









**GST Model for India.**

Designing an effective GST Model in a federal system with the objective of having an overall harmonious structure of rates.

Upholding the powers of Central and State Governments in their taxation matters.

The system should not hamper the revenue gains of the States.

A system that would be easily implementable, while being generally acceptable to stake holders.

- A dual GST structure with defined functions and responsibilities of the Centre and the States would have to be worked out.
- A harmonious rate structure along with the need for further modification.
- A collectively agreed constitutional Amendment.

**1<sup>st</sup> Discussion paper**

Page 10 - Disjointed Service Tax Constitutional amendments

For States - Gets powers for collecting both the Taxes of Goods as well as Service Tax.

Page 12 - Major Issues

Page 13 - Model for India - Easily implementable

Page 14 - Basic feature - Dual Taxation

Page 19 - What is the CGST for a Cinema Theater ?

Why such a Service Provider takes CGST regn. and file returns. Should it be optional for such registrants.

Page 20 - Purchase Tax, if introduced separately, then again the harmonious chain of this novel system would be broken. Hence, compensation package is to be preferred.

Page 21 and 22

**3.5 Inter-State Transactions of Goods and Services**

Centre would levy IGST which would be CGST plus SGST on all inter-state transactions of Taxable goods and services with appropriate provision for **consignment or Stock transfer of goods and Services.**

These provisions are to be evaluated further - Issues - why stock transfer, Consignment sales etc., with out CGST or SGST - IGST.

**What is the role of Check Post on the uniformly GST covered goods during inter-state movement.**

(Of course authorities can check the goods as well as documents)

In our innovative taxation system, which is going to be introduced, there should be hassle free moving of goods & Services throughout the country.

**Page 23 GST rate Structure**

When VAT has been introduced there were a series of issues & disputes were raised by different Governments and stakeholders. It took nearly two to three years for calm down.

**To avoid such an unpleasant scenario the GST rate structure also should be released at the appropriate occasions anyway and need not wait till the legislative actions are formulated.**

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3.6 When Zero rating is to be considered number of issues would become relevant for detailed introspection. Like CGST/SGST/IGST on raw materials used for export goods, export goods input/output norms. What are the certificates required, how many agencies are to be involved for assessment, scrutiny, packing, passing, documenting, cross checking, auditing etc. , etc.

Refund of such Purchase Taxes and other taxes on Exports



Even under Vat & Central Excise duty structure, this is an area the exporter is facing lot of problems and delays. Such problems are to be continued under GST also, then the tax paying community would not get any major benefit. Any cumbersome procedure will lead only to corruption among the bureaucrats and politicians.

3.9 Tax Exemptions - Special Industrial Area Scheme & Turnover based for small Industries. Simplified Tax exemption scheme which should not hamper the seamless chain of GST system. The harmony & continuity of the GSTax system should not be allowed to break. The best solution is to adapt a such simplified compliance system for low turnover registrants.

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**3.10 Constitutional Amendments, Legislations and Rules for administration of CGST and SGST.**

It is given that a Joint working Group has recently been constituted, comprising of the officials of the Central and State Governments to prepare a draft legislation for constitutional Amendment , and also for the GST legislations.

The mind set of the existing officials will always be inclined to legislate laws and rules always under complicated ways, unfriendly to the stake holders issues. Compliance of such rules and procedures will be difficult and cumbersome.

**Instead for a smooth transition and for a tax payer friendly GST system the above team should be included with retired commercial tax practitioners of repute, retired high court judges who are conversant with taxation cases and representatives from trade and industry associations and confederations.**

**Tedious practices of filing returns**

E-filing of monthly and annual return under CGST/SGST/IGST/(Interstate – Stock and consignment should be made less cumbersome than what is now in Value Added Taxation.

Under the current Central Excise duty it is over overwhelmingly simplified and stakeholder friendly. The apprehension now is that under CGST will it become more complicated.

**Assessments, movement of goods scrutiny,**

**Inspection and Audit**

The taxation systems like CGST, SGST, GST are all now assumed to be under a single filing system. However if audit and inspections are going to be conducted on the same set of papers by two or three different inspection and audit wings at different periods will possibly make the whole process extremely difficult for the tax payer.

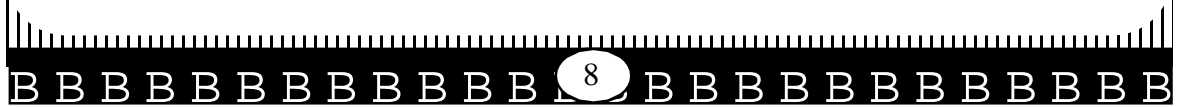
**Levies to be subsumed under GST Central Levies**

- Central Excise duty & CVD on imports
- Additional Excise duty - do -
- Excise duty levied under the Medicinal and Toiletries preparation Act -
- Special Additional Duty of customs 4% - Already cenvatable
- Service Tax - Already cenvatable
- Surcharges & Cesses -Additional benefits.

**State Level Levies**

- Purchase Tax
- Entry Tax
- Stamp duty on ?
- Telecom license fees & Service Tax
- Service Tax on goods transportation and service transportation.

