



GOODS AND SERVICES TAX –
AN OVERVIEW



MIZO



CENTRAL BOARD OF EXCISE & CUSTOMS

Goods and Service Tax (GST)

1. A thatnate :

1. GST hi ram pumina a hlawkpuitur ani a. Sawrkar, Consumerte leh thilsiam chhuahna lama inhmangte zawng zawng tana hlawkna rawn thlentu tur ani. Thilman leh service man a tihniam anga, economy thantirin ramchhunga thilsiamchhuah leh service-te hi khawvel pumpui nena inelnaah a hlangkai dawn ani. GST thiltum ber chu India hi common market-a chhiahchawi dan leh chhiahchawizat inang veka siam hi ani a, chu chuan economic-a inthlauhna bang tichimin national level-ah economy pakhat sang tak bawksiah a hlangkai dawn ani. Central leh state-a chhiah chihrang tamtakte hi chhiah pakhat chhungkhawmin, thil hlutna inkara khaidiat tina indawrna hrang hranga chhiah chawi tulna thin kha tibovin, tunhmaa chhiah chawi thuah thalo tak kha a tibo anga, inelna tha siamin sumdawnaah chetvel a tiawlsam dawn ani. GST-a chhiah lak hi bungrua emaw service pawh ni se, a tawpa a hmangtu lam atanga lak ani a. A khawndan hian kawng thuitak a zawh a. Hetah hian chhiah chu ke pen tinah khawn niin, pen hmasaa chhiah pekna credit kha indawrnaa pen lak lehna tur atan dah ani thei dawn ani. Hei hian chhiah pekna kha consumer hnaihah a sawn a, chu chuan thil siamchhuaktute tan sum leh pai hmanga chetlak tiawlsamin sumpui (capital) enkawl kawngah hmasawna a siam dawn ani.
2. GST hi technology-ah thuitak a inngkata. Engngemaw chenah mihring inrawlh tulna a tihltum dawn avangin, thutawp siam zung zung a tiawlsam dawn ani.
3. GST hian India sawrkarin 'Make in India' a kalpui kawngah nghawng lian tak anei dawn a. Hei hi national leh international level-a India ramchhunga thil siamchhuah leh service-te ah inelna nasa tak a siam dawn vang ani. Tin, rampawn atanga bungrua lakluhte hian integrated tax (IGST) chhiah an pek a ngai dawna. IGST hi Central leh State GST behlkhawm tlukpui ani. Hei hian ramchhunga thilsiamchhuahte nen chhiah chawi chungchangah intluktlanna a siam dawn ani.
4. GST hnuaiah chuan rampawna bungrua hralhchhuah hi a pumhlumin zero-rated (rate awmlo) ani dawna. Hei hi tun dinhmunah chuan chhiah thenkhatah Centre leh State inkara indirect chhiah mumalloh avangin refund a awm theilova. GST hnuaiah zero-rated anih dawn avangin India bungraw thawnchhuah kawngah thanlenna nasa tak siamin international market-ah pawh inzawrhna leh inleinaah inbuktawh tlanna hmunaah a dintir dawn ani. Exporter-te, record thatak neite phei chu ni sarhih

chhungin an bungraw thawnchhuahna refund an claim 90% peklet nghal anni dawn ani.

5. GST hian chhiah inngahna thuthmun a tihlen dawn avang leh chhiah chawitute pawhin hrehlo taka an pek dawn avangin sawrkar chhiah lakluh zat pawh nasa taka a pun beisei ani. GST hian Ease of doing business Index-a India ranking pawh tisang tura beisei ani. Tin, GDP thanna pawh hi 1.5% atanga 2%-a atihsan beisei ani bawk.
6. Indirect tax dan leh hraiiah pawh GST hian transparency (hmuhtlangtheihna) a kengtel dawn bawka. Supply inkhaidiat chho zawng zawngah chhiah chawi ani anga. Tin, heng chhiah pek tawhna te hi supply chhawn leh zel naah credit a neih theih zel dawna. Hei hian economic leh supply-a chhiah hlutna awlsam takin a hriathran theih dawn ani. Chuchuan thilsiamchhuaktute tan credit lak kawngah nasa takin a pui anga, sawrkar tan lah chhiah dik taka lak anih leh nihloh a hriat theihin, consumer tan chhiah engzat chiah nge an pek a hriat theih dawn ani.
7. Chhiah petute tan heng indirect chhiah hrang hrang: Central Excise, Service Tax, VAT, Central Sales Tax, Octroi, Entry Tax, Luxury Tax, Entertainment Tax leh a dang dangte Central sawrkar leh State sawrkar hnuaia dan leh hrai siamte an zawm leh zawmluh tifiiah tura record hrang hrang siam a ngai tawh dawn lova. Dan leh hrai an zawm leh zawmluh lantirna atana record an dahthat tur chu intra-state supply (state chhunga supply) atan Central Goods and Services Tax Act leh State (emaw Union Territory) Goods and Services Tax Act (heng pahnihte; CGST leh SGST hi an inang deuh reng) leh State hrang leh State hrang inkara supply (inter-state supply) atan Integrated Goods and Services Tax Act (IGST) (hei pawh hi anih dan phung chu CGST leh SGST Act atanga lak tho ani) te mai hi ani.

