

36th GST Council Meeting, New Delhi

27th July, 2019

PRESS RELEASE

In the meeting held today, that is 27th July, 2019, the Council has recommended :-

A. Reduction in the GST rate on supply of goods and services :

- (1) The GST rate on all electric vehicles be reduced from 12% to 5%.
- (2) The GST rate on charger or charging stations for Electric vehicles be reduced from 18% to 5%.
- (3) Hiring of electric buses (of carrying capacity of more than 12 passengers) by local authorities be exempted from GST.
- (4) These changes shall become effective from 1st August, 2019.

B. Changes in GST law:

- (1) Last date for filing of intimation, in **FORM GST CMP-02**, for availing the option of payment of tax under notification No. 2/2019-Central Tax (Rate) dated 07.03.2019 (by exclusive supplier of services), to be extended from 31.07.2019 to 30.09.2019.
- (2) The last date for furnishing statement containing the details of the self-assessed tax in **FORM GST CMP-08** for the quarter April, 2019 to June, 2019 (by taxpayers under composition scheme), to be extended from 31.07.2019 to 31.08.2019.

(Note: The recommendations of the GST Council have been presented in this release in simple language for information of all stakeholders. The same would be given effect through relevant Circulars/Notifications which alone shall have the force of law.)
