May 26/Sept 26

CA FINAL
GST

- Simple & Lucid Language
- Smart Use of Charts & Tables for Quick Grasp
- Complex Concepts Made Simple (Exam Focused Approach)

Concept Book

CA Karan Sheth

GOODS AND SERVICES TAX

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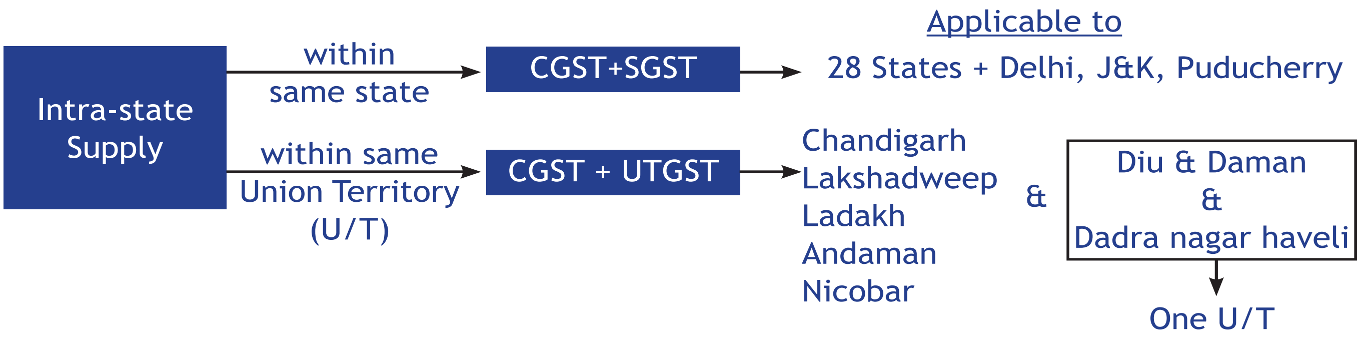
Chapter
1
INTRODUCTION

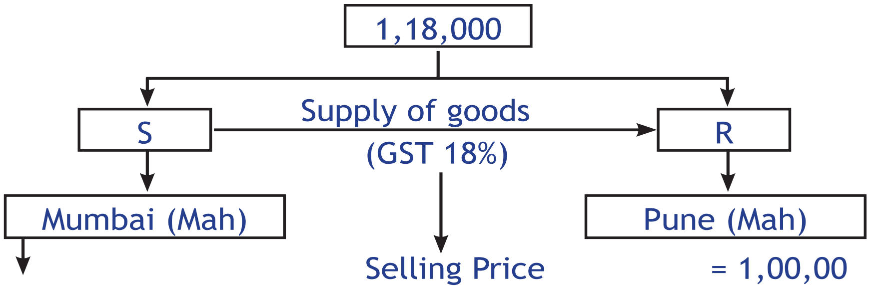


Applicable to

Intra-state Supply

within same state → CGST+SGST → 28 States + Delhi, J&K, Puducherry

within same Union Territory (U/T) → CGST + UTGST → Chandigarh, Lakshadweep, Ladakh, Andaman, Nicobar & Diu & Daman & Dadra nagar haveli → One U/T



1,18,000

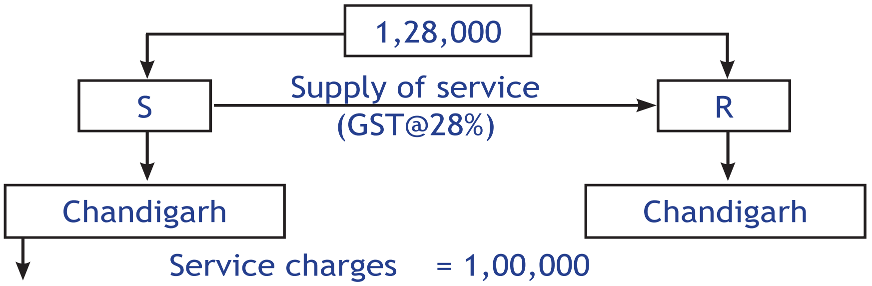
S → Supply of goods (GST 18%) → R

S: Mumbai (Mah)

R: Pune (Mah)

Supplier shall deposit
- CGST = 9000 → CG
- M. SGST = 9000 → MSG

Selling Price	= 1,00,00
(+) **CGST** @9%	= 9000
(+) **Mah SGST** @9%	= 9000
	1,18,000



