

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

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LOK SABHA

UNSTARRED QUESTION No.157

TO BE ANSWERED ON FRIDAY, FEBRUARY 02, 2018/MAGHA 13, 1939 (SAKA)

AGGREGATE TURNOVER UNDER GST

157. DR. SHASHI THAROOR:

Will the Minister of FINANCE be pleased to state:

(a) whether the exempted supplies have been included under the definition of 'aggregate turnover' under Section 2 (6) of the CGST Act, whereas under the previous Service Tax regime, only taxable services were considered while determining the threshold for liability;

(b) if so, the details thereof and the reasons therefor;

(c) whether the Government is willing to consider the proposal to exclude exempted supplies from the definition of 'aggregate turnover'; and

(d) if so, the details thereof and if not, the reasons therefor?

MINISTER OF STATE FOR FINANCE

(SHRI SHIV PRATAP SHUKLA)

(a) & (b) Yes Sir. This is as per the decision of the GST Council.

(c) No Sir. There is no such proposal being considered by the Government as of now.

(d) Does not arise in view of reply to part (c) above.

DRAFT REPLY TO ADMITTED QUESTION

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UNSTARRED QUESTION NO.157

TO BE ANSWERED ON 02nd FEBRUARY, 2018

“Aggregate Turnover under GST”

QUESTION	REPLY
157. DR. SHASHI THAROOR: Will the Minister of FINANCE be pleased to state :	[To be completed by the Parliament Cell]
(a) whether the exempted supplies have been included under the definition of 'aggregate turnover' under Section 2 (6) of the CGST Act, whereas under the previous Service Tax regime, only taxable services were considered while determining the threshold for liability;	Yes Sir.
(b) if so, the details thereof and the reasons therefor;	This is so because exempt supplies are such supplies which, though being taxable, have been made not liable to tax under the GST laws.
(c) whether the Government is willing to consider the proposal to exclude exempted supplies from the definition of 'aggregate turnover'; and	Yes Sir.
(d) if so, the details thereof and if not, the reasons therefor?	Does not arise in view of reply to part (c) above.