

CA/CMA FINAL IDT Amendment sheet for Jan26 Exams:

Changes from version 6 to 7

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- All amendments that have come upto 30/06/2025 are applicable for Jan26 Exams.
- Hardcopy of version 7 covering all amendments is available on FAST website.
- For any support/query, feel free to contact - 9584510000

ALL THE BEST !!

* CHARGE OF GST - sec 9(5) - Amendment

Notified Services - **HATRe**

ECO liable u/s 9(5)

Only if supplier is not liable for Registration

- **Housekeeping Services** (like painter, plumber, etc. Person keeping services like makeup artist not covered)
Eg: UrbanClap

- **Accommodation services** for Residential / lodging purpose in hotels, inn, guesthouse, club, campsite, etc.
Eg: OYO, Trivago

Always ECO liable u/s 9(5) even if supplier liable for Registration

- **Transportation of Passengers** by Radio Taxi, Maxi Cab, Motor cab, Motor cycle, other Motor vehicle Eg: OLA, Uber

For transportation by omnibus 9(5) lies to all suppliers except a "company"

* Omnibus : > 6 persons excluding driver

- **Restaurant Services** Eg: Zomato

Other than services from specified premises - Hotel accommodation in PFY for value $\geq$ ₹500/day per unit. OR Premise for which declaration filed to be specified within 15 days of obtaining ack. for Regn applicatⁿ OR declaration filed between 1 Jan to 31 March of PFY.

- Other supply of G/S/B under same order, advisable to bill separately, normal TCS provisions applicable on supply other than Restaurant services.

- Supplies made through ECO included in ATO of supplier

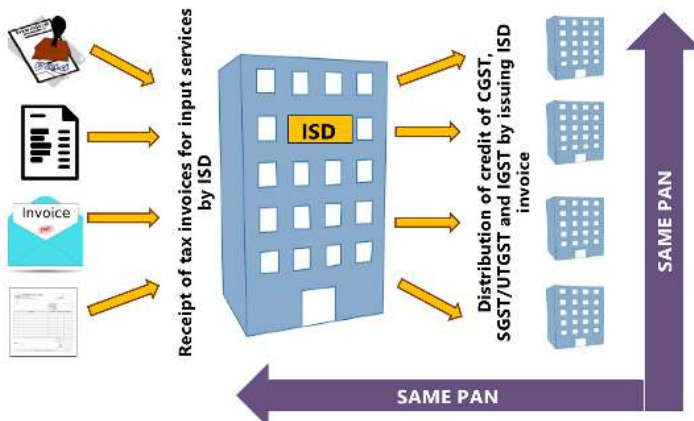
- Not to be recorded as inward supply by ECO, No RCM, No need to reverse or apportion any ITC for such supplies.

* ECO has no physical presence in TT - Representative in TT liable
No Representative - Appoint for tax purpose & make him liable

* Replace entire Chapter of ISD

Input Service Distributor (Sec 20, 21 and Rule 39)

Sec 20: ISD means an office of the supplier of G/S/B which receives tax invoices towards the receipt of input services ~~(= ICA)~~ (including RCM invoices), for or on behalf of distinct persons u/s 25, & liable to distribute ITC in respect of such invoices



- Compulsory separate registration as ISD u/s 24.

- As the bills for expenses are raised on Head Office but it would not be providing any output supply so as to utilize the accumulated

