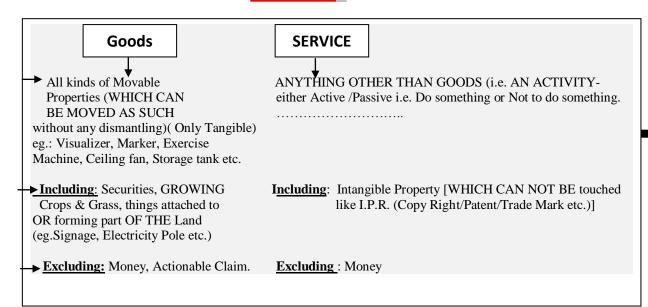


GATE NO.1



Miscellaneous

REGISTRATION | INVOICE, RETURN, MANNER of PAYMENT | BOOKS OF ACCOUNT | SPECIAL | MANNER TO PAY GST, INPUT TAX CREDIT etc. ------xx----

REGISTRATION: TIME LIMIT: 30 DAYS From: Crossing Rs. 9 Lakhs /Rs. 4 Lakh (NER)

However limit Not Applicable - For INTER STATE TAXABLE Person / RCM cases/ Non-Resident Taxable Person / Casual Taxable Person / E-Commerce/Aggregator etc.

RETURN:

INVOICE: * TAX INVOICE: BY TAXABLE PERSON: At the time of Supply of Goods and for

SERVICE - WITHIN PRESCRIBED TIME limit.

• Bill of Supply: By Non-Taxable Person & Person Availing Composition Scheme.

PAYMENT OF GST: - By using ITC &Cash / Bank.

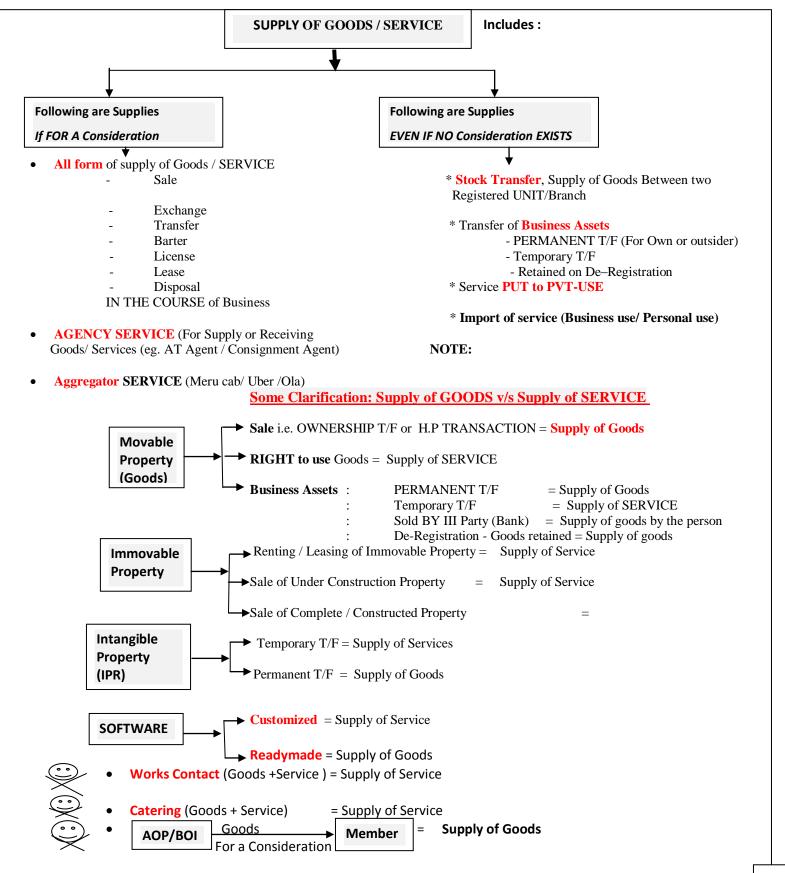
- By using GST PORTAL: E-CASH Ledger & E-Credit Ledger @ Specified Frequency.

BOOKS OF A/C: * AT PRINCIPAL PLACE OF BUSINESS as mention in RC (If more than one Registered Address In R.C., then concerned record at concerned place.

