

Goods and Services Tax (GST): A Chanchin Tlangpui

New Delhi,
01st July, 2016

I. Thuhmahruai

1. India ramin Goods and Services Tax (GST) kan hman tur hi Indirect Tax siamthatna atana hmathar lakna pawimawh tak a ni dawn a. Central leh State Tax engemaw zat hmunkhata chhungkhawm a, bungraw thuhmuna chhiah pek tawh pe nawn lo tura paih (set-off) phalin, chhiah pe tute tana harsatna awm thin chhiah inchherchhuan (tax upon tax/cascading effect) chu a ti bo tawh anga, ram pum huap sumdawanna hmun khat (common national market) a min hruai lut turin kawng pawimawh tak a sial mek a ni. Bungraw leitute chhiah chawi thin thlahniam tur hi chhiah chawitute tana hlawkna lian tham tak a ni dawn a, tun dinhmunah hian a tlangpuiin chhiah an chawi thin hi 25% atanga 30% a ni. GST hian bungraw man a tih hniam dawn avangin kan rama kan thil siamchhuahte hi ram chhung leh ram pawn sumdawanna hmunah te midangte bungrua karah hralh a awlsam phah beisei a ni. GST hian ram hmasawanna a thlen ngei dawn a ni tiin zir mite chuan an sawi. Chhiah khawanna huang tih zau belh te, sumdawanna lo thang chho zel turte leh chhiah pek dan felfai taka duan a nih dawn avangte hian Central leh State Sawrkar tan pawh revenue hmuh belh beisei a ni a. GST kalphung hi langtlang tak (transparent) anih avangin administration a awlsam phah dawn a ni.

II. Bultanna

2. GST hmang tur hian khatih hun laia Union Finance Minister khan kum 2006-07 Budget Speech-ah rawtna a siam a. A tirah chuan GST hi 1st April 2010 atanga hmang tura rawt a ni a. State VAT lo duangtu Empowered Committee of State Finance Ministers (EC) chu GST roadmap leh a riruang (structure) lo siam tura ngen leh an ni a. EC bakah hian Central leh State representative te telna Joint Working Groups of officials din niin, anni hi GST hmelhmang leh zia rang lo zirchiang tura beisei an ni a. Tin, exemption leh threshold chungchangah te, service (tha hralh) atanga chhiah lak chungchangah te leh State leh State indawr tawna atanga chhiah lak dan tur chungchangah te report lo siam tura ruat an ni. EC leh Central Sawrkar-in sawihona an neihte behchhanin November 2009 khan First Discussion Paper on the GST chu a tlangzarh ta a. He paper hian GST

nihphung tlangpui tarlangin, hun lo kal zela Central leh State in GST chungchanga sawihona an neihnaah te pawh hmun lairil taka luah chho zel a ni.

III. GST nihphung tlangpui

3. GST nihphung tlangpuite chu:

- i. GST chu bungrua leh service hrang hrang supply na atanga lak tur niin, tuna bungrua siamchhuah leh hralhna atangte, miin service a pekna atangte a chhiah lakna kalphung nen hi chuan a danglam hret a. GST hi chu bungraw hralhnaah nilovin, bungrua in a thlen tawpna leh hman anihna hmunah lak zawk tur a ni (destination-based consumption tax).
- ii. GST hi thuang hnih (Dual system) a kalpui tur niin, Central leh State hian tax base thuhmun hmangin chhiah hi an la ang. State chhunga bungrua leh service miin a supply na atanga GST chu Central lama lut tur chu Central GST (CGST) tih a ni anga, State Sawrkarin a lak ve thung chu State GST (SGST) tih a ni thung ang.
- iii. GST hi bungrua tam berah lak tur a ni anga, heng a hnuaiia bungrua thenkhatte hi chu a huam lovang: zu (alcohol) leh heng tuialhthei chi hrang hrang pangate - petroleum crude, motor spirit (petrol), high speed diesel, natural gas leh aviation turbine fuel. Service thenkhat tih lovah chuan GST hi lak tur a ni ang.
- iv. Vaihlo leh vaihlo kaihnavih hrang hrang atangin GST hi lak tur a ni.
- v. GST hian tuna Central lamin chhiah a lak hrang hrang, heng a hnuaiia tarlante hi a luahlan ang:
 - 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, bungrua leh service supply-na nena inkaih nawih an nih in.
- vi. State Tax hrang hrang GST in a luahlan 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, bungrua leh service supply-na nena inkaih nawih an nih in.
 - vii. GST Council in tax rate a siam angin CGST leh SGST te hi lak tur an ni.
 - viii. Floor rate (rate hniam thei ber) siam a ni anga, rate hrang hrang tlem azawng duansa a awm bawk anga. Chumi dungzui chuan State te hian SGST rate hi an siam ang.
 - ix. Tax lak lohna bungrua leh service te chu Centre leh State te tan a thumun anga, hemi chungchangah hian GST Council in thutawp a siam ang.
 - x. State leh State inkara bungrua leh service indawr tawna atangin Central in Integrated GST (IGST) a la ang. Bungrua leh Service in a thlen tawpna (destination) State ten an State revenue tur IGST atanga an SGST chanpual tur dik taka an lo dawn ve theih nan a khat tawkin Central leh State in account an chingfel thin ang.
 - xi. Chhiah petu sumdawngte chu input tax credit (ITC) phalsak an ni ang. Amaherawhchu, CGST a ITC lo claim chu SGST pek hunah a hman theih loh anga, chutiang bawkin SGST a ITC claim chu CGST ah a hman theih loh ang. IGST hnuai a ITC claim erawh chu IGST, CGST leh SGST peknaah a hman theih thung ang.

