

**Report of the Task Force on Goods and Services Tax
Thirteenth Finance Commission**

FORM	GST 1	Goods and Services Tax [This form is to be used for reporting of transactions and payment of both CGST and SGST]	Financial Year			

Business Identification Number (BIN)												Date of deposit(DD/MM/YYYY)				Month to which transactions relate					
												-									

Form Identification Number (FIN)								BSR Code				Date (DD/MM/YYYY)				Serial Number							
Transaction Reference Number																							

Full Name																							
Complete Address with City & State																							
Email Address																							
PIN																							
Phone Number (with STD Code)																							
Mobile No.																							

Details of payment																									
Total amount of CGST and SGST payable (in figures)																									
Total Amount of CGST and SGST payable (in words)																									
Crores						Lakhs				Thousands				Hundreds				Tens				Units			
Paid by debit to account (Account No. of the deductor)												Date of debit													
Name of the Bank in which payment is made																									

Computation of tax liability				
Sale transactions		Value of transaction	CGST	SGST
a.	Registered dealers (intra-state)			
b.	Unregistered dealers (all transactions)			
c.	Exports out of India			
d.	Inter-state sales (registered dealers)			
e.	Inter-state branch transfer			
f.	Total			
Purchase transactions				
a.	Registered dealers (intra-state)			
b.	Unregistered dealers (all transactions)			
c.	Exports out of India			
d.	Inter-state sales (registered dealers)			
e.	Inter-state branch transfer			
f.	Total			
		Total GST payable (CGST plus SGST)		
		Interest		
		Penalty		
		Others		
		Total amount		

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Details of Transactions of sale or purchase undertaken during the month (if the number of records exceeds 10 for registered dealers, upload transaction file)					Upload transaction file	
Unique Transaction Number	BIN of the person with whom the transaction of sale or purchase is undertaken		Name of seller/purchaser	Value	Amount of CGST	Amount of SGST
a. Purchase transactions						
b. Sale transactions						

VERIFICATION

I..... son/daughter ofholding Permanent Account Number solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete and that the particulars shown therein are truly stated and are in accordance with the provisions of the Central Goods and Services Tax Act, 2010 and the provisions of the State Goods and Services Tax Act, 2010 in respect of the Central Goods and Services Tax and State Goods and Services Tax chargeable for the month of..... I further declare that I am making this return in my capacity asand I am also competent to make this return and verify it.

Place :

Date :

Sign here

Note: Please do not furnish transaction wise details of unregistered purchases and sales.

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Table-13: States' Own Tax Revenues on goods and services -2007-08

(All figures in Rs in crores)