2. GST Nihdanphunga Langsar Zualte

A hnuaia tarlante hi GST nihdanphunga langsar zualte anni:

- (i) Tuna chhiah chawidan kan hriat chu thilsiamchhuah chhiah emaw thilsiamchhuah hralhna chhiah emaw service peka chhiah chawi ani a, GST ah erawh chuan bungrua emaw service supply-ah ani dawn ani. Thil hmanralna emaw service rawihnaa innghat chhiah ani dawn a. Chumi awmzia chu a hmangtu state emaw union territory-ah chhiah chu a tlingkhawm dawn tihna ani. GST thiang, Centre leh State ten chhiah chawina inngahna bulthut hmun khata a ruala chhiah an lakna ani dawn

ani. Centre-in state leh state inkara bungraw chhiah emaw service chhiah an lak chu Central Tax (CGST) niin, state-in, union territory-te pawh telin chhiah an lak chu State Tax(SGST)/Union Territory (UTGST) ani dawn ani.

(ii) GST chuan bungrua zawng zawng a huam anga. Zu, mihring in theih leh petroleum product panga, chungte chu petroleum crude, motor spirit (petrol), high speed diesel, natural gas leh aviation turbine fuel-te a huam tel lovang. Tin, service tlemte la sawichian tur bakah service zawng zawng a huam tel bawk ang. GST hian tuna Centre-in chhiah a lak mekna, ahnuai tarlante hi a rawn luahlan dawn ani:

- a. Central Excise Duty
- b. Duties of Excise (Medicinal and Toilet Preparations)
- c. Additional Duties of Excise (Goods of Special Importance)
- d. Additional Duties of Excise (Textiles and Textile Products)
- e. Additional Duties of Customs (commonly known as CVD)
- f. Special Additional Duty of Customs (SAD)
- g. Service Tax
- h. Central Surcharges and Cesses so far as they relate to supply of goods and services

(iii) State-in chhiah a lak mek, GST in a rawn thlak turte chu:

- a. State VAT
- b. Central Sales Tax
- c. Luxury Tax
- d. Entry Tax (all forms)
- e. Entertainment and Amusement Tax (except when levied by the local bodies)
- f. Taxes on Advertisements
- g. Purchase Tax
- h. Taxes on lotteries, betting and gambling
- i. State Surcharges and Cesses so far as they relate to supply of goods and services

- (iv) Chhiah lak ve lohna tur bungrua leh service-te chu Centre leh State-ah a inang ang.
- (v) **Threshold Exemption:** Chhiah chawitu kum khata Rs. Nuai 20 aia tlem lalut te chu chhiah awltir anni anga. Aggregate turnover (heihi kawng dang dang atanga sum lakluh belkhawm) hi all India basis a chhut ani ang. Special Category State sawmpakhat, North-East-te leh tlangram thenkhat tan threshold exemption hi Rs. Nuai 10 ani. Chhiah petu zawng zawng threshold exemption huam chhunga awmte tan input tax credit (ITC)-a petur a duhthlan theihna an nei ang. Amaherawhchu, inter-state (state hrang leh state hrang) inkara supplytute emaw reverse charge basis-a chhiah petute chu he threshold exemption hian a huam lovang.
- (vi) **Composition levy:** Chhiah chawitute kum khata an sum lakluh zawng zawng belkhawm Rs. Nuai 50 aia tlemte tan composition levy hnuai chhiah an pek phal ani. He scheme hnuai hian chhiah chawitu chuan kum khata a sum lakluh zawng zawng belkhawm za zela chhutin a pe thei ang. ITC-a remchanna erawh chu a hman tangkai thei lovang. CGST leh SGST/UTGST-a chhiah pekdan tur chu a hnuai tarlan zat aia tam lo ani tur ani.