- xii. GST hnuai hian bungrua hrang hrangte hi HSN (Harmonised System of Nomenclature) code hmangin thliar an ni ang. Tuna ruahman danah chuan chhiah petu sumdawngten kum khat chhunga an leiluh (turnover) in Rs. 1.5 crore a pelh a, Rs. 5 crore hnuai lam anih chuan 2-digit code an hmang ang. Chhiah petu sumdawnten kum khat chhunga an leiluh (turnover) in Rs. 5 Crore a pelh chuan 4-digit code an hmang thung ang. Chhiah petu sumdawng, kum khat chhunga an leiluh (turnover) in Rs. 1.5 crore a khum loh chuan HSN code hi an invoice ah tih lan a tul lovang.
- xiii. Ram pawna bungrua leh service thawncchuah (export) reng reng chu zero-rated supply (chhiah lak lohna) anga ngaih tur an ni. Bungrua leh service ram danga thawncchuah ah GST lak a ni lovang a, ITC erawh chu a thawncchuaktu (exporter) ten refund angin an claim thei ang.
- xiv. Ram pawn atanga bungrua leh service lak luh (import) te chu inter-State supply anga ngaih tur a ni a, custom duty piah lamah IGST lak tur a ni ang. Heng bungrua leh service atanga IGST pek tawh chu a CGST leh SGST pek hunah ITC angin a claim theih ang.
- xv. CGST leh SGST khawna atana dan leh a kaihnawihthe chu in hmu rem thei ang bera siam tur a ni ang.

IV. GST leh Central-State sum leh pai lama inlaichinna

4. Tun dinhmunah hian Central leh State inkara fiscal power hi India Dan Pui (Constitution) hian chiang takin a thliar hrang a. Central hian bungraw siamchhuahna (manufacture) atangin chhiah lak theihna turin thuneihna a nei a. (Hetah hian zu leh ruihtheih thil hrang hrang a huam lo). State hian bungrua hralhna (sale of goods) atangin chhiah lak theihna turin thuneihna a nei ve thung a. State leh State inkar insumdawn tawna (inter-State trade) ah chuan Central hian chhiah lak theihna turin thuneihna nei mahse, a chhiah tlingkhawm (Central Sales Tax) erawh chu State chanah dah a ni thung a. Service atanga chhiah la tur erawh chuan Central chauh hi thuneihna pek a ni.

4.1 Central leh State te hi GST khawn thei tura thuneihna pek an ngaih dawn avangin Constitutional Amendment a ngai dawn a. GST khawn tura Central leh State te thuneihna thuhmun pek an nih dawn avangin thukhat vuaa GST ruhrel,

riruang leh a hnathawhna chungchanga thlutlukna pawimawhte siam dun a nih theih nan ruahmanna felfai tak, Constitutional level-ah siam a ngai.

V. Dan Pui (Constitution) siamthat leh a kaihnawih dan dang siam chungchang

(a) Constitution (One Hundred and Twenty Second) Amendment Bill, 2014

5. GST hman theih nana dan siamthat leh siam thar chungchang thu leh hla zawng zawngte ngaihtuah turin Constitutional Amendment Bill (122nd Amendment Bill) chu December, 2014 ah Lok Sabha ah put luh niin, Lok Sabha hian May, 2015 khan a passed a. He Bill hi tunah hian ngaihtuah turin Rajya Sabha ah a awm mek a ni. *(Note: He Bill hi 3rd August 2016 zan khan Rajya Sabha ah passed a ni).* He Bill in a thu ken pawimawh zual tlangpui chu hengte hi an ni:

- i. GST hi bungrua leh service zawng zawngah lak tur a ni a, zu (alcoholic liquor) a huam lovang.
- ii. GST hi Central leh State in a hran ve ve in an la ang.
- iii. Central GST (CGST) lakna tur chungchanga dan siam theihna tur thuneihna (power) chu Parliament in a nei anga. State GST (SGST) lakna tur chungchanga dan siam theihna tur thuneihna (power) chu State Legislature in a nei thung ang.
- iv. State leh State inkara indawr tawinna atanga GST (IGST) lakna tur chungchanga dan siam theihna tur thuneihna (power) chu Parliament kutah chauh a awm ang.
- v. Government of India (GoI) chuan State leh State inkar insumdawn tawinna atanga GST lak theihna tur atan thuneihna tawp a nei ang. He tax (IGST) hi Central leh State inkara insem chungchangah GST Council in thurawn a pek angin Parliament in dan a siam ang.
- vi. Tuialhthei leh a kaihnawihthe chu GST hnuaia awm tur an ni a. Amaherawhchu, tuialhthei kaihnawih heng, petroleum crude, motor spirit (petrol), high speed diesel, natural gas leh aviation turbine fuel-te erawh hi chu GST hman tan tirh lamah chuan telh ve rih loh tur an ni. Vaihlo leh a kaihnawih bungrua atanga GST bakah hian Central chuan excise duty lak theihna tur thuneihna (power) a nei ang.
- vii. Intihlimna lam chi reng reng (Entertainment & Amusement) atanga chhiah, Panchayat, Municipality, Regional Council leh District Council

thunehna hnuai lakte chu GST hian a huam lovang. State local body ten heng chhiah hi chu an lak chhunzawm thei ang.