S. No.	States	State Excise	Sales Tax, VAT and Purchase Tax	Central Sales Tax	Other Receipts	Total Sales Tax	Sales tax and CST on POL	Sales Tax on alcohol	Total Non-POL Non-Alch'l Sales Tax	Ent'l Tax	Entry tax in lieu of Octroi	Taxes on Vehicles	Taxes on Goods and Passengers	Taxes and Duties on Electricity	Stamps and Regn Fees	Other Taxes and Duties	Total EC-taxes*	Total TF-taxes*
		Col. 1	Col. 2	Col. 3	Col. 4	Col.5 (2+3+4)	Col.6	Col.7	Col.8 (5+6-7)	Col.9	Col.10	Col.11	Col.12	Col.13	Col.14	Col.15	Col.16	Col.17
General Category State																		
1	Andhra Pradesh	4041	17538	1433	56	19026	5301	3248	10478	0	78	1604	80	195	3086	171	10727	15692
2	Bihar	525	2491	44	-1	2535	1133	147	1255	14	979	273	938	64	654	0	2249	4178
3	Chhattisgarh	843	2448	521	54	3024	939	0	2085	5	0	277	511	395	463	2	2092	3737
4	Goa	76	3	60	817	879	370	0	509	11	127	82	113	0	191	0	838	1032
5	Gujarat	47	189	1905	13010	15105	532	12	9760	0	240	1310	152	2047	2018	263	10263	15790
6	Haryana	1379	6364	1357	0	7721	2040	11	5670	17	0	234	379	107	1763	7	5695	8179
7	Jharkhand	157	2215	636	-6	2846	730	45	2070	5	151	136	71	76	156	0	2666	2666
8	Karnataka	4767	3507	1262	9125	13894	3896	0	9998	353	0	1650	837	449	3409	37	16734	16734
9	Kerala	1169	3335	1016	5021	9372	2336	1998	5038	1	0	853	0	39	2028	78	5117	8037
10	Madhya Pradesh	1854	5488	557	0	6045	2512	0	3533	12	0	703	916	626	1532	16	3562	7338
11	Maharashtra	3963	24362	2385	6	26753	10076	1080	15596	410	0	2143	388	2688	8550	634	16540	30409
12	Orissa	525	3567	551	0	4118	1077	132	2910	2	0	459	627	327	405	29	2341	4760
13	Punjab	1862	4920	328	94	5342	1482	29	3832	5	587	499	0	604	1568	2	4427	7098
14	Rajasthan	1805	7126	405	219	7751	2819	1	4931	16	0	1164	161	584	1544	43	4990	8443
15	Tamil Nadu	4764	16434	1722	0	18156	5081	3889	9186	9	1097	1483	1097	37	3805	173	10465	16888
16	Uttar Pradesh	3948	12464	1385	1174	15023	4653	28	10342	94	553	1146	110	207	3977	63	11052	16491
17	West Bengal	935	7249	798	14	8060	2465	342	5253	30	0	532	1	507	1417	311	5595	8052
	Total	32660	119701	16365	29585	165651	52242	10961	102448	986	3812	14549	6381	8953	36374	2020	109266	175524
Special Category States																		
1	Arunachal Pradesh	12	0	0	77	77	16	0	61	0	0	6	0	0	1	0	61	68
2	Assam	189	1310	0	1382	2691	1154	0	1537	3	0	139	12	5	110	4	1544	1809
3	Himachal Pradesh	390	979	113	0	1092	239	32	821	0	0	114	55	82	87	137	958	1295
4	Jammu & Kashmir	244	1802	0	3	1805	341	80	1384	0	97	73	265	93	66	3	1484	1981
5	Manipur	4	0	0	115	115	27	1	87	0	0	4	1	0	3	0	88	96
6	Meghalaya	42	52	21	8	81	68	26	0	1	0	5	2	0	3	1	2	12
7	Mizoram	2	51	0	11	62	21	0	41	0	0	5	1	0	0	0	41	48
8	Nagaland	3	10	9	75	95	28	0	66	0	0	12	2	0	1	0	66	82
9	Sikkim	29	25	4	27	56	21	0	35	1	0	4	0	0	2	4	40	46
10	Tripura	38	263	2	0	265	59	14	192	0	0	23	0	0	15	2	194	232
11	Uttarakhand	442	1627	0	0	1627	404	38	1185	4	5	155	0	55	424	5	1201	1836
	Total	1393	6119	150	1698	7967	2378	192	5397	11	102	541	838	235	713	156	5666	7492
Union Territories																		
1	Chandigarh	128	429	124	0	553	114	0	439	5	0	0	0	0	0	0	444	444
2	Delhi	1295	5285	1723	0	7009	1695	293	5021	60	0	425	0	0	1350	378	5459	7234
3	Daman and Diu	0	120	50	0	170	8	0	162	0	0	0	0	0	0	0	162	162
4	Pondicherry	224	189	181	0	369	5	4	360	0	0	35	0	0	37	0	360	432
5	Port Blair	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1647	6023	2078	0	8100	1822	297	5981	65	0	460	0	0	1387	378	6424	8271
	Grand Total	35701	131843	18593	31282	181718	56442	11450	113826	1062	3914	15549	6719	9188	38473	2554	121356	191287

* This includes an estimated amount of Rs 3000 crores as Sales Tax on Tobacco products for which we do not have State-wise breakup. Therefore, the amount of EC-taxes and TF-taxes for the purposes will be lower by Rs 3000 crores each.

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Nature of business for income tax purposes