- 2.5% restaurant leh a dangte-ah
- 1% an lakluh atanga chhutin state/U.T-a thilsiamchhuaktute (manufacturer) tan
- 0.5% an lakluh atanga chhutin state/U.T-a supplier-te tan

Chhiah chawitu composition levy-a pek duhthlangtu chuan a customer-te hnen atanga chhiah a khawn phal ani lova, input tax credit pawh a claim thei hek lovang. Composition Scheme hi duhthlan theih ani a, chhiah chawitu, state leh state inkara supply tithin tan erawh composition scheme hi a hman theih lovang. Sawrkarin, GST Council-te thurawn angin he scheme threshold hi Rs. Vaibelchhe khat thlengin a tisang thei ang.

- (vii) State leh state (inter-state) a bungrua leh service supply atangin Integrated tax (IGST) hi centre-in chhiah a la ang a. A khat tawkin centre leh state ten account hi an chhutchhuakin an chingfel thin ang. Hei hian IGST-a SGST/UTGST te tana bungrua leh service hmangtu state-ten an chanpual ve tur hriattheihna atan ani.

- (viii) **Input Tax Credit tangkaina:** Chhiah chawitu tan output chhiah pekna atana a hmantheih tur input (input tax credit) a chhiah pekna credit tlingkhawm kha a lak phalsak ani a. Amaherawhchu, SGST/UTGST chhiah pek nan CGST account-a Input tax credit-te hi hman phal ani lo. Chutiang bawkin SGST/UTGST-a credit-te hi CGST

chhiah pek nan hman phal ani lo baw. IGST-a credit-te hi IGST, CGST leh SGST/UTGST, hetiang indawtin chhiah pekna atan hman tur ani.

- (ix) **HSN (Harmonised System of Nomenclature) Code:** Hei hi GST-ah bungrua thliarhranna atana hman tur ani. Chhiah chawitu kum khata a sum lakluh Rs. Vaibelchhe 1.5, mahse Rs. Vaibelchhe 5 aia hniam ten Code digit 2 an hmang anga, chhiah chawitu, kum khata a sum lakluh Rs. Vaibelchhe 5 aia tamin Code digit 4 an hmang ang. Chhiah chawitu kum khata a sum lakluh Rs. Vaibelchhe 1.5 hnuailam tan an invoice-ah HSN Code hi tihlan a ngai lo.
- (x) **Export leh SEZ (Special Economic Zone) a supply-te** chu zero-rated (rate awmlo) a ngaih an ni anga. Bungrua thawnchhuaktu (exporter) chuan output chhiah pea, refund claim leh in emaw bungrua chu bond chungah chhiah pelova thawn chhuaha Input Tax Credit hnuai refund claim leh theihna a duh zawk zawk duhthlan theihna a nei ang.
- (xi) **Bungrua leh service lakluh (Import)** chu Inter-state (state leh state inkar) a supply anga ngaih ani anga, IGST chhiah pe in Customs chhiah an pe baw ang. Heta IGST a pek hi nakina indawr lehna atan ITC hi dahkhawl theih ani ang.

3. **GST Council**

GST Council hian GST hnuai thil hrang hrang chungchanga Centre leh State-te leh State leh State inkara thawhona tha a awm theihna turin hna a thaw ang. A bik taka tarlan chu GST Council hian a thawhtur hrang hrang a thawhna kawngah bungrua leh service-te tan inrem taka national market tihchangtlun chhoh zel tulnain a kaihrui ang. GST Council hian a thurawnte emaw a hna tihlawhtlinna atana thubu ai awmtheite chinfelna tur hmun leh chumi chinfelna atan remruatna a siam ang.