- viii. GST hman avanga State ten revenue an hlohte rulh (compensate) dan tur ruahmanna chu Parliament in dan (Law) hmangin GST Council thurawn pek angin a siam ang. Compensation hi kum 5 chung pek a ni ang.
- ix. Union Finance Minister kaihruaina hnuai GST Council din a ni ang, chutah chuan Minister of State (Revenue) leh State Finance/Taxation Minister-te chu member an ni ang. He Council hian a hnuai tarlan thu pawimawh hrang hrangah te hian recommendation a siam ang:
 - a) GST hnuai tax, cess leh surcharge thunluh (subsume) chungchangah
 - b) Bungrua leh service hrang hrang atanga GST lak leh lak loh tur chungchangah
 - c) Tuialthei thlanbikte atanga GST lak ve hun tur (date) ruahman chungchangah
 - d) Model GST Law te, chhiah lak dan tur duan chungchangah te, IGST sem rual dan tur chungchangah te, bungrua leh service supply na hmun tur sawi fel chungchangah te
 - e) GST lak theihna tur chin (threshold limit) bithliah chungchangah
 - f) GST rate hrang hrang, floor rate leh rate hrang hrang bithliah chungchangah
 - g) Khuarel chhiatna leh chhiatrupna a lo thlen thulha sum mamawh belh anihin special tax rate siam chungchangah
 - h) North -East States, J&K, Himachal Pradesh leh Uttarkhand State te tana a bika ruahmanna siam chungchangah

5.1 GST Council hian Central leh State, State leh State inkarah palai hna thawkin, rualkhai taka hnathawh ho dan tur ngaihtuatu a ni ang. GST Council in hna a thawhna tur kawng hrang hrangah hian, GST rualkhai taka kalpui a pawimawhna leh ram pum huap in sumdawn tawna (harmonised national market) mamawhna chu a hnathawh dan tur kaihruaitu a ni ang.

5.2 Constitution Amendment Bill in a sawi angin, GST Council chuan thutlukna siam turin member kalkhawmte vote $3/4^{\text{th}}$ a ngai a. Central Government vote chuan weightage $1/3^{\text{rd}}$ a nei ang, State zawng zawng belhkhawm vote chuan weightage $2/3^{\text{rd}}$ a nei thung ang. Meeting ah hian member zawng zawng hmun $1/2$ chu quorum a ni ang.

5.3 GST Council chuan GST chungchanga thurawn hrang hrang a pekte atanga thu inhmulo leh thubuai awm theite chingfel thei turin ruahmanna felfai tak a siam ang.

6. Constitutional Amendment Bill hi Rajya Sabha hian Parliament Monsoon Session ah a pass beisei a ni. (*Note: He Bill hi 3rd August 2016 zan khan Rajya Sabha ah passed a ni*). State Legislature hmun za a sawmnga (50%) leh President pawmpuina a neih hnuah enactment process hi zawhfel a ni ang.

(b) GST kaihnawih dan dang siam chungchang

7. Constitution Amendment Bill hi pass a ni hnuah chauh GST khawn thei tura dan siam theihna tur thuneihna hi Parliament leh State Legislature in a nei thei chauh dawn a. Constitutional Amendment Bill pass tura 2/3rd majority a ngaih laiin GST Bill pass tur chuan simple majority a tawk a ni. Tin, State VAT anglo takin GST hi chu Central leh State zawng zawngten a ruala hman nghal tur a ni. Hei hi a chhhan bulpui ber chu, IGST hi Central leh State zawng zawngte rualkhai taka an thawhhona atang chauha function thei tur anih avang a ni.

VI. GST peng hrang hrang: Hmalakna leh hmachhawpte

(a) Model GST Law

8. Model GST Law, Central leh State tax official te thawhhona hnuaiia duan chu 14th June 2016 khan Ministry of Finance website ah comment leh suggestion pek theih tura tar chhuah a ni a. He Model GST Law hian Section 178 neiin, Chapter 27 leh Schedule 4 a then sawm a ni. He draft model ah hian chhiah lak theihna tur dinhmun te, chhiah chawi turte, chhiah lak theih nana supply a awm hunte, supply hlut zawng chhut chhuah leh input tax credit (ITC) te a sawifiah a. Heng bakah he draft Model GST Law hian tax khawwna kawng hrang hrang, registration te, return thehluh dan te, assessment te, tax pek dan turte, account vawn dante, refund te, audit te, demand leh recovery te, inspection te, dan zawm diklote zawnchhuah leh bungraw hrensak leh dan bawhchhia man dan tur chungchang te, dan bawhchhia hremna chungchangte, prosecution, appeal leh revision te leh a tul anga dan tih danglam dan tur chungchangte a sawi a ni.

