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Basics of GST

GST Rate & Reverse Charge Mechanism (RCM)

Return Filing / TDS / E-Way Bill

ITC & Refund

Place, Value & Time of Supply

Audit, Assessment & Penalties

5 Documentation for GST Registration

(Instruction No. 03/2025-GST dated 17-04-2025)

Proof of Principal Place of Business (PPOB) – Document Matrix

No.	Nature of Possession	Required Documents	Additional Notes
1	Owned Premises	Any ONE of: Property Tax Receipt / Municipal Khata / Electricity Bill / Water Bill or similar document showing ownership	No physical/original documents to be sought
2	Rented – Registered Agreement	Rent/Lease Agreement + Ownership proof of Lessor (e.g., Property Tax Receipt / Municipal Khata / Electricity Bill / Water Bill or similar document showing ownership)	No need to ask PAN, Aadhaar, or photo of the lessor
3	Rented – Unregistered Agreement	Unregistered Agreement + Ownership proof of Lessor + Identity proof of Lessor	-
4	No Rent Agreement	Consent Letter (plain paper) from owner + Ownership proof + Identity proof of consenter	-
5	Utility in Tenant's Name	Rent Agreement + Utility Bill (Electricity/Water) in applicant's name	No additional documents of the lessor required
6	Premises Owned by Relative	Consent Letter (plain paper) from relative + Ownership proof + Identity proof of the consenter	-
7	Shared Premises (Registered)	Rent/Lease Agreement + Ownership proof	No need to ask PAN, Aadhaar, or photo of lessor
8	Shared Premises (Unregistered)	Unregistered Agreement + Ownership proof + Identity proof of Lessor	-
9	No Rent/Lease Agreement, but applicant is using the Premises	Possession proof (e.g., electricity bill in applicant's name) + Affidavit on Stamp Paper before Magistrate/Notary	-
10	SEZ Unit / SEZ Developer	Required SEZ documents/certificates issued by the Government of India	-

Proof of Constitution of Business

No.	Applicant Type	Required Document	Note
1	Partnership Firm	Partnership Deed	No need for Udyam/MSME/Shop & Establishment Certificate/Trade license etc.
2	Society / Trust / Govt Dept / AOP / Local Authority	Registration Certificate or Proof of Constitution	This one Document is Sufficient & No additional documents are required

Presumptive Queries – Not to be Raised by Officers

Presumptive Query Raised by Officer	Why It Should Be Avoided
Residential address of the applicant / Managing Director / Authorized Signatory is not in the same city or State where registration is sought	Not related to documents or information submitted by the applicant
HSN code of goods mentioned in the application is banned or prohibited for sale in the State	Officers are to validate documents, not assess legality of goods or services
Nature of business activity not feasible from declared premises (e.g., factory in residential area)	Officers must not make assumptions; should assess based only on application and supporting documents

Processing Timelines & Verification Requirements

Situation	Timeline / Action
Application not flagged as risky and complete	Approve within **7 working days**
Application flagged as risky OR Aadhaar not authenticated	Physical verification mandatory. Approve within **30 days**
Physical Verification Required	Verification report in **GST REG-30** to be uploaded **at least 5 days before 30-day deadline**
No reply to REG-03 notice within 7 days	Application to be rejected via REG-05 with recorded reasons

12 GST Applicability in various scenarios

Consigner	Consignee	GST
DTA	Export	Zero Rated Supply
DTA	SEZ	Zero Rated Supply (if for authorised operations)
DTA	EOU	IGST **OR** CGST + SGST
Import	DTA	Custom Duty + Custom Cess + IGST
SEZ	DTA	Custom Duty + Custom Cess + IGST
EOU	DTA	Benefit of Custom duty taken on import. + IGST
Import	SEZ	Zero Rated
Import	EOU	IGST
EOU	Export	Zero Rated Supply
SEZ	Export	Zero Rated Supply

13 GST Rates for Goods

BEVERAGES INDUSTRY

No	Item	Old Rate	From 22-09-2025
1	Water (other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container)	NIL	NIL
2	Coconut Water (other than Pre-packaged and Labelled)	NIL	NIL
3	Ice and snow	5%	5%
4	Coconut Water (Pre-packaged and Labelled), Soya Milk Drink and Beverages containing milk	12%	5%
5	Fruit pulp or fruit juice-based drinks	12%	5%
6	Drinking water packed in 20 Ltr. bottles	12%	5%
7	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured, Vinegar	18%	5%
8	Other non-alcoholic beverages [other than tender coconut water]	18%	40%
9	Aerated water with added sugar	28%+12%	40%
10	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice	28%+12%	40%

