

**REPLIES TO QUERIES FROM PORT USERS IN THE MEETING HELD ON**

**11.07.2017**

**FAQ ON GST**

<b>Sl.No.</b>	<b>Query</b>	<b>REPLY</b>
1.	For the transactions held by the registered Agents with the Port, billing is done in the name of Agents, while they just pay money on behalf of importer/exporter or vessel owner, the billing shall be made in the name of Principals.	A tax invoice is required to be given by ChPT as per Section 31 of CGSTA 2017 and in terms of rules in this regard, this tax invoice shall contain the name, address and GSTIN, if registered of the recipient. The term "Recipient" is defined in Section 2(93) of CGSTA 2017 with regard to supply of services by Port as "where a consideration is payable for the supply of goods or services or both, the person who is liable to pay the consideration". The person liable to pay the consideration to Port is the person on whom invoice is raised by the Port. Port in general raises invoices on agents with whom it has privity of contract who are in general registered with the Port. Hence, GST invoices can be issued only in the name of the agents.
2	Whether the Principals (foreign Vessel owner) can register under GST.	Yes; Where the Principals are having business activity in India and having PAN Card, they can register under GST.