1,28,000

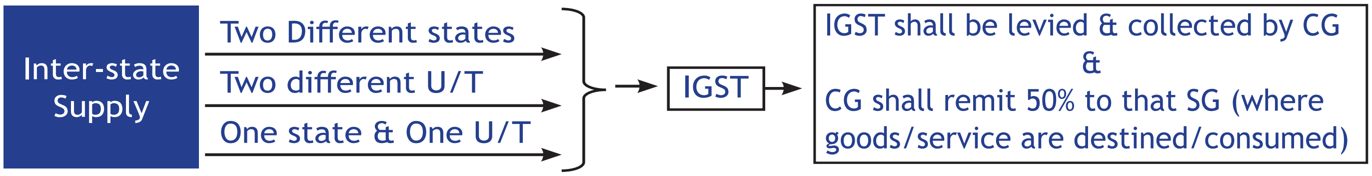
S → Supply of service (GST@28%) → R

S: Chandigarh

R: Chandigarh

CGST = 14000 = CG
UTGST =14000= CG

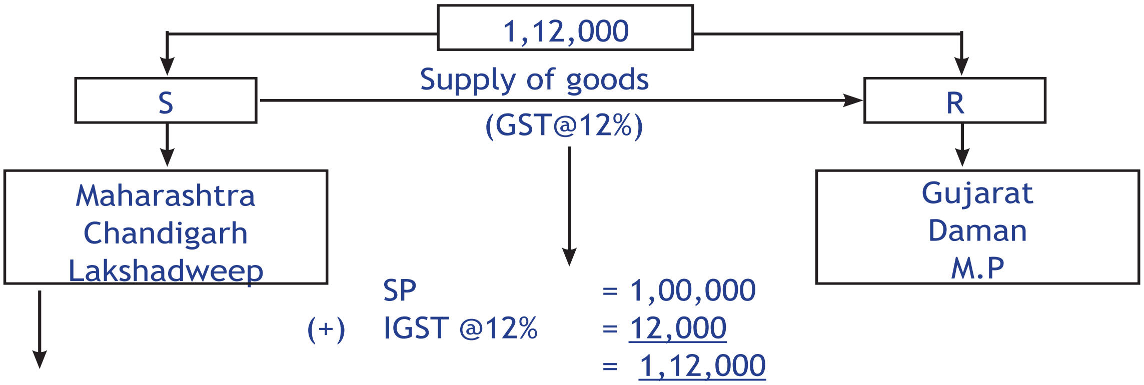
Service charges	= 1,00,000
+ **CGST** @14%	= 14,000
+ **UTGST** @14%	= 14,000
	1,28,000



Inter-state Supply

- Two Different states
- Two different U/T
- One state & One U/T

→ IGST → IGST shall be levied & collected by CG & CG shall remit 50% to that SG (where goods/service are destined/consumed)



1,12,000

S → Supply of goods (GST@12%) → R

S: Maharashtra, Chandigarh, Lakshadweep

R: Gujarat, Daman, M.P

	SP	= 1,00,000
(+)	IGST @12%	= 12,000
		= 1,12,000

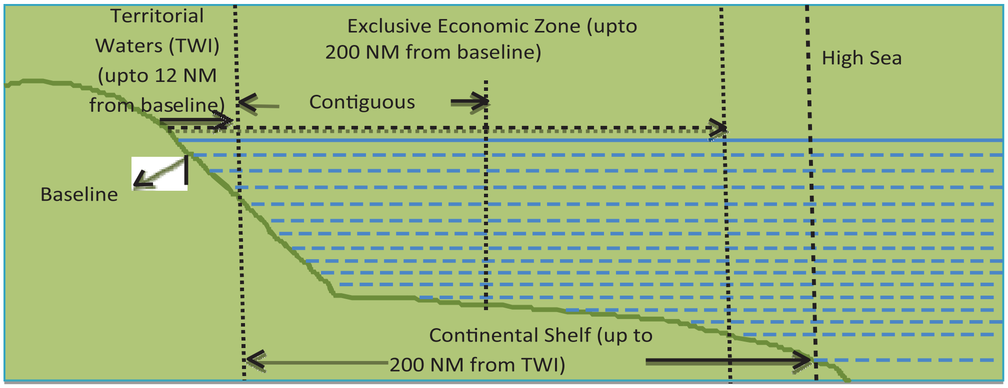
IGST = 12000 = (Central Government)
Central government shall remit 6000 to that state where the goods/services are Destined

Chapter
2

CHARGING SECTION

Applicability

- India
- Includes territory of India
- Territorial waters, seabed and sub-soil underlying such waters, continental shelf, exclusive economic zone or any other maritime zone as referred to in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976.
- Airspace above its Territory of India and Territorial waters of India.



Section 9 : Charging Section

Section 9 (1)

- CGST is levied on Intra-state supply of goods or service
- Except alcohol for human consumption
- Where a rate not exceeding 20% shall be levied individually
- On the value determined u/s 15 and
  such tax shall be paid by a taxable person

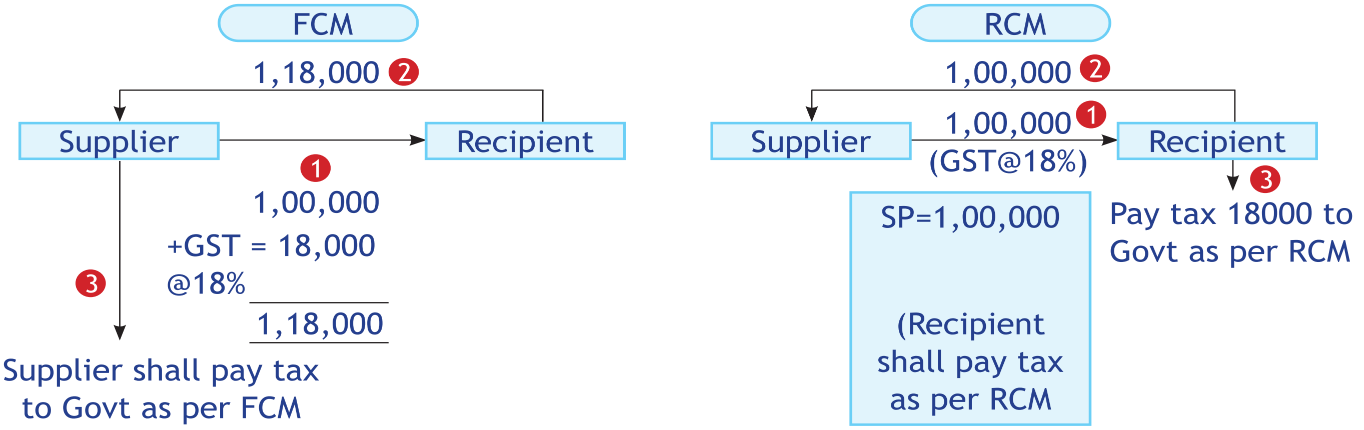
A person who is registered or liable to register u/s 22/24.

