

FAQs on GST with specific reference to oil and gas sector		
S. No.	Questions	Answers
General FAQ		
1.	Who are the persons liable to take a registration under the GST Law?	Every supplier whose aggregate turnover exceeds Rs. 20 Lakhs (Rs 10 lakhs for special category states) in a financial year is liable to get himself registered in a state from where he makes taxable supplies. In states of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand registration will be required if aggregate turnover is more than Rs 10 lakhs.
2.	If a person having a registration under earlier law need to register under GST law compulsorily?	Yes. Every person who on the day immediately preceding the appointed day, is registered or holds a license under an existing law, shall be liable to be registered under this Act with effect from the appointed day.
3.	What is aggregate turnover?	“Aggregate Turnover” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess.
4.	Who are not required to obtain registration under GST?	Following are not required to obtain GST registration number- <ul style="list-style-type: none"> • Any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under GST • An agriculturist, to the extent of supply of produce out of cultivation of land. Persons who are only engaged in making supplies of taxable goods or services or both which are liable for reverse charge mechanism under Sec 9(3).
5.	Whether a person is required to declare all his places of business at the time of registration?	The taxpayer will have to declare the principal place of business as well as the details of additional places of business in the registration form.

6.	If a person is operating in different states, with the same PAN number, can he operate with a single Registration?	No. Every person will have to get registered separately for each of the States from where he makes taxable supply if he is liable to for registration in terms of Sub-section (1) of Section 22 of CGST ACT.
7.	What is the time limit for taking registration under GST Law?	Every Person who is liable to be registered under Section 22 or Section 24 shall apply within 30 days from the date on which he becomes liable to registration in such manner and subject to such conditions as may be prescribed.
8.	Is there a provision for a person to get himself voluntarily registered though he may not be required to get registered under GST?	Yes, a person may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered taxable person, shall apply to such person.
9.	Is possession of a Permanent Account Number (PAN) mandatory for obtaining a Registration?	Yes. Every person should have a Permanent Account Number issued under the Income Tax Act, 1961 in order to be eligible for grant of registration. However in following cases PAN will not be required- <ul style="list-style-type: none"> • A person required to deduct tax under section 51 may have, instead of a PAN, a Tax Deduction and Collection Account Number issued under the Income Tax Act in order to be eligible for grant of registration. • PAN is not mandatory for a non-resident taxable person for obtaining registration.
10.	Which are the cases for which registration is compulsory?	Following categories of persons shall be required to be registered compulsorily irrespective of the threshold limit: <ul style="list-style-type: none"> • Persons making any inter-State taxable supply • Casual taxable persons making taxable supply; • Persons who are required to pay tax under reverse charge; • Person who are required to pay tax under sub-section (5) of section 9; • Non-resident taxable persons making taxable supply; • Persons who are required to deduct tax under section 51, whether or not separately registered under this Act

		<ul style="list-style-type: none"> • Persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise • Input Service Distributor, whether or not separately registered under this Act; • 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; • Every electronic commerce operator • Every person supplying online information and database access or retrieval • Services from a place outside India to a person in India, other than a registered person; and • Such other person or class of persons as may be notified by the Government on the recommendations of the Council.
11.	Can a person without GST registration claim ITC and collect tax?	No. A person without GST registration can neither collect GST from his customers nor claim any input tax credit of GST paid by him.
12.	Can the registration certificate be downloaded from the GSTN portal?	Yes, registration certificate shall be granted in Form GST REG 06 and the same would be available on the common portal.
13.	What is the time limit within which the application for registration be approved?	The application for registration (FORM GST REG-01) shall be submitted online and shall be approved within 3 working days
14.	Is there an option to take centralized registration for services under GST Law?	No, the tax payer has to take separate registration in every state from where he makes taxable supplies.
15.	I am a trader. I have excise paid invoice. Whether I can claim credit of full excise duty on closing stock as on appointed date?	Full credit is allowed under GST regime of Invoices not older than 12 months from appointed date and subject to other conditions prescribed.
16.	Will ITC be allowed to a service provider on VAT paid inputs held as stock on the appointed day?	Yes, he will be entitled to input tax credit on inputs held in stock.
17.	A registered person has excess ITC of Rs 10, 000/- in his last VAT return for the period immediately	The registered person will not be able to carry forward the excess ITC of VAT to GST if he opts for composition scheme.

	preceding the appointed day. Under GST he opts for composition scheme. Can he carry forward the aforesaid excess ITC to GST?	
18.	Whether a manufacturer or a job worker become liable to pay tax if the inputs or semi-finished goods sent for job work under the existing law are returned after completion of job work after the appointed day?	<p>No tax will be payable by the manufacturer or the job worker under the following circumstances:</p> <ul style="list-style-type: none"> • Inputs/ semi-finished goods are sent to the job worker in accordance with the provisions of the existing law before the appointed day. • The job worker returns the same within six months from the appointed day (or within the extended period). • Both the manufacturer and the job worker declare the details of inputs held in stock by the job worker on the appointed day in the GST TRAN 1. <p>However, if the said inputs/semi- finished goods are not returned within six months (or within the extended period), the input tax credit availed is liable to be recovered.</p>
19.	What is the time limit for issue of debit/credit note(s) for revision of prices?	The taxable person may issue the debit/credit note(s) within 30 days of the price revision. In case where the price is revised downwards the taxable person will be allowed to reduce his tax liability only if the recipient of the invoice or credit note has reduced his ITC corresponding to such reduction of tax liability.
20.	Where any goods are sold on which tax was required to be deducted at source under State VAT law and an invoice was also issued before the appointed day, will deduction of tax at source be made under this Act if the payment is made after the appointed day?	No, in such case no deduction of tax at source shall be made under GST.
21.	Whether credit will be eligible for inputs or inputs services received after 1st July 2017 but tax in respect of which has been paid under earlier law?	Yes, credit would be allowed subject to such input or input services being received within 30 days (or extended period) from 1st July.
22.	What is the manner of Issuance of Invoice?	As per GST Invoice rules the invoice is required to be prepared in triplicate, in case of supply of goods, in the following manner:– <ul style="list-style-type: none"> • Original for recipient;

		<ul style="list-style-type: none"> • Duplicate for transporter; and • Triplicate for supplier.
23.	What are the exemptions for issuance of Tax Invoice?	A registered taxable person supplying non-taxable goods and/or services or availing composition scheme shall be exempted from issuing Tax invoice; however, they would be required to issue a bill of supply in a prescribed format containing the particulars as prescribed under rule 3 of GST Invoice Rules.
24.	What are the repercussions of wrong invoicing?	If supplier supplies goods/services without issue of invoice or issues invoice without supply of goods or issues incorrect invoice or false invoice or issues invoice using GSTIN of another supplier, then penalty of Rs. 10,000 or the amount of tax evaded shall be payable. Also, prosecution provisions are attracted in case of false invoicing as per section 92.
25.	What is the time period within which invoice has to be issued for supply of Goods?	As per Section 28 of CGST/SGST Act a registered taxable person shall issue a tax invoice containing description, quantity and value of goods, tax charged thereon and other prescribed particulars, before or at the time of- <ul style="list-style-type: none"> • Removal of goods for supply to the recipient, where supply involves movement of goods or • Delivery of goods or making available thereof to the recipient in other cases.
26.	What is the time period within which invoice has to be issued for supply of Services?	As per Section 28 of CGST/SGST Act a registered taxable person shall, before or after the provision of service, but within 30 days, issue a tax invoice showing description, value of goods, tax payable thereon and other prescribed particulars.
27.	What is the time of supply of goods in case of tax payable under reverse charge?	The time of supply will be the earliest of the following dates: <ul style="list-style-type: none"> • Date of receipt of goods; or • Date on which payment is made; or • Date immediately following 30 days from the date of issue of invoice by the supplier.
28.	What is the time period within which invoice has to be issued where the goods being sent or taken on approval for sale?	The invoice in respect of goods sent or taken on approval for sale or return shall be issued before or at the time of supply or six months from the date of approval, whichever is earlier.