4. **Minimal Interface (a tlem thei ang bera mimal indawrna)**

GST hnuai hian chhiah chawitute leh a khawntute inkarah a taka indawrna a tlem thei ang ber a awm ang. Chumi atan chuan a hnuai tarlan pawimawh tak takte hian a entir:

- a. Central leh state sawrkar hnuai thaw officerte hi thiltihtheihna intawm leh inang pek anni.
- b. Registration hi online-a tihtur ani a. Registration dilna endik tura ruat thuneituten nithum chhunga thil fello a awm thu inhrilh hriatna a awmluh chuan

registration dilna hi phalsaka ngaih tur ani. Hemi dilna endik hna hi a inchhawka Central leh state-a chhiah lama thuneitute thawh tur ani.

c. Chhiah chawitu chuan a chhiah chawitur zat amahin a in chhutchhuak (self-assessment) anga, sawrkar account-ah amahin a thun mai ang. Chhiah chawituin return a file chu mahnia inchhutchhuaka (self-assessed) ngaih ani ang.

d. Chhiah pek chu internet banking-in electronic-a chhunluh tur ani a, heilo pawh hi credit card hmangin Real Time Gross Settlement (RTGS) emaw National Electronic Funds Transfer (NEFT) a hman theih bawk. Chhiah petu tenau deunte chu bank counter-a an chhiah pekluh phalsak anni ang. Chhiah chhunluh zawng zawng challan-te chu online-in Goods and Service Tax Network (GSTN) atanga pekchhuah tur ani.

e. Chhiah chawitu chuan chhiah lama thuneitute nen ataka indawr kher ngai lovin, a supply pekchhuah chungchang chipchiarte electronic hmangin a pelut anga. Supply a lakluh lam erawh chu amahrawn supplytu lamina a pekluh tawhsa kha electronic-ah a rawn langsa nghal ang.

f. Chhiah chawitu chuan online-in thlatina supply a lakluh leh pekchhuahte, ITC a hman zat te, chhiah a chawitur zat te, chhiah a chhunluh tawh zat te leh thil tuldangte a file thin anga. Composition Scheme-a chhiah chawitute chuan online thovin thlathum danah an file thin ang. Tihualpalh emaw dikhlel deuha file chu mahniin file-na hun inkhar hma, chu chu a kumleh September thlaah emaw kumkhat return a file ni ah, a hmasa zawk zawkah a titha/siamtha leh thei ang.

g. Invoice inmillo chungchangah chuan chhiah chawitu tihbuai kher ngai lovin electronic-in GSTN portal-ah input tax credit chu reverse leh reclaim ani ang. Hemi hian diklo taka invoice lem hman emaw invoice pakhat atanga vawikhat aia tam input tax credit lak a theih dawn loh ani.

5. **Input tax credit**

Chhiah chawitu chu amaha a inchhutchhuah atangin chhiah a pek tawhna input credit a lak phalsak ani a. Output chhiah pekna atan chhiah chawitu chuan bungrua leh service zawng zawng, negative list-a awm tlemte tihloh chu, chhiah a pek tawhna atangin credit a la thei ang. Credit hi input-a chhiah a pek tawhna atangin a la thei anga, he input hi a sumdawnaa a hman emaw chhiah chawi theihna supply a pek atangin ani. Tuna Central sawrkarin a kalpui mek ang leh state sawrkarin credit hi installment khat aia tama a dah thin ang nilovin, input tax credit hi a chuangbang awm lovin capital goods a dawn veleh a lak theih nghal ani. Input tax credit hman zawhloh pawh a chhawm zel theih ang. Tin, service atan bika input tax credit semchhuah theihna hi group company-te tan siamsak anni a, chu chu Input Service Distributor (ISD) atang hian tihtheih ani.

6. **Refund**

Online-a refund claim theihna hi kumkhat atanga kumhnihah pawhsei ani a. Refund dilna kimchang hmuh anih atanga ni 60 chhunga pek tur ani. Ni 60 chhunga pek anih loh chuan a pung nena pek tur ani. Refund claim chu Rs. Nuai 2 aia tlem anih chuan, tumah dang hnenah chhiah phurrit chu a nghatlo ani tih entir nan a tihchianna tur atan lehkha engmah pekluh a ngailo. Mahni leh mahni in certify-na kha a tawk mai. Bungrua ramdanga thawnchhuahnaah (export) emaw credit chu inverted duty structure (output chhiah input chhiah aia a san zawkin) avanga credit a tlinkhawmin input tax credit refund hi lak phal ani.