Section 9 (2)

The central tax on the supply of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel shall be levied with effect from such date as may be notified by the Government on the recommendations of the Council.

Section 9 (3) (reverse charge mechanism)

Goods and services that are notified by government on which tax shall be payable as per reserve charge mechanism i.e. recipient shall pay tax to Government [REFER CHAPTER R.C.M.]



Section 9 (4)

The Government may, on the recommendations of the Council, by notification, specify a lass of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both.

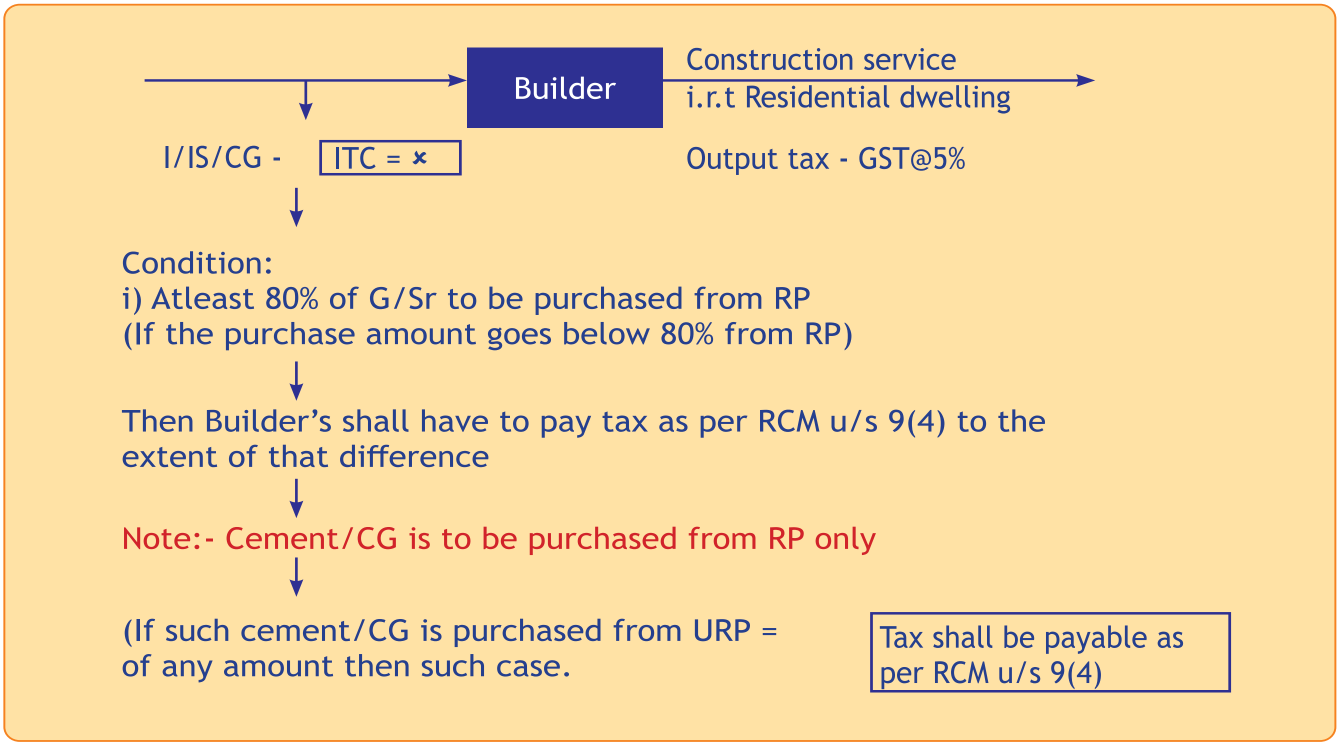
			Remarks
1)	Registered Supplier →	Registered Recipient	R/s shall pay tax as per FCM.
2)	Registered Supplier →	Unregistered Recipient	R/s shall pay tax as per FCM.
3)	Unregistered Supplier →	Registered Recipient	Since supplier is unregistered, he cannot charge GST to the recipient
4)	Unregistered Supplier →	Unregistered Recipient	Since supplier is unregistered, he cannot charge GST to the recipient

Notified Service u/s 9(4)

If value of inputs and input services purchased from registered supplier is less than 80%, promoter has to pay GST on reverse charge basis, under section 9(4) [discussed earlier], at the rate of 18% on all such inward supplies (to the extent short of 80% of the inward supplies from registered supplier).

Further, where cement is received from an unregistered person, the promoter shall pay tax on supply of such cement on reverse charge basis, under section 9(4), at the applicable rate which is 28% (CGST 14% + SGST 14%) at present.

Moreover, GST on capital goods shall be paid by the promoter on reverse charge basis, under section 9(4) at the applicable rates.



Condition:
i) Atleast 80% of G/Sr to be purchased from RP
(If the purchase amount goes below 80% from RP)

↓

Then Builder's shall have to pay tax as per RCM u/s 9(4) to the extent of that difference

↓

Note:- Cement/CG is to be purchased from RP only

↓

(If such cement/CG is purchased from URP = of any amount then such case.

