

LOK SABHA

PAPERS TO BE LAID ON THE TABLE

Monday, June 24, 2019

12 Noon

SHRI SANTOSH KUMAR GANGWAR to lay on the Table:-

- (1) (i) A copy of the Annual Report (Hindi and English versions) of the Dattopant Thengadi National Board for Workers Education and Development (Erstwhile-Central Board for Workers Education), Nagpur, for the year 2016-2017, alongwith Audited Accounts.
- (ii) A copy of the Review (Hindi and English versions) by the Government of the working of the Dattopant Thengadi National Board for Workers Education and Development (Erstwhile-Central Board for Workers Education), Nagpur, for the year 2016-2017.
- (2) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (1) above.

SHRI ANURAG SINGH THAKUR to lay on the Table:-

- (1) A copy each of the following Notifications (Hindi and English versions) under sub-section (1) of Section 8A of the Customs Tariff Act, 1975:-
 - (i) G.S.R.124(E) published in Gazette of India dated 16th February, 2019 together with an explanatory memorandum amending the First Schedule to the Customs Tariff Act, 1975 to increase the Basic Customs Duty to 200% on imports of all goods, originating in, or exported from Islamic Republic of Pakistan into India by creating new tariff item *9806 00 00* in chapter 98 of the said First schedule and classifying all goods imported from Islamic Republic of Pakistan under this tariff item.
 - (ii) G.S.R.424(E) published in Gazette of India dated 15th June, 2019 together with an explanatory memorandum seeking to increase the tariff rate on lentils, boric acid and laboratory reagents by amending First Schedule to the Customs Tariff Act, 1975 under emergency powers of the Central Government.
 - (iii) G.S.R.97(E) published in Gazette of India dated 7th February, 2019, together with an explanatory memorandum seeking to impose definitive anti-dumping duty on imports of 'Non-Plasticized Industrial Grade Nitrocellulose Damped in Isopropyl Alcohol having Nitrogen content in the range of 10.7% to 12.2%' originating in or exported from Brazil, Indonesia and Thailand, in pursuance of final findings investigation by the Designated Authority.
 - (iv) G.S.R.103(E) published in Gazette of India dated 12th February, 2019, together with an explanatory memorandum making certain amendments in the Notification No. 61/2015-Customs (ADD) dated 11th December, 2015.

- (v) G.S.R.104(E) published in Gazette of India dated 12th February, 2019, together with an explanatory memorandum making certain amendments in the Notification No. 52/2017-Customs (ADD) dated 24th October, 2017.
- (vi) G.S.R.105(E) published in Gazette of India dated 12th February, 2019, together with an explanatory memorandum levying definitive anti-dumping duty on import of "High Tenacity Polyester yarn (HPTY)" originating from China PR for a period of five years. The amendment seeking to amend Sr. Nos. 1 and 2 of the duty table to change the name of the exporter "Hyosung Corporation", to "Hysosung Advance Materials Corporation (HAMC)" and the name of the exporter "Zhejiang Guxiandao Industrial Fibre Co., Ltd." to "Zhejiang Guxiandao Polyester Dope Dyed yarn Co., Ltd", respectively.
- (vii) G.S.R.106(E) published in Gazette of India dated 12th February, 2019, together with an explanatory memorandum rescinding Notification No. 11/2013-Cus., (ADD) dated 16th May, 2013.
- (viii) G.S.R.156(E) published in Gazette of India dated 26th February, 2019, together with an explanatory memorandum seeking to levy definitive anti-dumping duty for a period of five years from the date of notification, on the imports of "Textured Tempered Coated and Uncoated Glass with a minimum of 90.5% transmission having thickness not exceeding 4.2 mm (including tolerance of 0.2 mm) and where at least one dimension exceeds 1500 mm, whether coated or uncoated" originating in or exported from Malaysia.
- (ix) G.S.R.219(E) published in Gazette of India dated 14th March, 2019, together with an explanatory memorandum seeking to prescribe provisional assessment for 'Saturated Fatty Alcohols' when exported by M/s PT. energy Sejahtera Mas (producer) Indonesia through M/s Singapore Cespa Pte Ltd. (exporter/trader) Singapore and imported into India in pursuance with New Shipper Review initiated by the Designated Authority.
- (x) G.S.R.237(E) published in Gazette of India dated 25th March, 2019, together with an explanatory memorandum seeking to impose anti-dumping duty on 'Acetone' originating in or exported from European Union, Singapore, South Africa and United States of America for a period of five years in pursuance of sunset review final findings investigation by the Designated authority.
- (xi) G.S.R.272(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to impose definitive anti-dumping duty imports of 'Ethylene Vinyl Acetate (EVA) sheet for Solar Module' from China PR, Malaysia, Saudi Arabia, South Korea and Thailand for five years, in pursuance of final findings investigation by the Designated Authority.
- (xii) G.S.R.295(E) published in Gazette of India dated 9th April, 2019, together with an explanatory memorandum regarding Sunset Review (SSR) investigation concerning imports of "Cast Aluminium Alloy Wheels or Alloy road Wheels (ARW) used in Motor

