



No. Pro(4)-38150/2017

Date : 13.09.2017

എല്ലാ പ്രിൻസിപ്പൽ ചീഫ് ഫോറസ്റ്റ് കൺസർവേറ്റർമാർക്കും/
അഡീഷണൽ പ്രിൻസിപ്പൽ ചീഫ് ഫോറസ്റ്റ് കൺസർവേറ്റർമാർക്കും/
ചീഫ് ഫോറസ്റ്റ് കൺസർവേറ്റർമാർക്കും/ ഫോറസ്റ്റ് കൺസർവേറ്റർമാർക്കും/
ഡെപ്യൂട്ടി ഫോറസ്റ്റ് കൺസർവേറ്റർമാർക്കും/ അസിസ്റ്റന്റ് ഫോറസ്റ്റ് -
കൺസർവേറ്റർമാർക്കും /റെയിഞ്ച് ഫോറസ്റ്റ് ഓഫീസർമാർക്കും/
ഡെപ്യൂട്ടി റെയിഞ്ച് ഫോറസ്റ്റ് ഓഫീസർമാർക്കും.

സർ,

വിഷയം: വനം വകുപ്പിൽ ജി.എസ്.ടി -2017 നടപ്പാക്കുന്നത് - സംശയ ദുരീകരണം
-സംബന്ധിച്ച്.

സൂചന: 1. ഈ ഓഫീസിലെ 18.08.2017 ലെ ഇതേ നമ്പർ കത്ത്.
2. ഡെപ്യൂട്ടി കമ്മീഷണർ, സ്റ്റേറ്റ് ജി.എസ്.ടി ഡിപ്പാർട്ട്മെന്റിന്റെ
31.08.2017ലെ കത്ത് നമ്പർ ബി12-3209/2013/സി.റ്റി.

മേൽ വിഷയത്തിലേയ്ക്ക് ശ്രദ്ധ ക്ഷണിക്കുന്നു. 19.07.2017 ൽ വനം വകുപ്പ്
ആസ്ഥാനത്ത് കൂടിയ സീനിയർ ഫോറസ്റ്റ് ഓഫീസർമാരുടെ മീറ്റിംഗിൽ ജി.എസ്.ടി, 2017-
നെക്കുറിച്ച് സ്റ്റേറ്റ് ജി.എസ്.ടി. ഡിപ്പാർട്ട്മെന്റിലെ ഉദ്യോഗസ്ഥൻ ആമുഖമായി വിവരണം
നൽകുകയുണ്ടായി. തുടർന്ന് ടി വിഷയവുമായി ബന്ധപ്പെട്ട് സർക്കിൾ തലത്തിൽ ചർച്ചകൾ
നടത്തുകയും, ടി ചർച്ചകളിൽ ഉന്നയിക്കപ്പെട്ട ചോദ്യങ്ങളും വിശദീകരണങ്ങളും 22.07.2017 ൽ
കോട്ടയത്തുവച്ച് കൂടിയ മീറ്റിംഗിലും, 31.07.2017 ൽ വനം വകുപ്പാസ്ഥാനത്ത് കൂടിയ
സീനിയർ ഫോറസ്റ്റ് ഓഫീസേഴ്സ് മീറ്റിംഗിലും ചർച്ച ചെയ്ത് വനം വകുപ്പിലെ 'GST
Monitoring Cell' ക്രോഡീകരിച്ച് ഈ ഓഫീസിൽ സമർപ്പിക്കുകയും ആയത് സൂചന (1)
പ്രകാരം വിദഗ്ദ്ധപ്രായത്തിനായി ജി.എസ്.ടി കമ്മീഷണർക്ക് നൽകുകയുണ്ടായി.
സൂചന (2) പ്രകാരം പ്രസ്തുത ചോദ്യങ്ങൾക്ക് മറുപടി ലഭിച്ചിട്ടുള്ളതാണ്. ടി ചോദ്യങ്ങളും
അവയുടെ മറുപടിയും ഇതോടൊപ്പം അറിവിനും തുടർനടപടിക്കുമായി ഉള്ളടക്കം
ചെയ്യുന്നു.

വിശ്വസ്തതയോടെ,

ഉള്ളടക്കം : മേൽപ്പറഞ്ഞത്

പ്രിൻസിപ്പൽ ചീഫ് ഫോറസ്റ്റ് കൺസർവേറ്റർ
(എഫ്.എൽ.ആർ)

പകർപ്പ് : അഡീഷണൽ പ്രിൻസിപ്പൽ ചീഫ് ഫോറസ്റ്റ് കൺസർവേറ്റർ (FMIS) ന്.
വകുപ്പുതല വെബ്സൈറ്റിൽ പ്രസിദ്ധീകരിക്കുന്നതിന് നൽകുന്നു.