Tax shall be payable as per RCM u/s 9(4)

Section 9 (5) Electronic commerce operator

A. Transportation of passengers by Radio Taxis, Motorcycle Any other Motor vehicle other than omnibus

↓

Tax to be paid by ECO u/s 9(5)

B. Transportation of passenger Service by omnibus

i) If Supplier is Other than Company → ECO
ii) If Supplier is Company → Company

C. Hotel accommodation service House keeping service

(i) If supplier is registered → Supplier pays tax u/s 9(1)
(ii) If supplier is not registered → ECO will pay tax u/s 9(5)

D. Restaurant Service

↓

If Restaurant (RP or URP) Supply service through ECO → ECO u/s 9(5)

If Restaurant is situated in a Hotel having declared tariff of more than ₹7500/day & supplies such service through ECO → Restaurant u/s 9(1)

ECO has physical presence	ECO itself
ECO does not have physical presence	Representative of ECO
ECO doesn’t have physical presence nor has reprentative	Person appointed by ECO

Heading	Explanation
Clarification for ITC availed by ECOs if services notified u/s 9(5) of CGST Act are supplied via their platform	ECOs liable to pay tax u/s 9(5) of the CGST Act are not required to reverse proportionate ITC on inputs/input services used to facilitate such notified Sec. 9(5) supplies. However, the tax liability u/s 9(5) must be discharged entirely in cash and ITC cannot be used for this purpose. The ITC can still be used for the ECO’s own taxable supplies.

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Customs and FTP Book

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CUSTOM THEORY

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CUSTOM OCOQ

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Chapter 1

CHARGING SECTION

Section 12(1)

Except provided in this act or any other law for the time being in force duties of custom shall be levied at such rates as maybe be specified under Custom Tariff Act,1975 Of goods that are imported to and exported from India

Section 12(2)

Provisions in 12(1) shall apply to all goods belonging to the government as they apply to goods not belonging to government.

(In case where goods have been imported or exported by government; such goods shall be subject to the customs duty to government as if any person other than government have imported/ exported such goods)

Definitions: Sec. 2 of Customs Act, 1962

India

Includes -

1. Landmass of India
2. Territorial waters of India (TWI) – i.e. up to 12n.m. from baseline
3. Designated area in Exclusive Economic Zone and Continental shelf of India – i.e. up to 200 n.m. from baseline for a designated purpose like extraction and prospection of mineral oil and natural gas
4. Airspace above territory of India and EEZ

Indian Customs Waters (ICW)

ICW means water extending into sea upto limit of exclusive economic zone under the relevant act and includes bay, gulf, harbour, creek, tidal river.

Significance of ICW:

Finance act 2018 has extended the limit of ICW upto 200 n.m. i.e. entire EEZ shall be now called ICW. In ICW proper officer can stop a vessel, search vessel, confiscate the goods in the vessel and arrest a suspected person.

Significance of EEZ:

These are international waters, any vessels can navigate through these waters without any restriction and this is the area where India has been conferred economic rights w.r.t. exploitation of natural resources. Since the above area is included in the definition of India, any mineral oil or natural gas extracted from continental shelf or EEZ and is brought to the land mass of India shall not be treated as import of goods and a similar position will be taken in respect of the exports.

Water beyond continental shelf and EEZ are known as high seas.

Goods:

GOODS includes....				
(1) Conveyance	(2) Stores	(3) Baggage	(4) Currency & negotiable instruments	(5) Any kind of movable property
Includes *vessel *aircrafts *vehicles (including trains)	Goods used on board a vessel or an aircraft Example: foods, drinks, medical items, etc. Includes spare parts fuel	Personal luggage of passengers or crew members Includes unaccompanied baggage Excludes Motor vehicles	Importer or exporter shall disclose what amount of currency is brought/ taken by him It is included in goods for monitoring reasons.	Includes intangibles also imported in physical media

In the case of Associated Cement Companies, it has been held that intangibles are also goods as the phrase 'any other kind of moveable property' has wider connation. Thereby concluding that software in CD's or pen drive if imported or exported shall also be considered as goods.

Imported goods

When goods are brought into India from a place outside India

But doesn't includes goods that have been cleared for home consumption

Taxable event in case of imports

In the case of Garden Silk Mills Limited, Supreme Court pronounced that the taxable event in the case of import of goods will commence when goods enter in TWI and Importation shall be completed when goods crosses the Custom Barrier after the importer files bill of entry for home consumption.

Exported goods

Exported goods means goods which are taken out of India to a place outside India

Taxable event in case of exports

Export is completed when goods crosses TWI. In the matter of Rajindra Dyeing and Printing Mills (Supreme Court)], it has been held that exports shall be considered as completed only when goods crossed the territorial waters of India. Therefore, if goods are dispatched from India and the ship carrying these goods sinks in water in territorial waters of India, then goods cannot be considered as exported goods.

