

FAQ ON GST

Q1. What is the rate applicable to port services provided by NMPT?

Ans: NMPT is charging GST @ 18% for port related activities. In case of SGST & CGST charged @ 9% each and IGST is charged @18%.

Q2. Whether IGST or CGST or SGST is charged by NMPT?

Ans: NMPT is charging IGST/CGST/SGST based on place of supply.

1) In case of port services location of customer is taken as place of supply.

2) In case of immovable property services Mangalore is considered as place of supply. SGST & CGST is applicable.

Q3. Whether customer can have multiple registration?

Ans: Yes. Customer can have multiple registration within state & outside State.

Q4. Whether GST is applicable to services provided before June 30th 2017?

Ans: Yes. If invoice is raised after July 1st then GST is applicable.

Q5. Whether SEZ is exempted from GST?

Ans: Yes. Under GST Supply to SEZ is categorised under Zero rated tax.