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GST THIS WEEK

TOP FOUR GST NEWS UPDATES THAT YOU MUST KNOW

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Customs, GST wings asked to be more proactive in IBC cases

The government and the Insolvency & Bankruptcy Board of India (IBBI) have worked out a mechanism to share data on companies facing insolvency action as the Customs and GST wings repeatedly miss the deadlines for filing claims. Customs and GST authorities can file claims as operational creditors for the tax dues from the Companies. But the claims have to be filed within 90 days of commencement of insolvency action

[Source: Times of India](#)



भारतीय दिवाला और शोधन अक्षमता बोर्ड
Insolvency and Bankruptcy Board of India

AAR

Authority For Advance Ruling
MAHARASHTRA



StudyCafe



E-art auction face 12% GST on price differential

The Maharashtra AAR has held that 12% GST is payable on the differential price for second hand paintings. The AAR held that second hand paintings are classifiable under heading 9701 attracting a 12% rate. It also held that GST shall be paid on the difference between the selling price and the purchase price

[Source: Times of India](#)

No GST if school fees cover paper, milk biscuits

The Maharashtra AAR has held that when food items are supplied to school kids and their cost is part of the fees charged, they will not attract GST. The AAR noted that the cost of such goods will be included in the education fees that will be charged by the school as these goods form a composite supply along with educational services. Thus supply of other goods for no additional consideration would attract a 'nil' GST

[Source: Times of India](#)



AAAR
Maharashtra

Occupational health check-up by hospitals part of healthcare service, does not attract GST

The Gujarat AAAR has held that no GST is payable on the occupational health check-up service by the hospital as it was covered under health care services. It further held that the supply of medicines, surgical items, implants, consumables, and other allied items provided by the hospital through their hospital in-house pharmacy in the course of providing healthcare services is a composite supply of In-Patient Healthcare Service and is thus exempt from GST



AAAR

Authority For Advance Ruling

GUJARAT



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