GST reversals under Rule 37 and 39 of CGST Act in line with columns prescribed under GSTR- 9.</p> <p>4 f. ITC 04. As per 39/2018 (Central Tax) dated 4.9.2018, format of ITC 04 was amended whereas as on date, similar amendments to template is not available in Portal.</p> <p>Suggestion: Issues to be resolved on fast track basis.</p>	<p>accordingly adjusted.</p> <p>6. Representation may be made in this regard the same will be taken up with the concerned.</p> <p>7. As of now the tax payments are auto populated with optimal utilisation of Credit and cash payments and tax payers can change the same according to their needs and the details of opening balance is available in the ledgers.</p> <p>8. GSTR 3B is a simple interim return and is required to be as simple as possible and is a method for quantifying payment of tax.</p> <p>9. Issue in respect of ITC 04 will be flagged to the concerned.</p>
<p><b>Concern 5:</b> Anti profiteering compliance.</p> <p>Details: No modality prescribed as on date for Anti profiteering compliance.</p> <p>Suggestions: Guidance for calculation methodology, acceptable range will be helpful to Industry for passing on the benefit.</p>	<p>Generally speaking compliance is met if any reduction in tax rate or benefit of ITC has been passed on commensurately by way of price reduction to the consumers. The matter will be examined if specific cases of difficulty are brought to the notice of this office.</p>
<p><b>Concern 6:</b> Revised return.</p> <p>Details: Currently there is no provision to file a revised return.</p> <p>Suggestions: Considering the multiple transactions in a business a chance to rectify the mistake should also be given to the taxpayers.</p>	<p>As of now GSTR 3B cannot be revised as it is an interim measure. However, any change can be done by way of adjustment in the next return. Further, GSTR 1 can be revised by specifically amending the Invoices concerned.</p>
<p><b>Concern 7:</b> Credit of tax paid on RCM.</p> <p>Details: Twitter has clarified that tax paid under RCM be allowed in the next month and as well as same month, dual answer. No such official clarification being provided.</p> <p>Suggestions: Official clarification to be provided.</p>	<p>The amounts paid under RCM is available as credit in the same month. RCM under Section 9(4) of CGST Act, 2017 is suspended till 30<sup>th</sup> September, 2019</p>
<p><b>Concern 8:</b> Clarification on the applicability of Advance ruling in the matter of Columbia Asia.</p> <p>Suggestions: The GST rules provide for an exemption from tax in respect of the services rendered by employee to employer (Ref: Schedule 1). Accordingly, there would be no need to allocate the cost of such common services across the multiple GST locations. However, the AAR recently ruled in the case of Coloumbia Asia Hospitals,(KAR ADRG 15/2018), that such common expenses need to be allocated across the multiple GST registrations. Suitable clarifications may be issued in this respect to the industry.</p>	<p>The applicant has filed an appeal against the Advanced Ruling Order before the Appellate Authority for Advance Ruling and the same is under consideration by the said authority.</p>
<p><b>Concern 9:</b> ISD Registration – Whether obtaining ISD registration is mandatory ? Whether alternatively cross charge option can be used instead of obtaining ISD registration?</p>	<p>ISD registration is mandated for the purpose of distribution of credit and credit cannot be distributed in any other manner especially in case of services. In case of Normal taxpayer</p>

Suggestions: Suitable clarifications may be given.	registration, Goods which are diverted as such will be treated as supply.
<b>Concern 10:</b> Whether Casual Tax payer (CTP) registration is mandatory even in the cases where goods for exhibition/display purpose on a returnable basis where no supply is involved ? Suggestions: Suitable clarifications may be given.	CTP Registration is not required if there is no supply involved. The FAQ on the subject from CBIC clarifies this issue.

