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# **APPENDICES**

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**Appendix-I : GST rates on goods and services**

**(Reference : Paragraph 1.6.2 (b))**

***GST rates on goods***

Slab	Indicative items
0 per cent	Food grains, Cereals, Milk, Jaggery, Common Salt
5 per cent	Coal, Sugar, Tea & Coffee, Drugs & Medicine, Edible Oil, Packaged and branded food items, Indian Sweets, organic fertilizers
12 per cent	Frozen meat products, Fruit Juices, Vegetable Juices, Beverages containing milk, Tractor
18 per cent	Capital goods, Hair Oil, Soap, Toothpaste, School Bags, Refrigerators, Chewing gum, chocolate, Wafers coated with chocolate
28 per cent	Air conditioner, molasses, Monitors and Projectors
28 per cent+ Cess	Small cars (1 per cent / 3 per cent cess), Luxury cars (15 per cent cess), tobacco products, pan masala and aerated water

***GST rates on services***

Slab	Indicative items
0 per cent	Hotel/ Lodges with tariff below INR 1000
5 per cent	Goods transport, Rail tickets (other than sleeper class), Economy class air tickets, Cab aggregators, Restaurants
12 per cent	Works contract, Business Class air travel
18 per cent	Telecom services, IT services, branded garments and financial services
28 per cent	Cinema tickets above ₹ 100, Betting, Gambling

**Appendix-II : Returns under GST**

**(Reference : Paragraph 1.6.2 (c))**

GSTR	Description	Who has to file	Standard due date of filing	Remarks
1	Statement of outward supplies of Goods or Services	Normal Registered Person	10 <sup>th</sup> of next month	Due date for monthly returns of July 2017 to September 2018 was extended to 31 October 2018. Due date for quarterly returns for the quarters October–December 2018 and January-March 2019 was extended to last date of following month instead of 10 <sup>th</sup> of following month
2	Statement of inward supplies of Goods and Services	Normal registered person	15 <sup>th</sup> of next month	Kept in abeyance
3	Return for normal taxpayer	Normal registered person	20 <sup>th</sup> of next month	Kept in abeyance
3B	Simple monthly return	Normal registered persons	20 <sup>th</sup> of next month	Initially introduced for two months and continued thereafter till date
4	Quarterly-return	Composition taxpayers	18 <sup>th</sup> of the month succeeding the quarter	No extension
5	Monthly return for non-resident taxpayer	Non-resident taxpayer	20 <sup>th</sup> of the month succeeding tax period & within 7 days after expiry of registration	Due date for monthly returns of July – December 2017 were extended till 31 January 2018.

GSTR	Description	Who has to file	Standard due date of filing	Remarks
5A	Monthly return for a person supplying OIDAR services from a place outside India to a non-taxable online recipient	Supplier of OIDAR Services	20th of the next month	Due date for monthly returns of July – December 2017 were extended till 31 January 2018.
6	Monthly return for an Input Service Distributor (ISD)	Input Service Distributor	13 <sup>th</sup> of next month	Due date for monthly returns of July 2017 – August 2018 were extended till 30 September 2018.
7	Monthly return for authorities deducting tax at source	Tax Deductor	10 <sup>th</sup> of next month	Due date was extended to 28 February 2019 for the returns for the period October 2018 to January 2019
8	Monthly statement for E-Commerce Operator depicting supplies made through it	E-Commerce Operator	10 <sup>th</sup> of next month	Due date was extended to 7 February 2019 for the returns for the period October 2018 to January 2019
9	Annual return	Normal Registered Person	31 <sup>st</sup> December of next Financial Year	Extended till 31 August 2019 for year 2017-18
9A	Simplified Annual Return under Composition Scheme	Composition taxpayers	31 <sup>st</sup> December of next Financial Year	Extended till 31 August 2019 for year 2017-18
10	Final return	Taxable person whose	Within three months of the date of	---

GSTR	Description	Who has to file	Standard due date of filing	Remarks
		registration has been surrendered or cancelled.	cancellation or date of order of cancellation, whichever is later.	
11	Details of inward supplies to be furnished by a person having UIN	UN agencies and Embassies		File their returns only when they apply for refunds on quarterly basis

**Appendix-III : Distribution of Normal and Composition taxpayers**

(Reference : Paragraphs 2.2.2 and 2.2.3)