29.	What are the provisions for Credit/Debit Notes?	Where a tax invoice is issued and taxable value or tax is found to exceed the taxable value and/or tax payable in respect of a supply, in such situation a credit note will required to be issued. On other hand, where a tax invoice is issued and taxable value or tax is less than the taxable value and/or tax payable in respect of a supply, in such situation a debit note will required to be issued.
30.	What is time limit for issuance of credit note?	Credit note is to be issued by supplier of goods or services by earliest of following dates- <ul style="list-style-type: none"> • September following the end of financial year in which such supply was made or • furnishing of the relevant annual return
31.	What is time limit for issuance of debit note?	There is no time limit given for issuance of debit note.
32.	What is input tax?	Input tax means the central GST (CGST), State GST (SGST), Integrated GST (IGST) or Union Territory GST (UTGST) charged on supply of goods or services or both made to a registered person.
33.	Can GST paid on reverse charge basis by recipient of goods or services, be considered as input tax?	Yes. The definition of input tax includes the tax payable under the reverse charge.
34.	Is credit of all input tax charged on supply of goods or services allowed under GST?	A registered person is entitled to take credit of input tax charged on supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business, subject to other conditions and restrictions.
35.	Whether Input tax credit on Inputs and Capital Goods is allowed in one instalment?	Yes. Input tax credit will be available in full with respect to inputs and capital goods, subject to other conditions and restrictions.
36.	What are the conditions necessary for obtaining Input Tax Credit (ITC)?	Following four conditions are to be satisfied by the registered taxable person for obtaining ITC: <ul style="list-style-type: none"> • He is in possession of tax invoice or debit note or such other tax paying documents as may be prescribed; • He has received the goods or services or both; • The supplier has actually paid the tax charged in respect of the supply to the government; and • He has furnished the monthly return.

37.	One of the conditions to claim credit is that the receiver is in possession of tax invoice or debit note or any other tax paying documents. What are the tax paying documents?	The tax paying documents have been prescribed under Rule 1 of the Input Tax Credit Rules, 2017 as under: <ul style="list-style-type: none"> • An invoice or debit note issued by supplier of goods or services. • Bill of Entry in case of imports • Invoice raised by the recipient in case of inward supplies from unregistered persons • ISD Invoice issued by an Input Service Distributor for distribution of credit
38.	Where the goods against an invoice are received in lots or instalments, how will a registered person be entitled to ITC?	The registered person shall be entitled to the credit on receipt of the last lot or instalment.
39.	Can a person take input tax credit without payment of consideration for the supply along with tax to the supplier?	Yes, the recipient can take ITC. But he is required to pay the consideration along with tax within 180 days from the date of issue of invoice. In case payment is not made within 180 days, then credit needs to be reversed.
40.	When a person can reclaim credit which is reversed due to non-payment earlier?	As per Input tax credit rules, credit can be reclaimed as and when the payment is made.
41.	What is the time limit for taking Input Tax Credit?	A registered person can take ITC in respect of any invoice or debit note for supply of goods or services before <ul style="list-style-type: none"> • The due date for furnishing the monthly return under section 39 for the month of September following the end of financial year to which such invoice/invoice relating to debit note pertains or • Furnishing of the relevant annual return, whichever is earlier.
42.	Is credit of tax paid on every input used for supply of taxable goods or services or both is allowed under GST?	Yes, except on the items which are specifically restricted [Sec 17(5)] in the GST act, the credit is admissible on all items.
43.	Sometimes goods are destroyed or lost due to various reasons. Can a person take ITC to the extent of such goods?	No, a person cannot take ITC with respect to goods lost, stolen, destroyed or written off. In addition, ITC with respect of goods given as gifts or free samples are also not allowed.

44.	Where goods or services or both received by a taxable person are used for effecting both taxable and non-taxable supplies, whether the input tax credit is available to the registered taxable person?	The input tax credit of goods or services or both attributable only to taxable supplies can be taken by registered person. The manner of calculation of eligible credit is provided in GST Rules.
45.	Where goods or services received by a registered person are used partly for the purpose of business and partly for other purposes, whether the input tax credit is available to the person?	The input tax credit of goods or services or both attributable only to the purpose of business can be taken by registered person. The manner of calculation of eligible credit is provided in ITC Rules.
46.	A person paying tax under composition scheme crosses the threshold for composition and becomes a regular taxable person. Can he avail ITC and if so from what date?	He can avail ITC in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods (reduced by prescribed percentage points) on the day immediately preceding the date from which he ceases to be eligible for composition scheme. The manner of calculation of eligible credit is provided in ITC Rules.
47.	Can the customer who buys from a registered person who is under the composition scheme claim composition tax as input tax credit?	No, customer who buys goods from registered person who is under composition scheme is not eligible for composition input tax credit because a composition scheme supplier cannot issue a tax invoice.
48.	If person registered under GST in Odisha desires to do business in AP / Jharkhand, does he require obtaining registration in AP / Jharkhand?	Person is required to obtain registration in a State from where goods or services are supplied.
49.	Product is supplied from Maharashtra to Vizag. Whether registration is required in Maharashtra?	A person is liable to obtain registration in a state from where he makes supply of goods or services. Therefore registration in the state of Maharashtra is required.
50.	I am a registered dealer under VAT. What is required to obtain registration under GST if provisional ID is still not provided to me?	<ul style="list-style-type: none"> • Person registered under VAT is required to migrate in to GST on GSTN portal, based on provisional ID provided to him. • If provisional ID is not provided then the same needs to be taken up with respective State VAT department and helpdesk details on GSTN portal.
51.	Provisional ID allotted has got cancelled. Kindly inform how to resolve?	If provisional ID got cancelled the matter needs to be taken up with respective State VAT department and helpdesk details on GSTN portal.
52.	While migrating to GSTN Portal, Registered dealer having registration both under VAT & Service Tax, the service details were not uploaded. How to modify?	Provisional registration granted under GST can be amended/modified at the time of application made for final registration certificate.

53.	Do we need to migrate under all legislation, if covered under current taxes?	Migration through one registration is sufficient, details about other activities like services/manufacture needs to be updated in the registration.
54.	The person who is not currently registered under VAT / Excise / ST, how the registration to be taken under GST?	Window for new registration under GST has been opened since 25.06.2017 on GSTN portal.
55.	Whether dealer having multiple business requires a single GST registration or multiple GST registration?	<ul style="list-style-type: none"> Registration under GST is PAN based, but State wise registration needs to be obtained from where a person is operating. Single registration in a state can cover multiple business segments. A person may obtain separate registration for each business vertical subject to other conditions specified.
56.	At the time of new registration, option is given to select tax payer or practitioner. Currently I am not a tax payer. Which option should I select?	The option of practitioner is for a person who wants to register himself as a Goods and Services Tax Practitioner (GSTP). Person other than GSTP is required to get himself registered as a tax payer under GST.
57.	Whether ITC of Goods can be adjusted with output tax of Services and vice-versa under GST?	Yes. ITC of GST on goods or service can be utilized for payment of GST on outward supply of goods or services.
58.	What is the mechanism for claiming the ITC on the closing stock of 30.06.2017? (Excise Duty & VAT)	Credit carried forward in return and credit of closing stock lying as on 30.06.2017 will be available subject to filing of GST TRAN-1 & GST TRAN-2 within available time limits.
59.	What happens if there is no documentary evidence available for payment of ED & VAT on the closing stock of 30.06.2017?	If the documents are not available, then, 40% ITC can be taken if the rate of GST is less than 18% and 60% in case of GST rate is equal to or more than 18% subject to other conditions prescribed.
60.	What are provisions for e-way bill under GST?	E-way bill provisions under GST would be made applicable from the date notified as per recommendation of GST Council.
61.	In respect of notification issued under GST Act, wherein, on purchases up to Rs. 5000 from unregistered dealers within a day, exemption is available from the requirement of Payment under reverse charge, whether this amount is with respect to one unregistered vendor or all the unregistered vendors together?	Limit of Rs 5000 is to be considered for the purchases made from any or all the unregistered vendors together in a day.
62.	What will be the record keeping time under GST?	Records are required to be maintained for 72 months from the due date of filing of Annual return of respective year i.e. 31 st Dec.