9. GST hnuaiah hian chhiah petu chuan bungrua leh service a supply na atangin chhiah a pe tur a ni a. Chhiah petu leiluh (turnover) in threshold limit a pelh chiah atangin chhiah hi pe tura ngaih a ni. He threshold limit hi Rs.10 lakhs a ni a, North East State bikah chuan Rs.5 lakhs a ni. Threshold limit pel kher lo pawh hian special case-ah chuan chhiah hi lak tur a ni. CGST/SGST te hi State chhung (intra-State)-a bungrua leh services mamawh tute hnena supply na atanga lo piang niin, IGST erawh hi chu State leh State inkar (inter-State) indawr tawna atanga lo awm a ni ve thung. Bungrua leh services supplier leh a lo dawngsawngtute State thuhmuna an awm hian intra-State supply a ni a. Bungrua leh services supplier leh a lo dawngsawngtute State hran ve ve a an awm hian inter-State supply a ni ve thung. CGST/SGST leh IGST te hi dan hnuaia Schedule in a sawi angin tax rate hrang hrang neiin lak tur an ni.

10. Draft IGST Law hian section 33 neiin chapter 11 ah thensawm a ni a. He draft hian, thil dangte bakah, bungrua supply a nihna hmun a sawifiah a. Bungrua hi tih chet anih chuan supply a nihna hmun chu bungrua a chet tawpna hmun leh bungrua dawngtu turin a lo dawna hmun chu a ni a. Bungrua tih chet anih loh pawhin a dawngtuin a dawna hmun apiang chu bungrua supply a nihna hmun chu a ni. Bungrua chu remkhawm/install ngai anih chuan bungrua remkhawm/install anihna hmun chu supply thlenna hmun tiin a sawi a. A tawp berah chuan, bungrua chu hmun danga phurh tur anih chuan phurh tura hlankai a nihna hmun chu supply-na hmun a ni.

10.1 He draft IGST Law hian service-te supply a nihna hmun a sawifiah bawk a. Supply of service (service thenkhat tiam loh in) a thlenna hmun chu service dawngtu registered person awmna hmun chu a ni a. Service chu unregistered person hnena supply anih chuan, service dawngtu address record-a a lanna hmun chu a ni. Record-ah address a awm loh chuan service supply-tu awmna hmun chu supply of service thlenna hmunah ngaih tur a ni. He draft law hian heng service hrang hrang (bungrua lak sawn theih loh, restaurant leh catering, training leh performance appraisal, cultural, scientific leh educational event, fair, exhibition etc. buatsaih, bungrua leh mihring phurh sawn, telecommunications, banking, insurance, advertisement and financial services) a supply thlenna hmun hriat theih nan dan mumal tak a duang a ni.

10.2 Draft IGST Law chuan IGST credit (ITC) hman dan chungchang a sawi a. CGST pek dawnah Central Government chuan IGST account a credit lo khawh

khawm zat chiah chu CGST a pek hunah CGST account ah a thun ang. Chutiang bawkin IGST credit chu SGST pek hunah Central Government chuan IGST credit a lo khawl khawm chu State SGST account ah a thun ang. He draft hian tax leh fund sem rual dan leh inremsiam dan chungchang a sawi a ni. Chu mai bakah he draft hian CGST Act hnuaiia tax khawna kawng hrang hrang, heng, registration, valuation, time of supply, exemption, ITC, audit, assessment, demands, adjudication, refund, search, seizure and arrest, prosecution leh appeals te hi a tul leh remchan dan angin a kalpui ang.

11. Model Law siam anih hian tax lakkhawm chungchanga thil pawimawh hrang hrang, heng, tax dan hriatthiam awlsam, sorkar tan pawha lekkawh harsa lo, mitin tana pawm nuam leh tax petute tana awlsam bakah Sawrkar policy “ease of doing business” ti hlawhtling thei tur ngaihtuah chung a duan a ni a. Tin, GST hnuaiia tax petute lungawiloh na a awlsam thei ang bera sutkian hi a tum bawk a ni. Model Law peng hrang hrang tlangpuite chu:

Minimal Interface

11.1 GST hnuaiia hian tax official leh tax petute hmaichhana indawr tawna hi a tlem thei ang bera neih nise tih a ni. Hemi atana ruahmanna hrang hrangte chu a hnuaiia hian tarlan a ni:

- i. Registration hi online a pek tur niin, a dilna ah hian sawisel tur a awmlo anih chuan ni thum (3 working days) chhungin registration hi tax administration (Central leh State) lamin pek fel anga ngaih tur a ni.
- ii. Tax petu chuan a tax pek tur zat amah in a chhut chhuak (self-assess) anga, chu chu Sawrkar account ah a thun ang. Tax petu in a return file hi self-assessment anga ngaih sak tur a ni.
- iii. Tax hi internet banking hmanga pek tur a ni. Sumdawng tenau tax petu thenkhatte chu system hmanga challan siamsakin, chu challan hmang chuan bank ah tax hi an pe ang.
- iv. Tax petu chuan a thil hralhna (outward supply) chanchin kimchang chu tax official te hnena kal lovin online in a submit tur a ni a. A thil leina (inward supply) ve thung chu amahin buaipui lovin, a thil leina ten outward supply

chanchin online-a an submit-na atangin automatic in system in a tarlang ve thung ang.