GST will facilitate seamless credit across the entire supply chain and across all states under a common tax base.



# VAT NEWS

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**PROFORMA - KSSIA KOTTAYAM UNIT MEMBERS DIRECTORY**

Name of Unit & Address

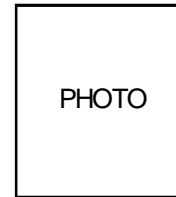
Manufacturing Product

Tel. No. Factory / Office

Name of proprietor/Mg. Partner / MD

Pet Name if any

Residence Address



Tel No. Resi

Mob.

Fax

E-mail ID

Date of Birth

Educational Qualifications

Blood Group

Name of Spouse

Name of Children

If Partnership, Partner's Name

Phone No

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**NB: ഇതുവരെയും അപേക്ഷ നൽകാത്തവർ എത്രയും വേഗം അസോസിയേഷൻ ഓഫീസിൽ ഡിസംബർ 15 നകം ഏൽപ്പിക്കേണ്ടതാണ്. ഇതുവരെ നൽകിയ ഫോമിന്റെ പ്രൂഫ് അസോസിയേഷനിൽ ലഭ്യമാണ്. തിരുത്തലുകൾ ആവശ്യമെങ്കിൽ ഓഫീസിൽ എത്തി അവ പരിശോധിച്ച് നൽകണം.**

**വിശദവിവരങ്ങൾക്ക് ഫോൺ: 9895081742**



# അനുഭവാനുഭവങ്ങൾ

## ഡോക്ടറേറ്റിലെ



**കുര്യൻ പി. തോമസ്**

ഓപ്പൺ ഇന്റർനാഷണൽ യൂണിവേഴ്സിറ്റി കൊളംബോയിൽ നിന്ന് റബ്ബർ പ്രൊഡക്ഷൻ & മാർക്കറ്റിംഗ് മാനേജ്മെന്റിൽ ഡോക്ടറേറ്റ് നേടിയ ശ്രീ. കുര്യൻ പി. തോമസ്.

കോട്ടയം പൂവൻതുരുത്ത് പെരിഞ്ചേരിൽ റബ്ബേഴ്സിന്റെ മാനേജിംഗ് പാർട്ണറും കെ.എസ്.എസ്.ഐ.എ. കോട്ടയം മുൻ ജില്ലാ സെക്രട്ടറിയുമാണ്.

പുതുപ്പള്ളി, ഇരവിനല്ലൂർ, പെരിഞ്ചേരിൽ പി.കെ. തോമസ്സിന്റെയും ചിന്നമ്മ തോമസ്സിന്റെയും പുത്രനാണ്.

ഭാര്യ: ഷേർളി കുര്യൻ (റബ്ബർ ബോർഡ്) മക്കൾ:- അവിനാഷ് കുര്യൻ, അഭിഷേക് കുര്യൻ.

## ഡോക്ടറേറ്റിലെ



**വിവിക്ട് തോമസ്**

കൊളംബോ ഇന്റർനാഷണൽ യൂണിവേഴ്സിറ്റിയിൽ നിന്നും കൺസ്ട്രക്ഷൻ മാനേജ്മെന്റ് എന്ന വിഷയത്തിൽ ഡോക്ടറേറ്റിലെ വെട്ടൂർ കൺസ്ട്രക്ഷൻ എൻജിനിയേഴ്സ് മാനേജിംഗ് ഡയറക്ടർ വിവിഷ് തോമസ് വെട്ടൂർ.

## ഡോക്ടറേറ്റിലെ



**ജോജൻ പി. ജോർജ്ജ്**

ഓപ്പൺ ഇന്റർനാഷണൽ യൂണിവേഴ്സിറ്റി കൊളംബോയിൽ നിന്ന് റബ്ബർ പ്രൊഡക്ഷൻ മാനേജ്മെന്റിൽ ഡോക്ടറേറ്റ് നേടിയ ശ്രീ. ജോജൻ പി. ജോർജ്ജ് കോട്ടയം പൂവൻതുരുത്ത് ടോറസ് റബ്ബേഴ്സിന്റെ മാനേജിംഗ് പാർട്ണറാണ്.

മാളിയേക്കലായ കൈതയിൽ പടിഞ്ഞാറേകൂറ്റ് കുടുംബവും കൊല്ലാട് പെരിഞ്ചേരിൽ പി.ജെ. ജോർജിന്റെയും, മോളി ജോർജിന്റെയും പുത്രനാണ്. എൻ.സി.പി. നാഷണൽ സെക്രട്ടറി ഡോ. ജിമ്മി ജോർജിന്റെ സഹോദരനുമാണ്. ഭാര്യ മീരാ ജോജൻ ജോർജ്ജ്. മക്കൾ അനന്ദ ജോജൻ, അനീന ജോജൻ, അനീറ്റി ജോജൻ.

## തൊഴിൽ



**സേവ്യർ തോമസ് കൊണ്ടോടി**

സിറ്റിസൺ ക്ലബ്ബ് പ്രസിഡൻറായി (2009-2010) തിരഞ്ഞെടുത്തു.