



Concept by  
CA. Pramod Jain

## COMPILATION OF FAQ – GST – SERIES – 19

Below is a compilation of 9 selective questions asked by different persons on [www.expertspanel.in](http://www.expertspanel.in) and answered by various Experts empaneled thereon. The same is being shared as a knowledge sharing process for the benefit of all.

Complied by  
CA Himani Gupta  
26<sup>th</sup> October 2021

Below is the List of top 5 Experts who have answered most Queries in this category as on the date of this Compilation	
S. No.	Name
1	CA Virander Kumar Chauhan, Delhi
2	CA Raman Khatuwala, Delhi
3	CA Prakhar Bansal, Bilaspur
4	CA Ashu Garg, Delhi
5	CA Rajesh Kumar Khandelwal, Faridabad

S. No.	Query asked by	Date of query	Question	Answered by	Answer
19.1	CA Raman, New Delhi	10-10-2021	Dealer is registered under GST in Delhi and UP also. He has to make branch transfer from UP to Delhi. How he make branch transfer ? Whether as on the basis of Delivery Challan & E-way bill ? or on the basis of Tax invoice & E-way bill by paying IGST on this transaction?	CA Virander kumar Chauhan, Delhi	On the basis of tax invoice and e way bill.

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19.2	<b>Chirag ,Lucknow</b>	10-10-2021	For existing registration, Aadhar authentication on GST portal is mandatory or optional??	<b>CA Virander Kumar Chauhan, Delhi</b>	It is mandatory.
19.3	<b>CA Saurabh Sharma, Rewari</b>	10-10-2021	One of my client is running a restaurant he is also providing ice cream which is already manufactured( no production of ice cream ). My question is that what is applicable rate of GST on sale of such ice cream.	<b>CA Virander Kumar Chauhan, Delhi</b>	It would be 5% without ITC.
19.4	<b>Shubham Gupta, New Delhi</b>	08-10-2021	If client had an agreement with customer to purchase 10 ton of material within 12 months and he would charge Rs 5 per ton , but if the customer fails to buy all the material . The deficit quantity would be charged at Rs 3 per ton without supplying the material actually . Would GST would be charged on the Rs 3 which we would claim as non fulfillment of contract ?  Whether it would be covered under tolerance of an act ?	<b>CA Virander Kumar Chauhan, Delhi</b>	Yes,it is taxable.

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19.5	CA <b>Raghav Tibedwal</b> , <b>Sambalpur</b>	08-10-2021	Can we claim GST input on industrial Fuel Oil which is used in Generators. HSN Code 2710.	CA <b>Virander Kumar Chauhan,</b> <b>New Delhi</b>	Yes if it is used for making taxable supplies.
19.6	CA <b>Dipjyoti Majumdar,</b> <b>Kolkata</b>	06-10-2021	As per norms of export of service under IGST Act 2017, one of the conditions is export debt should be realised within 1 year from date of export of service.  In a situation Indian company exported service to a non resident entity. Incidentally, that foreign party is also a creditor in books of Indian company. If the dues from export debt are adjusted in books of Indian exporter in place of inward remittance, will it qualify as export.	CA <b>Raman Khatuwala,</b> <b>Rajendra Place, CA</b> <b>Virander Kumar Chauhan,</b> <b>New Delhi</b>	Such adjustments is not allowed.
19.7	CA <b>Nitesh Patel,</b> <b>Mumbai</b>	06-10-2021	Received Order for officer 3 months back for payment of interest due to delay in filing GST return. How to make payment of the amount mentioned in the Order. Is it through DRC 3 and mentioning reason as other or some other way payment needs to be made.	CA <b>Raman Khatuwala,</b> <b>Rajendra Place,CA</b> <b>Virander Kumar Chauhan,</b> <b>New Delhi</b>	We can pay through DRC-03 but you must check that the liability of interest is arising only on cash component of the tax delayed paid.

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19.8	<b>CA Anuj Goyal, New Delhi</b>	05-10-2021	We raised 5 invoices to a customer in Dec. 2020 and we have not mentioned his GST no. on that invoices due to not availability of the same. Now the customer want us to rectify the same to avail the ITC. My question is that can we amend that invoices if yes then please tell me the process for the same.	<b>CA Virander Kumar Chauhan, New Delhi</b>	We can rectify the mistake in the GSTR-1 for the m/o Sep-21.
19.9	<b>CA S. K. Gupta</b>	01-10-2021	A property developer has purchased 5 acres of land piece. It has cut many small plots on it and sold them to plot buyers. For Road-side or Corner Plots, it charges PLC on plots sold. Is this PLC chargeable to GST? If yes, at what GST Rate- 5% or 12% or 18%??? Why???	<b>CA Raman Khatuwala, Rajendra Place</b>	Yes ... 18%. It will be charged to GST because he provided a different service other than transfer of immovable property.

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