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GST THIS WEEK

TOP FOUR GST NEWS UPDATES THAT YOU MUST KNOW

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CBIC issues Guidelines for Launching of Prosecution of GST Offences

The CBIC has issued instructions for launching of the prosecution under the CGST Act, 2017. Section 132 of the CGST Act, 2017 codifies the offences under the Act which warrant the institution of criminal proceedings and prosecution. As per the instructions, prosecution should normally be launched where amount of tax evasion, or misuse of ITC, or fraudulently obtained refund in relation to offences specified under sub-section (1) of section 132 of the CGST Act, 2017 is more than Five Hundred Lakh rupees

[Source: Taxscan](#)





Hearing aid exempted from GST, not parts and accessories: Karnataka AAR

GST is not applicable on hearing aids. However, one will have to pay GST at the rate of 18% for parts and accessories, Karnataka's AAR has held. The AAR said it is clearly evident from the entry no. 142 of Notification No. 2/2017 that the said entry covers only goods described as "hearing aids" and not the "parts & accessories of the hearing aids"

[Source: Hindu BusinessLine](#)

Medicine purchases by inpatients exempt from GST, says Tamil Nadu AAR

Medicines and consumables used in the course of providing health care services to a patient admitted in the hospital will be exempt from GST, according to a recent ruling by Tamil Nadu's AAR. However, medicines supplied to outpatient will attract GST. This ruling was given after GST Council recommended GST to be levied on non-ICU room rent above ₹5,000

[Source: Business Standard](#)



GST Exemption

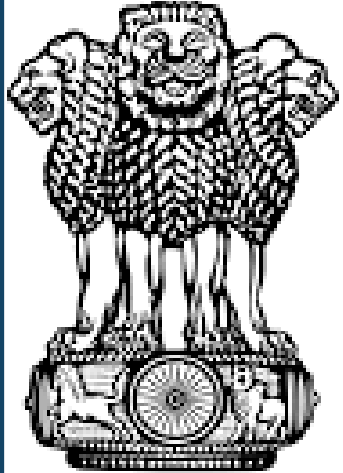
AAR
Authority For Advance Ruling
TAMIL NADU



Railways explains the new GST rules applicable on cancelling confirmed tickets

The Railways Ministry has clarified rules governing cancellation and refund of tickets and has said there has been no change in such provisions. The ministry said that after a ticket is cancelled the fare amount and the amount of GST charged at the time of booking would be fully refunded to the passenger. The ministry, however, explained the cancellation charges due, saying that as per the rules on refunds this fee and the GST applicable on the fee will be retained by the Railways

[Source: Hindustan Times](#)



रेल मंत्रालय
MINISTRY OF
RAILWAYS

सत्यमेव जयते

Contact Information



Gurugram Office:

1st Floor, AIHP Palms

242 & 243, Udyog Vihar IV, Gurugram-122015

Mumbai Office:

20th Floor, WeWork, Oberoi Commerz II

Goregaon East, Mumbai-400063



+91-124-4309061/2



info@reinalegal.com



www.reinalegal.in