- v. Tax petu chuan monthly returns of outward and inward supplies te, ITC a claim te, a tax pek tur zat chhutchhuahna te, tax a pek zat tarlanna te leh dan in a phut tul dang hrang hrangte chu thlatin online in a submit tur a ni. Composition scheme hnuai tax petute ve thung chuan an return hi thla thum (quarterly) danah online in an thlehlut thin ang. Tisual palh a awm anih chuan tax petute hian anmahni in an siamtha anga, chu chu September thla return thehluh hun ral hma emaw, Annual return thehluh hma in emaw, (a hmasa zawk zawk ah) an siamtha thei ang.
- vi. Input Tax Credit (ITC) matching, reversal and reclaim te hi tax petuin GST Portal ah tax official-te remtihna ngai kher lovin amahin a ti thei ang. [Hei hian invoice dik lo hmanga ITC claim a veng anga, chubakah invoice thuhmun reng hmanga ITC claim nawn tur a veng bawk ang.]
- vii. Tax petute hian an account leh record pawimawh dangte chu electronic form in an dahtha thei ang.

Input Tax Credit

11.2 Input Tax Credit chungchanga ruahmanate hian thubuai a lo chawk chhuak fo tawh thin a. Model GST Law hian ITC claim leh a tul huna hman dan tur ruahmanna felfai tak siamin, thubuai awmlo thei ang ber turin a duang a. Chung ruahmanna tlangpuite chu:

- i. Tax petute chuan an thil leinaa tax an lo pek tel (input tax) chu an return ah mahni a inchhutchhuak (self-assess) in an telh phalsak a ni ang.
- ii. Tax petute hian an input tax credit an lo khawl khawm chu bungrua leh service hrang hrang, negative list a tarlan tlem azawng tih loh ah chuan an chhiah pek tur atangin ITC claim nan an hmang thei ang.
- iii. Sumdawnna kaihnawih atan emaw taxable supply atan emaw a hman anih chauh in thil leina a a tax pek tel (input tax) hi tax petu in a tax pek tur atanga paih leh tura khawlhkhawm phalsak a ni ang.
- iv. Input tax credit hi capital goods ah chuan a pumpuiin claim theih a ni dawn a. Tuna Central leh State thenkhat kalpui danah chuan capital goods a input tax credit hi installment vawi hnih emaw vawi thumah emaw chauh claim phalsak an ni.

- v. Input tax credit khawl sa claim loh te chu return period lo awm leh tur atan a rin theih anih bakah, a hnuaiia para 11.3 in a sawi angin refund a dil theih ang.
- vi. Group company te inkara service input tax credit sem kual dan tur chu Input Service Distributor (ISD) hmangin ruahmanna siam a ni.

Refund

11.3 Refund dan kalphung hi awlsam zawka hman theih tura siam niin, tax petute tan a hriatthiam awlsam tak a ni dawn a ni. Model GST Law in hemi chungchang a sawi tlangpuite chu:

- i. Refund dil theih hun chhung hi kum hnih a ni ang.
- ii. Refund dilna reng reng chu document pawimawhte nen online a thehluh tur niin tax refund chu a diltu in bank account a ruatbikah direct in a lut ang. Tihsual palh vanga tax pek tur aia tam pek palh pawh return kaltlangin refund a dil theih bawk ang.
- iii. Refund dilna leh document pawimawh-te chu pawm tlak ani tih finfiah anih chuan dilna thehluh ni atanga ni 90 chhungin refund hi tih fel tur a ni. Ni 90 chhunga refund hi pek anih loh chuan interest pawh pek tel tur a ni.
- iv. Rs. 5 lakhs aia hniam refund dilna ah chuan a diltu chuan incident of tax chu midang hnena a hlanhhawng tih documentary evidence a thil tel kher a ngai lovang. Hetiang case ah hi chuan self-certification pawmsak an ni ang.
- v. Ram pawna bungrua leh service thawncchuah (export) anih in ITC hi refund angin a claim theih ang. Tin, a pek tur aia a pek tawh a tam zawk chuan refund hi a dil thei ang.
- vi. Export atanga refund dilna chu documentary evidence ngai lovin provisional basis in 80% pek nghal tur a ni.

