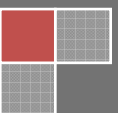


2019

GST - KEY ANNOUNCEMENTS

37th Council Meeting

Decisions taken by the GST Council in the 37th Meeting held on 20.09.2019
Article Number: Article No. JS09/October/2019





Followings Notification has been issued by CBIC on 30.09.2019 as per discussion made in 37th GST Council Meeting held on 20.09.2019:

Notification 14/2019 GST (rate)	Following rate has been changed: <table border="1" data-bbox="444 344 1409 659"> <thead> <tr> <th data-bbox="444 344 1167 426">Particulars</th> <th data-bbox="1167 344 1287 426">Old Rate</th> <th data-bbox="1287 344 1409 426">New Rate</th> </tr> </thead> <tbody> <tr> <td data-bbox="444 426 1167 659">Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport</td> <td data-bbox="1167 426 1287 659">3%</td> <td data-bbox="1287 426 1409 659">0.25%</td> </tr> </tbody> </table>	Particulars	Old Rate	New Rate	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport	3%	0.25%
Particulars	Old Rate	New Rate					
Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport	3%	0.25%					
Notification 17/2019 GST (rate)	No GST on Supply Of Gold, Silver or Platinum By Nominated Agencies To Registered Persons: <table border="1" data-bbox="444 758 1409 1035"> <thead> <tr> <th data-bbox="444 758 940 800">Old Provision</th> <th data-bbox="940 758 1409 800">New Provision</th> </tr> </thead> <tbody> <tr> <td data-bbox="444 800 940 1035">Gold falling in heading 7108 of Custom Tariff Act supplied by Nominated Agency is Exempted under the scheme for "Export Against Supply by Nominated Agency"</td> <td data-bbox="940 800 1409 1035">Gold, Silver or Platinum falling in Chapter 71 of the Customs Tariff Act, is exempted when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency"</td> </tr> </tbody> </table>	Old Provision	New Provision	Gold falling in heading 7108 of Custom Tariff Act supplied by Nominated Agency is Exempted under the scheme for "Export Against Supply by Nominated Agency"	Gold, Silver or Platinum falling in Chapter 71 of the Customs Tariff Act, is exempted when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency"		
Old Provision	New Provision						
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Notification 19/2019 GST (rate)	Exempts, all the goods supplied to the Food and Agricultural Organisation of the United Nations (FAO) for execution of the Following projects: <ol style="list-style-type: none"> 1. Strengthening Capacities for Nutrition-sensitive Agriculture and Food systems, 2. Green Ag: Transforming Indian Agriculture for Global Environment benefits and the conservation of Critical Biodiversity and Forest landscape from whole of the Central Tax leviable thereon under section 9 of the said Act, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Ministry of Agriculture and Farmers Welfare certifies, namely:- <ol style="list-style-type: none"> (i) the quantity and description of the goods; and (ii) that the said goods are intended for the purpose of use in execution of said projects 						



Notification 20/2019 GST (rate)	Following rate of Services has been changed:		
	Change in rate of Service in case of hotel Industry		
	Accommodation Service		
	Particulars	Old Rate	New Rate
	Room Rate per day is Rs. 1,000 and les	Exempt	Exempt
	Room Rate per day is from Rs. 1,001 to Rs. 2,500	12%	12%
	Room Rate per day is from Rs. 2501 to Rs. 7,500	18%	12%
	Room Rate per day is more than Rs. 7500	28%	18%
	Restaurant Service		
	Particulars	Old Rate	New Rate
	Stand Alone Restaurant (Including Take away/ Eating Joint/ Mess/ Canteen)	5% (No ITC)	5% (No ITC)
	Restaurant in Hotel having declared tariff of “any” room per day is Rs. 7,500 and less	5% (No ITC)	5% (No ITC)
	Restaurant in Hotel having declared tariff “any” room per day is more than Rs. 7,500	18% (With ITC)	18% (With ITC)
	Outdoor Catering Service and Mandap Keeper Service		
	Particulars	Old Rate	New Rate
	At premises (Hotel) having declared tariff more than Rs.7,500 per room per day	18% (With ITC)	18% (With ITC)
	By premises (Hotel) having declared tariff more than Rs.7,500 per room per day		
	By suppliers located in premises (Hotel) having declared tariff more than Rs.7,500 per room per day		
	Outdoor catering service/ Mandap keeper service other than specified above	18% (With ITC)	5% (Without ITC)
	Job Work Services		
	Particulars	Old Rate	New Rate
	Job work in relation to Diamonds	5%	1.5%
	Job work in relation to Bus Body Building	18%	18%
Services by way of job work to registered person	18%	12%	



Notification 21/2019 GST (rate)	Following Services become Exempt:				
	Particulars		Old Rate	New Rate	
	Services by way of transportation of goods by an aircraft or Vessel from customs station of clearance in India to a place outside India		Exempt till 30.09.2019	Exempt till 30.09.2020	
Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea falling under head of 9967 or 9985		Exempt	Exempt		
Notification 20/2019 IGST (rate)	Changes related to Intermediary Service:				
	Particulars		Old Rate	New Rate	
	Services provided by intermediary when location of both supplier and recipient is outside India is exempted from GST subject to fulfillment of specified conditions. Meaning thereby suppose, agent is located in India and who facilitates the supply of goods where supplier and recipient of goods both are located outside India ; then in such case consideration received by intermediary shall be exempted from GST.		18%	Exempt	
Notification 22/2019 GST (rate)	Notify services under reverse charge mechanism (RCM):				
	Particulars		Old Rate	New Rate	
	Renting of a motor vehicle Service provided by non-body corporate entity to a body corporate		5% in Forward Charge	5% in Reverse Charge	
Notification 23/2019 GST (rate)	Changes related to Real Estate Business:				
	No.	Period	GST Applicability on TDR		Forward Charge/Reverse Charge
			Commercial	Residential	
	1	July 2017- March 2019	Yes	Yes	Forward Charge
2	April 2019 onwards	Yes	No	Reverse Charge	

The above Notifications shall come into force on the 1st day of October, 2019.