

Government has started an initiative of replying queries on GST at its official Twitter handle @askGST_Gol from 28.05.2017. In this Article we have compiled such Question and answers on GST from 28.05.2017 to 05.06.2017..

About @askGST_Gol

Official twitter handle of the GOI for queries on GST.

Tweets for educational purposes only and not applicable to any legal proceedings

Joined Twitter-7:53 PM- 27th May' 2017

Till 5th June 2017- 11:09 PM

Following are the Tweets & their replies by "@askGST_Gol" (Till 5th June 2017)

Date	Tweet	Replied by "@askGST_Gol"
05/06/2017	is rcm to be paid or self invoice to be raised for purchases of goods from unregistered dealers ?	Under CGST Act, Sec 9(4) requires the registered recipient to pay on RCM when receiving from unregistered person and Sec 31(3)(f) of the said Act requires the registered recipient to issue an invoice in case of RCM.
05/06/2017	r goods purchases from unregistered dealers to be reported in monthly returns?	Yes. Sec 38(2) of CGST Act requires declaration of inward supply details including those liable under RCM, which includes purchases from unregistered persons u/s 9(4) of CGST Act.
05/06/2017	What about refund for inverted tax structure? How fast it will be available?	Refund for inverted duty structure (except nil rated or fully exempt supplies) is provided u/s 54(3). Available within 60 days from date of receipt of application complete in all respects.
05/06/2017	whether invoice under section 31(3)(f) to be issued for import of services where reverse charge is applicable?	Yes. Sec 31(3)(f) of CGST Act requires the registered recipient to issue an invoice in case of RCM.
05/06/2017	can we carry fwd the credit of CVD n SAD paid on goods imported by HO, if such goods are lying at branches located ...	If it was a Centralized registration and the CENVAT credit taken on the goods imported is indicated in the last return, it can be carried forward by the branches. Sec 140(8)
05/06/2017	if service provided to a rgst. person and invoice raised on HO which is rgst. in another state. It is intrastate or interstate?	Intrastate or interstate nature of supply depends on location of supplier and place of supply.
05/06/2017	Do registered dealers have to record adhaar/PAN while selling goods to unregistered dealers?	No. Refer Sec 31 r/w Rule 1 (e) of Invoice Rules.
05/06/2017	advance recd. by one branch say in Haryana of a plant situated in Chhattisgarh later supplied from plant what will be invoicing.	Invoices to be raised at each leg of the transaction in "bill to", "ship to" models.
05/06/2017	is it mandatory to have state wise sequential serial number for a tax invoice as per GST law??	Yes. Rule 1 (b) of Invoice rules requires consecutive serial numbers on invoices issued by registered persons u/s 31.
05/06/2017	Is it mandatory to charge IGST tax for an invoice which has PoS in SEZ? What r implications if CGST&SGST r charged for SEZ PoS??	On all inter-state supplies, IGST is to be charged. If wrongfully paid CGST/SGST instead of IGST, he would have to pay IGST and shall get refund of CGST/SGST. No interest liability. Refer Secs 77, CGST and 19, IGST.
05/06/2017	Is it mandatory GST Invoice rule to have digital signature, if the invoice is not signed manually by the authorized signatory??	Under Rule 1(p) of Invoice rules, tax invoice requires signature or digital signature of the supplier or his authorized representative.