Demands

11.4 Thubuai chingfel chungchanga hun rei tak ngah ngai thinte hre reng chungin tax chungchanga thubuai chingfel thei turin ruahmanna thar hman tum a ni. Hemi chungchanga thil pawimawhte chu:

- i. Adjudication order hi case pangngai ah chuan annual return file atanga chhiar a kum 3 chhunga tih chhuah ngei tur a ni.
- ii. Fraud/Supression case ah chuan time limit hi annual return file atanga kum 5 chhung a ni ang.
- iii. Tuna Central Law hnuaiia kalpui mek ang hian, SCN leh Adjucation order tichhuak turin hun bituk hran a awm lovang.
- iv. Tax petute case chingfel tur hian stage tinah provision siam niin, audit/investigation stage atanga adjudication order pass hnu lamah pawh tax petute tan hian provision siam a ni.
- v. Audit/Investigation stage ah tax petu in a tak pek loh emaw, a pek kim loh emaw chu interest nen a pek tlak vek chuan penalty a awm lovang.
- vi. Officer in thlutlukna a siam reng rengin a order siamah thu pawimawh leh a thutlukna siam chhan chiang takin a ziak tel thin tur a ni.
- vii. Order a tax pek tur zat, interest leh penalty chu notice a amount tarlan aiin a tam tur a nilo.
- viii. Notice in a sawi ang bak chuan demand reng reng hi ground dang hmangin siam theih a ni lovang.

Audit

11.5 Audit kalpui dan hi tax petute lungawilohna siamtu a ni fo thin a. Model GST Law ah hian tax petute tana samkhai zawka kalpui dan thar ngaihtuah niin, a hnuaiiah hian chungte chu tarlan a ni:

- i. Audit ti tur hian tax official te hian tax petute sumdawwna hmun tlawh kher a ngai lovang. Audit chu tax authority te chuan office atang pawhin an ti thei ang.
- ii. Audit nei turin tax petute chu hun thawl tak pein hrilhlawk vek an ni anga, audit neih hma ni 15 aia tlemlo pek an ni ang.

- iii. Audit chu langtlang taka kalpui tur a ni a, a bul tan atanga thla thum chhunga zawh fel vek tur a ni.
- iv. Audit zawhfel a nih veleh a rang thei ang berin audit tu office chuan tax petu chu audit a a thil hmuhte a hrilh nghal ang, tax petu dikna chanvo leh a mawhphurhna te hrilh pahin a thil hmuhchhuah dan kimchang a hriattir bawk ang.

Penalty disciplines

11.6 Tax petute lungawilohna thlentu tam berte zing ami chu tax official ten hremna dan an lekkhawhna ah a thiltih dikloh leh a hremna in phulo lutuk thin hi a ni. Hemi chungchang siamtha tur hian Model GST Law ah ruahmanna thar hrang hrang siam a ni:

- i. Tax regulation leh dan kalphung te tham zawm dik tawk loh palh a lo awmin na lutuk a hremna lekkhawh tur a ni lovang.
- ii. Document ah tum lawk vang reng emaw, fimkhur tawk loh vang emaw anih loh a, awlsam taka siam that leh theih tur thil tihsual palh engemaw a lo awm anih chuan hremna dan lekkhawh kher a ngai lovang.
- iii. Thil tihsual len leh tet dan azirin hremna pawh a phu tawka pek thin tur a ni.
- iv. Show Cause Notice pe hmasa lovin penalty pek ngawt a thiangelo. Insawifiahna hun pek ngei ngei tur a ni.
- v. Ngaihtuahna fim tak hmangin order siam thin tur a ni a, a tihsual chu chiang taka tarlangin hremna dan dik tak hmang turin fimkhur taka kalpui thin tur a ni.
- vi. Miin a thil tihsual tlang taka a rawn puan chhuah chuan, tax authority te pawhin a hremna dan a lekkhawh dawnin ngaihnathiamna zau tak lo neih thin nise.

Alternate dispute resolution mechanism

11.7 Thubuai chinfelna dan hrang hrang advance ruling leh Settlement Commission te hi GST dan hnuaiyah hian hman chhunzawm tur a ni. A tlangpuiin a hnuaiyah tarlan a ni:

- i. Advance ruling hi GST hnuai chuan subject tam zawkah mamawh tuten an beisei thei ang. Chung subject te chu: classification of goods/or services, method of valuation, rate of tax, admissibility of input tax credit, liability to pay tax, liability to take registration leh transaction chu GST Law hnuai supply a nih leh nih loh sawifiah.
- ii. Advance ruling chu activity thar mai nilovin activity hman mekah te pawh hian beisei theih a ni ang.
- iii. Appeal facility, Central Law a tel ve lo chu, Model GST Law ah hian telh a ni. Advanced ruling a lungawilo tan, tax petu a ni emaw, Department lam a ni emaw, Appellate Authority hnenah an lungawilohna en that sak turin appeal an theh lut thei ang.
- iv. Settlement Commission provision chu IGST Law hnuai telh a ni.