Sector	Sub-Sector	Code	Sector	Sub-Sector	Code
1. Manufacturing Industry	Agro-based industries	0101	5. Contractors	Civil Contractors	0501
	Automobile and Auto parts	0102		Excise Contractors	0502
	Cement	0103		Forest Contractors	0503
	Diamond Cutting	0104		Mining Contractors	0504
	Drugs and Pharmaceuticals	0105		Others	0505
	Electronics including Computer Hardware	0106	6. Professionals	Chartered Accountants, Company Secretaries.	0601
	engineering goods	0107		Fashion designers	0602
	Fertilizers, Chemicals, Paints	0108		Legal professionals	0603
	Flour & Rice Mills	0109		Medical professionals	0604
	Food Processing units	0110		Nursing Homes	0605
	Marble & Granite	0111		Speciality hospitals	0606
	Paper	0112		Others	0607
	Petroleum and Petrochemicals	0113	7. Service sector	Advertisement agencies	0701
	Power and energy	0114		Beauty Parlours	0702
	Printing & Publishing	0115		Consultancy services	0703
	Rubber	0116		Courier Agencies	0704
	Steel	0117		Computer/training/educational and coaching i	0705
	Sugar	0118		Forex Dealers	0706
	Tea, Coffee	0119		Hospitality services	0707
	Textiles, handloom, Power looms	0120		Hotels	0708
	Tobacco	0121		I.T. Enabled services, BPO service providers	0709
	Tyre	0122		Security agencies	0710
	Vanaspati & Edible Oils	0123		Software development agencies	0711
	Others	0124		Transporters	0712
2. Trading	Chain Stores	0201		Travel agents, tour operators	0713
	Retailers	0202		Others	0714
	Wholesalers	0203	8. Financial Service	Banking Companies	0801
	Others	0204		Chit Funds	0802
3. Commission Agents	General Commission Agents	0301		Financial Institution	0803
				Financial service providers	0804
4. Builders	Builders	0401		Leasing Companies	0805
	Estate Agents	0402		Money Lenders	0806
	Property Developers	0403		Non-Banking Finance Companies	0807
	Others	0404		Share Brokers, Sub-brokers etc.	0808
				Others	0809
			9. Entertainment	Cable T.V. productions	0901
				Film distribution	0902
				Film laboratories	0903
				Motion Picture Producers	0904
				Television Channels	0905
			Others	0906	

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VALUE OF OUTPUT

TABLE-12 : CROSS CLASSIFICATION OF OUTPUT/VALUE ADDED BY KIND OF ECONOMIC ACTIVITY				
Sl.No	Industry	Gross Output	Intermediate Consumption	Gross Domestic Product
		2007-08	2007-08	2007-08
1	Agriculture, forestry & fishing			
	a Agriculture	918846	192105	726742
	b Forestry & Logging	32299	3039	29260
	c Fishing	42178	6499	35679
	d Total	993323	201643	791681
2	Mining & Quarrying	155075	36777	118298
3	Manufacturing			
	a Registered			504253
	b Unregistered			225875
	c Total	3404517	2674389	730128
4	Electricity, Gas & Water supply	189288	107868	81420
5	Construction	1070400	692732	377668
6	Trade, Hotels & Restaurants			
	a Trade	NA	NA	650663
	b Hotes & Restrurants	NA	NA	71350
	c Total	993621	271608	722013
7	Transport, Storage & Communication			
	a Railways	72838	27294	45545
	b Transport by other means	584385	348728	235657
	c Storage	6587	3907	2681
	d Communication	118937	22843	96094
	e Total	782747	402772	379977
8	Financing, Insurance, Real Estate & Business services			
	a Banking & Insurance	274316	31912	242404
	b Real estate, Ownership of dwellings & business services	423493	57105	366388
	c Total	697809	89017	608792
9	Community, Social & Personal services			
	a Public administration & defence	333098	91131	241967
	b Other services	569906	222397	347509
	c Total	903004	313528	589476
10	Total (Allsectors)	9189784	4790333	4399451
11	GST Comparable Sectors [10-1d-(0.5*9b)]	7578410	4386362	3192050.5

Source: CSO

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TIMELINE FOR IMPLEMENTATION

Timeline for Implementation of GST													
Sl. No	Activities	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Oct	Nov	Dec
1	Adoption of the GST Model by Centre and States	█											
2	Amendments to the Constitution												
	a To be carried out by the Centre		█	█									
	b To be approved by the States			█	█	█							
3	Other Legislation & Rules												
	a Finalise draft tax law		█	█	█								
	b Auxiliary law												
	c Draft rules												
	d Ministry of Law review												
	e Obtain approval of the Union/State Cabinet												
	f Obtain Legislative Approval/ Issue Ordinance												
	g Obtain President's/Governor's Assent												
4	Publicity & Outreach												
	a Private sector discussion on Model and draft Law/Rules												
	b Private sector consultation on operation												
	c Copies for trade/professions												
	d Seminar for trade/professions												
	e Finalise GST guide for trade and Industry												
	f Finalise dealers' registration leaflet												
5	Advertising												
	a Registration advertising												
	b Implementation advertising												
	c Payment advertising												
6	Organisational												
	a Finalize Organizational Structure												
	b Finalize estimation of no. of taxpayers												
	c Finalize on no. of Officers and Staff for the Organization												
	d Appoint Officers and staff to administer												
	e Appoint Managerial and Supervisory Staff and Officers												
	f Appoint Auditors & Processors												
	g Appoint Date entry staff												
	h Appoint Recovery Officers and Staff												
7	Operational												
	a Design audit system												
	b Design registration system												
	c Design returns/payment/processing system												
8	Forms												
	a Finalise registration application form												
	b Finalise registration certificate												
	c Finalise payment and return form												
9	IT Infrastructure												
	a Appoint official-level Team for buiding IT infrastructure												
	b Appoint Professional Consultant												
	c Finalise IT Architecture and RFP documents												
	d Appoint Vendor												
	b Complete user specifications of all business processes												
	c Develop registration system												
	d Test and load registration system												
	f Develop Payments and Tax Accounting system												
	g Test and load payments and Tax Accounting Systems												
	h Develop, test and load other business process modules												
10	Manuals												
	a Prepare Staff manual												
	b Prepare supplimentry manual												
	c Prepare audit and compliance manual												
11	Training Delivery												
	a Preliminary training												
	b General training												
	c Audit traning delivery												
12	Registration and implementation												
	a Issue registration application forms												
	b Issue registration certificates												
	c Conduct advisory visits												
	d Issue first return forms												
	e Receive first payments												
	f Identify defaulters												
	g Pursue defaulters												
13	Monitoring cell												
	a Follow price movements												
	b Inform traders												
	c Action taken												