05/06/2017	Sir, can IGST be charged on the Inter State Service Bill where service was rendered in that particular State.	If based on Location of supplier and Place of Supply of that particular service, it is an interstate supply, IGST will have to be charged.
05/06/2017	Sir, what will be the tax treatment of the bills on which service tax was not paid till 30.06.17 due to non receipt of payment.	If according to Point of Taxation Rules, 2011 the point of taxation falls before the appointed date, it will be governed by Service Tax provisions as provided vide Sec 142 (11) (b) of CGST Ac
05/06/2017	Whether Input credit of Education cess allowed to carry forward & set off against GST ?	No.
05/06/2017	Sir..if co. doesn't have office in other state but resident service employee (staying in own home) who provides service there- is regn reqd?	Based on the circumstances of the case, if the supply is not made from that state then registration is not required.
05/06/2017	I am registered in TN and getting the service from unregistered dealer of AP. Should I take reg in AP to discharge GST under RCM	If place of supply is TN, RCM of IGST will be paid through the TN registration only.
05/06/2017	is input tax credit eligible on gst charged by the vendor on interest/ penalty for late payment of consideration	Interest/penalty/late fee for delayed payment of consideration is included in Value of supply u/s 15(2)(d). Hence, GST payed on it is eligible for ITC subject to fulfillment of other conditions to avail ITC.
05/06/2017	If a company in Maharashtra holds only one event in Delhi, will they have to register in Delhi ? Or IGST from Maharashtra is ok	They have to obtain registration in Delhi. They can, however, avail of Casual Taxable Person option.
05/06/2017	Is there any concept of area based exemption in gst,?	No, not under GST.
05/06/2017	Dear Sir Whether CGST and SGST liability wrongly paid in place of IGST can be adjusted out of subsequent month liability.	No. If wrongly paid CGST/SGST instead of IGST, he would have to pay IGST and shall get refund of CGST/SGST. No interest liability. Refer Sec 77, CGST and 19, IGST.
05/06/2017	is IGST credit at 1 branch of bank in 1 state will be available for set off agst GST liability in other branch in another state?	No. ITC pool is separately maintained for each registered person. No cross utilization between distinct persons.
05/06/2017	Having already migrated to GST, I realize I don't come under GST, turnover being less than 20 Lacs. How to I opt out ?	Please get the registration cancelled. Refer to Rule 12(4) of Registration Rules http://www.cbec.gov.in/htdocs/cbec/gst/Rgstration-rules-17052017.pdf ...
05/06/2017	Can we do export without payment of IGST or we need to charge tax and then claim refund?	2 routes available for zero rating of exports – •Pay IGST & take refund of IGST paid of exported goods or •Export under bond/LUT without paying IGST and avail refund of accumulated credit as per the prescribed formula and procedure.
05/06/2017	'Vouchers' as defined, is it 'goods'; or is it a 'service'; or is it be treated as neither	Voucher would either be goods or services depending on for which item it can be redeemed

