

“Driving Salamat To Jivan Salamat”

અખિલ



Akhil

ગુજરાત ટ્રક

Gujarat Truck

ટ્રાન્સપોર્ટ એસોસીએશન

Transport Association

૭૫, સહજાનંદ શોપીંગ સેન્ટર, સ્વામીનારાયણ મંદિર સામે,
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Ref. No. : AGTTA/2018-2019/15-3

Dt.28-11-2018

Most Urgent

To,

Shri Dr. P. D. Vaghela

Commissioner SGST

Ahmadabad, Gujarat

Subject: Representations from Transport Industry for GST and Eway Bill.

Respected Sir,

With reference to the above we would like to represent to you the following which we would request you to please take up these issues for discussion in the next GST council meeting for an appropriate solution.

GST Rates

1. There is 18% GST on Third Party Insurance Premium charged by the insurance companies. The Third party insurance has to be taken compulsorily by all motorized vehicle owners as per the motor vehicle act. There has being a steep increase of 500% to 600% in the premium over the past 5 years in different categories of vehicles and hence the 18% GST has added to the increased burden. We have already represented to the government of India that any service which is mandatory by law cannot be taxed and so GST on Third Party Premium should be removed.
2. There is difference in rate of set of Tyre. A commercial vehicle Tyre consists of 3 items Tyre, Tube and Flap. The rates for Tyre and Flap are 28% and for the tube is 18%. We request you to revise the rates of Tyre and Flap to 18% as most of the GTA are not taking any input credit because they are under Reverse Charge Mechanism.
3. Similarly GST rates on New Vehicles chassis and Spare Parts should also be reduced from 28% to 18% as most of the GTA are not taking any input credit because they are under Reverse Charge Mechanism.

EWAY BILL ISSUES

1. In circular no 61/35/2018-GST dated 04-09-18 it has been clarified that any transporter having material in his godown where the party/consignee has not taken delivery of the material, should have a valid away bill or his premises where the material is lying should be declared as additional place of business by the consignor or consignee. If the transporter's premises are not declared as

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additional place of business then there is no way of extending the validity of the way bill in the present way bill system without changing the vehicle registration number or giving the distance parameter.

Reason: Once the consignment reaches the godown the destination and the consignee does not take delivery of the material for any reason the way bill has to be valid till the material reaches the godown of the party as per the above circular. The way bill is valid as per the distance to be travelled and so if the consignment reaches the destination it is 0 kms then how will the above circular conditions be compiled with.

So a system for extending the validity of the way bill for consignments in the transporters premises must be introduced in the way bill system.

2. We like to bring to your attention that there is no provision in the present system for the transporter to cancel/reject any Part A or Way Bill assigned to his enrollment ID by mistake or for which material has not been received by him for further transportation.

Reason: The Part A or Way Bill assigned to the transporter and material not booked or transported by him will stand in his account and the department may ask to prove that the transporter has not transported the material.

So a system for cancelling or reporting to the authorities, that transportation of material for this Part A or way bill assigned to his transport name or enrollment ID, has not been done by the transporter ,must be introduced in the present way bill system.

3. There is a problem of expiry of way bill faced by the transporters who transport goods particularly small consignments up to distance of 100 kms as the time limit of 1 day is violated when there are Sundays or public holidays falling on the next day or in certain segments small operators who are operating when feasible number of consignments are accumulated for transport to the nearby station.

For these reasons first 100 km the validity of way should be increased to minimum of 2 days.

4. There is a problem when by mistake the consignments meant for Mumbai from Ahmadabad is send to say Indore. Then there is no way of sending the consignment to the right destination with a valid way bill as another way bill cannot be made for the same invoice and also the distance and pin code parameters would not be matching.

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GST ISSUES

1. Can all logistic services like that of GTA in forward charge, EXPRESSCARGO, COUIRER, WAREHOUSEING, etc be taken into one single HSN code.

Reason: The above mentioned services given by the road transport industry are similar in nature and have a very thin line of differentiation between the services and hence are open to interpretation by the GST officials as per our past experience in service tax were GTA was deemed to be a courier and notice for recovery had been issued which are under litigation. If all services are under one HSN code they are also under the same rate of tax so there is no ambiguity in the type of service given and rate charged.

2. Registration should not be required under GST for a GTA who has one vertical of 5% RCM and another vertical of Express Cargo Service and a third vertical of warehousing services under one PAN no.

Reason: Many GTA provide all 3 services mentioned above in one company and have registered under 5% Reverse charge mechanism and are doing all compliance under GST which have to be done without getting any input credit on GST paid on costs incurred.

3. There is a problem in obtaining centralized enrollment of eway bill as the procedure is not clear to the authorities and there is no online facility for the same. Also is this facility of centralized enrollment applicable to registered GTA who is registered in multiple states?

We would again request you to please take up these issues for discussion in the next GST council meeting for an appropriate solution.

Thanking you.

Yours faithfully,

Mukeshbhai Dave
(Executive President)

Nimishbhai Patel
(Chairman-GST Committee)

Copy to : **Shri Dr. Ajaykumar-Sp.Commissioner of Com.Tax, Ahmedabad**