

## FREQUENTLY ASKED QUESTIONS REGARDING GST–Vol. III

**Ques 1:** - Is GST on Reverse charge basis applicable on services of owners of elephant/camels/horses, as majority of them are not required to register under GST?

**Ans:** - As per Notification No. 38/2017-Central Tax (Rate) dated 13<sup>th</sup> October, 2017, the exemption contained in the notification No.8/2017-central Tax (Rate) dated 28<sup>th</sup> June, 2017 shall apply to all registered persons till 31<sup>st</sup> March 2018. Therefore, now supply from unregistered person to a registered person will not be charged on reverse charge basis, as section 9(4) of the CGST Act, 2017 has been suspended till 31<sup>st</sup> March, 2018.

(Source: Notification No.38/2017-Central Tax (Rate) dated 13<sup>th</sup> October, 2017)

**Ques 2:** - Whether any additional GST rate will be applicable if packaged goods like water, soft drinks, chips etc. already having MRP label, sold through minibars or as packaged beverages in A/C or non A/C restaurants?

**Ans:** - No, tax cannot be levied above MRP of the goods.

(Source: Clarification received from CBEC)

**Ques 3:** -Where and how the refund may be claimed by the International Tourists as no GST counters are available on the International Airports?

**Ans:** - As per the provision of section 15 of IGST Act, 2017 – *“The integrated tax paid by tourist leaving India on any supply of goods taken out of India by him shall be refunded in such manner and subject to such conditions and safeguards as may be prescribed”*. The prescription of the manner is under process and will be shared as soon as it is notified.

(Source: Clarification received from CBEC)

**Disclaimer:** The information provided above is intended only to provide a general overview and is not intended to be treated as legal advice or opinion. For more details, you are requested to refer to the respective CGST/SGST/UTGST/IGST Acts.