		for. See Sec 12 & 13, CGST Act for time of supply.
05/06/2017	Whether export under GST will also require UT-1 and ARE-1. Also whether filing proof of export mandatory under GST?	Simplified export procedure under GST would be placed in public domain in due course.
05/06/2017	Have ED stock at branch. Branch isn't registered under excise. How much I can get as input from excise already paid to pay GST.	Please await final Transition Rules duly approved by the GST Council. Likely to be put on http://www.cbec.gov.in in a day or two.
05/06/2017	Can a VAT registered dealer holding excise invoices take full ITC on stock held. No excise registration taken / applicable. If yes, process?	Yes if the invoice is in his name.
05/06/2017	Advance received by manufacturer in June 2017. Whether GST to be paid on such advance on 1st July (as advances to attract GST)?	Activity taking place before 1 July 2017 will be governed by existing law.
03/06/2017	Electronic signature process with Aadhar not run properly at this time(Message show electronic signature status not exist) How can I sign please advice.	Queries pertaining to IT and GSTN related matters, may be tweeted to @askGSTech please
03/06/2017	If Advocate paid for any Taxable Service procured from unregistered person. Who will pay GST ? and how it will be paid..??	Advocate shall pay on RCM. As per Sec 9(4) of CGST Act, recipient shall pay GST on all taxable supplies received from unregistered supplier.
03/06/2017	Deemed Export status to continue on supplies made to a 100%EOU?	No special treatment prescribed in the Act. Only those supply of goods which shall be notified u/s 147, will be deemed exports in GST.
03/06/2017	Whether ITC in respect of cess payment under #GST regime allowed?	<ul style="list-style-type: none"> •Yes, ITC of input tax (as defined u/s 2(g) of GST (Compensation to States) Act, 2017) will be available for payment of cess. •Provisions relating to ITC in CGST Act are extended to cesses vide section 11(1) of GST (Compensation to States) Act.
03/06/2017	What about Mandi Samiti tax in GST is continue or not?	Mandi samiti tax is in nature of taxes/fees levied by local bodies. Outside the purview of GST. They will continue as not subsumed in GST
03/06/2017	We are registered in Punjab in textile, having let out property in Mumbai. Whether we require registration in Maharashtra also.	Yes, Taxable supply of renting is being provided from Maharashtra, hence registration required in Maharashtra. - -
03/06/2017	<u>Supplies outside taxable territory and one of the conditions for export not met. IGST liveable?</u>	<ul style="list-style-type: none"> •If supplier is located in India and place of supply is outside India, then it is an inter-state supply u/s 7(5)(a) of IGST Act and •no GST is liveable, if conditions of export are not met and tax is also not payable. ITC would not be available.
03/06/2017	<u>we have one manufacturing unit & one sales branch in same state . Do we need separate registration of both ?</u>	No. One state one registration.
03/06/2017	<u>Whether IGST credit of Maharashtra can be utilized against the liability of Gujarat?</u>	<ul style="list-style-type: none"> •IGST credit fully exists across IGST, CGST and SGST, but limited to the registered person. •ITC pool cannot be cross utilized among st distinct persons.
03/06/2017	<u>Confirm whether export through merchant exporter by 100% EOU would be zero rate supply and claim refund.</u>	As the law exists today, only direct export of goods/services and SEZ supplies are zero rated u/s 16(1) for which claim of refund is allowed u/s 16(3) of IGST Act to the exporter
