

CA INTER IDT by Riddhi Baghmar

Additions/Deletions/Amendments from Version 8 Notes
applicable for Sept26 Exams [Cut off Date - 28/02/2026]

① Charge of GST (Pg:38)

* Rate for GTA : FCM - 18% or 5%.

RCM - 5%.

② Charge of GST (Pg:42)

* Renting of motor vehicle service : Rate changed from
12 to 18% for FCM.

For RCM - 5%.

③ Charge of GST (Pg:45) sec 9(4) & 9(5)

• Purchase Input / Input services

atleast 80% from RP

(Excluding TOR/FSI,
HMPN, Electricity)

— If Not —→

RCM @ 18%
on shortfall

• Cement purchased from URP —→ RCM @ applicable Rate

• Capital Goods purchased

from URP

—→

RCM @ Applicable Rate

* sec 9(5) - Specified premise limit is >7500 (Not ≥)
(Pg:46)

④ Charge of GST (Pg: 47)

* GST Rates prescribed for various Goods:

0.25%, 3%, 5%, 18%, 40%.

Certain specified goods - exempt

* Classification of Goods under GST:

Based on HSN as per Customs Tariff Act, 1975

The first schedule and Rules for interpretation applies to GST also. India has extended HSN (Harmonized System of Nomenclature) upto 8 digits.

Section → Chapter → Heading → Sub Heading → Tariff Item

* GST Rates prescribed for various services:

5%, 18%, 40%. (Nil Rate for certain specified)



18% Applicable to services not covered under any specific heading

* Classification of services under GST:

Based on new scheme of Classification of services.

Chapter 99 has been assigned for services.

Chapter → Section → Heading → Group → Tariff Item/
service Code

⑤ Registration (Pg: 65) Add Rule 9A before Rule 10:

* Rule 9A: Notwithstanding anything contained in Rule 9, applicant for regⁿ u/r 8 / VIN / TDS / TCS shall upon identification on common portal on data analysis & Risk parameters be granted regⁿ electronically within 3 working days from Date of submission of application.

⑥ Registration (Pg: 67) Add Rule 14A at end of sec 25, just before sec 26.

* **Rule 14A:** Option for taxpayers having monthly output tax liability below threshold limit:

- For applications made u/r 8, registration shall be granted within 3 working days from date of submission of application for applicants opting to get registered electronically if Total output tax (C/S/I/UT/Cess) liab $\leq$ ^(B2B) ₹250,000 per month.
- Aadhar Authentication mandatory [except sec 25(6D)]
- Single Regn in one state/UT on same PAN.
- RP who intends to withdraw from this option shall file an application in GST REG 32. [No application unless furnished
 - returns for minimum 3 months (If applⁿ filed before 1/4/26)
 - returns for minimum 1 tax period (If applⁿ filed after 1/4/26)
 - All returns due from effective date of regn till withdrawal applⁿ.
 - No proceeding u/s 29 has been initiated.
- If there is any change in particulars furnished in REG 01, amend the particulars first, then file withdrawal applⁿ.
- Provisions of biometric based AA/taking photograph u/r 8(4A) shall also apply to withdrawal application based on data analysis & Risk parameters.
- Provisions relating to issue of acknowledgment or verification as per Rule 9 shall apply for withdrawal application.
- Officer may allow withdrawal in REG 33 or reject in REG 05 within specified period u/r 9.
- After withdrawal, RP can furnish >2.5L output liab. from first day of succeeding month (Any period details cannot be amended to exceed 2.5L)
- Where cancellation proceedings initiated by PO after filing of withdrawal applⁿ, provisions of deemed approval do not apply.

⑧ Input Tax Credit (Pg:135)

Rule 86B: Restrictions on use of Amt. available in e-credit ledger
RP shall not use ITC balance in e-credit ledger to discharge more than 99% of output liability, when value of taxable supply (other than exempt and ZRs) in a month exceeds ₹50,00,000.

Restrictions shall not apply when -

- (a) Said person/proprietor/Karta/MD/Any 2 Partners/whole time director/Members of Managing Committee of Associations or Board of Trustees have paid > ₹100,000 Income Tax in each last 2 FY for which time to file return has expired.
- (b)&(c) RP has received refund of more than ₹100,000 in preceeding FY relating to unutilized ITC due to ZRs made without payment of Tax or relating to inverted duty structure
- (d) RP has discharged his liability towards output tax through e-cash ledger >1% of total output tax liability applied cumulatively upto said month in current FY starting from April.
- (e) RP is Govt. Dept/PSU/LA/Statutory Body
- (f) RP other than manufacturer - only in respect of goods specified u/r 31D on which retail sale price based tax paid.

Note: Understanding of Rule 31D is not applicable at INTER level.