45436/2017

B 12 - 3209/2013/CT

Office of the Deputy Commissioner,
State Goods and Service Tax Department,
Thiruvananthapuram,
Dated: 31.08.2017.

From

Deputy Commissioner,
Thiruvananthapuram

To

Principal Chief Conservator of Forests
(Forest, Land & Resources)

Sir,

Sub: GST related issues – clarifications sought for - reg.

Ref: Your letter No. Pro (4) 38150/17 dated 18.08.17.

With reference your letter cited, I am forwarding herewith the replies to the queries raised
by you.

Pl. circulate
1
6/9/17

Yours faithfully,

Deputy Commissioner

GST Registration

1) Who all in the Department have to register under GST?

Every supplier in the State who makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds prescribed amount i.e. Rs. 20 lakhs is liable for registration. [Chapter IV, Section 22 (I)]. State Govt. is defined as a person under the GST. Therefore registration is compulsory, as the aggregate turnover in a financial year exceeds Rs.20 lakhs. Therefore all Govt. departments having supply of goods or service are liable to take regular registration as tax payer under GST. Since registration is PAN based, institutional PAN should be obtained from IT Department before applying for GST registration. In addition to this TAN based TDS Registration is required, if there is inward supply of goods or service valued above Rs.2.5Lakhs.

2) Is it possible to migrate already having KVAT registration to GST registration or should we take new GST registration?

Migration to GST was permissible only up to 21.07.2017. Now fresh registration application can be filed through GST portal and existing registration numbers can be provided.

- 3) In many cases of KVAT registrations, personal PAN numbers and mobile numbers of staff were given. Can this be changed to official PAN and other changes needed?

No. Being Government Department registration should be taken against institutional PAN.

- 4) Is it possible to take single GST registration and a PAN for the Department?

It is the discretion of the department to take single registration at State level or District Level. Once registration is taken under GST return filing is compulsory for every month. Delaying filing return attract penalty.

Sale Order

- 5) As per the prevailing Sale condition 11 of Special Terms and Conditions of e-auction of timber and other produce in Kerala Forest Department – *“KVAT/ FDT and other taxes as per the prevailing tariff wherever applicable at the time of delivery on the sale of materials covered under this e-auction shall be payable by the successful bidders before taking delivery of materials”*.

- (a) Which point of time during the sale of timber is to be considered as supply time with respect to GST Act?

With reference to the GST Act, the 'time of supply of timber' sold by the Forest Department is the date of issue of invoice or the date on which the department receives the payment i.e. the date on which $\frac{1}{3}$ of the bid value is entered in the books of account or the date on which the payment is credited to the bank account, which is earlier with respect to the timber sold.

[Section 12 (2) (b)]

- (b) Which is the supply time for the bidders who have remitted all the values of timber including all taxes on or before 30.06.2017 and not taken delivery of materials?

In the above case, as per GST Act, supply time for the bidder is before 30.06.2017.

- (c) Which is the supply time for the bidders issued with sale order and who have not remitted all the values of timber including all taxes on or before 30.06.2017 and not taken delivery of materials?

Time of supply of timber sold by the Forest Department is the date on which the department receives the payment i.e. the date on which $\frac{1}{3}$ of the

bid value is entered in the books of account or the date on which the payment is credited to the bank account, whichever is earlier with respect to the timber sold.

- 6) Whether we have to collect GST above Sale Value + FDT or to collect FDT above Sale value + GST or FDT and GST independently over sale value?

GST has to be collected above Sale Value + FDT

- 7) Can we add a column in the GST invoice to show the FDT value?

Yes

- 8) What should be the form of GST invoice for the purchase of timber by household individuals?

No separate form is needed. Same format of Invoice can be used for all kind of supplies.

- 9) What should be the uniform format for GST invoice for the entire Department in both the cases?

Rule 46 of GST Rules specify the requisites of a tax invoice SGST Rule published as SRO 377/2017.

- 10) It may be clarified whether hardwood and softwood have the same percentage of GST?

Yes. There is no separate classification as hardwood and softwood under GST Act. (Ref: HSN Code - 4403, 4407, 4408, 4409 & 4419)

- 11) Mode of payments by which GST can be received in the current account of the Depot Officer / Divisional Forest Officer?

NEFT or Online transfer.