Transitional provisions

11.8 Tax petuten tuna tax kalphung kalpui mek hnuai atanga GST hnuai awlsam taka an luh theih nan Model GST Law hian transitional provision chipchiar tak a keng tel a. Chung provision te chu:

- i. Tuna tax pe mek tute hi provisional basis in thla 6 chhung dam tur registration certificate siamsak an ni ang. Registration neih nana information pawimawh te kimchang taka an theh luh hunah registration puitling pek an ni ang.
- ii. Cenvat/VAT credit lo khawl khawm laklawh tawh te chu GST hnuai hian condition mumal tak dungzuiin input tax credit atan hman phalsak an ni ang. Capital goods a Cenvat credit lo khawl tawh sa te pawh condition awmsa dungzuiin input tax credit ah pawmsak theih a ni ang.
- iii. Stock-a la awmte, bungrua siamchhuah tawhte leh siam mekte atana dan anga input tax leh duties lo pek tawhte chu GST hnuai tax pe tura in register tan condition awmsa dungzuiin credit a claim phalsak a ni ang.
- iv. Stock-a la awmte, bungrua siamchhuah tawhte leh siam mekte atana dan anga input tax leh duties lo pek tawhte chu GST hnuai tax pe tura in register tan GST hnuai composition scheme atanga normal scheme a inletin credit a claim phalsak a ni ang.
- v. GST hman hmaa bungrua pekchhuah tawh, GST hman hnu thla 6 chhunga a pekchhuahna hmuna lak kir leh atang chuan tax lak tur a ni lovang.

- vi. Inputs, semi-finished goods and finished goods GST hman hmaa hnathawhna atana pekchhuah tawh, GST hman hnu thla 6 chhunga a pekchhuahna hmuna lak kir leh atangte chuan tax lak tur a ni lovang.
- vii. Refund dil mek, la pending rih te chu dan hlui hmangin chinfel tur an ni anga, refund te hi a diltu te hnenah hian condition awmsa dungzuiin cash a pek tur an ni ang.
- viii. Cenvat credit/input tax credit dil mek, la pending rih te chu dan hlui hmangin chinfel tur an ni anga, refund te hi a diltu te hnenah hian condition awmsa dungzuiin cash a pek tur an ni ang.
- ix. GST hman hmaa bungrua leh service supply te chu GST hman hnuah a dawngtu turin dawng chauh mahse, tax leh duty awm thei ang angte dan hlui hnuaiia lo pek fel tawh anih chuan GST hnuaiiah tax pek nawn a ngai lovang.
- x. GST hman hmaa approval basis a bungrua thawnchhuah tawh, GST hman atanga thla 6 chhunga reject avanga a thawnchhuahna hmuna thawn kir leh atang te chuan tax lak tur a ni lovang.

Other provisions of Model GST Law

11.9 Model GST Law hian provision dang engemaw zat, tax petute tana awlsam leh sumdawwna leh thilsiamchhuahna lama hmasawwna thlen thei tur a keng tel a. Chung zinga a pawimawh thenkhatte chu a hnuaiiah hian tarlan an ni:

- i. Registration hi advance a neih theih niin, sumdawngin a leiluh (turnover) in Rs. 9 lakhs a tlin tawh chuan advance registration hi a dil thei ang. Amaherawhchu, a turnover in Rs.10 lakhs a tlin hma loh chuan tax a pek a ngai lovang. (Threshold limit Rs.10 lakhs anih chuan)
- ii. Bungraw hlutna hi transaction value (invoice price) atangin chhut tur a ni ang. Hei hi tunah hian Central Excise and Customs Laws hnuaiiah hman mek a ni.
- iii. Tax petute chu supply an lo neih tawh atang pawhin supplementary emaw revised invoice emaw an issue phalsak an ni ang.
- iv. Tax petuin tax hlutna a chhutchhuah theih mai lohin emaw, tax rate a hriat chian loh pawhin provisional assessment phalsak a ni ang.

- v. Tax petute chu an inward leh outward supply return leh return dangte chu tax administration hnuaiia registration nei Tax Return Preparer te puihna in an file thei ang.
- vi. Thla bi a tax petute chuan tax chu a thlaleh chhungin an pe thin ang. Central leh State thenkhatte tih dan angin, March thla chhunga tax pek tur chu March thlaah nilovin April thlaah an pe ang. Composition tax petu, thla thum dan (quarterly) a tax pe thinte chuan a quarter zawh hnu a thla lina ah tax hi an pe thin ang.
- vii. Tax pek dan thar siam belh a ni dawn a, chungte chu: credit and debit cards, National Electronic Fund Transfer (NEFT) and Real Time Gross Settlement (RTGS) te an ni.
- viii. GST hnuaiia hian job work facility hi hman chhunzawm tur a ni.
- ix. E-Commerce company te hian online platform, market place leh fulfillment model hmanga supply an siam reng rengin, tax chu Sawrkarin a rate a bituk angin a source ah a la tur a ni.
- x. Tax pek hun chhung pawhsei theihna leh monthly installment a tax pek phalsak thei turin Commissioner chu thuneihna pek a ni.
- xi. Export reng reng chu zero rated supply anga ngaih tur a ni. Tax pek a ngai lovang a, amaherawhchu export supply atanga input tax credit awm chu refund angin a claim theih ang.
- xii. Khuarel chhiatna avanga supply a lo kiam in, tax pek tur zat bituk tih hniam theihna turin Sawrkar chu thuneihna pek a ni ang.
- xiii. Bungrua nge an nih service tih chungchanga inhnialna awm thin te chu schedule hranpa (schedule II) ah dahkhawm an ni. Entirnan: supply of intangibles, works contract supplies, lease transactions, restaurant supplies te hi bungrua nilovin service anga ngaih an ni. Hei hian hemi chungchanga inhnialna awm thin chu a tih reh beisei a ni.

