

FAQs on GST related to Customer Billing

Q.1 What are the GST rates applicable to various services provided by the port?

Ans – Rate of GST applicable to majority of services provided by the port are chargeable at the rate of 18% (CGST 9% + SGST 9%) for intrastate and in case of Interstate supply of services 18% IGST.

Q.2 Which port services are exempted from chargeability of GST?

Ans – Out of all services provided by the port Leasing of residential property is exempted from the chargeability of GST

Q.3 What are the different Service accounting codes(SAC)for various port services?

Ans – SA codes applicable for various port services are as follows –

1. Vessel Related Services – 00996752
2. Cargo RelatedS – 00996719
3. Cargo Handling LabourDept–00996719
4. Container Storage – 996729
5. Reefer Container – 996721
6. Container Wharfage – 996711
7. Cargo storage / Demurrage – 996729
8. Railway – 996731
9. Lease rent (Leasing of residential property) – 997211
10. Lease rent (Leasing of Non residential property) – 997212
11. Electricity – 996912
12. Equipment Hire -997311
13. Water – 996921

Q.4 If a customer is unregistered which GST is he liable to pay? CGST/SGST or IGST?

Ans–If a customer is unregistered he would be liable to pay IGST.

Q.5 If a customer is registered In a state other than Goa but services are provided in Goa ? What tax is he liable to pay? IGST or SGST/CGST

Ans – In such cases, the chargeability of GST would be based on the location of recipient of services. Hence he would be charged with IGST.

Q.6 Whether electricity distributed by the port is subject to Service tax?

Ans– **As per the list of exempted services, sr no.6 provided by the GST council, it is to be noted that such distribution of electricity is exempted under GST.**

Q.7 Whether port users shall continue to claim Input tax credit as allowed under earlier Service tax regime?

Ans – **Yes.**16(1) Every registered taxable person shall, subject to such conditions and restrictions as may be prescribed and within the time and manner specified in section 49, be **entitled to take credit of**

input tax charged on any supply of goods or services to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.