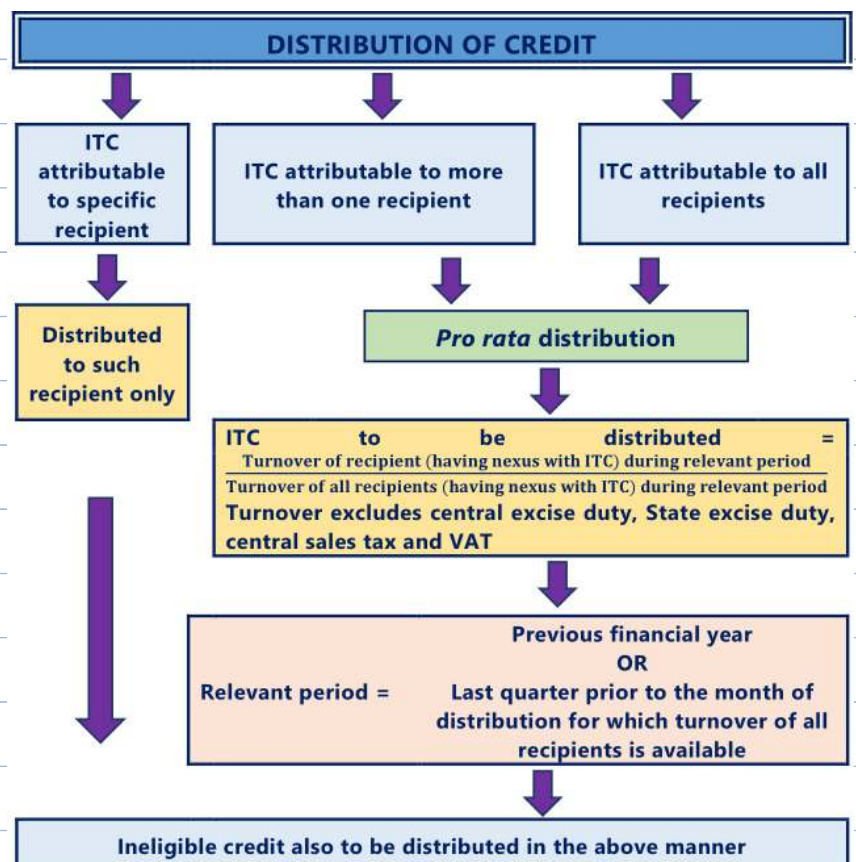
Credit, ISD mechanism provides facility for seamless flow of Credit.

- A company can have multiple ISDs for different offices like marketing division, security division, etc.

- ISD should issue an invoice for distributing ITC. It should be clearly indicated on such invoice that it is issued only for distribution of ITC.

- ITC available in a month is to be distributed in the SAME Month.

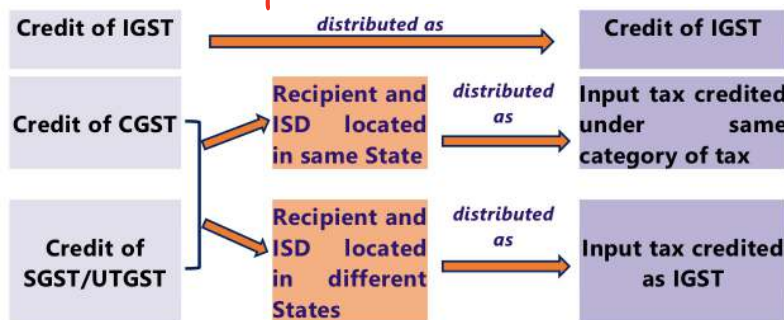
- GSTR 6 to be filed by 13th



of next month. No requirement of Annual Return.

- Debit/Credit note will be distributed based on ratio used for distributing original invoice.
- Distributed ITC shall not exceed credit available for distribution.

Manner of Distribution:



Both eligible as well as ineligible credits are to be distributed separately.

- For distribution of RCM credit of input services, RP having same PAN and State code as ISD may issue an invoice/Credit/Debit Note as per Rule 54(IA) to transfer credit of common input services to ISD & such credit shall be distributed by ISD to Recipients in above prescribed manner.

* **Recovery of excess credit distributed to recipient:** (Sec 21)
If there is an excess distribution to any recipient branch, same shall be recovered from recipient along with 18% p.a. interest & provisions of sec 73/74/74A shall apply for determination of amount to be recovered.

* Clarification regarding taxability of services provided by an office of an organisation in one state to the office of that organisation on another state, both being Distinct Persons:

① Distribution of ITC in respect of common input services procured by HO from a third party but attributable to both HO and BOs or exclusively to one/more BOs -

Distribute the common ITC by following ISD mechanism	}	Distribution of ITC can be done only if the said services have actually been provided to the concerned BOs.
OR Issue tax invoices u/s 31 to the concerned BOs		

② In respect of internally generated services, where HO is providing certain services to BOs for which full ITC is available to the concerned BOs - (Also applicable for import of service by Related Person where RCM applies)

The value declared on the invoice by HO shall be deemed to be the open market value for such services irrespective of the fact whether cost of any particular component of such services, like employee cost, etc. involved in providing the said services, has been included or not in the value of services in the invoice (2nd proviso to Rule 28). Further in such cases where full ITC is available to the recipient, if HO has not issued a tax invoice to BO, the value of such services may be declared to be Nil by HO to BO.

③ In respect of internally generated services by HO to BO, the cost of salary of employees involved in providing the said services is not mandatorily required to be included in value even in cases where full ITC is not available to BO.