Vehicles, whether or not attached with their accessories, of a size in diameters ranging from 12 inches to 24 inches" originating in or exported from China PR, Korea RP and Thailand.

- (xiii) G.S.R.296(E) published in Gazette of India dated 9th April, 2019, together with an explanatory memorandum regarding Sunset Review (SSR) investigation concerning imports of "Cast Aluminium Alloy Wheels or Alloy road Wheels (ARW) used in Motor Vehicles, whether or not attached with their accessories, of a size in diameters ranging from 12 inches to 24 inches" originating in or exported from China PR, Korea RP and Thailand.
- (xiv) G.S.R.299(E) published in Gazette of India dated 10th April, 2019, together with an explanatory memorandum extending the levy of definitive anti-dumping duty imports of 'ductile iron pipes' originating in or exported from China PR up to and inclusive of the 9th May 2019.
- (xv) G.S.R.309(E) published in Gazette of India dated 16th April, 2019, together with an explanatory memorandum seeking to rescind notification No. 39/2018-customs (ADD) dated 20th August, 2018.
- (xvi) G.S.R.346(E) published in Gazette of India dated 3rd May, 2019, together with an explanatory memorandum seeking to impose definitive anti-dumping duty on imports of 'Saccharin' originating in or exported from Indonesia, in pursuance of final findings investigation by the Designated Authority.
- (xvii) G.S.R.352(E) published in Gazette of India dated 9th May, 2019, together with an explanatory memorandum extending the levy of definitive anti- dumping duty imports of 'Ductile iron pipes' originating in or exported from China PR upto and inclusive of the 23rd June 2019.
- (xviii) G.S.R.415(E) published in Gazette of India dated 10th June, 2019, together with an explanatory memorandum seeking to extend the levy of anti-dumping duty till 24.06.2019, imposed vide notification No. 26/2013- Customs (ADD) dated the 28th October, 2013 and extended by notification No. 39/2018-Customs (ADD) dated 20th August 2018, on imports of "Paracetamol", originating in or exporting from China PR, in pursuance of order of Hon'ble High Court of Gujarat dated 09.05.2019, in the matter of Special Civil Application No. 5278/2019.
- (xix) G.S.R.416(E) published in Gazette of India dated 11th June, 2019, together with an explanatory memorandum seeking extend the levy of anti-dumping duty on imports of 'Poly Vinyl Chloride (Resin) Suspension Grade', originating in, or exported from China PR, Thailand and USA at the specified rates upto and inclusive of the 12th August, 2019, in pursuance of the review initiated by the Designated Authority.

(2) A copy each of the following Notifications (Hindi and English versions) under section 159 of the Customs Act, 1962:-

