

GST rate on all Electric Vehicles reduced from 12% to 5% and of charger or charging stations for EVs from 18% to 5%

Hiring of electric buses by local authorities exempted from GST

Changes in GST rates shall be effective from 1st August, 2019

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The 36th GST Council Meeting was held here today Via Video Conference under the chairmanship of Union Finance & Corporate Affairs Minister Smt. Nirmala Sitharaman. The meeting was also attended by Union Minister of State for Finance & Corporate Affairs Shri Anurag Thakur besides Revenue Secretary Shri Ajay Bhushan Pandey and other senior officials of the Ministry of Finance. The Council has recommended the following:

A. GST rate related changes on supply of goods and services

- i. The GST rate on all electric vehicles be reduced from 12% to 5%.
- ii. The GST rate on charger or charging stations for Electric vehicles be reduced from 18% to 5%.
- iii. Hiring of electric buses (of carrying capacity of more than 12 passengers) by local authorities be exempted from GST.
- iv. **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.)

DSM/RM/HP

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