03/06/2017	<u>Is GST Council's decisions only recommendatory? Can States modify recommendations & issue an independent Notification?</u>	No. Every notification has to be mandatorily recommended by GST Council
03/06/2017	<u>In case of Job Work is registration required if the turnover is above threshold limit. Even if Supplier is registered under GST</u>	Yes, required if the aggregate turnover exceeds threshold limit. Refer Sec 2(6) and explanation given below Sec 22 of CGST Act.
03/06/2017	<u>Whether remuneration to partners by the partnership firm is liable to tax?</u>	Remuneration to partners over & above share of profits not in nature of employer-employee relationship. Hence appears to be liable to tax.
03/06/2017	<u>If an SEZ unit purchases from an unregistered person, is he required to issue a tax invoice?</u>	Yes. Under Sec 31(3)(f) of CGST Act, a tax invoice needs to be issued by the recipient. SEZ being registered recipient here.
03/06/2017	<u>If supplier provides discount based on achievement of my sales target than I have to raise invoice with GST for that?</u>	If the discount is established before hand through agreement, specifically linked to relevant invoices & corresponding ITC reversed, then GST is levied excluding such discount value, refer Sec 15(3) of CGST Act.
03/06/2017	<u>Please is Clean Energy CESS on imported Coal being Rs. 400 PMT continue to be applicable in GST...?</u>	No. Clean Energy Cess will not continue in GST. Chapter VII of Finance Act, 2010 which levied Clean Energy Cess is being repealed vide Section 18 of Taxation Laws (Amendment) Act, 2017. Coal, however, will be subject to compensation cess @ Rs 400/- per tonne.
03/06/2017	<u>Sir a firm providing services to other state do the firm required to register in such state for tax invoice not having any office in such state?</u>	No. Registration is only required in the state from where a taxable supply is being made.
03/06/2017	<u>Whether trucks of transporter moving inter- state will be stock transfer of asset. Do we need to pay IGST on every move?</u>	If the truck in its capacity as a business asset is transferred to related/distinct person in another state, it will amount to stock transfer and IGST is leviable.
03/06/2017	<u>Please clarify about Ad billing from Media owner/Publisher to Client/Ad Agency. Also clarify about ad agency charge GST from client?</u>	<ul style="list-style-type: none"> •If services to Govt/ Statutory authority/Local authority, PoS for advertising services is governed by Sec 12(14), IGST Act. •If services to any other entity, PoS governed by Sec 12(2). Billing and discharge of GST to be done accordingly.
03/06/2017	<u>Whether closing balance of education cess and secondary higher education cess prior to 1st Mar 2015 can be carried forward in GST..?</u>	No
03/06/2017	<u>For 'bill to' 'ship to' transactions wherein ship to is to another branch of the same company, what will be the place of supply?</u>	For that transaction, PoS is the "bill to" location given that it was shipped to a different location based on the instructions given by the "bill to" party. Sec 10(1)(b) of IGST Act. This transaction involves second supply also, PoS will be "ship to" location.
03/06/2017	<u>A dealer supplies exempted goods/nil rated goods inter- state, whose turnover is 18 lakhs, is he liable for registration ?</u>	•Person making inter-state taxable supplies liable for registration irrespective of turnover. Nil rated supplies are taxable supplies.