Importer and Exporter

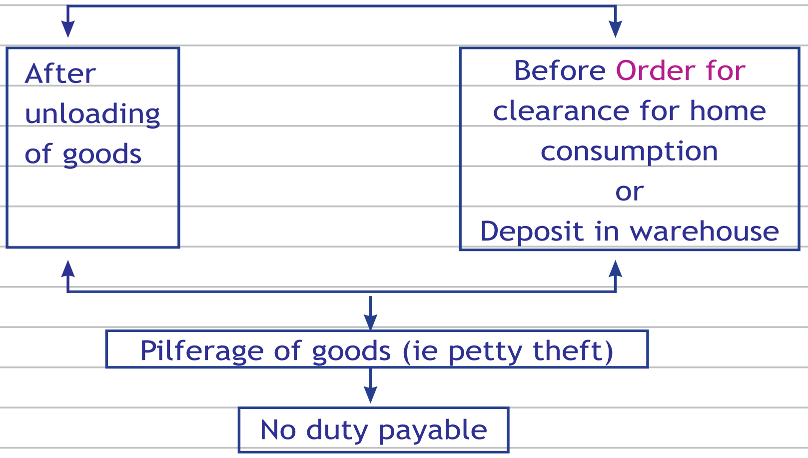
"Importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer.

"Exporter", in relation to any goods at any time between their entry for export and the time when they are exported, includes any owner, beneficial owner or any person holding himself out to be the exporter.

Chapter 2 GOODS LOST OR DESTROYED OR PILFERED

Section 13: No duty payable on pilferage of goods:

If any imported goods are pilfered after unloading and before proper officer has made an order for clearance of home consumption or deposit in warehouse, importer shall not be liable to pay duty on such goods.



Note:

Instead of importer, Custodian shall pay duty, If good are pilfered

↓

Applicable rate of duty = Rate prevailing on the date of delivery of Import Manifest /Report

In case goods are restored to be duty payable = Importer

If goods are pilfered i) before unloading of goods
ii) after order for clearance for H/C or WH } Sec 13 = NA

Section 22: Abatement of duty in case of damaged/ deteriorated goods

(1) Goods are damaged or deteriorated at anytime before or during the unloading of goods in India; or

(2) When goods other than warehousing goods are damaged at anytime after unloading in India but before the assessment done by customs authorities u/s 17

(3) When warehoused goods are damaged anytime before actual clearance of goods for home consumption.

} where any accident due to wilful act, negligence or default of owner employee, agent then no abatement shall be granted

Then abatement of duty shall be:

$$\text{(amount of duty payable on goods before damage)} \times \frac{\text{Value of Damaged Goods}}{\text{Value of Goods before Damage}}$$

Net duty payable = amount of duty payable before damage (-) abatement of duty

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GST

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- Simple & Lucid Language
- All Q&As covered from PYQs, RTPs, MTPs and Module

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GOODS AND SERVICES TAX

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1. REVERSE CHARGE MECHANISM

Recovery Agent

Question 1 :

Mr.Vasulibhai,a recovery agent is supplying service to

i) Lena Bank

ii) Jethalal,a trader of electronics

Who shall pay tax?

Solution:

Under section 9(3) when recovery agent is supplying service to Bank, the recipient of the service is liable to pay the GST.

i) Thus, Lena Bank is required to pay the GST u/s 9(3) as per RCM

ii) Thus Vasulibhai is required to pay GST u/s 9(1) as per FCM as the recipient is not a bank/ NBFC

DSA

Question 2 :

Who shall pay the tax in the following scenarios involving direct selling agents?

1. When Mr. Tamdi supplies services to SBI Bank.
2. When Keshav Jha Ltd. supplies services to Punjab National Bank.
3. When Puneet superstar associates LLP supplies services to Mahindra Finance, an NBFC.

Solution:

1. When Mr. Tamdi supplies services to SBI Bank, SBI Bank is responsible for paying the tax under section 9(3) of the GST Act, which refers to the reverse charge mechanism.
2. When Keshav Jha Ltd. supplies services to Punjab National Bank,since the supplier is a body corporate providing DSA service Keshav Jha Ltd. itself is responsible for paying the tax under section 9(1) of the GST Act.
3. When Puneet Superstar associates LLP is LLP and supplies services to Mahindra Finance, an NBFC

Puneet superstar LLP is responsible for paying the tax under section 9(1) of the GST Act.

Sponsorship Service

Question 3 :

i) Panini Private Limited, Jaipur, agrees to sponsor a sports event organized by Pink City Club in Jaipur. Panini Private Limited has paid an amount of 5,00,000 for such sponsorship of the sports event. Consequently, said event was named after the brand name of Panini Private Limited. Examine who is the person liable to pay tax in the given case.

(ii) Raghu Associates provided sponsorship services to WE-WIN Cricket Academy, an LLP. Determine the person liable to pay tax in this case.

Solution:

i) Notification no 13/2017 CT (R) dated 28.06.2017 as amended (hereinafter referred to asreverse charge notification), provides that sponsorship services provided by any person to a body corporate or partnership firm located in the taxable territory, shall be liable to GST under reverse charge in the hands of recipient.

In the present case, Pink City Club is the supplier of sponsorship services which is receiving the consideration in the form of sponsorship fee of 5,00,000 from Panini Private Limited, against the provision of sponsorship service. Since the recipient of sponsorship services-Panini Private Limited is a body corporate, GST on said services is payable by the recipient- Private Limited, under reverse charge.

(ii) In case of services provided by any person by way of sponsorship to any body corporate/ partnership firm, GST is liable to be paid under reverse charge by such body corporate/ partnership firm located in the taxable territory. Further, for the reverse charge purposes, Limited Liability Partnership formed and registered under the provisions of the LLP Act, 2008 is also be considered as a partnership firm. Therefore, in the given case, WE- WIN Cricket Academy is liable to pay GST under reverse charge.

Question 3b.

Vivo ltd,a registered person in Gujarat provides sponsorship service to Shuttle & co,a partnership firm based in Mumbai.