State Code	State Name	Normal taxpayers	Normal taxpayers as a percentage of all India Normal taxpayers	Composition taxpayers	Composition taxpayers as a percentage of all India Composition taxpayers	Others (including ISD, Casual taxpayers, TCS, TDS, NR taxpayers, OIDAR)	Others as a percentage of total	Others as a percentage of total Others	Total	Migrated out of Total	Migrated as a percentage within State
1	Jammu and Kashmir	87364	0.87	9440	0.54	1267	0.01	0.81	98071	46309	47
2	Himachal Pradesh	85293	0.85	21192	1.21	969	0.01	0.62	107454	52175	49
3	Punjab	300047	2.99	46220	2.64	1862	0.02	1.19	348129	182464	52
4	Chandigarh	27387	0.27	2071	0.12	885	0.01	0.56	30343	16951	56
5	Uttarakhand	126162	1.26	31947	1.83	2942	0.02	1.87	161051	75467	47
6	Haryana	419365	4.17	24654	1.41	2698	0.02	1.72	446717	214678	48
7	Delhi	719515	7.16	18558	1.06	4076	0.03	2.60	742149	382229	52
8	Rajasthan	545063	5.42	160877	9.20	16194	0.14	10.31	722134	410251	57
9	Uttar Pradesh	1099885	10.94	350689	20.05	9332	0.08	5.94	1459906	667853	46
10	Bihar	298693	2.97	92344	5.28	5219	0.04	3.32	396256	161456	41
11	Sikkim	6599	0.07	839	0.05	289	0.00	0.18	7727	2676	35
12	Arunachal Pradesh	10561	0.11	2476	0.14	916	0.01	0.58	13953	3199	23
13	Nagaland	6243	0.06	2201	0.13	240	0.00	0.15	8684	2985	34
14	Manipur	10741	0.11	1749	0.10	462	0.00	0.29	12952	2972	23
15	Mizoram	5100	0.05	97	0.01	224	0.00	0.14	5421	1850	34

State Code	State Name	Normal taxpayers	Normal taxpayers as a percentage of all India Normal taxpayers	Composition taxpayers	Composition taxpayers as a percentage of all India Composition taxpayers	Others (including ISD, Casual taxpayers, TCS, TDS, NR taxpayers, OIDAR)	Others as a percentage of total	Others as a percentage of total Others	Total	Migrated out of Total	Migrated as a percentage within State
16	Tripura	22938	0.23	2786	0.16	914	0.01	0.58	26638	11488	43
17	Meghalaya	23573	0.23	2598	0.15	375	0.00	0.24	26546	9885	37
18	Assam	154875	1.54	45741	2.62	2420	0.02	1.54	203036	85942	42
19	West Bengal	575614	5.73	80120	4.58	10464	0.09	6.66	666198	257847	39
20	Jharkhand	143600	1.43	21543	1.23	2790	0.02	1.78	167933	72721	43
21	Odisha	217261	2.16	32235	1.84	2424	0.02	1.54	251920	121410	48
22	Chhattisgarh	100867	1.00	35333	2.02	2521	0.02	1.61	138721	74278	54
23	Madhya Pradesh	341926	3.40	65346	3.74	3474	0.03	2.21	410746	239894	58
24	Gujarat	854308	8.50	112360	6.42	9791	0.08	6.23	976459	474971	49
25	Daman and Diu	5971	0.06	334	0.02	181	0.00	0.12	6486	3690	57
26	Dadra and Nagar Haveli	8065	0.08	408	0.02	109	0.00	0.07	8582	4154	48
27	Maharashtra	1363979	13.57	155907	8.91	34035	0.28	21.67	1553921	778504	50
29	Karnataka	701003	6.98	111517	6.38	14034	0.12	8.94	826554	482660	58
30	Goa	32864	0.33	4907	0.28	670	0.01	0.43	38441	21166	55
31	Lakshadweep	202	0.00	30	0.00	43	0.00	0.03	275	11	4
32	Kerala	287751	2.86	48653	2.78	5389	0.05	3.43	341793	219762	64
33	Tamil Nadu	853294	8.49	90710	5.19	7899	0.07	5.03	951903	511558	54



