

INDUSTRY NEITUTE LEH PROCUREMENT ATANA GST CHUNGCHANGA HRIAT | ULTE

Vanlalchhuana
Dy. Commissioner of State Tax

GST hi Goods & Services Tax tihna a ni a. India ram dang ang bawkin July Ni 1, 2017 a\angin Mizoramah pawh hman \an a ni. Chumi awmzia chu bungraw goods (bungrua) leh services (tha) inhlanhhawn (supply), hralh (sale), inthleng(exchange) etc a\anga chhiah lakna dan tiin tawi deuhin a sawi theih mai awm e.

Bungrua (goods)-a GST lak dan:

Entirnan; Sumdawngin sahbawn (soap) hi pakhat Rs 50 in chhiah tel lovin zuar ta se. Chu sahbawn chu sawrkar-in GST dan hnuaiiah chhiah 18% a tih avangin, sumdawng chuan GST dan hnuaiiah Registration a neih a \ul avangin, a hralh dawn chuan chhiah 18% sahbawn manah chuan a belh tel ang a. Tichuan Rs 50-a hralh lovin Rs 59.00 in a hralh ang a, Rs 9 chu GST a ni a, Rs 50 chu sumdawng chuan a nei ang a, Rs 9 chu chhiah a nih avangin sawrkar-ah a thehlut tur a ni. Hei hi bungrua (goods) ah a ni a.

Service (thahrui hman man):

Service-ah pawh hian goods ang tho a ni a. Entirnan; Telephone hman manah thla khat chhungin Rs 500 pe tur ni ila, Telephone hman man (service)-ah sawrkarin GST rate a bithliah chu 18% a nih avangin, a bill pek turah khan GST - Rs 90 belhin Rs 590 telephone neitu chuan a telephone hman manah a pek a ngai dawn a ni. (sahbawn man hi Rs 59 ti pawhin a sawi mai theih a, mahse invoice /cash memo dik taka ziah dawn chuan chhiah (GST) leh sahbawn man hi a hranga ziah tur a ni).

GST Registration neih dan:

Industry neitu chuan kum khat chhunga a sum lakluh/a hralhna zawng zawng (aggregate turnover) (a hlep ni lovin) Rs nuai 10 a tlin chuan GST Registration a neih a ngai a ni. Entirnan; Puan\hui (tailoring) industry neitu chuan a puan\huina man leh a puanthan hralhna manah kum khat chhunga lei chhuahin cheng nuai 10 a pelh chuan GST registration a neih a ngai a, sawrkarah chhiah (GST) a pek luh ve ngei \hin a ngai ang. Sawrkar department uniform \hui sak ta se, a \hui man leh a puanthan manah – pakhat zelah Rs 1,000 nise, sawmnga a supply chuan Rs 50,000 leh GST 5% (sawrkar bithliah sa) belhin Rs 52,500 department-ah a bill dawn a nih chu. Tichuan Rs 2,500 chu sawrkarah dan ang takin a chhung tur a ni ang. Hetah hian he industry neitu hian a puan \hui tur a leina dawr khan GST Registration nei hnen a\anga a lei a, Tax Invoice (cash memo) a lak thlap chuan GST a lo chawi tawh kha, sawrkara a chhun luh tur a\angin a paih phal sak a ni a, tichuan sawrkara a chhiah pek tur chu tlem te chauh a ni dawn a ni. A chung a uniform a supply naah khian puan leina atan Rs 30,000 lo hmang ta se, chuta a GST pek tawh chu Rs 1500 a ni ang a, tichuan sawrkara a GST pek tur tak chu Rs 2500-1500 = Rs 1000 a ni ang. (Sawrkara a chhun luh dan tur chipchiar hi chu a sei deuh dawn avangin sawi hrih lo mai ila)

GST nei hnen a\ang ngei thil lei a him:

A chung a kan entirna pek a\anga lang chiang ta chu industry neitute chuan GST Registration nei ngei hnen a\angin lei \hin ila. Invoice/cash memo dik tak (kan leina dawrkai GST Registration number, kan GST pek zat chuang ngei) lak \hin zel tur a ni tih hriat a pawimawh hle a ni. Chutiang bawkin keimahni hnen a\anga thil leitute pawhin khitiang khi an claim ve theih nan leh kan dik ngei a ni tih lantirna turin invoice hi kan pe chhuak ve \hin tur a ni.