63.	Whether Reverse Charge Mechanism (RCM) under GST is mandatory for all persons? If yes, credit of the same would be available to the person paying GST under reverse charge?	<ul style="list-style-type: none"> • For notified Goods and services as per notification no. 13/2017 and 04/2017- Central Tax (Rate) dated 28.06.2017, specified recipients are required to pay GST mandatorily under reverse charge. • Supply of goods and services by an unregistered supplier to person registered under GST will attract RCM. • Exemption is given from applicability of RCM for purchases up to Rs. 5000 from any or all unregistered suppliers. • Credit of GST paid under RCM would be available to person paying tax under RCM.
64.	Whether transfer of goods during the movement of goods based on form E1 and E2 will be continued under GST?	Forms E1 and E2 will discontinue under GST for the products covered under GST.
65.	What would be the applicability of GST on transportation of goods to outside India from India?	The place of supply of services of transportation of goods, other than by way of mail or courier, would be the place of destination of such goods. Since destinations of goods are outside taxable territory, GST would not be applicable.
66.	Can two place of Business (units) have separate invoice series under GST?	GST provides an option for maintaining separate series for both place of business. Alternatively, taxable person can maintain single series for all locations under single registration.
67.	I am supplier of goods only. Can I take credit for the services received for my business?	Input Tax Credit of GST paid on any services received in the course or furtherance of business which is to be used in the course or furtherance of business would be available. It is immaterial that he is supplier of goods or service.
68.	What is the tax liability in respect of goods/services to be supplied under "purchase orders/work orders" executed prior to 01.07.2017 but supplies made on or after 01.07.2017?	In respect of contracts which are executed before 01.07.2017 but supplies under such contract are made on or after 01.07.2017, GST would be levied on such supplies made.
69.	What is the implication of GST on Works Contract? What would be the impact of GST on Works Contract?	Works contract in relation to immovable property is a service contract and GST @ 18% is leviable. Input Tax credit of works contract services so far as it relates to construction of immovable property (other than plant and machinery) is not allowed.
70.	Who is liable to deduct TDS in GST?	Persons as may be notified by the Govt. require deducting TDS at the rate of 2% if the total value of such supply, under a contract,

		exceeds Rs. 2.5 Lakh. Provision related to TDS would be in force from the date to be notified by Government.
71.	How will the unutilized credits on inputs, capital goods and Input services under Indirect tax regime be utilized in the GST regime?	Every registered person, entitled to take credit of ITC as per section 140, is required to file details in Form GST Tran-1 within 90 days from 01.07.2017. And every person, who was not registered under existing law and availing scheme of deemed credit under section 140(3), is required to file prescribed details in Form GST Tran-2 at the end of each tax period to avail ITC contained in inputs/ inputs in semi-finished or finished goods held on 01.07.2017.
72.	When goods are procured from another state and supplied locally, what will be the applicable GST rate?	Where the goods are procured from another state, IGST shall be levied and on subsequent supply thereof locally, it would be treated as intra state supply and CGST and SGST would be applicable.
73.	Why concept of Dual GST has been implemented?	India is having federal structure where both center and state have powers to levy and collect taxes. With enactment of the Constitution Amendment Act, both center and state have been bestowed exclusive power to levy and collect tax on supply of goods and services by enacting Goods and Services Tax law. Thus dual GST has been implemented.
74.	What is the requirement of showing HSN codes in the invoices issued to unregistered person?	Invoice should contain the HSN code of goods supplied. Further, recipient is required to issue invoice in case of supply of goods or services by unregistered person to a registered person. 2 digit HSN is to be mentioned in the invoice if turnover of previous year is more than Rs 1.50 crore but upto Rs. 5 crore and 4 digit HSN for turnover more than Rs. 5 crores. However, HSN is not required to be mentioned in case if turnover is upto Rs. 1.50 crore.
75.	Whether provisions of deduction of TDS in case of works contract will continue under GST?	There is provision to deduct tax at source (TDS) under GST which is to be in force from the date to be notified.
76.	Whether GST is to be deposited on Monthly/quarterly basis?	GST is to be deposited on monthly basis by 20 th of next month. However, in case of a person who has opted for composition scheme, tax is required to be deposited on quarterly basis by 18 th of following month from the end of the quarter.
77.	On whom will be the liability in case of mismatch of transactions?	In case of ITC mismatch, the same would be communicated to the supplier and recipient. If it is not matched within a time specified then it would be added in the outward tax liability of the recipient.

78.	When is the return for the month of July 2017 to be filed?	<ul style="list-style-type: none"> • A summary return is required to be filed for the month of July in Form 3B by 20th of the next month. • Details of outward supply in GSTR-1 with invoice level details for the month of July will need to be filed by September 5. • Details of inward supply for the same month in Form GSTR 2 is required to be filed from 6th to 10th September.
79.	Whether any fee is payable to obtain registration under GST?	No fee is payable to obtain registration under GST.
80.	Do we have to pay two taxes CGST /SGST Separately?	Taxes in respect of CGST, SGST and IGST can be paid through single challan at a time.
81.	What is the GST rate for works contract?	All works contracts will be treated as services and rate in GST will be 18%. Further, definition of works contract has been restricted to mean contract in relation to immovable property only.
82.	What is the GST rate for manpower supply services?	GST rate on supply of services by way of supply of manpower is 18%.
83.	Whether details of supplies of non-taxable goods to be shown in GST Return?	Details of all the supplies made during a tax period are required to be furnished under GST return. However, details for non-taxable supplies needs to be reported on aggregate basis.
84.	Is it mandatory to file outward, inward and monthly return even if no transaction is made in a month?	Yes. Even if no transaction is made in a month then also person is required to file NIL Returns.
85.	Whether registration is required in the state where Consumer is located?	A person is required to obtain registration in a state from where he makes supplies of goods or services. Hence, registration is not required in a state where consumer is located.
86.	Whether input tax credit is available on tools bought for use in supply?	Input tax paid on goods or services which are used in the course or furtherance of business can be availed. Hence, credit of tools brought for use in supply would be available.
87.	Whether credit of one State CGST be used to pay another state CGST?	The CGST and SGST Credit of a State can be utilized for payment of their respective CGST and SGST liabilities within that State for the same GSTIN only.
88.	What would be the Taxable Value for the purpose of calculating IGST to be levied in case of import of goods under GST?	In case of import of goods, generally, IGST would be levied on sum total of Assessable value for Customs, Basic Customs Duty (BCD) and EC & SHEC on BCD.
89.	If I have got 5 business establishments in a State/UT, whether I would be required to obtain registration for all such establishments?	Under GST, only one registration is allowed to be taken for all establishments in a State/UT declaring one establishment as a principal place of business and others as additional place of business.