CHEMICAL INDUSTRY

No	Item	Old Rate	From 22-09-2025
	Inorganic Chemicals		
1	Thorium Oxalate, Nuclear Fuel, Heavy Water, Compressed Air	**5%**	**5%**
2	Anaesthetics, Potassium Iodate, Iodine Micronutrient, Steam	**12%**	**5%**
3	Other products like Fluorine, Chlorine, Carbon, Hydrogen etc.	**18%**	**18%**
	Organic Chemicals		
4	Fertilizer grade Phosphoric Acid	**5%**	**5%**
5	Gibberellic Acid	**12%**	**5%**
6	Other Products like Acyclic Hydrocarbons, Cyclic Hydrocarbons etc.	**18%**	**18%**

PAPER INDUSTRY

No	Item	Old Rate	From 22-09-2025
1	Judicial / Non-Judicial Stamp Paper, Envelope, Post Card etc Sold by Government	NIL	NIL
2	Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks	12%	NIL
3	Newsprint in Rolls or Sheets	5%	5%
4	other than Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks	12%	18%
5	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size	18%	18%
6	Aseptic Paper and Boxes, Pouches, Wallets, Writing Compendiums of Paper	18%	18%
7	Toilet or Facial Tissue Paper, Vegetable Parchment, Carbon Paper, Cigarette Paper	18%	18%
8	Envelopes, Letter Card, Plain Post Cards, Accounts Books, Registers, Cheques, Bobbins etc.	18%	18%
9	Wall Paper and Similar Wall Coverings	18%	18%

RUBBER INDUSTRY

No	Item	Old Rate	From 22-09-2025
1	Natural Rubber, Balata, Toy Balloons, inner Tube Used in Bicycles, Rickshaw	5%	5%
2	Latex Rubber Thread, Surgical Rubber Gloves, Nipples of Feeding Bottles	12%	5%
3	Other Products like Synthetic Rubber, Reclaim Rubber, Compounded Rubber	18%	18%
4	New Pneumatic Tyres Used in Motor Cars	18%	18%
5	Retreaded or Used Tyres & Flaps	18%	18%

COLOUR INDUSTRY

No	Item	Old Rate	From 22-09-2025
1	Synthetic organic tanning, colouring matter of vegetables or animal origin, prepared, pigments, colour lakes etc.	18%	18%
2	Printing writing or drawing ink	18%	18%
3	Paints & varnishes	18%	18%
4	Paints of Artist/Students/Signboard painters, Glazier’s putty etc.	18%	18%

SALE OF GOODS AS SCRAP

No	Item	Old Rate	From 22-09-2025
1	Scrap of precious metal or of metal clad used for the recovery of precious Metal	3%	3%
2	Waste, parings, scrap of rubber, wood, glass, paper or paperboard; E-Scrap; LD Slag	5%	5%
3	Pulps of fibres derived from recovered paper & paper board	12%	5%
4	Powder & Granules obtained from waste, parings or scraps of rubber	18%	18%
5	Waste of Ferrous, Copper, Nickle, Aluminum, Lead, zinc Tin, cermets, plastic; E-waste	18%	18%
6	Scrap of primary cells, primary batteries and electric accumulators, parts of machinery	18%	18%

AGRICULTURE INDUSTRY

No	Item	Old Rate	From 22-09-2025
1	Agricultural Implements like Spade, Shovel	NIL	NIL
2	De-Oiled rice bran	NIL	NIL
3	Seeds, fruit & spores used for sowing	NIL	NIL
4	Fertilizers, Oil Cakes	5%	5%
5	Tractor Parts	18%	5%
6	Tractor < 1800CC	12%	5%
7	Tractor > 1800CC	28%	18%
8	Tube-well turbine pumps, submersible pumps	18%	18%
9	Other Fertilizers (Clearly not to be used as fertilizers)	18%	18%

TOBACCO PRODUCTS

No	Item	Old Rate	From 22-09-2025
1	Tobacco Leaves (Under Reverse Charge)	5%	5%
2	Indian Katha	18%	5%
3	Bidi Wrapper Leave	18%	5%
4	Bidi	28%	18%
5	Other Tobacco Products including Bidi	28%	28%
6	Nicotine or Nicotine substitutes	28%	28%