III. Canara Bank, Head Office, Bangalore:

<p>In the FAQ 7 (FAQ on Financial sector), the Government has clarified that transaction once reported as B2C cannot be amended later to add GSTIN and convert the transaction as B to B.</p> <p><b>Our representation on FAQ 7 :</b> We are receiving plenty of requests from Customers for inserting their GSTINs in their transactions reported earlier as B to C by the Bank. We are unable to do so under present Credit Note system, since presently GSTIN portal allows issue of Credit Note to the debit of B to C amount, <b>only once</b> for a month. Government should provide relaxation on this restriction.</p>	<p>B2B invoice can be entered in the next months GSTR 1 and B2C taxable amount accordingly amended for the particular month. Regarding amendment of B to C amount multiple times the same will be flagged to the concerned.</p>
<p><b>FAQ 17 :</b> Input Tax Credit (ITC) can be availed by a GST registrant in respect of the services procured in a consolidated manner from third party vendor which are directly used in the course or furtherance of business in more than one State, e.g. statutory audit fees, advertisement and marketing expenses, consultancy fees etc. The same needs to be appropriately invoiced or distributed through the ISD mechanism to the "distinct persons" who have actually used such services.</p> <p><b>Our representation on FAQ 17 :</b> We may request the committee to take up with Government to clarify that distribution of common credit to the distinct persons need not be done only through ISD mechanism.</p>	<p>ISD registration is mandated for the purpose of distribution of credit and credit cannot be distributed in any other manner especially in case of services. In case of Normal taxpayer registration, Goods which are diverted as such will be treated as supply.</p>

**FAQ 20:** In terms of the second proviso to section 17(4) of the CGST Act, 2017, the restriction of reversal of 50% Input Tax Credit would not apply to the tax paid on supplies made by one registered person to another registered person having the same PAN. The non-applicability of 50% reversal is only to the extent of inter-branch services between registered branches having the same PAN in India. Thus, tax paid on services received from a related person / distinct person located outside India would be liable to 50% reversal.

**Our representation on FAQ 20:** Rationale behind the reply is not clear. Non-applicability of 50% reversal shall also be made available on tax paid on services received from a related person / distinct person located outside India.

**FAQ 52:** location of the supplier in case of banking and other financial services where multiple locations are involved in providing the services to a customer

Government clarified that Banking services emanate from the bank account opened by a customer with the branch of a bank or through a contractual relationship between the branch of a bank and the customer. The branch holding the customer's account is referred to as the 'Account Branch' or the 'Home Branch'. An account would include all types of accounts – viz. interest bearing, non- interest bearing, loan account, deposit account, etc. In the present day of "anywhere banking", the customer avails banking services through mobile/ internet banking or by visiting any branch of the bank. At times the services are provided through branches / locations other than the 'Account Branch' or the 'Home Branch'. It is clarified that the services provided by the other branches are actually services provided to the 'Home branch' and are ultimately billed to the home branch.

**Our representation: on FAQ 52:**As of now, some of the Banks are following a system of accounting the income in the branch in which the transaction is done and invoices are generated from the Branch which has provided the service to customer and not from the Home Branch. There may be cases where customer Home Branch and Servicing Branch falls in different

This is a policy matter and the allowing of credit of 100% percent in respect of tax paid on supplies made by one registered person to another registered person having the same PAN is as per proviso to 17(4) of the CGST Act. As in the case of a distinct person located outside India would not satisfy this condition liability of reversal of 50% credit appear to be correctly mandated.

The reply provided in the FAQ aptly covers this issue. The place of supply as per sub section 12 of section 12 of IGST Act will be the location of recipient of services on records of the supplier of services. As the address of the customers is on record the location is fixed and there would be no change in the place of supply.

In cases where the address is not on record the place of supply would be the location of the supplier.

Specific cases of difficulty in applicability may be brought to notice for further examination/appropriate action.

