

# **HIGHLIGHTS OF MAJOR POINTS / CHANGES RECOMMENDED**

**47<sup>th</sup> GST Council Meeting 28 & 29 JUNE 2022**

BY

**Pankaj Kannaujiya**

Cost Accountant & Reg. Valuer-SFA  
+91 99985 30475

Refund **NOT ALLOWED (COAL & EDIBLE OIL)** under inverted duty structure

**Electric Vehicles (EV)** (With or without battery) will be charged at **5% GST**

**Renting the Motor vehicles** (passenger) to Body Corporate will be covered under **RCM**

Pre-Packaged & Pre-Labelled products **also taxable under GST (Branded & Non branded both)**

**Highlights of major changes  
recommended in**

47<sup>th</sup> GST Council Meeting 28 & 29 JUNE 2022

Hotel Room of Rs. 1000/ day will be charged at 12% GST

**5% GST will be applicable on Ice-cream** sold by Ice-cream parlor (Clarification )

Sale of Land after leveling & drainage facility will considered as Land, hence **NO GST**

*Views are strictly personal.*

[www.kannaujiya.com](http://www.kannaujiya.com)

**Pankaj Kannaujiya**

Cost Accountant & Reg. Valuer-SFA



+91 9998530475

After 47<sup>th</sup> GST Council Meeting, it is very clear that health sector will be gradually covered under ambit of Goods & Service Tax (GST).

GST Council has made recommendations the **GST on Hospital Room shall be charge**  
**(This provisions will be applicable from 18.07.2022 subject to relevant notification)**

## HEALTH CARE SECTOR

**Hospital Room**(Except ICU) Rent  
exceeding Rs. 5000/- per day per  
patient will be charged **at 5% GST**

## Selling through E-Commerce

- **No Need to take mandatory GST registration if your turnover is below the threshold Limit**
- **Composition Dealer can do the business through E Commerce (Amazon, Flipkart, Meesho etc)**

This provisions will be applicable from **01.01.2023** subject to relevant notification

## DUE DATE EXTENSION & EXEMPTIONS

- Date extended for filing **GSTR-4 of FY 2021-22 by 28.07.2022**
- Date extended for filing **CMP-08** for April to June 2022 quarter from **18.07.22 to 31.07.22**
- **NO NEED TO FILE GSTR-9 / 9A** for FY 2021-22 whose aggregate turnover is upto **Rs. 2 crore**

Highlights of major changes  
recommended in

47<sup>th</sup> GST Council Meeting 28 & 29 JUNE 2022

**GSTIN System  
New Functionality**

**Very soon**  
GST Payment can be made  
through **UPI & IMPS** also



*Views are strictly personal.*

[www.kannaujiya.com](http://www.kannaujiya.com)

**Pankaj Kannaujiya**

Cost Accountant & Reg. Valuer-SFA



+91 9998530475

**GST  
Rate  
changes**  
( Applicable  
w.e.f.  
18.07.2022)

**Highlights of major changes recommended in**  
47<sup>th</sup> GST Council Meeting 28 & 29 JUNE 2022

Sr. No.	Description	From	To
<b>GOODS</b>			
1.	Printing, writing or drawing ink	12%	18%
2.	Knives with cutting blades, Paper knives, Pencil sharpeners and blades therefor, Spoons, forks, ladles, skimmers, cake-servers etc	12%	18%
3.	Power driven pumps primarily designed for handling water such as centrifugal pumps, deep tube-well turbine pumps, submersible pumps; Bicycle pumps	12%	18%
4.	Machines for cleaning, sorting or grading, seed, grain pulses; Machinery used in milling industry or for the working of cereals etc; Pawan Chakki that is Air Based Atta Chakki; Wet grinder;	5%	18%
5.	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce and its parts, Milking machines and dairy machinery	12%	18%
6.	LED Lamps, lights and fixture, their metal printed circuits board;	12%	18%
7.	Drawing and marking out instruments	12%	18%
8.	Solar Water Heater and system;	5%	12%
9.	Prepared/finished leather/chamois leather / composition leathers;	5%	12%

*All the above rates changes are subject to notification*

Views are strictly personal.