ENTERTAINMENT INDUSTRY

No	Item	Old Rate	From 22-09-2025
1	Cinema Tickets up to Rs. 100/-	12%	5%
2	Cinema Tickets more than Rs. 100/-	18%	18%

TEXTILES INDUSTRY

No	Item	Old Rate	From 22-09-2025
1	Raw Silk, Jute and Khadi	NIL	NIL
2	Cotton and natural Fibre, Fabric	5%	5%
3	All categories of Natural Yarn	5%	5%
4	Textile & Fabrics Jobwork	5%	5%
5	Real zari thread & imitation zari thread	5%	5%
6	Synthetic or Artificial filament yarn	5%	5%
7	Sewing thread of manmade staple fibres	12%	5%
8	Apparels sale value below Rs. 1,000/-	5%	5%
9	Apparels sale value between Rs. 1,000/- to Rs. 2,500/-	12%	5%
10	Apparels sale value above Rs. 2,500/-	12%	18%

SECOND HAND/USED VEHICLES

No	Item	Old Rate	From 22-09-2025
1	Vehicles Other than below	18%	18%
2	Petrol, LPG & CNG Vehicles having more than 1200 CC engine capacity & 4000 mm length	18%	18%
3	Diesel Vehicles having more than 1500 CC engine capacity & 4000 mm length	18%	18%
4	SUV Vehicles having more than 1500 CC engine capacity & length not exceeding 4000 mm	18%	18%
5	SUV Vehicles having more than 1500 CC engine capacity & length exceeding 4000 mm	18%	18%

Note: Vide notification no. 8/2018 CTR, Dated 25-01-2018, the supplier of second-hand vehicles can pay tax on margin value; if supplier is not avail input tax credit on said motor vehicles.

METAL AND MINERALS INDUSTRY

No	Item	Old Rate	From 22-09-2025
1	Kerosene PDS	5%	5%
2	Bio Gas	5%	5%
3	Peat	5%	18%
4	Coal	5%	18%
5	Lignite	5%	18%
6	Tar distilled from coal, lignite, peat	18%	18%
7	Petroleum Coke, Petroleum Bitumen	18%	18%
8	Copper Bars, Rods, Wires	18%	18%
9	Copper Screws, Nuts, Bolts	18%	18%
10	Nickel Bars, Rods, Wires	18%	18%
11	Nickel screw, nuts, bolts	18%	18%
12	Nickel Tubes, Pipes, Netting	18%	18%
13	Aluminium Bars, Rods, Wires	18%	18%
14	Lead Plates, Sheets, Strips	18%	18%
15	Zinc Goods	18%	18%
16	Tin Bars, Rods	18%	18%

31 E-Way Bill

* For **Inter-state movement of goods**, E-way bill is compulsory from 01-04-2018 if the consignment value exceeds ₹ 50,000/-
* The delivery of Goods Transported through Railway will be given only upon presenting E-way Bill
* If Individual consignment value does not exceed ₹ 50,000/- then E-way Bill need not to be generated even if Total Consignment value exceeds ₹ 50,000/-
* when the person-in-charge of the conveyance is exempted from carrying the E-Way Bill, he will be required to carry the documents such as Tax invoice, delivery challan, bill of supply or bill of entry, as the case may be.
* E-way Bill is not required to be generated for transportation of goods within same city.
* E-Way bill required to be generated in case of movement of Imitation Jewellery w.e.f. 26.12.2022.

E-Way Bill Applicability in Gujarat is explained as under :

Particulars	Description of goods	Consignment value	E-way bill is required or not
Intra-city movement	All goods	Any value	No
Intra-state movement of goods for the purpose of job work	Hank, Yarn, Fabric and Garments	Any value	No
	All goods other than specified above	₹ 50,001/- and above	Yes
		Upto ₹ 50,000/-	No
Intra-state movement of goods other than job work purpose	All goods	₹ 50,001/- and above	Yes
		Upto ₹ 50,000/-	No

Validity of E-way Bill

Validity period	Distance	
	(upto 31.12.2020)	(from 01.01.2021)
One day in cases other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship	Upto 100 km	Upto 200 km.
One additional day in cases other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship	For every 100 km. or part thereof thereafter	For every 200 km. or part thereof thereafter
One day in case of Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship	Upto 20 km	
One additional day in case of Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship	For every 20 km. or part thereof thereafter	

- This validity period of E-way Bill will start from the day when the details of Part B in GST EWB-01 is updated.
- When goods are not transported within the validity period of E-way Bill, the transporter may extend the validity period after updating the details in Part B of GST EWB-01. Validity of E-Way Bill may be extended within 8 hours from the time of its expiry.
- Where the GST registration of a taxable person has been suspended neither the taxpayer/recipient nor the transporter will be able to generate E-way bill.
- E-way bill generation facility shall be blocked if taxpayer has not filed Form GSTR-3B for two consecutive Tax periods.