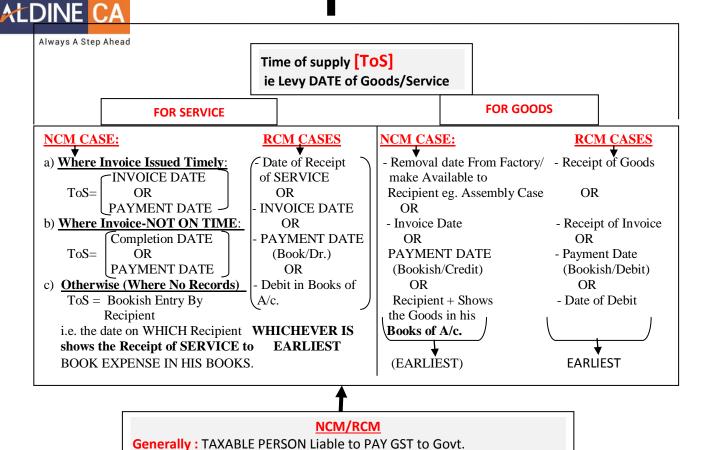
> * **Preservation Period:** 60 Months – From the Last Date of Filing of ANNUAL RETURN for the year pertaining to such Accounts & Records.

ASSESSMENT: SELF ASSESSMENT.

GATE NO. 2







However on Notified Supplies Recipient liable to PAY GST (May be:

Works Contract service, Service of supply of manpower, Renting of

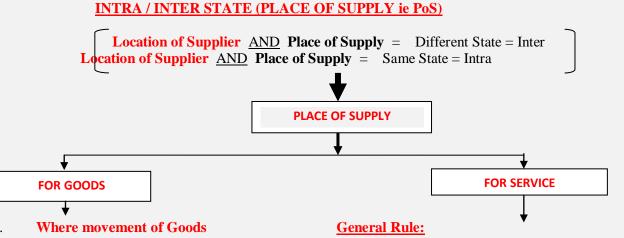
PARTIAL EXEMPTION / ABATEMENT / VALUATION [COMPUTATION OF GST] ABATEMENT/ PARTIAL EXEMPTION: NOT Notified YET VALUATION /COMPUTATION OF GST: **METHOD: 1 METHOD: 2** GST= T/O of Supply of G/S x 1% or more ΑV ROT ITC & No Relation with ITC CHECK -TV/Declared → Normal Rate Value is Available & → ABATED Rate Reliable? YES FOR AV Apply Valuation Rules, 2016 **BASED ON:** PRICE ACTUALLY PAID OR PAYABLE XXX - Value Similar Supply - Computed Value Add: Any Expenses for Supportive G/S, Additional Consideration - BEST Judgment Add. Royalty & license fee , ANY TAX other than GST. Add. Incidental Expenses / Packing EXP. Add. Subsidy in Any form (linked to Supply) Add. Discount effected After Supply (Damage Discount) i.e. not known at the time of supply.

XXXXX

Motor vehicle etc.

Less. Cash /Bulk/ year END DISCOUNT etc.

GATE NO. 3



Takes Place:

GATE NO. 5

100% EXEMPTION

Makan: Renting for Res. / Construction

Swasthya: Health Care - Diagnose

Rs. 10 Lakh [For NER, Rs. 5 Lakhs]

Shiksha: Playway to XII-Approved Degree,

- Treatment

- Care

(a) Roti: Flour, Pulse, Rice, Milk, Cereals,

for One Family.

Diploma,

(b) THRESHOLD EXEMPTION:

Etc.

Poultry etc.

Kapda: Textile (Y-F-R)

PoS = DESTINATION OF GOODS.

i.e. Where movements terminate for Deliver to Recipient.

Where Supply does not Involve **Movement of Goods:**

PoS = Location of Goods :

(At the time of Delivery to the Recipient)

In Case of Installation/Assembly at **Client Site:**

PoS = Place of Such Installation/Assembly

In case of ON- BOARD Supply:

PoS = Location / Place at Which goods are taken on Board.

PoS = Location of Receipt

(If SR is a Reg. Person or If SR is Non-Reg. But Address on Record EXISTS)

SPECIFIC RULE:

For Immovable Property linked service

PoS = Location of Immovable Property.

Individual Based Service-Beauty/Health, Gym/Fitness

PoS = Place of Actual Performance.

Etc.

GATE NO. 4

BY TAXABLE PERSON: Carry on Business (INTRA / INTER) who is Registered or required to be Registered.

Who is NOT TAXABLE Person (ie No GST/ person wise exemption)

: AN Agriculturist (However corporate agriculturist not covered)

Employee to Employer in the Course of or IRT Employment.

Central govt. / State Govt. / Local Authorities in respect of Activities or transaction in which

Certificate /NATURAL Resource to farmer/water supply / LAND reform / Health Care/ Education / Not to do something Damages / Spectrum etc.

are Engaged as Public Authority eg/ Pass-Port/VISA/DL/Birth certificate /death

: Person liable to pay tax under RCM - Receive services for personal use up to Rs...... in a FY.