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Responsibility and Accountability for various Activities relating to Implementation of GST				
Sl. No	Activities	Centre	States	Empowered Committee
1	Adoption of the GST Model by Centre and States			
2	Amendments to the Constitution			
a	To be carried out by the Centre			
b	To be approved by the States			
3	Other Legislation & Rules			
a	Finalise draft tax law			
b	Auxiliary law			
c	Draft rules			
d	Ministry of Law review			
e	Obtain approval of the Union/State Cabinet			
f	Obtain Legislative Approval/ Issue Ordinance			
g	Obtain President's/Governor's Assent			
4	Publicity & Outreach			
a	Private sector discussion on Model and draft Law/Rules			
b	Private sector consultation on operation			
c	Copies for trade/professions			
d	Seminar for trade/professions			
e	Finalise GST guide for trade and Industry			
f	Finalise dealers' registration leaflet			
5	Advertising			
a	Registration advertising			
b	Implementation advertising			
c	Payment advertising			
6	Organisational			
a	Finalize Organizational Structure			
b	Finalize estimation of no. of taxpayers			
c	Finalize on no. of Officers and Staff for the Organization			
d	Appoint Officers and staff to administer			
e	Appoint Managerial and Supervisory Staff and Officers			
f	Appoint Auditors & Processors			
g	Appoint Date entry staff			
h	Appoint Recovery Officers and Staff			
7	Operational			
a	Design audit system			
b	Design registration system			
c	Design returns/payment/processing system			
8	Forms			
a	Finalise registration application form			
b	Finalise registration certificate			
c	Finalise payment and return form			
9	IT Infrastructure			
a	Appoint official-level Team for buiding IT infrastructure			
b	Appoint Professional Consultant			
c	Finalise IT Architecture and RFP documents			
d	Appoint Vendor			
b	Complete user specifications of all business processes			
c	Develop registration system			
d	Test and load registration system			
f	Develop Payments and Tax Accounting system			
g	Test and load payments and Tax Accounting Systems			
h	Develop, test and load other business process modules			
10	Manuals			
a	Prepare Staff manual			
b	Prepare supplimentry manual			
c	Prepare audit and compliance manual			
11	Training Delivery			
a	Preliminary training			
b	General training			
c	Audit traning delivery			
12	Registration and implementation			
a	Issue registration application forms			
b	Issue registration certificates			
c	Conduct advisory visits			
d	Issue first return forms			
e	Receive first payments			
f	Identify defaulters			
g	Pursue defaulters			
13	Monitoring cell			
a	Follow price movements			
b	Inform traders			
c	Action taken			

Terms of Reference of the Task Force

The Task Force shall examine the impact of the proposed implementation of the Goods and Services Tax (GST) with effect from 01.04.2010. For this purpose, it shall examine, inter alia, -

- (a) the GST model best suited for the country;
- (b) the modalities of the implementation of GST including threshold limits, composition limits, treatment of inter-state transactions, place of supply rules;
- (c) the potential tax base of the GST as exhaustively as possible and determine an appropriate revenue neutral rate for the Centre and the states;
- (d) suggest ways to incentivize states to adopt a model GST; and
- (e) recommend a framework for administering the GST including payment of compensation, monitoring of compliance and institutional mechanism for making any change in the initial design of the GST.