State Code	State Name	Normal taxpayers	Normal taxpayers as a percentage of all India Normal taxpayers	Composition taxpayers	Composition taxpayers as a percentage of all India Composition taxpayers	Others (including ISD, Casual taxpayers, TCS, TDS, NR taxpayers, OIDAR)	Others as a percentage of total	Others as a percentage of total Others	Total	Migrated out of Total	Migrated as a percentage within State
34	Puducherry	20615	0.21	2562	0.15	343	0.00	0.22	23520	13095	56
35	Andaman and Nicobar Island	3934	0.04	882	0.05	251	0.00	0.16	5067	949	19
36	Telangana	313292	3.12	57619	3.29	8974	0.08	5.71	379885	175000	46
37	Andhra Pradesh	275967	2.75	111940	6.40	2093	0.02	1.33	390000	192385	49
97	Other Territory	66	0.00	0	0.00	1	0.00	0.00	67	0	0
99	Center Jurisdiction	0	0.00	0	0.00	286	0.00	0.18	286	0	0
	<b>Grand Total</b>	<b>10049983</b>	<b>100.00</b>	<b>1748885</b>	<b>100.00</b>	<b>157056</b>	<b>1.31</b>	<b>100.00</b>	<b>11955924</b>	<b>5974885</b>	<b>50</b>

**Appendix-IV : Filing of GSTR-1, 3B, 4, 5, 5A and 6**

**(Reference : Paragraphs 2.3.3 and 2.3.4)**

Return Type	Particulars	April'18	May'18	June'18	July'18	August'18	September'18	October'18	November'18	December'18
GSTR-1	Due for filing	4496316	4682345	9316710	4775626	4726891	9657239	4609444	4572118	9901997
	Returns Filed	2728772	2748617	7048521	2750521	2728177	6998553	2653997	2583371	6436328
	Return Filing %	60.69%	58.70%	75.65%	57.59%	57.72%	72.47%	57.58%	56.50%	65.00%
GSTR-3B	Due for filing	8817798	9122309	9316710	9470282	9615273	9657239	9757664	9846645	9901997
	Returns Filed	7694460	7818233	7897701	7957565	8014906	8041279	8052558	7913241	7818108
	Return Filing %	87.26%	85.70%	84.77%	84.03%	83.36%	83.27%	82.53%	80.36%	78.95%
GSTR-4	Due for filing			1766630			1774379			1757919
	Returns Filed			1506595			1453121			1371088
	Return Filing %			85.28%			81.89%			77.99%
GSTR-5	Due for filing	109	366	101	61	49	32	29	30	28
	Returns Filed	12	40	47	46	35	20	20	26	17
	Return Filing %	11.01%	10.93%	46.53%	75.41%	71.43%	62.50%	68.97%	86.67%	60.71%
GSTR-5A	Due for filing	158	158	188	210	224	236	251	260	266
	Returns Filed	80	84	86	89	93	95	95	98	99
	Return Filing %	50.63%	53.16%	45.74%	42.38%	41.52%	40.25%	37.85%	37.69%	37.22%
GSTR-6	Due for filing	9749	9875	9832	9904	9936	9852	9413	9288	9220
	Returns Filed	5129	5129	5120	4936	4809	4572	4465	4379	4312
	Return Filing %	52.61%	51.94%	52.07%	49.84%	48.40%	46.41%	47.43%	47.15%	46.77%

**Appendix-V: Key Validations / functionalities not aligned to provisions**

(Reference : Paragraph 3.5)

Para No.	Issue in brief	Provided in SRS	Implementation failure
3.7.1 (a)	PAN holders found registered under CLS as well as Normal taxpayer, which was not allowed by the Act	Yes	Yes
3.7.1 (b)	GST System did not debar a PAN holder from registering under CLS in case their aggregate turnover from all registrations on all India basis exceeded the threshold of turnover prescribed for CLS	No	—
3.7.2 (a)	GST IT System failed to validate and debar Inter-state suppliers, ECOM, SEZ developers / units from availing CLS.	Yes	Yes
3.7.2 (b)	GST IT system did not restrict the manufacturers of Ice Cream, Pan Masala, Tobacco from registering as a Composition taxpayer.	No	—
3.8.1 (a)	PAN, which was mandatory, was made optional for registration of ONPs	Yes	Yes
3.8.1 (b)	Registration for ONPs – Non-availability of facility for validating notification number.	No	—
3.8.2 (i)	No facility for uploading vital documents in case of OIDAR	Yes	Yes
3.8.2 (ii)	System accepted junk values against Tax Identification Number (TIN), a mandatory field for OIDAR. There was no provision for uploading the documents pertaining to TIN for verification by the tax officials.	No	—
3.8.2 (iii)	PAN and address of authorised representatives of OIDAR applicants, mandatory for filing the application of registration for OIDAR, were not made mandatory in the GST IT system.	Yes	Yes
3.8.3	The Category (iv) to be made available on when notified by the Government found operational before any such notification was issued	No	—
3.9.3	No provision for auto-population of required fields for multiple registrations under the same PAN	Yes	Yes
3.9.4	Jurisdiction Mapping with PIN Code not enabled	No	—
3.10.3	It was made mandatory on GST portal for a taxpayer to provide a unique combination of PAN, Mobile and e-mail for each business vertical to be registered, though not mandated by Law.	Yes	No