		Although there is option for separate registrations for each business vertical subject to certain conditions.
90.	Whether a supplier is required to take separate Registration with State Govt. and the Central Govt.?	Only single Registration is required to be obtained which would be valid for discharging GST liability of IGST and/or CSGST & SGST/UT-GST.
91.	Whether Customs Duty is also subsumed under GST?	The provisions relating to Customs Duty as contained in Customs Act and Customs Tariff Act would continue to be levied under GST regime. However, since Excise Duty and VAT/CST have been subsumed under GST, the CVD and SAD being levied under Customs Law would be replaced with IGST in line with provisions of GST Law. In this regard, the necessary amendments have already been made by The Taxation Laws (Amendment) Act, 2017. In case of Import, the Basic Customs Duty and IGST would be levied and the additional levies such as safeguard duty, anti-dumping duty etc. would continue to be levied as per Customs Law.
92.	What is the difference between Tax Invoice, Bill of Supply and the Delivery Challan?	In case of Supply of Taxable Goods or Service covered under GST, the Tax Invoice is required to be issued by the Taxable Person. In case of supply of exempted or non-GST products, the Bill of Supply is required to be issued. However, for non-GST products, if invoice is being issued under any other law for time being in force, then such invoice would be deemed to be Bill of Supply. A Composition Scheme Supplier would also issue Bill of Supply. In case of specified supplies or transportation of goods for reasons other than by way of supply, the Delivery Challan is required to be issued.
93.	Whether abatements as prevailed under service tax law for various services also applicable under GST regime?	There is no concept of abatements under GST.
94.	What is the periodicity for filing of returns under GST?	Person who has opted for composition scheme is required to file return on quarterly basis while person, other than a person who has opted for composition scheme, is required to file return on monthly basis.
95.	What is the significance of mentioning GSTIN on the invoice?	Supplier will upload the details of the supply made by him including GSTIN of the recipient of such supply. Such details will be communicated to corresponding recipient based on GSTIN mentioned by the supplier in his outward supply return for the

		purpose of matching and input tax credit would be credited directly to electronic credit ledger of the recipient.
96.	Can the business be continued with provisional GSTIN till final registration is obtained?	Government has clarified that provisional GSTIN would be final GSTIN. Final certificate of registration under GST would be provided after due verification of documents by GST authorities.
97.	Whether registration applied/obtained on 29th July 2017, will be effective from 1st July 2017?	If person has applied for registration within 30 days from the date he becomes liable to obtain registration under GST then his registration would be effective from the date he becomes liable to obtain registration under GST. Otherwise registration would be effective from the date of grant of registration under GST.
98.	Whether ITC of CGST can be used against tax liability of SGST or vice versa?	Input tax credit of CGST paid on procurement of goods or services cannot be utilized for the payment of output SGST and vice versa.
99.	Whether ITC is available under composition scheme?	Input tax credit of GST paid on procurement of goods or services is not available to a person registered under composition scheme. Also, person registered under composition scheme cannot collect GST from recipient of goods or services.
100.	What are the provisions for switching over from composition scheme to normal registered dealer?	Person registered under composition scheme who intend to withdraw from the composition is required to file an application on GSTN portal as per GST rules before the date of withdrawal.
101.	What is composite supply?	Composite supply means supply consisting of two or more taxable supplies of goods or services or both, which are naturally bundled and one of them is a principal supply.
102.	What is mixed supply?	Mixed supply means supply of two or more supplies at a single price but where such supply does not constitute a composite supply.
103.	How will Exports be treated under GST?	Exports will be treated as zero rated supplies. No tax will be payable on exports of goods or services, however credit of input tax would be available and same will be available as refund to the exporters. The Exporter will have an option either to pay tax on the output and claim refund of such IGST paid or export under Bond without payment of IGST and claim refund of Input Tax Credit (ITC).
104.	I am under composition scheme under VAT Act holding stock as on 30.06.2017. Would I get ITC on such holding if I obtain registration under GST from 01.07.2017?	Input tax credit of VAT in respect of stock held on 30.06.2017 would be available as SGST under GST subject to other conditions prescribed.

105.	What is business vertical registration?	A person having multiple businesses in a State, may obtain separate registrations for each such business, subject to other conditions prescribed. These separate registrations are defined as business vertical registration under GST.
106.	From one GST product used as Input we are deriving two outputs, out of which one is taxable under GST and other is non GST product. What will be the treatment of ITC on inputs?	Input tax credit of GST paid on procurement of goods or services which are used in the course or furtherance of business would be available. If person is engaged in supply of taxable as well as non-taxable goods or services then credit of input taxes would be available proportionately as per GST rules.
107.	Goods purchased locally by paying taxes and then the final products are exported. What will be the treatment of taxes paid on Inputs used for supply of such goods?	Export of goods or services is treated as zero rated supply under GST. Input tax credit of goods or services used for making zero rated supply would be refunded if such goods or services are exported under the Letter of Undertaking or Bond without payment of GST.
108.	We are a registered dealer under VAT Act and have unutilized ITC balance lying in VAT return. What will happen to such ITC balance?	Input tax credit of VAT carried forwarded under respective VAT returns for the period ending on 30.06.2017 would be available as input tax credit under GST subject to other conditions prescribed.
109.	How to handle accounts relating to RCM cases?	In addition to the requirement of making payment of GST under reverse charge by the recipient, payment voucher is required to be issued by him at the time of making payment to supplier. Further, invoice is required to be issued by recipient in case the supplier is unregistered.
110.	Whether registered Email ID and contact number can be changed?	Email id and contact number can be changed after due verification by OTP procedure on GSTN portal.
111.	Whether a person opting for composition scheme can collect GST from customers/recipients?	One of the conditions to be eligible for composition scheme is that the person who opts for composition scheme shall not collect any tax from the recipient of supply.
112.	Do tax payers under the composition scheme also need to file GSTR-1 and GSTR-2?	No. Composition tax payers do not need to file any statement of outward or inward supplies. They are required to file a quarterly return in Form GSTR-4 by the 18 th of the month following the end of the quarter.
113.	If supply of goods/services was made under the pre GST regime but a part of the consideration is received after 01.07.2017, would it attract GST?	GST would not be applicable on the part consideration received under the GST Regime in case of complete supply of goods/ services have been made under earlier law, including raising of invoices.

114.	Which type of taxpayers needs to file Annual Return?	All taxpayers, other than ISDs, casual/non-resident taxpayers, taxpayers under composition scheme, persons liable to deduct/collect Tax at source, are required to file an annual return.
115.	What type of outward supply details are to be filled in the return?	A normal registered taxpayer has to file the outward supply details in GSTR-1 in relation to various types of supplies made in a month, namely outward supplies to registered persons, outward supplies to unregistered persons (consumers), details of Credit/Debit Notes, zero rated, exempted and non-GST supplies, exports, and advances received in relation to future supply.
116.	What is the use of place of supply under GST?	Place of Supply under GST defines whether the transaction would be considered as intra-state (i.e. within the same state) or inter-state (i.e. between two states/UTs) and accordingly the nature of GST liability, i.e. levy of SGST, CGST or IGST will be determined.
117.	What is Electronic cash ledger under GST?	Electronic cash ledger means a cash ledger to be maintained in electronic form by each registered person. The amount can be deposited through various modes of payment namely, internet banking, debit/ credit cards, NEFT/ RTGS, etc. which will be credited to the electronic cash ledger. The amount available in this ledger can be used for the payment of tax, interest, penalty, fees or any other amount payable under GST.
118.	What is Electronic credit ledger under GST?	Electronic credit ledger means the input tax credit register required to be maintained in an electronic form by each registered person. Input tax credit would be credited to the electronic credit ledger and the same would be debited on utilization of credit for payment of tax.
119.	We are not able to create Business Verticals in Registration. How to do it?	GST registration window for new registration has been opened since 25.06.2017 on GSTN portal.
120.	Whether a person can make purchases and sale on inter-state basis if person opts for composition scheme?	Person can make Inter-state purchases if he opts composition scheme. No Inter-state sale is allowed under composition scheme. Please refer Section 10 and GST rules for conditions.
121.	Where can I find HSN codes and rates of GST of my products which are to be supplied within a state?	Refer Notification No.1/2017-Central Tax (Rate) and Notification No.2/2017-Central Tax (Rate), both dated 28-06-2017 on CBEC website. CBEC has also developed an android application to find rate of GST.