			<u>•Only if exclusively making non-taxable supplies, not liable for registration.</u>
03/06/2017		Whether taxable supply includes exempt supply ?	<u>•Exempt supply as defined in sec 2(47) of CGST Act encompasses within its ambit the whole of non-taxable supply and</u> <u>•a part of taxable supply (such as nil rated supply).</u>
03/06/2017		Will existing excise and VAT credit get carried forwards to GST account ?	Yes. Subject to conditions of Sec 140 of CGST Act and corresponding SGST Acts.
03/06/2017		After GST implementation, whether service tax refund can be made to unregistered person and same can be claimed from department?	No. Every registered person under existing law shall have to register under GST. If registered, refund available. Refer to sub-sections (3), (4) and (5) of Sec 142 of CGST Act.
02/06/2017		If a company is providing taxable supply of 16Lakhs from Delhi and exempt supply of 5Lakhs from Mumbai. Need to registered in Mumbai ?	Registration is mandatory only for places from where the supply is made. Please refer to section 22 of the CGST Act.
02/06/2017		Can an e-commerce operator sell his own goods in the same portal with single GST registration?	Yes, that will be a supply and will be reflected in his GSTR -I, -
02/06/2017		I will hv to pay tax as GST or have to pay it differently as CGST and SGST?	<u>Both the levies are different. But yes while depositing the tax one payment challan can be used.</u>
02/06/2017		Is ISD an option or a mandate under the law?	ISD is an option provided to distribute your input tax credit for services.
02/06/2017		what about exports sales out of india. Whether exporter will get refund of GST paid for goods to produce that material.	Yes
02/06/2017		Can a credit note be issued for multiple invoices & declared in GSTR-11.Current API restricts such and allows 1 CN for 1 invoice	Queries pertaining to IT and GSTN related matters, may be tweeted to @askGSTech
02/06/2017		Will 5 SEZ developers / co-developers be required to register separately in one state?	No
02/06/2017		Sir, we hv 5 sez units in same sez zone, do we need to take separate req for each unit or single req ?	One registration for all units together. Pl see proviso to Rule 1(1) of Registration Rules
02/06/2017		which tax needs to pay IGST or CGST+SGST in case of services received by company within state and that service is under RCM	Since this is an intra state supply, CGST + SGST will be applicable.
01/06/2017		is GST applicable on advances received for sale of goods too???	Yes
01/06/2017		Does TCS require registration in each of the Seller's State	No the e-commerce operator may not , but the seller would require registration
01/06/2017		Wat about Swach Bharat Cess, whether input credit carried forward to GST.	No
01/06/2017		Can Input credit of Krishi Kalyan Cess carried forward to GST?	No
01/06/2017		Sir,Please clarify the status of 100%EOU Whether the provisions relating to zero rated supply are applicable as it is to 100%EOU	Provisions of zero rated supplies are not applicable to EOU.
01/06/2017		Works contract is to be treated as supply or service?	Supply of works contract as defined in section 2(129) of CGST Act, 2017 is supply of service
01/06/2017		some goods classified in NIL rate ,does that mean they are exempt goods ? If its so they will not get any itc refund ?	Refund of ITC available in case of supply of Zero-rated supplies & goods/services suffering inverted duty structure. See Sec 54(3), CGST Act
01/06/2017		do we have to hire a tax professional to fill gst or individual can file by himself	Individual can file by himself.
01/06/2017		GST IS NOT APPLICABLE TO J&K..HOW THE PERSON SUPPLYING TO J&K WILL DO	This will be inter-State supply and IGST would be payable.
01/06/2017		is Gst applicable on second hand goods?	Yes, as it will be treated as supply in terms of section 7 of CGST Act, 2017.
01/06/2017		when new registration will start in gst	It will start shortly before the appointed day i.e. 1 July 2017
01/06/2017		Sir, need clarity whether broker will bill or producer will bill under GST in case of purchase of Tea from Auction in West Bengal.	Each registered supplied will produce the invoice.
01/06/2017		Waybill rules under GST needs to be reviewed. It will create cheos.	This is work in progress and the feedback received is being examined in right earnest
01/06/2017		Is this viable since for registration e-com to have premises also in each state? Please provide clarity. Thanks is advance	E-Comm companies are required to register only where they are located and vendor 's location is not relevant.
01/06/2017		Whether provisional GSTIN and final GSTIN will be same or it may different as final rules have changed format of GSTIN?	There is no change in format of GSTIN and therefore provisional and final GSTIN would be same
01/06/2017		how much gst rate on footwear	GST rate on footwear yet to be finalized by the GST Council. Likely to be recommended in the next meeting.
31/05/2017		is separate registration required for Trading and Manufacturing by same entity in one state?	There will be one registration under GST
31/05/2017		I m nt registered under cenvat. My pur have cenvat added. How to claim its credit on stock.	Adequate forms for transition will be provided.
30/05/2017		is gst registration open for new users before july?	No
30/05/2017		Sir how would GST work with regards to Cinema halls. Can you please share some details. Thank you	Admission to Cinema hall for exhibition of film is a supply and GST is leviable on value of supply for such admission
30/05/2017		Sir, whether a separate GSTIN would be allotted to a registered person for deducting TDS (he has PAN and TAN as well)	Separate registration as supplier and tax deductor is required.