Answer:

Since the Supplier Is Vivo Ltd a Body corporate supplying sponsorship service,tax will be payable by supplier as per FCM

Security Services

Question 4:

1. Mr. Khali supplies security services to Being Humans Ltd., which is registered under the CGST Act. Who shall pay the tax?
2. Khali & Associates, a partnership firm, supplies security services to Mr. Salman, a registered person under the CGST Act as a composition tax payer. Who shall pay the tax?
3. Mr. Khali supplies security services to BMC, a local authority solely registered under the Maharashtra SGST Act to deduct TDS under section 51. Who shall pay the tax?
4. Khali Ltd. supplies security services to Being Human Ltd., a registered person under the CGST Act. Who shall pay the tax?
5. Mr. Vicky supplies security services to Mr. Ranbir, an unregistered person. Who shall pay the tax?

Solution:

If a supplier is any person other than a body corporate supply security personnel service to Registered person other than a person solely registered as TDS deductor u/s 51 or is registered as Composition tax payer then recipient shall pay tax as per RCM u/s 9(3)

1. Being Human Ltd. is responsible for paying the tax under section 9(3) of the GST Act. as the recipient
2. Khali & Associates is responsible for paying the tax under section 9(1) of the GST Act.
3. Mr. Khali is responsible for paying the tax under section 9(1) of the GST Act.
4. Khali Ltd. is responsible for paying the tax under section 9(1) of the GST Act.
5. Mr. Vicky is responsible for paying the tax under section 9(1) of the GST Act.

GTA Sr

Question 5

Supplier	Recipient	GST	Answer
GTA	Dmart Ltd (Registered person under normal scheme)	5%	
GTA	Mr. X (Registered person under Composition Scheme)	5	
GTA	Dept. Of CG (Person solely registered as TDS deductor U/S 51	5%	
GTA	ABC Ltd. (A body corporate under Companies Act, 2013, But not registered under CGST Act)	5%	
GTA	Wadio & Sons (A partnership firm not registered under partnership firm act & CGST Act)	5%	
GTA	Mr. Armaan (An unregistered individual)	5%	
GTA	X Ltd. (A registered person in normal scheme)	12%	
GTA	An unregistered casual taxable person.	12%	
GTA	Dept. of SG (Person solely deducting TDS U/S 51)	12%	

Securities lending Services

Question 6.

Rob Shareholding Ltd., an approved intermediary, has entered into a transaction wherein certain securities were to be lent to Dhandhan Bank, under Securities Lending Scheme, 1997. Dhandhan Bank shall pay specified lending fee against such lending of securities to it. Explain the taxability of transactions involved in the Securities Lending Scheme, 1997.

(ICAI study material)

Answer:

Securities Lending Scheme, 1997 (hereafter referred to as SLS) facilitates the lending and borrowing of securities. Securities are neither covered in the definition of goods nor covered in the definition of services. Therefore, a transaction in securities which involves disposal of securities is not a supply in GST and hence not taxable.

However, SLS doesn't treat lending of securities as disposal of securities and therefore is not excluded from the definition of services. The lending fee charged from the borrowers of securities has the character of consideration and is taxable under GST. Apart from above, the activities of the intermediaries facilitating lending and borrowing of securities for commission or fee are also taxable separately.

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INDIRECT TAX LAWS

- All concepts and amendments are conceized into charts
- Go to material for 1.5 days during exam
- Helps in remembering and recollecting provisions during revision

IDT Chart Book

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GOODS AND SERVICES TAX

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CUSTOMS

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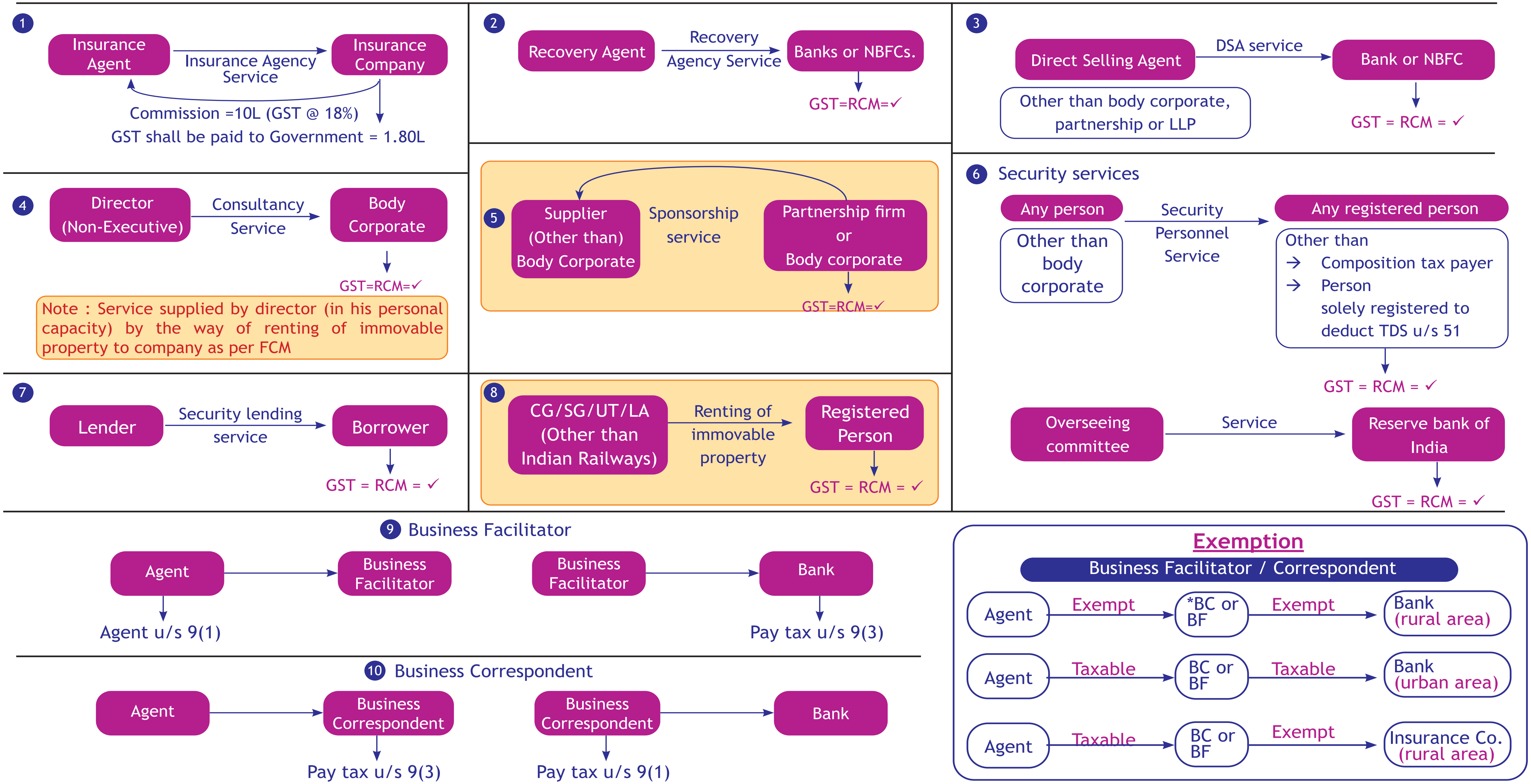
Important aspects to be remembered in RCM