122.	How invoicing in case of bill to/ship to transactions would be done? Further how matching of invoices in respect of such transaction would be done?	As per IGST Act, if goods are delivered to any person on the direction of a third person, then it would be deemed that such third person has received goods and billing for such goods would be done to such third person by supplier. Input tax credit would be available to such third person in respect of such goods. Third person would in turn be required to bill to final recipient of goods and credit would be available to final recipient in respect of such goods supplied to him by third person. Credit matching of invoices would be done under normal course.
123.	Whether a person is required to fill details of all the supply of goods or services at the time of registration?	Person is required to submit the detail of top 5 goods or services of which supply is made.
124.	Whether concept of pure agent is retained under GST?	Yes. it is retained by way of part of GST Rules, 2017
125.	Whether a person can be eligible for input tax credit of GST paid on Stationary if he is engaged in supply of Lubricants which is taxable under GST?	Input tax credit of GST paid on procurement of goods or services which are to be used in the course or furtherance of business would be available.
126.	Whether a person can opt for composition scheme if his stock held as on 01.07.2017 is consisting of goods procured from another state?	Person cannot opt for composition scheme if his stock held as on appointed day (01.07.2017) is consisting of goods procured from another state as per GST rules.
127.	Whether lease rent and crop compensation payable to farmers for using such land of farmers for drilling operations are covered under GST?	Both are supply of services under Sl. No. 5 of schedule II of CGST Act. If supplier is unregistered then GST is required to be paid by recipient registered person.
128.	Whether person is required to show MRP value and discount thereon in the invoice?	If discount is known before or at the time of supply, it is required to be duly recorded in invoice.
129.	Whether a person is required to pay GST to the contractor instead of VAT/CST for his invoices dated up to 30.06.2017 if payment is made after 30.06.2017?	If invoice is dated up to 30.06.2017 then GST would not be levied.
130.	Whether Contractor is required to obtain registration in another State where works contract in relation to immovable property is being executed by sub-contractor (Registered under State where such work is being executed) of such contractor, to avail credit of GST?	Sub-contractor would charge CGST and SGST for such works contract service. To avail such credit of GST, Contractor is required to obtain registration in State in which works contract is being executed.
131.	Whether service provider is required to obtain registration if turnover/gross receipt is below Rs 20 lakhs?	No, service provider need not to obtain registration if his turnover/gross receipt is below Rs 20 lakhs.

132.	Whether a person who was registered under VAT as composition dealer is required to obtain registration although his turn over is below Rs 20 lakh rupees?	Person is not required to obtain registration under GST if his turnover is below Rs 20 lakh/Rs 10 lakh rupees.
133.	Whether value of freight is required to be added in bill if freight is borne by buyer?	Under GST, value of supply of goods is transaction value subject to other conditions prescribed.
134.	What would be the applicability of GST in case of catering services? Whether GST on material and services be charged separately at different rate on material and services?	Since contract is for supply of catering services, it will attract rate of 18% on whole value of contract.
135.	Whether benefits of duty free goods for petroleum operation in line with existing notifications under Customs and Central Excise would be available under GST?	Government has issued notification under CGST, IGST and respective SGST Acts so as to provide concessional rate of GST at 5% on supply of goods required for petroleum operations, in line with notification issued under Central excise. Notification under customs has been super ceded by another notification so as to levy concessional rate of 5% IGST on import of goods required for petroleum operations.
136.	Whether GST would apply on interest/penalty on delayed payments on supplies of GST products?	GST would be required to be paid on receipt of interest/penalty for delayed payments in respect of supplies of GST products.
137.	What is provision of penalty in respect of delay in filing of returns under GST?	Late fee of Rs. 100 per day subject to a maximum of Rs 5000 would be levied in case if returns are not filed within due date under GST in addition to penalty specified for violation of GST rules.
138.	In case a person registered under GST does not pass on the benefit of Input Tax Credit (ITC) to the end consumer, what is mechanism in GST for monitoring such violations?	Rules for Anti-Profitteering have been notified under GST by Notification no. 10/2017- Central Tax dated 28.06.2017 so that registered person shall pass the benefit of ITC to the recipient of supply of goods or services.
Downstream/ midstream related FAQ		
1.	I am a Retail Outlet (Petrol Pump) Dealer and my GST Product Turnover (Lube) is less than Rs.20 Lac. However, turnover of non-GST products (MS, HSD) is in Crore. Do I require obtaining registration under GST? If yes, whether required to file separate returns?	<ul style="list-style-type: none"> Registration under GST is not required if aggregate turnover (GST + Non-GST) is less than Rs.20 Lac. Since, turnover of RO Dealer is more than threshold limit, registration under GST is required. RO dealer is required to file returns under VAT/CST as well as GST as they are registered under both the acts.
2.	I am Retail Outlet dealer and dealing in both MS, HSD (Non-GST) & Lubricants (GST). Whether I have to comply with the provisions of GST act and State VAT Act separately and deal with different tax authorities?	If RO dealer is registered under VAT and GST then he is required to comply with provisions of the both acts separately.

3.	Whether a person carrying out activity of Transportation of goods only, is required to obtain registration under GST if the turnover is more than Rs.20 Lac?	<ul style="list-style-type: none"> Services provided by Goods Transport Agency (GTA) are covered under reverse charge whereby service recipient is liable to pay GST. As per Notification no. 5/2017- Central Tax dated 19th June 2017, such service providers are exempted from obtaining registration under GST if total tax is payable under reverse charge by service recipient.
4.	In case of transporter, since this activity is under RCM, who should file the return? Further, since such persons are exempted from registration under GST, in that case who should declare the turnover and how?	Since the recipient is liable to pay GST under reverse charge for supply of service by way of transportation of goods by supplier, transporter is not required to obtain registration under GST. Recipient of such service is required to comply with provisions of the GST law.
5.	I am doing business on a third party land. Agreement is between the oil company and landlord. What documents needs to uploaded for place of business at the time of registration?	List of documents that can be submitted at the time of registration is given on the CBEC website (i.e. an affidavit or consent letter from land owner).
6.	The LPG Distributor undertakes mandatory inspection of household consumers for which Rs.270 is charged. Currently, the turnover is less than Rs.10 Lac and no Service Tax is applicable. What will be the impact post GST?	<ul style="list-style-type: none"> Person is not required to obtain registration under GST if his aggregate turnover is below Rs. 20 lakh/Rs. 10 lakh. No GST will be chargeable in case turnover remains below threshold limit. In case threshold limit is crossed then GST needs to be paid on such inspection charges.
7.	What will be the impact of subsidy received by the LPG Household Consumers?	<ul style="list-style-type: none"> Initially, Consumers pay full value at the time of billing and hence, applicable GST on such full value is to be remitted to Government on supply of LPG cylinder. Later on, the Central Government gives subsidy directly to the Household Consumer. Such subsidy given will not attract any provisions of the GST.
8.	What will be the impact of VAT exemption granted under VAT Act for provision of LED Lighting System for IOC Paradeep under GST?	GST would be leviable unless specific exemption has been provided for such supply.
9.	Supply of furnace oil to International Vessels as bunker (Deemed Export) attracts 18% GST as per the current provisions. Under VAT various States (AP, TN & WB) have as low as 0.1 to 1.5% VAT on such bunker sales. Whether such type of concessional rate/exemption is available under GST?	GST would be applicable at prescribed rate unless such supply is specifically exempted under GST.