30/05/2017		If already registered in a State, should another registration be taken for SEZ unit in the same State?	Yes. Please see Rule 1(1) of the Registration Rules available at http://cbec.gov.in
29/05/2017		can input credit of sgst of one state be used to pay output sgst of another state? Can it be used to pay igst of another state?	*One State SGST to another State SGST – No *One State SGST to another State IGST – Yes
29/05/2017		Implication on manufacturing under excise notification no 49 & 50 of year 2003 Will they also be paying cgst?	Yes, in GST regime, there is no provision for area based exemptions and thus CGST would be payable which can be recovered from customers
29/05/2017		Can mfr-exporter of goods exempt under CE and GST, now ARE2 procedure, carry forward CGST on duty paid stock?	ITC is available only if engaged in taxable activities. Since goods are exempt, ITC cannot be availed nor can it be carried forward.
29/05/2017		Sir current vat6%, GST 18%, if I charge 18% GST to my customer on my existing Stocks the price goes up > MRP or margin finished.	Excise component would be embedded. Besides, Cascading of VAT over Excise too possibly present, resulting in likely total incidence of ~18%.
29/05/2017		what is the gst rate on textile and ready made garment	Textiles GST rate, including that for ready made garments, vet to be considered and recommended by the GST Council.
29/05/2017		hello what of kind application against exports for rebate needed to file and when rebate will be done any format of application	Please see Rule 1 of Refund Rules available on http://www.cbec.gov.in
29/05/2017		GST Regn starting frm 1st Jun, is it also openg for ppl who had no regn before.no VAT /no ST etc & want to register fresh in GST?	15 days' window will be opened for migration of existing registrants only.
29/05/2017		can one invoice contain both taxable as well as exempted supplies?	No. As for exempted items, bill of supply is required to be issued
28/05/2017		Will GSTN provide APIs or any upload tool for GST returns ? If yes, by when?	Queries pertaining to IT and GSTN related matters, may be tweeted to @askGSTech please
28/05/2017		Can 1 UserID manage multiple GSTINs? Uploading data for diff. states in diff. logins is difficult	Queries pertaining to IT and GSTN related matters, may be tweeted to @askGSTech please
28/05/2017		for your qst related queries you can refer to this handle @askGST_Gol, created by CBEC.	Queries pertaining to IT and GSTN related matters, may be tweeted to @askGSTech please
28/05/2017		when is the GSTN portal opening for ISD registration? Can a company opt for multiple ISD registrations in diff. States?	Queries pertaining to IT and GSTN related matters, may be tweeted to @askGSTech please
28/05/2017		How job worker will avail ITC on inputs recd from supplier and adjust against supply becoz ITC reflect in GSTR2 of principal.	ITC is on inward supply received on a duty paying docx. Inputs supplied for job work belongs to principal and so is the credit there of if principal makes a supply, in a particular situation, job worker, such supply gets reflected in GSTR2 and job worker gets ITC.
28/05/2017		thanks for the initiative! Qn: Are the cesses additive or multiplicative? i.e. 28% GST and 15% cess = 43% or 1.28x1.15 => 47.2%?	The cess will be additive.
28/05/2017		GST Regn starting frm 1st Jun, is it also openg for ppl who had no regn before. no VAT / no ST etc & want to register fresh in GST?	It is only for migrating assesseees.
28/05/2017		can you please provide any reading material for GST ?	Please check GST page on http://CBEC.gov.in
28/05/2017		In respect of exports, will GST be directly credited to a/c. or rebate papers have to be filed?	Refund / Rebate application is to be filed after processing of which eligible amount would be directly credited to bank account.
28/05/2017		whether Electricity co. can avail itc on Dry Fly ash/ other taxable goods/ services whereas electricity is out of qst	ITC is allowed only if engaged in taxable supplies.
28/05/2017		Sir, Unbranded flour (1101 – Chapter 11) is under NIL category but couldn't locate GST tariff 4 Branded Flour. Pls. advise..thks	GST rate for cereals Chapters 10 & 11 (put up in unit container & bearing a brand name) vet to be considered & by GST Council.
28/05/2017		whether invoice to be raised by Head office to branches on salary charges incurred by Head office	No, services by employee to employer shall be treated neither as supply of goods nor of services.
28/05/2017		do you know when to expect the final GST return formats and corresponding APIs for the same?	GST Return forms are likely to be finalized in the 15th GST Council meeting scheduled to be held on 3 June 2017.
28/05/2017		Dear sir what will be the position of SSI Exemption Limits on Excise duty now CGST. SSI units are back bone of our Economy	No separate limit for excise duty exemption in GST. Anybody w aggregate turnover up to ₹20 lakh (10 lakh in Spl. Cat.) is exempt.
28/05/2017		Hi! What is the rate of GST for purchase of flat?	Rate of GST on purchase of flat before completion is 12% of value including value of land.
28/05/2017		Sir If you can add links to your replies for rules will help many of us, to refer.	All the Rules (Final and Draft) can be found at http://www.cbec.gov.in/htdocs-cbec/gst/index ... under the "GST Laws & Rules" section.
28/05/2017		sir whether qst paid on advance payment is available as input credit ?	No. Please see Sec 16(2) of the CGST Act, 2017.
28/05/2017		When and where the stock as on 30.06.2017 to be declared.	Please refer to the Transition Rules.
28/05/2017		On formulations GST will be on MRP or at sale price.	No concept of payment of GST on MRP basis.
28/05/2017		if I give tools or mould to vendor for manufacturing my component, though not job work, will such tool supply be liable	Please see Schedule I of the CGST Act, 2017.
28/05/2017		Restaurant with annual turnover up to 20lakhs are exempted under GST. Is it correct?	Anybody with aggregate turnover of up to Rs. 20 lakh (Rs. 10 lakh in Special Category States) is exempt except cases listed in Sec 24, CGST
28/05/2017		There is reverse charge in IGST but a URD can not make a Interstate supply then how reverse charge will apply in IGST.	IGST is payable on reverse charge basis in case of import of services.
28/05/2017		is there any input of Excise and cst paid on stock on 1.07.17	Please see provisions of Section 140 of the CGST Act, 2017 for Central Excise and that of

