

Notification Update

Notification No. 13/2018 – Central Tax (Rate) dated 26.7.18

- **Multimodal Transportation of goods will now be leviable under GST at 12%.**
 1. “Multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter;
 2. “Mode of transport” means carriage of goods by road, air, rail, inland waterways or sea;
 3. “Multimodal transporter” means a person who,-
 - Enters into a contract under which he undertakes to perform multimodal transportation against freight; and
 - Acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.
- **Supply of E-books will now be leviable under GST at 5%**



Notification No. 14/2018 – Central Tax (Rate) dated 26.7.18

- **Exemption on Air Export Freight & Sea Export Freight has been extended from 30th Sep 2018 to 30th Sep 2019.**

Notification No. 15/2018 – Central Tax (Rate) dated 26.7.18

The following service has been inserted in RCM Notification No 13/2017.

Service Provider-Individual providing direct selling agent services to Bank or NBFCs.

Service Receiver- bank or NBFC located in Taxable territory

Person Liable to be pay RCM- The Bank or NBFC

Notification No. 18/2018 – Central Tax (Rate) dated 26.7.18

Particulars of Goods	New Rate under GST
The Fertilizer grade of <i>phosphoric Acid</i>	5%
The Article of apparel and clothing accessories or <i>cap/topi</i> , knitted or crocheted, of sale value not exceeding Rs 1000 per piece	5%
The Biomass briquettes or solid bio fuel pellets	5%
The Value of Footwear not exceeding INR 1000 (Earlier Limit INR 500)	5%
Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)	5%
Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than mirror polished stone which is ready to use”	5%
Bamboo flooring	12%
Brass Kerosene Pressure Stove	12%
Hand operated rubber roller, Nozzles for drip irrigation equipment or nozzles for sprinklers	12%
Lithium-ion Batteries	18%
Vacuum cleaners	18%
Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners [other than wet grinder consisting of stone as a grinder]	18%
Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hairdressing apparatus of a kind used for domestic purposes	18%
Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries)	18%
Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles” ;	18%
Paints and Varnishes including enamels and lacquers	18%
Glaziers’ putty, grafting putty, resin cements, caulking compounds and other mastics; painters’ fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like”	18%
Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines	18%
Household or laundry-type washing machines, including machines which both wash and dry”	18%
Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium ion battery	28%

Notification No. 20/2018 – Central Tax (Rate) dated 26.7.18

Earlier, no refund of unutilised input tax credit was allowed, where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies of such goods (other than nil rated or fully exempt supplies) as per Notification No. 5/2017 on the following goods,

- (1) Woven fabrics of silk or of silk waste
- (2) Woven fabrics of wool or of animal hair
- (3) Woven fabrics of cotton
- (4) Woven fabrics of other vegetable textile fibres, paper yarn
- (5) Woven fabrics of manmade textile materials
- (6) Woven fabrics of manmade staple fibres
- (7) Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
- (8) Corduroy fabrics
- (9) Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)”
- (10) Knitted or crocheted fabrics for all the above 10 listed items,

Now, with effect to the Notification No. 20/2018 – Central Tax (Rate) dated 26.7.18, the above said condition will not apply to the input tax credit accumulated on supplies received on or after 1.8.2018 on such above 10 notified goods.

In respect of such 10 notified goods, the accumulated input tax credit lying unutilized in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”

This is applicable to Textile Industry.

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