



दि प्लास्टिक एक्सपोर्ट प्रमोशन कौन्सिल

(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)
क्रिस्टल टावर, गुंडिवली रोड क्र. 3, ऑफ सर एम व्ही रोड, अंधेरी (पूर्व), मुंबई ४०० ०६९, भारत
दूरध्वनी : ९१-२२-२६८३ ३९९१/९२ फ़ैक्स : ९१-२२-२६८३ ३९९३
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THE PLASTICS EXPORT PROMOTION COUNCIL

(Sponsored by the Ministry of Commerce & Industry, Department of Commerce, Government of India)
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All Members/All Members of the COA

Dear Sir(s),

We wish to inform you that the Central Board of Indirect Taxes & Customs (CBIC) has issued important circulars providing clarification on GST rates & classification (goods), clarification on refund related issues, clarification on export of services under GST and Denial of composition option by tax authorities and effective date thereof.

For the convenience of the members, circular number & important points with corresponding weblink are given below :-

- 1) Circular No. 80/54/2018-GST - Clarification regarding GST rates & classification (goods)
 - Polypropylene Woven and Non-Woven Bags and PP Woven and Non-Woven Bags laminated with BOPP would be classified as plastic bags under HS code 3923 and would attract 18% GST. Non-laminated woven bags would be classified as per their constituting materials.

Circular available at the link

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular-No-80.pdf;jsessionid=196A3AFF8CD890CAFC78A71E2F6C2E98>

- 2) Circular No. 79/53/2018-GST - Clarification on refund related issues
 - Physical submission of refund claims with jurisdictional proper officer
 - Calculation of refund amount for claims of refund of accumulated Input Tax Credit (ITC) on account of inverted duty structure
 - Disbursal of refund amounts after sanction
 - Refund applications that have been generated on the portal but not physically received in the jurisdictional tax offices
 - Issues related to refund of accumulated Input Tax Credit of Compensation Cess
 - Non-consideration of ITC of GST paid on invoices of earlier tax period availed in subsequent tax period
 - Misinterpretation of the meaning of the term "inputs" and Refund of accumulated ITC of input services and capital goods arising on account of inverted duty structure

Circular available at the link

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular-No-79.pdf;jsessionid=A0E8E6AF7262E42A45C2218DA7D980E4>

- 3) Circular No. 78/52/2018-GST - Clarification on export of services under GST

Circular available at the link

<http://www.cbic.gov.in/resources/htdocs-cbec/gst/Circular-No-78.pdf;jsessionid=A0E8E6AF7262E42A45C2218DA7D980E4>

- 4) Circular No. 77/51/2018-GST - Denial of composition option by tax authorities and effective date thereof

Circular available at the link

<http://www.cbic.gov.in/resources/htdocs-cbec/gst/Circular-No-77.pdf;jsessionid=A0E8E6AF7262E42A45C2218DA7D980E4>

Members are requested to take note of above modifications; this is for your information.

Best regards,

Sribash Dasmohapatra
Executive Director