

**GST Provisions from 10th Oct 24:**

**RCM ON METAL SCRAP & COMMERCIAL  
PROPERTY RENTING, GST Amnesty  
Schemes, Other Rate & Other  
Amendments**



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**RCM on Metal Scrap – to TDS as of now**

**RCM on renting of Commercial Property**

The Following Entry has been added in the Goods RCM Notification

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
"8	72, 73, 74, 75, 76, 77, 78, 79, 80 or 81	Metal scrap	Any unregistered person	Any registered person".

<u>Chapter 72</u>	Iron and Steel
<u>Chapter 73</u>	Articles of iron or steel
<u>Chapter 74</u>	Copper and articles thereof
<u>Chapter 75</u>	Nickel and articles thereof
<u>Chapter 76</u>	Aluminium and articles thereof
<u>Chapter 77</u>	Blank
<u>Chapter 78</u>	Lead and articles thereof
<u>Chapter 79</u>	Zinc and articles thereof
<u>Chapter 80</u>	Tin and articles thereof
<u>Chapter 81</u>	Other base metals; cermets; articles thereof

URP was the stage where maximum cash transaction was done. Various entries were passed in cash 'forcefully' by 2<sup>nd</sup> dealer due to the existence of grey market.

1. The recipient who is liable to pay under RCM shall pay tax if supplier is under threshold & unregistered.

1A. The registered recipient to pay RCM from Re.1

2. The supplier shall take registration as and when it crosses threshold limit

3. A TDS of 2% is (AS OF NOW) not-applicable on supply of metal scrap by registered person in B to B supply.
4. ITC on 'self invoicing'
5. For URP to URP supplies – No GST
6. No GST on non-metal scrap like plastics, Wood, Asbestos, E-Waste, etc

# Renting of Commercial Properties - Exempt: 9/2024 amending 13/2017 CGST (R)

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
<b>5AB</b>	Service by way of renting of any property other than residential dwelling	Any un-registered person	Any registered person

# Renting of Commercial Properties - Exempt: 9/2024 amending 13/2017 CGST (R)

<u>Overview of GST Applicability</u>			
Tenant Status	Owner Status	GST Applicability	GST Payment Mode
Unregistered	Unregistered	Not applicable (No RCM or FCM)	N/A
Unregistered	Registered	Applicable on FCM basis	FCM
Registered	Registered	Applicable on FCM basis	FCM
Registered	Unregistered	Applicable on RCM basis	RCM
Registered (Composition taxpayer)	Unregistered	Applicable	RCM

# Renting of Commercial Properties - Exempt: 9/2024 amending 13/2017

## CGST (R)

### Issues –

1. Currently, Service by way of renting of residential dwelling to a registered person, by any person to a registered person is under RCM.
2. Even after this amendment URP to URP will be out of GST
3. Important to note is that incase tenant is a composite GST Composition Taxpayer, RCM shall be payable and no ITC shall be available.
4. Incase of non-GST supply registered entities, the RCM becomes a cost.
5. Incase of 'all inclusive contracts', RCM should be on composite value
6. Incase landlord crosses threshold and still does not take registration, then RCM liability stops



# **GST Amnesty Schemes**

1. **SCNs/ Adjudicating Orders/ Appeal Orders** issued for FY 2017-18, 18-19 & 19-20 covered.
2. Waiver of Interest & Penalty on payment of "Full Amount of Tax"
3. Payment has to be made within 31<sup>st</sup> March 2025 to get covered under the Scheme
4. **Incase SCN/ Order is u/s 74 of CGST Act but incase u/s 75(2) of The CGST Act Appellate Authority considers that Sec 73 is applicable, then also the consequential Order u/s 73 would be covered.**

Class of registered person	Date upto which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section.
Registered persons to whom a notice or statement or order, referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, has been issued.	31.03.2025
Registered persons to whom a notice has been issued under sub-section (1) of section 74, in respect of the period referred to in sub-section (1) of section 128A of the said Act, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority, or Appellate Tribunal, or a court, in accordance with the provisions of sub-section (2) of section 75, for determination of the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73 of the said Act.	Date ending on completion of <b>six months from the date of issuance of the order</b> by the proper officer redetermining tax under section 73 of the said Act.

(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both **after the <sup>8</sup>[thirtieth day of November] following the end of financial year** to which such invoice or <sup>4</sup>[Omitted] debit note pertains or furnishing of the relevant annual return, whichever is earlier.

...

<sup>11</sup>[(5) Notwithstanding anything contained in sub-section (4), in respect of an invoice or debit note for supply of goods or services or both pertaining to the Financial Years **2017-18, 2018-19, 2019-20 and 2020-21**, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed **up to the thirtieth day of November, 2021**.

(6) Where registration of a registered person is cancelled under section 29 and subsequently the cancellation of registration is revoked by any order, either under section 30 or pursuant to any order made by the Appellate Authority or the Appellate Tribunal or court and **where availment of input tax credit in respect of an invoice or debit note was not restricted under sub-section (4) on the date of order of cancellation of registration, the said person shall be entitled to take the input tax credit in respect of such invoice or debit note for supply of goods or services or both**, in a return under section 39,--

(i) filed up to thirtieth day of November following the financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier; or

(ii) for the period from the date of cancellation of registration or the effective date of cancellation of registration, as the case may be, till the date of order of revocation of cancellation of registration, **where such return is filed within thirty days from the date of order of revocation of cancellation of registration**,

whichever is later.]

1. 16(5) & 16(6) relief is not available when a 16(4) matter is pending in Appeal.
  - 1A. Where appeal is pending, Order u/s 107 or 108 has to be received
2. File an application for the notices or orders u/s 16(4) on GST Portal alongwith Annexure A within 8<sup>th</sup> April 2025 (6 months from 22/2024)
3. Officer to pass Order u/s 161 within 3 months of application date
4. Summary in APL04 or DRC-08 to be issued

# **Rate & Other Amendments**

Total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of **June, 2021 onwards**, by the due date, shall stand waived - In excess of an amount of one thousand rupees

Total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date - where the total amount of central tax deducted at source in the said month is nil, shall stand waived.

## Services Ancillary to T&D of Electricity - Exempt: 8/2024 amending 12/2017 CGST (R)

Supply of services by way of providing metering equipment on rent, testing for meters/transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc.

Which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.



Research and development services against consideration received in the form of grants supplied by –

- (a) a Government Entity; or
- (b) a research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961.

Provided that the research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service."

## Goods Rates – Snacks & Seats of Motor Vehicles – 5/2024 amending 1/2017 CGST (R)

1. Un-fried or un-cooked snacks, manufactured through process of extrusion  
- 18%, else 12%
2. Seats of motor vehicles – 28%

Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.

Taxable @5% where ITC on 'goods' are not available

## Certain Affiliation Services - Exempt: 8/2024 amending 12/2017 CGST (R)

Services of affiliation provided

by - a Central or State Educational Board or Council or any other similar body, by whatever name called,

to - a school established,

owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity.

# Certain Skill Development Services - Exempt: 8/2024 amending 12/2017 CGST (R)

Any services provided by –

- (a) the National Skill Development Corporation set up by the Government of India;
- (b) the National Council for Vocational Education and Training;
- (c) an Awarding Body recognized by the National Council for Vocational Education and Training;
- (d) an Assessment Agency recognized by the National Council for Vocational Education and Training;
- (e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training,

in relation to-

- (i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or
- (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or
- (iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.

# THANK YOU



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