### **Glimpses of 53rd GST Council Meeting**

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| Interest on penalties on Tax demand notice waived off | Council announced a wavier on interest penalties on tax demand notices issued u/s 73 for F.Y 2017-18, 2018-19, & 2019-20, provided full tax amount is paid by Mar-2025 |
| Aadhar-linked biometric authentication | Council decided Aadhar based authentication mandatory for all new registration in India. |
| Hostel accommodation exempted from GST | GST council also exempted hostel services outside educational institutions up to limit of ₹20000 per person p.m. |
| Railway services get GST exemption | Services provided by Indian railways such as Platform tickets, waiting room facilities, battery operated car services will not be subjected to GST. |
| 12% GST imposed on milk cans | Council proposed to levy a uniform 12% GST on all milk cans, including those made of steel, iron irrespective of their use. |
| Monetary Limit for filing GST appeal | GSTAT ₹20 lakh HC ₹1 Cr.  SC ₹2 Cr. |
| Pre-deposit for filing appeal before appellate authority | Existing ₹25 Cr. Proposed ₹20 Cr. |
|  | GST Council also wanted the deadline for invoice or debit notes u/s16(4) of CGST act filed up to 30-11-21 for the F.Y 2017-18, 2018-19, 2020-21 may be considered as 30-11-2021 |

### For any assistance

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