1. All the recipients should be located in Taxable Territory
2. Whenever the conditions of RCM are not satisfied, tax shall be payable as per FCM i.e. by supplier
3. Partnership firm always includes LLP

Sec. 9(3)

Recipient shall pay tax to Government



① Insurance Agent → Insurance Agency Service → Insurance Company

Commission =10L (GST @ 18%)

GST shall be paid to Government = 1.80L

② Recovery Agent → Recovery Agency Service → Banks or NBFCs.

GST=RCM=✓

③ Direct Selling Agent → DSA service → Bank or NBFC

Other than body corporate, partnership or LLP

GST = RCM = ✓

④ Director (Non-Executive) → Consultancy Service → Body Corporate

GST=RCM=✓

Note : Service supplied by director (in his personal capacity) by the way of renting of immovable property to company as per FCM

⑤ Supplier (Other than) Body Corporate ← Sponsorship service ← Partnership firm or Body corporate

GST=RCM=✓

⑥ Security services

Any person → Security Personnel Service → Any registered person

Other than body corporate

Other than
→ Composition tax payer
→ Person solely registered to deduct TDS u/s 51

GST = RCM = ✓

Overseeing committee → Service → Reserve bank of India

GST = RCM = ✓

⑦ Lender → Security lending service → Borrower

GST = RCM = ✓

⑧ CG/SG/UT/LA (Other than Indian Railways) → Renting of immovable property → Registered Person

GST = RCM = ✓

⑨ Business Facilitator

Agent → Business Facilitator

Agent u/s 9(1)

Business Facilitator → Bank

Pay tax u/s 9(3)

⑩ Business Correspondent

Agent → Business Correspondent

Pay tax u/s 9(3)

Business Correspondent → Bank

Pay tax u/s 9(1)

Exemption

Business Facilitator / Correspondent

Agent → Exempt → *BC or BF → Exempt → Bank (rural area)

Agent → Taxable → BC or BF → Taxable → Bank (urban area)

Agent → Taxable → BC or BF → Exempt → Insurance Co. (rural area)

GTA
i) Transport goods via Road
ii) Issues consignment note

Recipient
↓
Pay Freight

In case where GTA opts. for GST @ 5%

Registered Recipient
↓
Tax payable as per RCM
↓
Exception
↓
Person registered solely for the purpose of deducting TDS u/s 51
↓
Ex

Unregistered Recipient

- Factories regd under Factories Act, 1948
- Societies regd under Societies Registration Act, 1860
- Co-operative societies regd under any law
- Body corporate regd under any law
- partnership firm <u>whether regd or not under any law</u> incl. AOP

↓
Since they are unregistered under GST law, they have to compulsorily register u/s 24
↓
Tax payable under RCM

Individual
HUF
Casual taxable person
↓
Ex

Note : GTA can opt for GST @5% without ITC & Pay tax as per FCM.

GTA (GST @ 12%)
↓
Tax payable as per FCM
↓
Exception

i) Unregistered Individual, HUF, Casual taxable person; &
ii) Person registered solely for deducting TDS u/s 51

→ **Exempt**

⑪

Royalty

*Author	Trf of copyright u/s 13(1)(a), Copyright Act, 1957 →	Publisher
Music Composer	→	Music Company
Photographer/ artist	→	Producer

↓
Recipient will pay tax as per RCM u/s 9(3)

*** Author can opt to pay tax as per FCM**
- Take Registration under CGST Act
- File declaration with Jurisdictional CGST/SGST Commissioner that he wants to opt for FCM
- This option shall be exercised for 1 yr. from date of excercising such option.