10.	Why the GST rate for transportation of goods through Pipeline is 18% without ITC benefit?	Rates and availability of ITC have been finalized by GST Council considering all relevant aspects.
11.	ATF (costly) being high quality monitored product, normally some quantity of ATF is downgraded to SKO (cheaper). ATF is non-GST but SKO is GST product. Even in scenario, like all products under GST, whether the GST paid on stock transfer of ATF shall not be available for ITC to the extent of the quantity downgraded to SKO?	Presently ATF is excluded from GST while SKO is leviable to GST. Any duty suffered on ATF which is downgraded to SKO will suffer cascading to the extent of duty paid on such downgraded ATF quantity. However if all excluded products are covered under GST, then credit will be available for GST paid on downgraded ATF.
12.	Currently under Excise Act, permissible loss towards transportation and storage / operations is covered. Whether there is any provision under GST?	As on date there is no provision in respect of such losses.
13.	The LPG Distributor exchanges the equipment with Household Consumers, does it attracts GST? Also, if the Pressure Regulator (PR) fixed in the household cylinder dysfunctions, then, the PR is exchanged. Does it attracts GST (The PR is not sold, issued against deposit and the household consumer is only custodian of PR)?	<ul style="list-style-type: none"> LPG distributor is in business of supply of LPG. LPG cylinder with household consumer is property of PSUs which is made available for supply of LPG. Thus there will not be any GST on such exchange. Similarly no GST will be paid on exchange of PR. Further, deposit shall not be treated as payment for supply unless such deposit is applied for consideration.
14.	What is implication of daily miscellaneous expenses being met through non-GST registered vendors by RO dealers?	There is exemption from paying GST under RCM, for purchases of goods and services from any or all unregistered vendors upto Rs. 5000/- per day. So there will not be any extra cost/compliance cost for daily miscellaneous expenses.
15.	In case of new LPG connection, Security deposit is exempted under GST, however the add-ons such as 5% service charges, Domestic consumer charge, Hotplate are leviable to GST. How to invoice for such transactions under GST?	Single invoice can be issued wherein subheads and their applicable tax slab rates can be incorporated in the same invoice.
16.	How to invoice for sale of lube during a day for which cash memo is issued? Whether separate invoice or consolidated invoice?	Consolidated tax invoice at the close of the day can be issued for the supplies made where value of supply of goods or services is less than Rs 200, subject to- (i) Recipient is not a registered person and (ii) Recipient does not require such invoice
17.	What is the applicability of GST on oil and gas transported by Transporter from/to the premises of oil marketing companies?	Services provided by a goods transport agency are covered under reverse charge. It means recipient of such service is required to pay GST.

18.	Whether LPG distributors are allowed to supply commercial LPG in other state?	No such kind of restriction for supply of commercial LPG in other state is specified under GST. However, the same may be governed by respective corporation's policy and agreement.
19.	How to deal with discount on supply of non-domestic LPG under GST?	The value of the supply shall not include any discount which is given— (a) Before or at the time of the supply if such discount has been duly recorded in the invoice issued in respect of such supply; and (b) After the supply has been effected, if— (i) such discount is established in terms of an agreement entered into at or before the time of such supply and specifically linked to relevant invoices; and (ii) Input tax credit as is attributable to the discount on the basis of document issued by the supplier has been reversed by the recipient of the supply.
20.	What would be the invoice pattern and rate of GST on supply of MS and HSD to direct consumer (industry)? Whether credit of excise and VAT paid on MS and HSD will be available to consumer?	MS and HSD are not covered under GST as on date. Invoicing as per existing laws will continue. Cross utilization of credit of Excise and VAT on MS and HSD with GST is not permitted. Accordingly no credit of such Excise and VAT will be available.
21.	Whether TIN number under VAT would be abolished? What will be the rate of GST on 5 KG FT cylinder?	<ul style="list-style-type: none"> • TIN number under VAT to the extent of 5 specified petroleum products will be continued. • GST Rate on domestic supply of LPG will be 5% and for purposes other than domestic it will be 18%.
22.	Whether a distributor having GST registration can supply non-domestic cylinder to unregistered customers?	There is no restriction for outward supply to unregistered customers.
23.	Is GST leviable on Hose pipe?	GST is leviable on Hose pipe unless specifically exempted.
24.	What are the benefits to LPG distributor in GST regime?	Earlier no credit of services procured by LPG distributor was available. Under GST, such credit will be available to LPG distributor which was earlier cost to him.
25.	Whether form C would be available against supply of natural gas to industrial consumers whose outputs are covered under GST?	Form C will not be available against supply of natural gas to industrial consumers whose outputs are covered under GST.

26.	What is required to be done for availing credit stock of lube held on 30.06.2017 by Retail Outlet dealer?	<ul style="list-style-type: none"> • Credit of excise paid on lube will be available to RO dealer on basis of invoice available with dealer subject to that such invoice is not older than 12 months from appointed day. • In case excise paid invoice is not available, then 60% credit will be available of CGST for lube sold within next 6 months from 1st july. • GST TRAN-1 & GST TRAN-2 form to be filed timely for availment of credit.
27.	Whether dealers can issue same refill vouchers as they are issuing before GST for supply of cylinders?	Dealers can issue refill vouchers provided it is containing all information as required to be furnished in Tax invoice.
28.	How the dealer having 600 cash memos is required to manage records under GST?	<ul style="list-style-type: none"> • Consolidated tax invoice at the close of the day can be issued for the supplies made where value of supply of goods or services is less than Rs 200, subject to other conditions specified. • However, separate invoice is required for each supply other than specified above.
29.	For all suppliers in Engineering Procurement Construction contract (EPC Contracts), Tax Invoices were raised for 100% of value and 80% of the invoice value for all goods supplied till 30.06.2017 was paid. Whether there is any tax implication for the balance 20% payment that will be received in the GST regime?	Since 100% tax liability has been discharged in the pre - GST period, there will not be any tax implication under GST.
30.	What is the applicable GST rate on material and transportation charges where the materials are sourced from outside the state and the freight charges are included in the invoice?	The supply will be treated as composite supply and the GST rate applicable for the goods (being principal supply) will be applied for aggregate value of supply of such goods and freight.
31.	I am LPG distributor. I procured goods from a vendor but have not made payment to him due to some dispute. What are tax implications in GST?	Where the recipient fails to pay to the supplier the value of supply and tax thereon within 180 days from the date of invoice, ITC taken on such supply along with interest shall be payable.
32.	Whether, under GST regime, credit will be available of GST charged on License Fee Recovery (LFR) recovered by the corporation from the RO dealer?	Input tax credit of LFR will not be available, as they are in relation to exempted goods under GST.
33.	In case of transporter whose whole output liability is under RCM and he does not take registration under GST Act, what will be the provisions in a case when he	Since both the persons are unregistered under GST, provisions of Reverse charge mechanism would not be applicable in such case.

	receives supply of loading, unloading from an unregistered person?	
34.	In case a vendor is providing transportation service and also collecting lease rent from the corporation, whether for the purposes of computing the aggregate turnover of Rs. 20 lac with respect to the requirement of Registration, whether turnover of transportation service is to be included?	Aggregate turnover includes value of exempt supplies also. Hence, for the purposes of limit of Rs. 20 lac, Value of services supplied by way of transportation service is also to be included.
35.	Whether ITC will be available to Transporters (GTA) on purchases of lorries/fleets by them?	<ul style="list-style-type: none"> • If GST payable on GTA services is covered under RCM then no credit will be available to Transporter on purchase of lorries/fleets. • Further if no RCM is applicable then, ITC will be available provided GST on transportation service provided is paid at 18%.
36.	Can ITC be taken by Retail Outlet dealers on telephone charges and other related service availed by them?	ITC will be available but will be proportionately restricted to turnover in relation to taxable supplies under GST to the total turnover.
37.	Whether full ITC will be available on lubricants purchased by retail outlet?	<p>Full ITC will be available in case of purchases of lubricants by retail outlet. ITC availability will depend on the following:</p> <ul style="list-style-type: none"> • Relating to taxable supplies - Full ITC will be available. • Relating to Exempt Supplies - ITC will not be available. • Relating to both taxable and exempt supplies - ITC will be available proportionately to turnover in relation to taxable supplies to the total turnover
38.	In case of sale and delivery of cylinder to customers, whether separate invoice need to be made for recovery of delivery charges?	Supply of cylinder along with delivery would be treated as composite supply. Since predominant intent is to supply LPG, GST rate of LPG would be applicable on value including delivery charges.
39.	In case of packed lube, whether GST is liable to be paid on MRP?	GST will be payable on transaction value not on MRP of packed lube.
40.	I am having registration in AP and undertaking pipeline maintenance works which is to be undertaken in AP and Telangana States. Whether separate registration is required in Telangana also?	Person is liable to be registered in every state from where he makes taxable supply of goods or services or both. Therefore registration in the state of Telangana is also required.
41.	Is GST applicable on distilled water/ acid sold at Retail Outlets?	Distilled water and acid are taxable under GST. Hence, GST is required to be paid on supply of such products.

