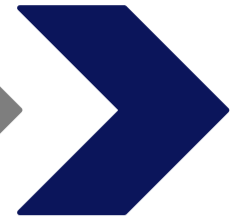


Notification Update

3rd October, 2019



Notification No: 14/2019 CGST (Rate)

Services	Old Rate	New Rate
Polypropylene/Polyethylene Woven and Non- Woven Bags and sacks, whether or not laminated	5%/12%/18%	12%
Rail locomotives powered from an external source of electricity or by electric accumulators	18%	12%
Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof	18%	12%
Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	18%	12%
Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)	18%	12%
Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604	18%	12%
Railway or tramway goods vans and wagons, not self-propelled	18%	12%
Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof	18%	12%
Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	18%	12%

Notification No: 16/2019 CGST (Rate)

- Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP) has been inserted.
- In the annexure against condition 1 clause (e), “if the goods so supplied are to be disposed of on non-serviceable form the transferee or the recipient of outward supply may pay a tax at 9%” has been inserted.

Notification No: 20/2019 CGST (Rate)

Services	Old Rate	New Rate
Outdoor Catering	18% (with ITC)	5% (without ITC)
Catering in Premises	18% (with ITC)	18% (with ITC)
Hotel Accommodation (Room Tarif above 1500-7500)	18%	12%
Restaurant Services other than at specified premises	18%	5%

Note :

This notification provides for amendment in Job Work provisions, for which a separate Tax Alert shall follow.

Notification No: 21/2019 CGST (Rate)

Heading	Services	Rate
9967/9985	Services by way of storage or warehousing of nuts, spices, copra, sugarcane, jaggery, fibers such as cotton, flax, jute etc	NIL

Notification No: 22/2019 CGST (Rate)

The following services shall be liable under RCM at 5% by the recipient of services

Sl. No.	Services	Recipient of services
1	Services provided by way of renting of a motor vehicle provided to a body corporate	Any Body Corporate located in the taxable territory.

2	Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended	The person who borrows the securities under the Scheme through an approved intermediary of SEBI.
3	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like	Music company producer or the like, located in the taxable territory.

Notification No: 04/2019 IGST

Description of Services	Place of Supply
Supply of research and development services related to pharmaceutical sector by a person located in taxable territory to a person located in the non-taxable territory.	<p>The place of supply of services shall be the location of the recipient of services, provided the following conditions are satisfied;</p> <ul style="list-style-type: none"> • Services are to be provided as per the contract; • Such services should fulfil the conditions of export except the place of supply mentioned in subclause (ii)

ABOUT DAA

DAA Consulting is a management consulting Firm founded in the year 2009 by D Arvind who earlier worked in Big Four Firms as partner and Tax & Legal head in a large MNC prior to Big Four.

DAA specialises in GST, Customs, Foreign Trade Policy, SVB, Corporate Governance & Corporate Financial Advisory services including FEMA.

We operate out of Mumbai, Chennai, Bangalore, Coimbatore, Hyderabad, Nasik, Delhi and Pune.

To provide one stop solution, we have JVs / Collaboration with:

U.S.Gandhi & Co.

Chartered Accountants

US Gandhi Chartered Accountants, is a leading firm of Chartered Accountants operating for over 3 decades handling very large corporates in the areas of Forensic Audit, Direct Tax Litigations, Process Audit, Corporate Advisory etc. Known for adding huge value to clients, the firm enjoys excellent track record in both domestic and multi-national markets.

VTPA | *Vispi T. Patel & Associates*
Chartered Accountants

Vispi T Patel Associates, a leading firm in Direct Tax, International Taxation & Transfer Pricing operating out of Mumbai to offer both Direct & Indirect Tax solutions under one roof. Vispi T Patel earlier worked as a Partner in big four.

MEHTA&MEHTA

Legal & Advisory Services

Mehta & Mehta Legal & Advisory Services, is a leading firm of Company Secretaries and Advisors in Corporate Laws, founded by an Ex-President of ICSI. For more than 2 decades, the firm has been specializing in Company Law, Advisory & Litigation, Secretarial Audits, Corporate Restructuring, including legal parts of Merger, De-Merger & Amalgamations, Legal Compliance Review, FEMA Etc. The firm handles large listed & unlisted companies. in Depth experience in IBC matters, put them in strong footing in handling Insolvency Related Matters including NCLT.



Anoma Legal, is a specialized Legal Consultancy firm that supports us on legal advisory & Due Diligence services to various niche sectors like Financial Services, Infra Structure, Shipping & Logistics, Real Estate, Hospitality, Energy and Natural Resources etc.



To View our Testimonials, visit
<http://daa-india.com/testimonials/>

DAA | CHENNAI

No. 156, 6C-6D Doshi Towers,
Poonamallee High Road, Kilpauk,
Chennai - 600 010

DAA | BANGALORE

No. 221, 16th Main Road, 19th Cross Street,
HSR Layout, Bangalore - 560 102

DAA | MUMBAI

201, B - Wing, Pramukh Plaza Cardinal
Gracious Road, Chakala, Andheri (East),
Mumbai - 400 099

DAA | COIMBATORE

#No.466, CPC Corporate Hub, 3rd Floor,
Thadagam Road, RS Puram, Coimbatore- 641 002

Our Associate Offices are located at Pune, Delhi, Nasik and Hyderabad.

+91 98407 95565 / +91 80561 02618



www.daa-india.com