

Highlights of 20th GST Council Meeting

August 6, 2017

- GST on Job-work services in respect of textiles and textile products changed from 18%/5% to 5%.
- In case of Rent-a-cab service, Govt. allows an option of 12% GST with full ITC, while 5% with no ITC will also continue.
- In case of GST, Govt. has provided an option (to be exercised at FY beginning) of 12% GST with full ITC under forward charge, 5% GST with no ITC will also continue.
- Works contract services provided to Government, local authority or governmental authority and in respect of post-harvest storage infrastructure for agricultural produce, mechanized food grain handling system liable to GST at 12%, instead of 18%.
- Council has clarified that legal services by LLP are also covered under reverse charge in addition to legal services (including representational services) provided by an individual advocate or senior advocate or firm of advocates provided to business entity.
- Liability of GST on E-Commerce Operators In case of small house-keeping service providers (plumbers/carpenters).

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