42.	Can same GSTIN Number works after change in constitution of the dealership?	Since change in constitution of dealership will require separate PAN to be obtained, such firm is required to obtain separate registration under GST.
43.	Whether subcontractors are liable to tax, when main contractor is paying Tax?	There is no such exemption under GST, sub-contractors are liable to tax even though main contractors are paying tax. In other words, supply of services by sub-contractor to contractor will be chargeable to tax.
44.	For fabrication work where principal supplies material to job worker, whether tax needs to be paid on material supplied by principal?	GST would be applicable on value of such fabrication work done by contractor, but not on value of material supplied for such fabrication work subject to other conditions prescribed.
45.	Raw Material/Machinery is imported and further supply is made to Oil Companies. How will imports be taxed under GST?	Imports of Goods would be treated as inter-state supplies. IGST will be levied on import of goods into the country and payment of IGST shall be made as duties of customs under Customs Tariff Act. Input tax credit would be available of the IGST paid on import of goods subject to other conditions prescribed. In addition, Basic Customs Duty would be charged, if applicable, for which no credit would be available.
46.	Is registration under GST compulsory for providing Hot repair services to Oil Companies as a job worker?	There is no compulsory registration required under GST for Job workers. Registration is required only if turnover crosses threshold limit of Rs. 20 lakh/Rs. 10 lakh.
47.	Firm is providing Manpower services to Oil Companies; Can they opt for composition scheme?	One cannot opt for composition scheme if- <ul style="list-style-type: none"> • He is engaged in the supply of services • He makes any supply of Non GST Goods • He makes any inter-state supplies of goods under GST.
48.	I am located in Chandigarh and sell goods in Chandigarh, Ambala (Haryana) and Mohali (Punjab). My turnover is less than Rs 50 Lakhs. Can I opt for composition scheme for one state and continue with normal scheme of GST for other states?	<ul style="list-style-type: none"> • A person has to opt for composition scheme for all business operating under same PAN across all states. • Option for availing composition scheme for one business /one state and normal scheme for other vertical/other states is not available for person having same/single PAN. • Further, if one is operating from Chandigarh and has opted for composition scheme then one cannot supply from Chandigarh to other States.
49.	Whether CENVAT credit is available under GST on diesel used in generator?	Input tax credit of GST paid on input goods or services which are to be used in the course or furtherance of business would be available under GST. Since HSD is not taxable under GST, credit of taxes (VAT/Excise) paid on HSD would not available under GST.

50.	Vendor supplying services of repairs and maintenance registered in Maharashtra and supplying services to a person in Vizag, whether credit on services and capital goods is available?	Input tax credit of GST paid on capital goods and services would be available so long Capital Goods (CG)/Input Services are used in the course or furtherance of business, whether services are supplied within a state or outside state.
51.	What is taxability on contractor receiving free issue material from refinery and such contractor is supplying services to refinery by use of material supplied by refinery within a State?	No tax will be payable on free issue of material from refinery to contractor. Tax will be payable only on value of services supplied.
52.	In case of sales against customer advance, what will happen to advance lying at the end of month for unexecuted orders?	GST is required to be paid in case of receipt of advance for which supply is to be made. Receipt voucher is required to be issued on receipt of payment in advance. GST liability on advance lying at end of month for unexecuted order needs to be paid on 20 th of subsequent month.
53.	A service provider provides consultancy services to GAIL in 3 different states. As per present practice, bill is being raised in the name of GAIL, Noida. Is there any change in raising of invoices under GST?	Place of supply in case of consultancy service would be location of registered person. If consultancy services are provided to GAIL, Noida for 3 states then service provider will bill to GAIL, Noida as billed presently.
54.	A cylinder manufacturer which supplies cylinders to Oil Companies sometimes, bill value gets changed due to revision in the prices of Steel Plates used in cylinder manufacturing. How to raise an Invoice when final value is not fixed?	In such cases, person is required to raise invoice with value as per agreement and then debit/credit note can be issued for such price variation as per agreement.
55.	I am a registered dealer in GST. My main business is dealing in MS/HSD. Also providing some taxable services under same registration. Whether Input tax credit of GST paid on consumables purchased for providing services be available?	Input tax credit of GST paid on procurement goods or services which are used in the course or furtherance of business would be available. If person is engaged in supply of taxable as well as non-taxable goods or services then credit of input taxes would be available proportionately as per GST rules. However, input used exclusively for supply of taxable goods or services would be available in full if it is identified at invoice level.
56.	I am a registered dealer in GST. I am an auto LPG distributor. Our selling price is fixed by OMCs. How is our tax liability to be calculated?	If value of supply is inclusive of GST then GST would be calculated as per GST rules as under- $\text{GST/Tax amount} = (\text{Value inclusive of taxes} \times \text{tax rate in \% of IGST or, as the case may be, CGST, SGST or UTGST}) \div (100 + \text{sum of tax rates, as applicable, in \%})$

57.	Whether entry tax would be levied under GST regime?	Entry tax is subsumed under GST. Hence, no entry tax would be levied on any goods including goods which are not covered under GST.
58.	Can a lube distributor bring lube from outside state? What will be GST liability and will ITC available?	In GST regime, Lube can be purchased from outside state on which IGST will be applicable. ITC of this IGST can be availed subsequently against outward supply subject to other conditions prescribed.
59.	Whether MS/HSD dealers is required to file returns under VAT as well as GST?	If a dealer is engaged in supply of MS and HSD only then he is not required to obtain registration under GST and return is not required to be filed. However, if he is registered under GST and engaged in supply of GST products as well, then return under VAT as well as GST is required to be filed separately.
60.	Many times some lube items are given free of cost /free sample alongwith main lube supply. Whether GST is applicable on it?	GST is payable on transaction value. However, ITC is required to be reversed on supply of such free samples.
61.	Non-PDS kerosene is covered under GST. Whether excise duty and VAT would still be applicable to non-PDS kerosene?	Since provisions of excise and VAT laws are amended with effect from 01.07.2017 so as to levy excise and VAT on specified goods only, Kerosene non-PDS is not leviable to excise and VAT. Hence, supply of kerosene non-PDS would attract GST.
62.	Whether a person can avail ITC on Tanker used for transportation of MS/HSD?	No, GST is required to be paid by specified recipient in case of supply of services by way of transportation of goods by road by goods transportation agency. Hence, such service would be exempt for the GTA and GTA would not be able to avail input tax credit.
63.	What is rate of GST on Kerosene PDS and Kerosene Non PDS?	GST rate on Kerosene PDS is 5% and Kerosene Non PDS is 18%.
Upstream related FAQ		
1.	In case of transfer of specified goods required for petroleum operations, from one block to another Block, what will be extra tax burden as there won't be any ITC also?	Concessional GST rate of 5% has been provided for supply of goods required in connection with petroleum operations. The benefit of the same also has been extended in case of transfer of such goods from one block to another.
2.	What is the status of Exclusive Economic Zone (EEZ) & Continental Shelf (CS) under GST for levy of tax?	The EEZ & CS i.e. area beyond 12 NMs have been covered under 'Other Territory' under GST Law. The Other Territory would be governed through UT-GST Act. Thus, the GST law has also been extended to EEZ & CS.