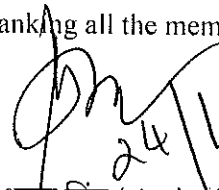
<p>states and this could lead to Show cause Notices. If the FAQ system has to be followed major Changes are required to be made in some Banks' CBS System. As the correct State is going to get revenue irrespective of location of provider of service, flexibility in this regard may be provided to individual Banks and reply to this FAQ may be modified suitably.</p>	
<p><b>FAQ 54 :Are services supplied by a Bank to its branch / head-office outside India, which are neither intermediary services nor services to account holders, taxable under GST?</b> In the FAQ it was clarified that GST is a destination based consumption tax. Such services provided by a Bank or the branch of a foreign Bank in India to its offshore branch / head-office, which are neither intermediary services nor services to account holders, are inter-State supply of services between distinct establishments (as per section 7(5)(a) read with Explanation to section 8 of the IGST Act, 2017), and will be taxable in India, as the location of the supplier is in India and the place of supply is outside India. Such services will not be treated as exports in view of the sub-clause (v) of section 2(6) of the IGST Act, 2017 read with Explanation 1 to section 8 of the IGST Act, 2017.</p> <p><b>Our Representation on FAQ 54:</b> When Government treats supplies by Branches outside India to Head Office as Import of Service and requires Bank to discharge GST under RCM on such supplies, similar treatment shall be extended to services supplied by Head Office to it's Branches/Offices outside India. Banks may be allowed to treat such supplies as Export of Services.</p>	<p>There is a difference in definition of export of services as per Section 2(6) of IGSZT Act, 2017 and the definition of import of services as defined under Section 2 (11). Only when the supplier and the recipient of service are not merely establishment of distinct persons as per Section 8, it would qualify as export.</p> <p>The same requirements are not made applicable for the definition of import of services. Hence, the clarification provided in the FAQ appears to be correct.</p>
<p>GST TDS applicable on Banks w.e.f. 01.10.2018. Vide CBIC Notification no. 61/2018 dated 05.11.2018, GST is not applicable for the supply between one PSU to another PSU</p> <p><b>Our Representation:</b> . Presently, there are only 21 Public Sector Banks. Other Banks (Private Sector, Foreign banks, RRBs and Cooperative Banks) consisting of 700 Banks are not subject to GST TDS. Hence, we request you to take up with Government that PSBs are also to be kept outside the provisions of GST TDS. Alternatively, the above GST TDS provisions will be made applicable to all Banks uniformly.</p>	<p>The deduction of tax at source is as per Section 51 of CGST Act, 2017 read with Notification 33/2017 dated 15.09.2017. Any change in application requires amendment to the CGST Act. Since the issue raised requires amendment to the statutory provision, a detailed representation which includes all the facts may be given, so that the same could be examined.</p>



Karnataka Small Scale Industries Association, Vijayanagar, Bangalore	Department Reply
<p><b>Concern 1 :</b> Job works were earlier exempted from payment of tax under the VAT &amp; Excise. However with the introduction of GST, job works is taxed at 18%, which is causing lot of hardship to the micro and small units who are the main players performing the service for larger units. Therefore, the levy of 18% GST on them which is to be paid within a stipulated time seriously impacts their cash flows and aggravates the working capital problems. As a matter of course, payment for job works done are always delayed and this has rendered a number of units incapable of taking up more jobs for want of working capital etc.</p>	<p>Section 143 of the CGST Act, encapsulates the provisions related to job work. The said Section provides that the registered principal may, without payment of tax, send inputs or capital goods to a job worker for job work and, if required, from there subsequently to another job worker and so on.</p> <p>Subsequently, on completion of the job work (by the last job worker), the principal shall either bring back the goods to his place of business or supply (including export) the same directly from the place of business/premises of the job worker within one year in case of inputs or within three years in case of capital goods (except moulds and dies, jigs and fixtures or tools).</p> <p>The supply of goods by the principal from the place of business/premises of the job worker will be regarded as supply by the principal and not by the job worker as specified in Section 143(1)(a) of the CGST Act.</p> <p>On the job work charges, GST will be charged by the job worker if the job worker is registered. The payment of GST by the job worker can be made out the eligible ITC availed by the job worker. Credit of the same can be availed by the principal.</p> <p>In case, the job worker is not registered, GST would be payable by the principal as procurement of URD supply. This has been suspended till 30.09.2019.</p> <p>Detailed clarification on the procedure to be followed by the principal and the job worker are laid down in Circular No. 38/12/2018 dated 26.03.2018.</p>
<p><b>Concern 2 :</b> Under the GST, when registered persons purchase from unregistered dealers, the registered dealers are liable to pay the GST on the reverse charge mechanism basis.</p> <p>However this has led to a situation where registered dealers tend to avoid such purchases from URDs due to the complications involved in complying with the RCM requirements. This has also increased the compliance burden on the registered dealer for all purchases above Rs.5000/- from URDs as there is exemption on purchases from URDs up to Rs.5000/- per day. This is</p>	<p>Presently payment of GST under Section 9(4) of the Act (reverse charge mechanism), in respect of the supplies made by unregistered persons to registered persons has been exempted till 30.09.2019 vide Notification No. 22/2018 CT(Rate) dated 06.08.</p>