[www.kannaujiya.com](http://www.kannaujiya.com)

**Pankaj Kannaujiya**  
Cost Accountant & Reg. Valuer-SFA

  
+91 9998530475



**GST  
Rate  
changes**  
( Applicable  
w.e.f.  
18.07.2022)

**Highlights of major changes  
recommended in**  
47<sup>th</sup> GST Council Meeting 28 & 29 JUNE 2022

Sr. No.	Services		
11.	Services supplied by foreman to chit fund	12%	18%
12.	Job work in relation to processing of hides, skins and leather	5%	12%
13.	Job work in relation to manufacture of leather goods and footwear	5%	12%
14.	Job work in relation to manufacture of clay bricks	5%	12%
15.	Works contract for roads, bridges, railways, metro, effluent treatment plant, crematorium etc.	12%	18%
16.	Works contract supplied to central and state governments, local authorities for historical monuments, canals, dams, pipelines, plants for water supply, educational institutions, hospitals etc. & sub-contractor thereof	12%	18%
17.	Works contract supplied to central and state governments, union territories & local authorities involving predominantly earthwork and sub-contracts thereof	5%	12%

*All the above rates changes are subject to notification*

Views are strictly personal.

[www.kannaujiya.com](http://www.kannaujiya.com)

**Pankaj Kannaujiya**  
Cost Accountant & Reg. Valuer-SFA



+91 9998530475

**GST  
Rate  
changes**  
( Applicable  
w.e.f.  
18.07.2022)

**Highlights of major changes  
recommended in**

47<sup>th</sup> GST Council Meeting 28 & 29 JUNE 2022

S. No.	Description	From	To
<b>Goods</b>			
1.	Ostomy Appliances	12%	5%
2.	Orthopedic appliance- Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens	12%	5%
3.	Tetra Pak (Aseptic Packaging Paper)	12%	18%
4.	Tar (whether from coal, coal gasification plants, producer Gas plants and Coke Oven Plants.	5%/18%	18%
5.	IGST on import of Diethylcarbamazine (DEC) tablets supplied free of cost for National Filariasis Elimination Programme	5%	Nil
6.	Cut and Polished diamonds	0.25%	1.5%
7.	IGST on specified defence items imported by private entities/vendors, when end-user is the Defence forces.	Applicable rate	Nil
<b>Services</b>			
1.	Transport of goods and passengers by ropeways.	18%	5% (with ITC of services)
2	Renting of truck/goods carriage where cost of fuel is included	18%	12%

*All the above rates changes are subject to notification*

Views are strictly personal.

[www.kannaujiya.com](http://www.kannaujiya.com)

**Pankaj Kannaujiya**  
Cost Accountant & Reg. Valuer-SFA



+91 9998530475

**Highlights of major changes  
recommended in**

47<sup>th</sup> GST Council Meeting 28 & 29 JUNE 2022

**GST  
Rate  
changes**  
( Applicable  
w.e.f.  
18.07.2022)

Description of goods	From	To
Cheques, loose or in book form	Nil	18%
Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	Nil	12%
Parts of goods of heading 8801	Nil	18%
Petroleum/ Coal bed methane	5%	12%
Scientific and technical instruments supplied to public funded research institutes	5%	Applicable rate
E-waste	5%	18%

*All the above rates changes are subject to notification*

Views are strictly personal.

[www.kannaujiya.com](http://www.kannaujiya.com)

**Pankaj Kannaujiya**  
Cost Accountant & Reg. Valuer-SFA



+91 9998530475

*For any query & suggestion feel free to connect*



**KANNAUJIYA & Co.**  
*Cost Accountants & Reg. Valuers (SFA)*

## **Pankaj Kannaujiya**

FCMA, IBBI Reg. Valuer -SFA

*Practicing Cost Accountant | Registered Valuer*

 +91 9998530475  [www.kannaujiya.com](http://www.kannaujiya.com)  [Pankaj@kannaujiya.com](mailto:Pankaj@kannaujiya.com)

304-21<sup>st</sup> Century Business Center,  
Ring Road, Surat-395002

## **Disclaimer**

The contents of this document are solely for informational & educational purpose. It does not constitute professional advice or recommendation of firm. Neither the authors nor firm and its affiliates accepts any liabilities for any loss or damage of any kind arising out of any information in this document nor for any actions taken in reliance thereon. Readers are advised to consult the professional for understanding applicability of this information in the respective scenarios. While due care has been taken in preparing this document, the existence of mistakes and omissions herein is not ruled out. No part of this documents should be distributed or copied (except for personal, non-commercial use) without our written permission.

*Views are strictly personal.*

[www.kannaujiya.com](http://www.kannaujiya.com)

**Pankaj Kannaujiya**

Cost Accountant & Reg. Valuer-SFA



+91 9998530475