3.	How the Registration for ONGC Offshore (EEZ/CS) establishments would be obtained?	The registration procedure would be same for Offshore (EEZ/CS) also. However, the option of 'Other Territory' is presently not available in drop-down menu at GSTN. It is expected that the window with option of 'Other territory' would be opened shortly.
4.	I am a consultant residing in Delhi and providing consultancy services to ONGC Delhi, would I need to get GST Registration if my aggregate turnover is up to Rs. 20 Lac?	As per Sec 22 of CGST Act, the Registration would not be required to be obtained. However, as per Sec 9(4) of CGST Act, the ONGC would be required to pay GST in such case as service is being provided by Unregistered Person to a Registered Person (ONGC Delhi).
5.	I am a consultant residing in Noida, U.P. (<i>having no fixed establishment in Delhi</i>) is providing consultancy services to ONGC Delhi, would I need to get GST Registration if my aggregate turnover is up to Rs. 20 Lac?	As per sec 24 (i) of CGST Act, the GST registration is mandatory in case of Inter-State Supply of goods or services.
6.	If I am an Importer having GST Registration in U.P., whether I would be required to get another GST Registration in the State of Port of Clearance?	In case of import, the Place of Supply is the place of importer. Therefore, the Bill of Entry may be filed at port of clearance after mentioning the GST Registration of U.P. and accordingly there is no need to obtain GST Registration in the State of Port of clearance.
7.	Whether Government has provided any specific benefit to ONGC on procurement of goods required for petroleum operations?	Yes. Under GST, the specified goods which are required for petroleum operations would attract GST @5% (both import & domestic) instead of merit rate, on submission of Essentiality Certificate (EC) issued by DG Hydrocarbons (DGH) under notification no <ol style="list-style-type: none"> 1. Sl. No. 404 of Customs Notification No. 50/2017- Customs dated 30.06.2017 (in case of Import) 2. CGST Notification No. 3/2017- Central Tax (Rate) dated 28.06.2017 3. (Intra State supply)IGST Notification No. 3/2017- Integrated Tax (Rate) dated 28.06.2017 (Inter-state supply) 4. Notification No. 3/2017- State Tax (Rate) dated 30.06.2017 under Gujarat GST
8.	Whether Government has provided any specific benefit to ONGC on procurement of services required for petroleum operations?	No. There is no specific exemption/concession available to ONGC on procurement of services required for petroleum operations.

9.	How the GST would impact the operations carried out in Offshore on transfer of goods from Mumbai to Offshore for petroleum operations?	Mumbai and Offshore are covered under Separate GST Registration. So the establishments covered under Maharashtra Registration and Offshore Registration would be treated as establishments of distinct persons. Accordingly, the goods procured under Mumbai GST Registration would be subject to levy of GST if transferred to Offshore.
10.	What would be the GST implication, in case if goods are procured under GST Registration of Offshore, however, the handling, storage and transportation service is provided by the Mumbai Establishment?	If the goods are procured under Offshore GST Registration and are merely handled by an establishment in Mumbai for onward transportation to Offshore, then in such case since there is no supply of goods involved from Maharashtra to Offshore, the GST would not be applicable. However, on handling, storage and transportation services, the Mumbai establishment would be required to pay GST as this would qualify as supply of services.
11.	Whether the movement of various modes of conveyance, carrying goods / passengers or for repairs and maintenance would attract GST?	No. In view of Circular No. 1/1/2017-IGST dated 07.07.2017, the movement of various modes of conveyance like vessel, etc. would not be subject to GST.
12.	What would be the GST implication on movement of Rig and Logging Units for providing service to an establishment of ONGC located in other State?	In such case, since the movement of Rig and Logging Unit is only for providing services to the establishment located in other State, it cannot be construed as supply of Rig or Drilling Unit by one establishment to another. Therefore, there would not be any GST implication on such movement. However, the value of service provided through such Rig and Logging Units would be subject to levy of GST as Supply of Service.
13.	Whether full customs duty would be levied on import of Rig, Barge etc. which are imported for a short period of time and thereafter the same are re-exported?	As per Customs Law, the customs duty is levied on assessable value of the goods imported into India. Therefore, in such case the customs duty would be leviable on full value of such Rig, barge etc. However, if Essentiality Certificate can be submitted to the Customs Authorities then concessional rate of GST @5% would be payable. Further the Credit of such duty paid as IGST would also be available to the service provider as per GST law.
14.	How the consumables required for supply of service will move from one State to another as there is no sale of such consumables during such movement?	Such consumables may be moved from one State to another under cover of Delivery Challan under GST.
15.	How the GST rate would be determined in case of hiring of OSVs (Offshore Supply Vessels), MSVs (Multi-Purposes Supply Vessels) and Helicopters by ONGC?	The pure-hiring of OSVs, MSVs and the Helicopter by ONGC would broadly fall under Service Category of 'Leasing or Rental Services with or without Operator' (SAC 9973). Accordingly, the

		rate would be determined under relevant clause as per Sl. No. 17 of Notification No. 8/2017- Integrated Tax (Rate) dated 28.06.2017.
16.	How the GST rate would be determined in cases where there is hiring as well as operation and maintenance services, like Floating Vessels/FPSO (Floating, Production, Storage and Offloading Vessel)?	In case where the value of hiring of such FPSO and the value of operation and maintenance is known separately, then the GST rate on hiring of such FPSO may be determined under Service Category of Leasing or Rental Services with or without Operator (SAC 9973) and the GST rate on operation and maintenance may be determined as per residual category (SAC 9997) as provided under Notification No. 8/2017-Integrated Tax (Rate) dated 28.06.2017 If not separately available then it would be treated as hiring of such FPSO (composite supply).
17.	Whether the Deemed Export Benefit would be available for Supplies to ONGC which is eligible for concessional rate of 5% GST?	The deemed export benefit is available to supplier on supplies to ONGC under Para 7.02(f) of FTP 2015-20. This benefit is available only if benefit of Zero Customs Duty is available on import of such goods. Under GST, since 5% GST as duties of customs is leviable on supplies of specified goods to ONGC, it appears that Deemed export benefit would not be available, unless the FTP is revised in this regard.
18.	Whether advance authorization etc. issued prior to the introduction of GST would be valid under GST regime?	As per FAQ released by DGFT, Ministry of Commerce, the advance authorization issued prior to GST regime would be valid for exemption of BCD on import after 01.07.2017 (Refer FAQ No. 18 of FAQ released by DGFT).
19.	Whether ONGC would be eligible to avail Credit of 5% GST paid on specified goods procured by it for petroleum operations?	The main output of ONGC viz. Crude Oil and Natural Gas are outside levy of GST and output would be subject to levy of existing taxes viz. central excise (oil cess), VAT/CST etc. Accordingly, since GST is not payable on output, the credit of input would not be available. However, in few cases in Gujarat and Mumbai where some value added products (VAP) are being manufactured which are covered under GST, it is expected that credit on common inputs would be available on proportionate basis. In few cases, the credit would be available on invoice level for inputs which are meant for exclusive use for supply of value added products.

20.	Whether OID Cess paid on production of crude oil be treated as subsumed in GST since it is in the nature of Excise Duty and is collected by Central Govt.?	OID Cess is levied under OID Act. It is not subsumed under GST and will continue to be taxed under OID Act like as earlier.
21.	Since crude oil and natural gas, the two main products of E&P industry are out of GST, is there any provision in GST to allow availability of ITC of GST paid on goods and services used in production of crude oil and natural gas by upstream oil companies?	ITC would not be available for GST paid on procurement of goods and services in E&P operations, to the extent applicable to production of crude oil and natural gas.
22.	Whether inter-state movement of drilling rigs and other equipment within the same E&P Company attract GST?	Under existing provisions of GST, such inter-state movements are taxable. However, if drilling rigs or other equipment are moved for supplying services then GST would be applicable on value of services supplied.
23.	When EC is required to be obtained from DGH so as to procure goods at concessional rate of GST?	EC is required to be obtained before supply of goods by supplier. In case of import, it is required to be obtained before clearance of goods from customs.

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