Note : w.e.f. 21-11-2019, if any taxpayer has not filed return in Form GSTR-3B for the last two Successive months in GST Common portal, then that GSTIN will be blocked for generation of E-way bill either as consignor or consignee.

38 E-Invoicing under GST

Introduction of E- Invoicing

- Registered person whose aggregate turnover in a financial year exceeds **Specified Limit** will have to generate E-Invoice in respect of supply of goods or services, or both **made to a registered person**.
- Timeline for applicability of E-Invoicing for B2B transactions as bellows:

With Effect From	Applicability	Turnover
01-01-2020	Voluntary	-
01-10-2020	Mandatory	> ₹ 500 Cr.
01-01-2021	Mandatory	> ₹ 100 Cr.
01-04-2021	Mandatory	> ₹ 50 Cr.

With Effect From	Applicability	Turnover
01-04-2022	Mandatory	> ₹ 20 Cr.
01-10-2022	Mandatory	> ₹ 10 Cr.
01-08-2023	Mandatory	> ₹ 5 Cr.

- Practical scenarios on E-invoice applicability:

No.	Aggregate Turnover of Supplier	Status of Supplier	Aggregate Turnover of Buyer	Status of Buyer	E-invoicing applicability
1	₹ 6 Crore	Registered	₹ 200 Crore	Registered	Yes
2	₹ 4 Crore	Registered	₹ 550 Crore	Registered	No
3	₹ 6 Crore	Registered	₹ 21 Crore	Registered	Yes
4	₹ 6 Crore	Registered	₹ 1 Lacs	Unregistered	No
5	₹ 1 Lacs	Unregistered	₹ 550 Crore	Registered	No
6	₹ 10 Lacs	Registered	₹ 1 Lacs	Registered	No
7	₹ 6 Crore	Unregistered	₹ 200 Crore	Unregistered	No

- W.e.f. 01-11-2023 Tax payer with AATO > Rs. 100 crore will not be able to report invoices older than 30 days on E-Invoice portals.
- Exemption from applicability of E-invoicing provided to:
  - Insurer, Banking Company, Financial Institution and Non-Banking Financial Institution
  - Goods Transport Agency
  - Supplier of Passenger Transportation Service
  - Person supplying services by way of admission to exhibition of cinematograph films in multiplex screen
  - SEZ unit
  - Government Department & Local Authority (Note: Suppliers making taxable supplies to Government Departments, agencies, local authorities, or PSUs that are registered solely for TDS purposes u/s 51 of the CGST Act must generate E-Invoices if their turnover exceeds the prescribed threshold, as per rule 48(4) of the CGST Rules.

  [Note : These taxpayers needs to give declaration about non-applicablity of E-Invoice provision as required by Rule-46 (s)]

- Applicability of E-Invoice

Applicable	Not Applicable	
• Tax Invoice for B2B supply	• Tax Invoice for B2C supply	• Refund Voucher
• Export	• Receipt Voucher	• Bill of Supply
• Debit / Credit note for B2B supply	• Payment Voucher	• Debit/Credit note for B2C supply

Introduction of Quick Response (QR) Code:

- Registered person whose aggregate turnover in a financial year exceeds **₹ 500 Crore** shall issue invoice containing Quick Response (QR) Code in case of supply **made to unregistered person**.
- Practical scenarios on QR code applicability:

No.	Aggregate Turnover of Supplier	Status of Supplier	Aggregate Turnover of Buyer	Status of Buyer	QR Code applicability
1	₹ 550 Crore	Registered	₹ 10 Lacs	Unregistered	Yes
2	₹ 400 Crore	Registered	₹ 400 Crore	Registered	No
3	₹ 10 Lacs	Unregistered	₹ 550 Crore	Registered	No
4	₹ 10 Lacs	Unregistered	₹ 10 Lacs	Unregistered	No

- Exemption from applicability of QR Code provided to:
  - Insurer, Banking Company, Financial Institution and Non-Banking Financial Institution
  - Goods Transport Agency
  - Supplier of Passenger Transportation Service
  - Person supplying services by way of admission to exhibition of cinematograph films in multiplex screen