- 12) Earlier system of e-treasury for VAT remittance is not yet closed. This causes wrong remittance of tax.

In certain cases like refund of VAT this provision may be mandatory. More clarification may be sought from the Treasury Department.

- 13) How to remit SGST, CGST and IGST from the current account of the Depot Officer?

NEFT or Online transfer.

- 14) Whether GST is needed while remitting part value of the timber by the successful bidder?

Yes. It is needed

- 15) How to assess value of timber for retail sale?

The present system followed by the Department can be continued. The rate of GST applicable for retail sale of timber is 18%.

GST in Contractor's Bill and Other Goods & Services

- 16) What should be the percentage of GST levied from Civil Contractors Bill? Whether bills of materials excluded?

The Govt. contracts will attract 12% GST. Bills of materials need not be excluded.

- 17) Any modifications needed in BIMS and BAMS for receiving GST from contractor's bill?

There is no need of modification in BIMS and BAMS.

- 18) Whether to levy GST on Red permits issued?

Yes. For Red permits GST is @12%. (Ref: HSN Code- 4911)

- 19) What should be the GST for Tender forms issued?

Manual Tender forms attract 12% GST vide HSN 4911. Whereas E-Tender forms is treated service and attract 18% GST which is payable by the purchasers of tender form on reverse charge basis.

- 20) What should be the GST rate in Thondy auctions?

If the Thondy material is of timber, the GST rate is 18%. Based on the Thondy material it will vary.

- 21) Rate of GST levied in the sale of NTFP?

Based on the item of NTFP, the rate of GST will vary.

- 22) Rate of GST to be levied from Ecotourism sites?

The Services by way of admission to a Museum, National Park, Wildlife Sanctuary, Tiger Reserves or Zoo are exempted as per notification No. 9/2017 dtd 28.06.2017.

But 18% GST has to be levied for the recreational, cultural and sporting services other than the above.

- 23) GST to be levied in case of auction of condemned Department Vehicles?

The rate of GST for the sale of condemned vehicles is 28% whereas; if it is sold as scrap (without RC book) the rate of GST is only 18% (HSN 7204)

- 24) Any GST to be levied on Ground Rent?

Yes. The rate of GST on Ground Rent is 18%.

25) Whether current account for remitting GST can be opened in Treasury?

Yes. But payment of GST can be made only through designated banks through online.

26) How to account GST collection by keeping Registers? What kind of registers are to be maintained?

Three Registers viz. GST Cash Register, GST Register for Registered Buyers and GST Register for Non-Registered Buyers.

27) Which office has to be consulted for clarifications regarding GST?

Clarification through advance has provided unde GST. Assistance will be provided of GST fecilitation centre at District Head Quarters.

28) What are the returns to be filed? When? How often?

For the first two month of GST implementation, tax can be paid based on a simple return (Form GSTR- 3B) containing summary of outward and inward supplies which has to be submitted before 20th of the succeeding months.

GST returns to be filed as mentioned below

Month	GSTR - 3B	GSTR - 1	GSTR - 2 (auto populated from GSTR-1)
July, 2017	25 th August	1 st - 5 th September*	6 th - 10 th September
August, 2017	20 th September	16 th - 20 th September	21 st -25 th September

*Facility for uploading of outward supplies for July, 2017 will be available from 15th July, 2017.

29) What is the process for refund of excess GST paid?

Where, on receipt of advance payment with respect to any supply of goods or services or both the registered person issues a receipt voucher, but subsequently no supply is made and no tax invoice is issued in pursuance thereof, the said registered person may issue to the person who had made the payment, a refund voucher against such payment.

[Section 31 (3) (e)]

30) Is there any change in IT collection as GST came into force?

No change.

31) Whether GST is applicable on Penal interest?

Yes.

32) Training to staff on GST return filing?

GST department will arrange practical trainings for return filing. For Trainings, please contact the Deputy Commissioner GST Department of concerned District.

33) Providing software for accounting GST and online filing

There is no need of separate software for accounting GST and return filing. Online facilities are available in the GST portal for filing returns.

34) Is it mandatory for tender inviting authority (Civil Works) to register under GST whose annual aggregate turnover is above 20 lakhs?

If there is only inward supply registration under GST based on TAN is required. There is outward supply based on PAN is required. TAN base registration will be come into force only for the notified date.

35) Whether GST is to be collected by the service providers / suppliers whose annual aggregate turnover is less than 20 lakhs? If yes, how to collect and remit GST without registration?

If registered, tax collection is mandatory even if turnover is below Rs. 20 lakhs.