GST Registration nei hloh a pawithei:

GST hi thil harsa tak a ni hran lo a, mahni hman duhna chin tawh hriat/thiam kha a tawh mai a, mahse kan hriat ngei ngei ngai erawh chu industry emaw sumdawna a ni emaw, \hang lian zel tur chuan dan zawma GST nei hloh ngei hi a \ul tih hi a ni. A chhan chu registration nei tur ni si, nei si lo hmuhchhuah an nih chuan dan anga hrem leh pawisa chawitir theih an ni. Tin, sawrkara hna lian tham thawh tur chuan GST Registration nei hloh ngei a ngai a, State pawn a\anga bungrua Rs 50,000 aia tam lalut tur tan pawh GST dan angin lakluh theihna tur e-way bill siam ngei a ngai bawh a ni. State pawn a\anga GST pek ngai bungrua Rs 50,000 man aia tam lalut tur, e-way bill nei lo chu Taxation department check-gate ah man an nih chuan pawisa chawitir/hrem theih an ni a, checkgate ah kher lo pawh man an nih chuan chhiah bakah hremna na tak pek theih an ni bawh.

GST nternet hmanga tih a nih chhan:

GST hi buaithlak deuh anga a lanna chhan pakhat awm a. Internet hmang veka indawr a ngai lai hi a ni a. Registration pawh online veka tih a ngai a, a portal (website) chu www.gst.gov.in a ni a. Hetiang a nihna chhan chu sumdawng/industry nei chin tawh chu hmasawn duh, hlawhtlin tak tak tum an ni tlangpui a, chung ho mi buai tak tak, office hnathawh hoin an lo induh khum a, an lo chawhlsan pawh nghak hman lo leh nghak thei lo, mahni hnathawhna hmun kalsan remchang lote'n an awmhmun a\anga engkim an tih theihna tura buatsaih a nih vang a ni a. Chubakah India ram hmun dang daiha kan thil leina a\anga kan chhiah pek tawh chhui chhuah zung zung a awlsam nan a ni pakhat bawh a. Chutianga ti thei tur erawh chuan inzir ve hlek a ngaih avangin buaithlak kan ti mai \hin zawk a ni. Mahse keimahni kan inzir hman lo emaw a nih chuan a thiam rawih tur Mizoramah ngei pawh an awm nual tawh a, rawih mai tur an ni. Inzir duh tak tak tan erawh chuan GST Portal-ah leh youtube-ah zir theihna tur a awm nual a ni.

Hemi ruala pawimawh em em chu industry neituten sawrkara a\anga ham\hatna (subsidy, grant, loan, etc) kan mamawhin kan industry thil lei leh hralh chungchangah information, industry neitu sawi bakah GST an pekna an en fo duh dawn a, chhiah pek zat kha rinthu/phuah chawp kha pawm theih a ni dawn lo a, GST System chhunga lo awmsa a nih chuan chu chu rintlaka pawm a ni tlangpui ang a, dik taka thil ti tan chuan an awlsam phah em em thung dawn a ni.

GST Registration tih nan'a mamawhte:

GST Registration siam tur hian hengte hi a ngai a: Permanent Account Number (PAN Card) nei hloh ngei ngei a ngai a, Aadhaar Card nei a, kan phone hman lai nen inthlun zawm a ngai

a, passport size photo, bank statement/pass book first page, electric bill (for address proof), industry atana mi inluah kan nih chuan agreement letter a ngai bawk.

Tipna:

A hmalama kan sawi thwak thwak ang khian industry neitu tan chuan kan thil leina (purchase) atan leh kan siamsa kan hralh (sales) chhuahna atan GST dan zawm hi a \ha a, a him a. Chutiang a nih loh chuan industry \hangduang tak nih a harsa dawn a ni.

A tawp berah chuan GST chungchanga hriat duh nei chuan Taxation Department, Govt. of Mizoram, New Secretariat Complex-ah zawhfiah theih reng a ni e.

(Pu Vanlalchhuana hi kan ram sukthlek leh hmasawna ngaihtuha article ziaak turin kan han sawm a, kan sawmna ngai pawimawha he thu a rawn ziah avangin kan lawm hle a ni. Editor)

Industry Meichher

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