causing business loss to unregistered dealers as purchases from them are avoided and therefore requires to be revisited.	
<b>Concern 3 :</b> The industry is happy that SMEs permitted to file returns once in 3 months, however, this will not help the small industries which is always stressed on cash in addressing the realization as this still help to make the payment of tax every month.	All taxpayers are required to file a monthly GSTR 3B at which time the tax is to be paid. However, the GST Council in its 27 <sup>th</sup> meeting approved principles for filing of new return design based on the recommendations of the Group of Ministers on IT simplification. One of the key elements of the new design is that the return design is simpler with easier IT interface.
<b>Concern 4 :</b> Currently person doing Job Works are required to raise the E-way bill sending back the goods, this leads to lot of problems for job workers who may be unregistered.	E way bill portal permits unregistered persons to generate EWB by using URP in the GSTIN field. FAQ on the EWB is available on the CBIC website as well as on the EWB portal. The same may be referred to for further guidance.
<b>Concern 5:</b> Disparity in GST levy on lever Arch Files ( Box Files), Files & Folders/ File covers / loose leaf Binders	A self contained note on the issue may be sent, for further suitable examination.
<b>Concern 6:</b> Problem facing towards the levy of 18% of GST for RCC, Spun pipes and Allied items which is causing lot of hardship to the micro and small units.	Data on the impact may kindly be provided for further examination.
<b>Concern 7:</b> Members Facing the problems with suppliers towards not filing the returns and this will be in large number of cases	Generally, the Department and the trade have to work together to create the ecosystem for compliance in GST: a lot of industries in Karnataka have actively helped their vendors meet with GST compliance needs. The Department too continues with outreach programmes and with its helpdesks. The Department would be happy to provide suitable assistance on any specific issues/problems if apprised about the same.

The meeting ended with the Principal Chief Commissioner thanking all the members.



(अमितेश भरत सिंह / Amitesh Bharat Singh)  
अपर आयुक्त / Additional Commissioner (PCCO)

To,

All Members of the combined RAC as per mailing list.

Copy to:-

1. The Principal Commissioner/Commissioner of Central Tax, Bengaluru South / North / East / West / North West / Belgaum / Mangalore / Mysore Commissionerate.
2. The Additional Director General, DGTS, TTMC Building, Above BMTC Bus Stand, Banashankari II Stage, Bangalore 560 070.
3. The Under Secretary (CX-9), CBEC, North Block, New Delhi – 110 001.
4. The DGGSTI, 1<sup>st</sup> and 2<sup>nd</sup> Floor, West Block, VIII, Wing No. 6, Sector I R K Puram, New Delhi 110 006.

5. The Additional Director General, DG-GST, Southern Zonal Unit, No. 26/1, Mahathma Gandhi Road, Chennai 600 034.
6. Web Master, Systems for uploading in the departmental website [www.gstkarnataka.gov.in](http://www.gstkarnataka.gov.in)

Annexure

List of officers and Members of Trade present in the Meeting held on 17.05.2018:

Officers:-

1. Shri. AK Jyotishi, Principal Chief Commissioner, Bengaluru Zone in Chair.
2. Shri. H.R. Bheemashankar, Principal Commissioner, Bengaluru West, Commissionerate,
3. Shri. G.V. Krishna Rao, Principal Commissioner, Mysore GST Commissionerate,
4. Shri. G. Narayanaswamy, Commissioner, Bengaluru South Commissionerate,
5. Shri. B K Kar, Commissioner, Belagavi Commissionerate,
6. Shri. R. Sriram, Commissioner, Bengaluru East Commissionerate,
7. Shri. Harendra Singh Pal, Additional Director, DGGST, SRU, Chennai,
8. Shri. Amitesh Bharat Singh, Additional Commissioner, PCCO, Bengaluru,
9. Smt. Gayathri Menon, Assistant Commissioner, PCCO, Bengaluru.

Members of the Trade:-

1. Shri. Perikal. M. Sundar, Federation of Karnataka Chambers of Commerce,
2. Shri. Sayeed Ahmed, NASSCOM, Bengaluru,
3. Smt. Sangita, NASSCOM, Bengaluru,
4. Shri. K. Sreedhar, M/s. Ontop Pharmaceuticals (P) Ltd.,
5. Shri. S. Rajakumaran, Canara Bank,
6. Smt. Pranita Jain, Canara Bank,
7. Shri. P Somasekhar, Canara Bank
8. Shri. Veeresh Prasad M.S, M/s Toyota Kirloskar Motors Pvt Ltd, Bengaluru,
9. Shri. K. Rajesh Kumar, Karnataka Small Scale Industries Association (KASSIA), Bengaluru,
10. Shri.B.T. Manohar, FKCCI, State GST Committee,
11. Shri. T.S. Umashankar, KASSIA Panel Chairman VAT, GST,
12. Shri. B.G Kulkarni, GM Corp Affairs, M/s. The Ugar Sugar Works Ltd.,
13. Shri. B. Shekhar, BCIC, Bengaluru.