

# **Recommendations made in 36th GST Council Meeting**

The 36<sup>th</sup> GST Council Meeting was held on 27<sup>th</sup> July 2019 under the chairmanship of Hon'ble Union Finance & Corporate Affairs Minister Smt. Nirmala Sitharaman. The Council has made the following recommendations:

## GST rate related changes on supply of goods and services:

- The GST rate on all electric vehicles be reduced from 12% to 5%.
- The GST rate on charger or charging stations for Electric vehicles be reduced from 18% to 5%.
- Hiring of electric buses (of carrying capacity of more than 12 passengers) by local authorities be exempted from GST.

These changes shall become effective from 1st August, 2019.

### Changes in GST law:

- Last date for filing of intimation, in FORM GST CMP-02, for availing the option of payment of tax under notification No. 2/2019-Central Tax (Rate) dated 07.03.2019 (by exclusive supplier of services), to be extended from 31.07.2019 to 30.09.2019.
- The last date for furnishing statement containing the details of the self-assessed tax in FORM GST CMP-08 for the quarter April, 2019 to June, 2019 (by taxpayers under

### composition scheme), to be extended from 31.07.2019 to 31.08.2019.

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Regards,

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#### PHD CHAMBER OF COMMERCE AND INDUSTRY

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