Invoice to be issued by him to publisher in Form GST Inv - 1

⑭

Consideration

Land → Transfer of Development Rights or FSI for construction of a project → Promotor
↓
GST=RCM=✓

Consideration

Land Owner → Long term lease of land (i.e 30 years or more) → Promotor
↓
GST=RCM=✓

⑬

Renting of M/V

In case where GST is payable by 5%

Consideration (includes cost of fuel)

Any person other than body corporate → Renting of motor vehicle for transportation of passengers → Body Corporate
↓
GST = RCM = ✓

↓
if above conditions are not satisfied then tax shall be paid by supplier as per FCM.
↓

Inputs
Input service
CG
↓
ITC = X

Renting of m/v service
↓
ITC = ✓

Supplies

GST@5% → Recipient

In case where GST is payable by 12%
↓
Tax shall be payable as per **FCM** and in this case it can avail ITC of all inputs/input service/ capital goods

Input →
Input service →
Capital goods →

Supplier
↓
Pay tax as per FCM

ITC = ✓

GST @ 12% → Recipient

⑮ **Sec. 5(3), IGST Act 2017**

Any person in N/T/T → Any Service → **Any person in T/T Other than *Non - Taxable Online recipient**

*NTOR = Unregistered person who procures OIDAR service in taxable territory.

RCM → In case of supply of goods

Agriculturist → Cashew nuts (not peeled) → **Any Registered Person**

Tobacco leaves
Bidi wrapper leaves
Raw cotton

↓ GST=RCM=✓

Note: Dhruv Traders , a Registered trader Supplied raw Cotton to D-Mart, a registered Person
Ans. Dhruv Traders as per FCM.

Taxable as Per FCM.

Registered Person → Priority Sector Lending Certificate → **Registered Person**

↓ GST=RCM=✓

CG (excl. Indian Railways)/SG/UT/LA → **Registered Person**

used/seized vehicles
Confiscated goods old/used goods
waste /scrap

↓ GST=RCM=✓

SG/UT/LA → Supply of Lottery → **Lottery distributor or Selling Agent**

↓ GST=RCM=✓

Any person who manufactures silk yarn from raw silk/silkworm Cocoons Eg. (Not written) → Silk Yarn → **Any Registered Person**

↓ GST=RCM=✓

Unregistered Person → Supply of essential oils (Other than citrus fruit) → **Any Registered Person**

↓ GST=RCM=✓

↓

i. Peppermint oil	ii. Spearmint oil	iii. Watermint oil
iv. Horsemint oil	v. Bergament oil	vi. Mentha arvensis

Landlord → Renting of Residential Dwelling for Any Use (Resi/ Comm) → **Registered Recipient**

↓ RCM = GST = ✓

- If If Recipient = Individual using it for Personal use = **Exempt**.
- If Recipient = Unregistered Recipient= **Exempt**.
- If Renting of Resi-dwelling for Commercial use = Taxable as per FCM.

RCM (In case of Services): Entry 5AB newly inserted: Services by way of renting of any immovable property other than residential dwelling by Any unregistered person to Any Registered Person

Unregistered Supplier → Supply of Metal Scrap → **Registered Recipient**

↓ GST RCM = ✓

RCM (In case of Goods): Metal Scrap (when supplied by unregistered person to any registered person) are taxable under reverse charge.

Unregistered Supplier → Renting of Immovable Property Other than residential (Ie Commercial Property) → **Registered Recipient Other than Composition Tax Payer**

↓ GST RCM = ✓

About The Author

CA Karan Sheth, a distinguished educator in Indirect Tax, has over a decade of teaching experience, mentoring 50,000+ students through online and offline platforms across 15 cities in India. Renowned for his engaging storytelling approach, his entire focus is that the student should be able to remember concepts through logic and not by rattafication method. His students have achieved remarkable success, including AIR 6- Mahesh Tapadiya, who scored 87 in Indirect Tax, and over 1,000 exemptions in the last five years alone. He's now looking for his next student who will beat his previous record of 87 marks in IDT and he wants it to be none other than you who is reading this note.

#HasteHasteKatJayengeIDTkeRaaste

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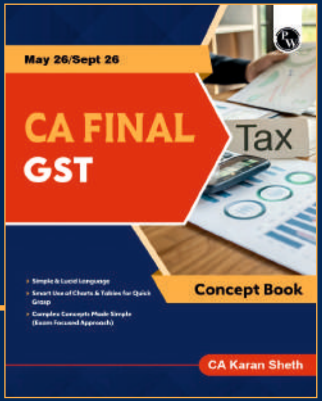

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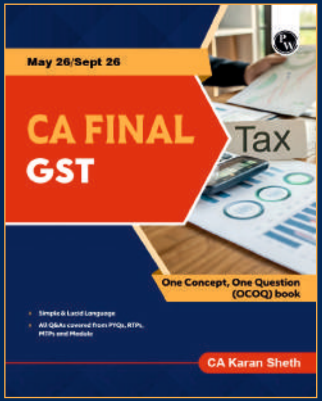

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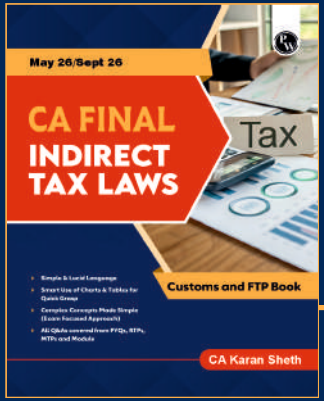

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