(b) GST Rules and Regulations

12. GST Rules and Regulation buatsaih hi hna pawimawh tak, GST hman tan hma daih a lo peihfel ngai a ni a. Rules leh Regulations te hi Central leh State Sawrkar offical te tangrualin an duang a ni.

(c) IT preparedness

13. GST hman tur hian Information Technology network changtlung tak a ngai dawn a. Chumi lo buaipui tur chuan Special Purpose Vehicle din niin a hmingah GSTN (Goods and Services Tax Network) tih a ni. GSTN hian Central leh State Sawrkar te, tax petute leh stakeholder dangte in hman tawm tur IT infrastructure leh service te a chhawpchuak dawn a ni. Thildang tam tak bakah GSTN hnathawh tur langsar zualpuite chu: (i) registration; (ii) tax petuten returns an file dan tur leh chung return chu Central and State thuneitute hnena thawn dan tur (iii) IGST chhutchhuah leh sem kual dan tur (iv) tax petuten tax an pekte chu bank lam record nena a in mil leh mil loh endik dan tur (v) tax petute return information behchhana MIS report chi hrang hrang Central leh State Sawrkar hnena awlsam taka hmuh theih tura buatsaih (vi) tax petu chanchin zirchiang thei tura awlsam taka haichhuah theih dan buatsaih (vii) matching, reversal leh input tax credit awlsam taka tih theihna tur matching engine mumal tak siam.

14. GSTN hian registration, payment, return leh MIS/reports atan common GST portal leh a kaihhnawih application te a siam a. Central leh State hrang hrangin tax administration atana IT infrastructure an hman mekte nen hian thlunzawm tur niin, tax petute tana hman tur interface pawh a hranpa in siam a ni dawn a. Chubakah, GSTN hian tax official-te hman tur, back-end module hrang hrang, assessment, audit, refund, appeal etc. te hi State leh UT 19 (Model – II States) tan a siam bawh a. CBEC leh Model I States (15 States) te erawh hi chuan anmahni in back-end modules hi an in siam chawp dawn a ni. GST front-end (sumdawng tax petute hman tur) leh back-end module-te inthlunzawmna hna hi GST hnuaiah awlsam taka luh anih theih nan GST hman hma in a hma thei ang bera lo peihfel lawk vek tur a ni.

(d) Training leh Workshops

14. Central leh State Sawrkar official te hnena GST law, regulations and procedure chungchanga training nei turin detailed calendar peih fel a ni tawh a. Central Sawrkar atangin mi 10 bawr vel leh State Sawrkar atangin mi 15 te chu Source Trainer atana ruat niin, anni hian Central Sawrkar leh State Sawrkar atanga Master Trainer tur mi 300 bawr vel thlanchhuah te chu training an pe ang. Chung Master Trainer te chuan Central leh State Sawrkar hnuaia Trainer mi 1600 thlanchhuah te chu training an pe ang a. Chung Trainer te chuan field level a Central leh State Sawrkar official mi 70,000 te chu training an pe ve leh chhawng dawn a ni. Presentation leh training material te hi buatsaih niin, ICAI in he inbuatsaihna ah hian a tanpui bawh a ni. Training course hi ram chhung hmun hrang hrangah buatsaih tur a ni.

14.1 Industry leh sumdawngte hnena GST chungchang training pek hi a pawimawh hle bawk a. Heng mite hnena GST law, rules, regulations leh procedure te zirtir tur hian ram chung khawpui thlan bik 50 ah seminars/workshops buatsaih turin ruahmanna siam a ni. Sector pawimawh, entirnan, IT, E-commerce, telecommunications leh financial services sector te pualin Bangalore leh Mumbai ah sectoral seminar/workshop buatsaih tum a ni bawk. Heng bakah hian GSTN hian GST IT System chungchangah Master Trainer te hnenah training a pe ang a, anni hian Central leh State Sawrkar official te leh industry leh sumdawngte hnenah an zirtir chhawng ve leh ang. Tin, GST thatna hrang hrangte consumer te hnena hrilh hre tura awareness programme siam hi GST hman tan hma hian hna pawimawh tak pakhat leh tih makmawh a ni.

VII. A hmawrbawkna

15. GST hi 1st April 2017 atanga hman tan tur anga ruahman a ni a. Tuna kan kalphung thlak danglam tur tax reform hian tax base ti zau in, tax revenue tun aia a luh that beisei a ni a. Tin, State hrang hrang inkara economic dinhmun inthlau lutuk te siam rual thei tura beisei a ni. GST hian economic activity nasa taka chawisang chhovin mitin tan hamthatna a siam dawn a ni. Tax administration a her rem anga, sumdawng ten harsatna an tawh thinte su kiangin Central leh State Sawrkar tan revenue tam zawk hmuh belh a ni ang. Industry te senso a tihnam bawk ang. A tawp berah chuan, GST hian hna thar tam tak a siam dawn a ni. A khaikhawm nan, mi zawng zawng (Eg: tax petu, Sawrkar, consumer etc.) te tan hamthatna engemaw tal a siam sak vek dawn a ni.
