

## **GST resources and facilities for the benefit of the assessee**

As you are aware that GST is being rolled out from 1<sup>st</sup> July, 2017. It is the single biggest tax reform since independence and will be a destination based tax on consumption of goods and services. It is proposed to be levied at all stages right from manufacture up to final consumption with credit of taxes paid at previous stages available as setoff. The tax would accrue to the taxing authority which has jurisdiction over the place of consumption which is also termed as place of supply. GST will replace a number of taxes currently being levied by the centre and the states.

Since GST will be a revolutionary change to our existing indirect tax structure, there are bound to be a number of doubts and apprehensions amongst the assessee. For this purpose, the Central Board of Excise and Customs has taken a number of steps and made available a number of resources for the tax payer to understand the taxation concepts and in case of questions seek the answers. Some of the major resources for the same are as follows:

**a. CBEC website:** [www.cbec.gov.in](http://www.cbec.gov.in). The CBEC website is a great resource on all the information about GST. The CBEC website has a dedicated weblink to GST. The GST page on the website explains all the relevant concepts such as advantage of GST, procedures in GST, GST acts and rules. Any amendments in the GST laws/framework after the council meeting are regularly updated on the website. THE CBEC website also features an FAQ wherein some of the most important questions are explained in simple language. The FAQ also has examples wherein the assessee can easily understand the concepts. THE FAQ is also available in the following regional languages viz. Hindi, Gujarati, Assamese, Oriya, Bangla, Kannada, Tamil, Telhu, Malayalam, Marathi and Punjabi. The same have been done for the easy understand of the taxpayers. The CBEC website also contains the updated laws, procedures and other background material.

For the benefit of the existing taxpayers a step by step guide for migration to GST is provided.

**b. YouTube:** For the benefit of the taxpayers, an exclusive Youtube channel viz. GST\_India has been set up. The same can be accessed at <http://bit.ly/2sFKqQ4>. The channel contains a number of videos wherein different concepts about GST are explained. The viewers can also view the interviews of the Finance Minister, Revenue Secretary and Chairman CBEC. A number of concepts are explained through videos for the benefit of the assessee.

**c. GST helpdesk:** A CBEC Mitra GST helpdesk has been set up for the benefit of the assessee. The same can be accessed as

- Toll free Helpline: 1800-1200-232
- Email: [cbecmitra.helpdesk@icegate.gov.in](mailto:cbecmitra.helpdesk@icegate.gov.in)

**d. GST sewa Kendras:** For the benefit of the assessee a GST sewa Kendra has been set up in each Central Excise division of the Vadodara Zone. Here dedicated officers are posted to help the assessee in resolving their queries, migrating to GST etc. The sewa kendras have been provided with computers, scanners and printers to help the assessee in their migration to GST. Any assessee having any difficulty with regards to any issue in GST can visit any of the sewa kendras.

**e. GST awareness campaigns:** Besides this CBEC and the subordinate offices have been holding workshops and GST awareness programs for the benefit of the assessee. These workshops are being handled by specially trained faculty to address all the queries of the assessee. These are held frequently with every major amendment in GST laws and procedures.