	-	any SGST Act for SGST.
28/05/2017	what is GST rate for apparels and readymade garments ?	GST Rate for readymade garments and apparels are yet to be finalized by the GST Council.
28/05/2017	GST Rate for 84331190. Not mentioned on 18th may list	GST Rate for all goods falling under heading 8433 is yet to be considered and recommended by the GST Council.
28/05/2017	sir what is the GST rate for Clay Bricks?	Please see the GST rate schedule put on web on 18th May 2017.
28/05/2017	Do registered dealers have to upload sale details of unregistered dealers also in GSTr1?	Generally not. But required in case of inter-State supplies having invoice value of more than Rs 2.50 Lakhs
28/05/2017	Service Tax on Works Contract is 10.5%(50/50 RCM).What wud be GST on works contract n whthr any credit will be avbl to Rcvr ?	Pl see section 17(5)(c) and (d) of CGST Act, 2017
28/05/2017	pl clarify status of Intl export freight under GST as the same was exempt under POPS rules. It is zero rated in most countries.	There is no change in GST. Existing dispensation continues on so far as POS is concerned.
28/05/2017	Sir, Some service provided on on 28.06.2017 but Invoice will be raised on 05.07.2017,whether we hv to charge Service Tax / GST	Pl see section 142 (11) of CGST Act, 2017
28/05/2017	Will there be GST in A& N Islands – previously there was no VAT..?	Yes. For supplies within A& N, CGST plus UTGST would be leviable
28/05/2017	Hello.. i wanted to know. If GST would be charged on export of services to Nepal.. as invoicing is done in INR for Nepal ?	Present procedures will continue -
28/05/2017	readymade garment and textile industry slab detail please	Textiles GST rate, including that for readymade garments, vet to be considered and recommended by GSTC.
28/05/2017	If good laying at Branches supplied from area based exemption unit, whether ITC on appointment day will be available or not ?	Yes, please see section 140(3)
28/05/2017	sir if in vat return refund claimed in june 17 & no bf credit in GST. Then what's the position of submission of Form C & H	This would be handled under VAT law of the respective State
28/05/2017	what will be the impact of closing stock which has been already paid vat on 1st July?	The supplier would be eligible to carry forward ITC on such stock and would be liable to pay GST when supplied in new regime.
28/05/2017	What will be the impact of GST on coal ? Will the clean energy cess on coal go or stay ?	Clean Environmental Cess on coal will continue in form of GST Compensation Cess.
28/05/2017	Whthr maritime commissioner will be there for rebate and refund on export, in gst regime? If not, how rebate b sanctioned?	Refund will be sanctioned by the jurisdictional Commissioners of GST
28/05/2017	what would be implications of gst for jewellery retailers? At present 1% vat for sale will be diff in gst?	Rates are yet to be finalized by the GST council
28/05/2017	Sir, Should we issue Self Invoice for GST liability discharge on RCM or GST can be discharge through expenses booking voucher ?	Please refer to section 31(3)(f) and (g) of the CGST Act 2016.
28/05/2017	sir confusion in chapter 10 and 11 regarding cereals for example definition on put up in unit container and registered brand.	Rate for cereals chapter 10 and flours chapter 11 (put up in unit container and bearing a brand name) vet to be recommended by GSTC.

- See more at: <http://taxguru.in/goods-and-service-tax/reply-on-gst-queries-by-government-on-twitter.html#sthash.tikkfowO.dpuf>