

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

.....
LOK SABHA

UNSTARRED QUESTION No. 1026

TO BE ANSWERED ON FRIDAY, FEBRUARY 8, 2019/Magha 19, 1940 (Saka)

Amendments to GST

†1026. SHRI RAM KUMAR SHARMA

SHRI P.K. KUNHALIKUTTY:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government had implemented a new taxation regime under Goods and Services Tax (GST) with a view to reform the taxation process in the country two years ago and if so, the details thereof;
- (b) whether amendments/changes have been made in the said regime since implementation of the new taxation policy upto December, 2018 and if so, the number of such amendments/changes made since implementation of GST till December, 2018 along with the reasons therefor and its impact on various sections of the people; and
- (c) its likely impact on the growth of trade and industry and the overall development of the country?

**MINISTER OF STATE FOR FINANCE
(SHRI SHIV PRATAP SHUKLA)**

(a) Yes Madam. Four Laws namely CGST Act, UTGST Act, IGST Act and GST (Compensation to States) Act were passed by the Parliament and since been notified on 12th April, 2017. Before 01.07.2017, all the other States (except J&K) and Union territories with legislature had passed their respective SGST Acts. The economic integration of India was completed on 8th July, 2017 when the State of J&K also passed the SGST Act and the Central Government also subsequently extended the CGST Act to J&K.

(b) and (c) Various representations were received from trade and industry, which were examined, collated and brought before the GST Council from time to time. Based on the recommendations of the GST Council, amendments have been made to the GST Acts and Rules. The CGST (Amendment) Act, 2018, the IGST (Amendment) Act, 2018, the UTGST (Amendment) Act, 2018 and the GST (Compensation to States) Amendment Act, 2018 were notified on 29th August, 2018 and the provisions of amendment Act were brought into force w.e.f. 01.02.2019. Further, 28 amendments have been made in the CGST Rules till December, 2018.

2. The GST has replaced multi-layered, complex indirect tax structure with a simple, transparent and technology-driven tax regime. It will integrate India into a single, common market by breaking barriers to inter-State trade and commerce, by eliminating cascading of taxes and reducing transaction costs. It will enhance ease of doing business in the country and provide an impetus to “Make in India” campaign. GST will result in “ONE NATION, ONE TAX, ONE MARKET”.
