




**TAP TO CONNECT**

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## Recent Amendments in GST



### *Changes in Rates – w.e.f. 1.10.2024*

- ➔ Certain Cancer Medicines to be charged to GST @ 5%
- ➔ Snack pellets – Unfried/ Uncooked to be subject to GST @5%  
Other Savoury/ Salted Extruded or expanded products to be subject to GST @ 12%
- ➔ Seats used for Motor Vehicles – GST Rate increased from 18% to 28%
- ➔ Transportation of Passengers in a helicopter on Seat Share Bases to be subject to GST @ 5%
- ➔ Services like rent of equipment, testing of meters, issuing duplicate bills which are incidental/ ancillary to supply of electricity to be exempt from GST



## Recent Amendments in GST



### ***Exemption to Certain Services – w.e.f. 1.10.2024***



Services like rent of equipment, testing of meters, issuing duplicate bills which are incidental/ ancillary to supply of electricity



Research and Developments services against grants supplied by Government Entity or Research Association/ University/ College notified under Section 35 of the Income Tax Act, 1961



Affiliation Services provided by Educational Board or Council to a Government School



Services provided by National Skill Development Corporation, National Council for Vocational Education and Training and bodies recognized by the same



Import of Service by an airline company which is an establishment of a foreign company from a related person when made without consideration

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## Recent Amendments in GST

- ✔ ***RCM on Rent Paid on Commercial Properties – w.e.f. 1.10.2024***  
Rent paid by an registered entity to unregistered entity for renting of commercial property to be subject to RCM
- ✔ ***RCM on Metal Scrap – w.e.f. 1.10.2024***  
Metal Scrap purchased by Registered person from Unregistered Persons to be subject to RCM
- ✔ ***Late fees on GSTR 7 from June 2021 onwards limited to Rs. 50 per day or Rs. 2,000 whichever is lower. No late fees where TDS is nil.***



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## Recent Amendments in GST



### *Amnesty under section 128A*



31.3.2025 notified as the date to pay taxes to avail amnesty of interest and penalty under section 128A



6 months from date of issuance of order shall be the due date to pay taxes in case where the appellate authority holds that an order under section 74 is deemed to have been passed under section 73.



*Procedure specified to apply for Rectification of Order where ITC was disallowed under section 16(4) but is now allowed u/s 16(5) or 16(6) of the CGST Act, 2017*