Para No.	Issue in brief	Provided in SRS	Implementation failure
3.10.4	Under Tax Collected at Source (TCS) category, there were blanks or NP against 'Registration Name', which was a mandatory field and another field 'jurisdictional approving authority', pointing towards absence of validations.	Yes	Yes
3.10.5	There was no provision for raising an alert to the tax officer in case a Non Resident Taxable Person (NRTP)/Casual taxpayer had not filed for registration five days prior to date of commencement of business, as required under Section 25 of CGST Act, 2017 read with Rule 13(i) of CGST Rules, 2017.	No	—
3.19	Display of messages was not in sync with the actual status of the transaction	Yes	Yes

**Appendix-VI : Overview of audit of transitional credits**

(Reference : Paragraph 4.7.1)

(₹ in lakh)

DAP No.	Name of Commissionerates involved	No. of cases	Objection Amount	Accepted Amount	Recovered Amount
<b>Paragraph 4.7.2 : Carry forward of Excess Cenvat Credit</b>					
13	Chennai North	1	50.09	50.09	50.09
13	Chennai South	1	7.11	0.00	0.00
13	Coimbatore	1	53.06	53.06	53.06
25	Dehradun	1	10.09	10.09	12.53
3	Delhi East	1	138.00	138.00	138.00
31	Pune I	1	0.00	0.00	0.00
<b>Paragraph 4.7.3 : Irregular availing of Transition Credit</b>					
30	Pune I	1	74.69	0.00	0.00
13	Chennai South	1	31.17	31.17	0.00
13	Coimbatore	1	22.74	22.74	0.00
2	Gandhidham	1	73.51	73.51	0.00
<b>Paragraph 4.7.4 : No systemic check to prevent double availing of credit</b>					
26	Belapur	1	0.00	0.00	0.00
<b>Paragraph 4.7.5 : Irregular Availing of Cess credit not detected</b>					
7	Dehradun	1	37.09	37.09	37.09
9	Gandhidham	2	27.30	27.30	0.98
8	Delhi East	1	19.51	19.51	19.51
15	Bengaluru East	11	345.02	345.02	46.15
15	Bengaluru South	5	533.47	533.47	2.99
23	Daman	1	11.92	11.92	11.92
<b>Paragraph 4.7.6 : Non-restriction of utilization of disputed credit</b>					
11	Chennai South	1	729.00	0.00	0.00
11	Chennai Outer	1	7119.97	0.00	0.00

DAP No.	Name of Commissionerates involved	No. of cases	Objection Amount	Accepted Amount	Recovered Amount
<b>Paragraph 4.7.7 : Non-payment of interest on reversal of transitional credit</b>					
13	Chennai South	4	1338.31	9.80	0.00
13	Chennai Outer	1	21.99	0.00	0.00
13	Coimbatore	2	29.03	29.03	0.00
13	Salem	1	66.44	66.44	0.00

**Appendix-VII : Overview of audit of Refund claims**

**(Reference : Paragraph 4.10)**

(₹ in lakh)

DAP No.	Name of Commissionerates involved	No. of cases	Objection Amount	Accepted Amount	Recovered Amount
18	Mumbai East	2	58.88	27.18	0.00
20	Bhiwandi	3	34.86	34.86	0.00
22	Daman	21	22.80	18.27	0.00
24	Surat	1	139.00	139.00	0.00
27	Mumbai East	1	16.08	16.08	0.00
	<b>Total</b>	<b>28</b>	<b>271.62</b>	<b>235.39</b>	<b>0.00</b>