7. **Demands**

Chhiah chungchanga thubuai remna atan tlai khawhnuah thilthar pakhat chhawpchuah ani a. Thubuai pangngaiyah adjudication order hi kumthum ral hmaa pekchuah tur ani a, fraud/suppression thubuaiah erawh chuan huntiam hi kum 5 ani (Annual return file ni atanga chhiartur). SCN hi thubuai pangngaiyah adjudication order pekchuah huntiam hma thla 3 hmaa pekchuah ngei ngei tur ani a. Fraud/suppression thubuaiah erawh chuan thla 6 ani tur ani. Audit lai emaw investigation hunlaia chhiah pekloh emaw pektlem emaw chu a pung(interest) nena pektlak anih chuan hremna (penalty) chu awmlo emaw a hming lek ani ang.

8. **Alternate Dispute Resolution Mechanism- Advance Rulings**

Advance Ruling Mechanism hi GST danah pawh chhunzawm zel ani a. Ahnuaia mi ang hi a awmdan tur chu ani:

(a) Advance Ruling hi tuna phalchin aia tamah pektheih ani. Chungte chu: Bungrua/emaw service thliarhrannahte, chhiah rate-ah te, input tax credit lak theih leh lak theihlohnaah te, chhiah chawi leh chawiloh turah te, registration lak tul leh tulloh thu ah te leh enggemaw indawrna reng reng GST dan a supply a chhiar anih leh nih lovahte ani.

(b) Thiltih/hnathawh thin tawhah emaw thiltih/hnathawh tharah advance ruling hi pekchuah dil theih ani. GST danah chuan appeal theihna dan, tuna Central dana awm ngai lo hi a awm tawh ani.

(c) Diltu emaw department lam emaw advance ruling-a an lungawilo anih chuan ruling ennawn leh tura appeal file theih ani. Advance Ruling Authority (Appellate Authority telin) state tinah pakhat a awm dawn avangin advance ruling hi awlsam taka neih theih ani dawn ani.

9 **GST hnuaia thildangte**

Thildang heta tarlan tlakte chu:

- (i) Bungrua hlutna tehna chu indawrna hlutzawnga chhut ani ang. Chuchu invoice-a tarlan aman zat, heihi tuna Central Excise leh Customs dana hmanmek ani. Chhiah chawitute chu a hmaa supply an lo siamtawh atan supplementary emaw revised invoice an pekchhuah phal ani.
- (ii) Chhiah pek theihna thar hunchhuah ani. Chungte chu Credit leh debit card hmangin, National Electronic Funds Transfer (NEFT) leh Real Time Gross Settlement (RTGS) te hmangin.
- (iii) E-commerce company-te tan sawrkarin rate a siamah an online dawhkan hmanga supply an pekchhuah ang zelin sum an lakluhna hmun atangin chhiah an khawn ang.
- (iv) Anti-profiteering (diklo/hleihluak taka hlep) a awmlohna turin GST hnuaiah hian dan siam a awma. Chu chu chhiah rate a lo hniamin a hlawkna chu bungrua/service man tlakhniamnaah a langchhuak tur ani.

10. **IT preparedness**

GST a hlawhtlin theihnan IT network thatak neih hi a pawimawh mai nilovin a tul takzet a. GST atana mamawh puhruknan Special Purpose Vehicle, GSTN hi din ani. GSTN hian Central leh State sawrkarte, chhiah chawitu leh a kaihhnawih thildang tan GST a lo hlawhtlin theihnan IT infrastructure intawm a siamsak dawn ani. GSTN hnathawhtur leh mawhpurhnate chu (i) registration lak theihna; (ii) Central leh state-a thuneitute hnena returns pekchhawn; (iii) IGST chhutchhuah; (iv) Banking network nena chhiah pekna chungchang chipchiar inmiltir; (v) chhiah chawituin return-a a tarlante Central leh state sawrkara report pek; (vi) chhiah chawitute profile hriatchian theihna; (vii) input tax credit enmilte, reverse-te leh reclaim theihna tura a khawl lo tihnun te anni. GST hmantan huntur atan July 1st, 2017 khi tinzawn ani.

GSTN pawh hian sumdawngtu tenau zawkte tan GSTN website-ah an thlatin return-a hman theih nghal remchang atan account dahtheihna tur software pawh a nei ani. Hei vang hian sumdawng tenau deuhthe tan pawh awlsam takin dan a zawm theih dawn ani.

A siamtu:

National Academy of Customs Excise and Narcotics,

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Hengte hi www.cbec.gov.in ah hmuhtheihin a awm:

- * Presentation on GST
- * GST - Concepts & Status
- * FAQs on GST in English and regional languages
- * GST Acts
- * Draft Rules & Formats
- * Constitutional Amendment Act