

## FREQUENTLY ASKED QUESTIONS (FAQ)

1. What are the requirements in relation to invoices for GST?

Ans. Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-

- a. name, address and Goods and Services Tax Identification Number of the supplier;
- b. a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- c. date of its issue;
- d. name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- e. name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
- f. name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;
- g. Harmonised System of Nomenclature code for goods or services;
- h. description of goods or services;
- i. quantity in case of goods and unit or Unique Quantity Code thereof;
- j. total value of supply of goods or services or both;
- k. taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
- l. rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- m. amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- n. place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
- o. address of delivery where the same is different from the place of supply;
- p. whether the tax is payable on reverse charge basis; and
- q. signature or digital signature of the supplier or his authorised representative

2. In which cases invoice is not required to be issued?

Ans. In following cases:

- a) Tax invoice may not be issued if the value of goods or services or both supplied is less than Rs 200.
- b) Recipient is not registered person and he does not require such invoice and he shall issue a consolidated tax invoice for such supplies at the close of each day.

3. How will the taxability of a supply be determined in GST ?

Ans. Section 12 & 13 of the CGST/SGST Act provides for time of supply of goods.

The time of supply of goods shall be the earlier of the following namely,

- a) the date of issue of invoice by the supplier or the last date on which he is required under Section 31, to issue the invoice with respect to the supply; or
- b) the date on which the supplier receives the payment with respect to the supply.

4. What are inter-state supplies and intra-state supplies?

Ans. Inter-state and intra-state supplies have specifically been defined in Section 7(1), 7(2) and 8(1), 8(2) of the IGST Act respectively. Broadly, where the location of the supplier and the place of supply are in same state it will be intrastate and where it is in different states it will be inter-state supplies.

5. What will be the place of supply where the goods or services are supplied on board a conveyance (train) ?

Ans. In respect of goods, the place of supply shall be the location at which such goods are taken on board. (Section 10 of IGST Act)  
However, in respect of services, the place of supply shall be the location of the first scheduled point of departure of that conveyance for the journey. (Section 12 and 13 of IGST Act)

6. What will be the place of supply of goods services by way of transportation of goods, including mail or courier?

Ans. In case of domestic supply: If the recipient is registered, the location of such person shall be the place of supply.  
However, if the recipient is not registered, the place of supply shall be the place where the goods are handed over for transportation (section 12 of the IGST Act).

7. What will be the place of supply of passenger transportation service, if a person travels from MP to Rajasthan ?

Ans. If the person is registered, the place of supply shall be the location of recipient. If the person is not registered, the place of supply for the forward journey from MP to Rajasthan shall be MP, the place where he embarks.

8. What will be the place of supply in case of retiring room and renting of space ?

Ans. In case of retiring room and renting of space , place of supply will be the location at which the immovable property is situated.

9. What will be the place of supply in case of advertisement in moving trains?

Ans. When provided to registered person – location of such person  
When provided to other than registered person - location of the service receiver available on the records of the service provider or location of the service provider

10. GST Rates on services provided by Indian Railways?

Ans.

	Services	Rate	Intrastate		Interstate
			CGST	SGST	IGST
1	Transportation of passenger by rail	5%	2.50%	2.50%	5%
2	Transportation of goods by rail	5%	2.50%	2.50%	5%
3	Excess Fare Ticket	5%	2.50%	2.50%	5%
4	Freight/Parcel/Luggage	5%	2.50%	2.50%	5%
5	Demurrage/Wharfage	5%	2.50%	2.50%	5%
6	Renting of Space	18%	9.00%	9.00%	18%
7	Service on board a conveyance	18%	9.00%	9.00%	18%
8	Advertising	18%	9.00%	9.00%	18%
9	Retiring Room (Tariff less than Rs.1000 per room per day)	-	-	-	-
	Retiring Room (Tariff Rs.1000 and above but less than Rs.2500 per room per day)	12%	6.00%	6.00%	12%
	Retiring Room (Tariff Rs. 2500/ and above but less than Rs 5000/- per room per day)	18%	9.00%	9.00%	18%
	Retiring Room (Tariff Rs.5000 & above)	28%	14.00%	14.00%	28%

11. Which all services provided by Railways are exempt under GST?

Ans. As per exemption list provided by CBEC following Services by way of transportation by rail from one place in India to another of the following goods are exempt.

- a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;
- b) defence or military equipments;
- c) newspaper or magazines registered with the Registrar of Newspapers;
- d) railway equipments or materials;
- e) agricultural produce;
- f) milk, salt and food grain including flours, pulses and rice; and
- g) organic manure

Transportation of passengers by rail other than in first class or an air conditioned coach.

