

GST: Frequently Asked Questions



Is RWA legally bound to pay GST if its members are paying less than Rs 5000 per month as subscription but its total annual collection by way of subscription is more than Rs 20 lakhs?	Yes, if the consideration received exceeds the threshold of Rs. 20 lakhs per annum, RWA has to register and pay GST.
Is it possible to edit FORM GSTR-3B for the month of August? If so, how?	No facility to edit. You may rectify the errors in the FORM GSTR-1 for the month of August. Circular No. 7/7/2017-GST dated 01.09.2017 refers.
Is notification issued for LUT without Bank Guarantee instead of bond for small traders?	Notf No. 37/2017-CT dated 04.10.2017 has been issued to allow export under LUT for all registered persons except those prosecuted in a case > 2.5 cr.
Service provided in June, billed in June but payment is made in Sept, will attract GST?	No, since the point of taxation occurred in June, service tax is payable.
How to treat GST when goods are given free to customer or given for free download	Free supplies are taxable only if given to related / distinct persons. Please see para 2 of Schedule I of CGST Act & sec 17(5)(h) of CGST Act.