- (i) G.S.R.425(E) published in Gazette of India dated 15th June, 2019 together with an explanatory memorandum making certain amendments in the Notification No. 50/2017-Cus., dated 30th June, 2017.
 - (ii) G.S.R.155(E) published in Gazette of India dated 26th February, 2019 together with an explanatory memorandum seeking to extend the implementation date of increased custom duty on specified 29 items, if imported from United States , from the 2nd March, 2019 to the 1st April, 2019.
 - (iii) G.S.R.220(E) published in Gazette of India dated 15th March, 2019 together with an explanatory memorandum seeking to amend notification No. 152/2009-Customs dated 31.12.2009.
 - (iv) G.S.R.245(E) published in Gazette of India dated 28th March, 2019 together with an explanatory memorandum seeking to further amend Notification No. 69/2011-customs dated 29.07.2011.
 - (v) G.S.R.247(E) published in Gazette of India dated 29th March, 2019 together with an explanatory memorandum seeking to extend the implementation date of increased custom duty on specified 29 items, if imported from United States, from the 1st April, 2019 to the 2nd May, 2019.
 - (vi) G.S.R.302(E) published in Gazette of India dated 11th April, 2019 together with an explanatory memorandum seeking to amend notification No. 39/96-Customs dated 23.07.1996.
 - (vii) G.S.R.334(E) published in Gazette of India dated 26th April, 2019 together with an explanatory memorandum seeking to further amend notification No. 50/2017-Customs dated 30.06.2017.
 - (viii) G.S.R.344(E) published in Gazette of India dated 1st May, 2019 together with an explanatory memorandum seeking to extend the implementation date of increased custom duty on specified 29 items, if imported from United States, from the 2nd May, 2019 to the 16th May, 2019.
 - (ix) G.S.R.361(E) published in Gazette of India dated 14th May, 2019 together with an explanatory memorandum seeking to extend the implementation date of increased custom duty on specified 29 items, if imported from United States, from the 16th May, 2019 to the 16th June, 2019.
- (3) A copy each of the following Notifications (Hindi and English versions) under Section 166 of the Central Goods and Service Tax Act, 2017:-
- (i) G.S.R.62(E) published in Gazette of India dated 29th January, 2019, together with an explanatory memorandum seeking to bring into force the Central Goods and Service Tax (Amendment) Act, 2018.

- (ii) The Central Goods and Service Tax (Amendment) Rules, 2019 published in Notification No. G.S.R.63(E) in Gazette of India dated 29th January, 2019, together with an explanatory memorandum.
- (iii) G.S.R.64(E) published in Gazette of India dated 29th January, 2019, together with an explanatory memorandum seeking to amend Notification No. 2/2017-Central Tax dated 19th June, 2017.
- (iv) G.S.R.65(E) published in Gazette of India dated 29th January, 2019, together with an explanatory memorandum seeking to amend Notification No. 8/2017-Central Tax dated 27th June, 2017.
- (v) G.S.R.66(E) published in Gazette of India dated 29th January, 2019, together with an explanatory memorandum seeking to amend Notification No. 65/2017-Central Tax (Rate) dated 15th November, 2017.
- (vi) G.S.R.70(E) published in Gazette of India dated 29th January, 2019, together with an explanatory memorandum rescinding Notification No. 08/2017-Central Tax (Rate) dated 28th June, 2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts.
- (vii) G.S.R.79(E) published in Gazette of India dated 31st January, 2019, together with an explanatory memorandum seeking to extend the due date for furnishing of form GSTR-7 for the months of October, 2018 till 28.02.2019.
- (viii) G.S.R.101(E) published in Gazette of India dated 8th February, 2019, together with an explanatory memorandum seeking to extend the due date for furnishing of form GSTR-7 for the months of January, 2019 to 28.02.2019.
- (ix) G.S.R.136(E) published in Gazette of India dated 20th February, 2019, together with an explanatory memorandum seeking to extend the due date for furnishing of form GSTR-3B for the months of January, 2019 to 28.02.2019 for registered persons having principal place of business in the state of J&K and 22.02.2019 for the rest of the states.
- (x) G.S.R.193(E) published in Gazette of India dated 7th March, 2019, together with an explanatory memorandum seeking to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover upto Rs. 1.5 crores for the months of April, May and June, 2019.
- (xi) G.S.R.194(E) published in Gazette of India dated 7th March, 2019, together with an explanatory memorandum seeking to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months of April, May and June, 2019.
- (xii) G.S.R.195(E) published in Gazette of India dated 7th March, 2019, together with an explanatory memorandum seeking to prescribe the due dates for furnishing of FORM GSTR-3B for the months of April, May and June, 2019.

- (xiii) G.S.R.196(E) published in Gazette of India dated 7th March, 2019, together with an explanatory memorandum extending the limit of threshold of aggregate turnover for availing Composition Scheme under Section 10 of the CGST Act, 2017 to Rs. 1.5 crores.
- (xiv) G.S.R.242(E) published in Gazette of India dated 28th March, 2019, together with an explanatory memorandum extending the due date for furnishing of FORM GST ITC-04 for the period July 2017 to March 2019 till 30th June, 2019.
- (xv) The Central Goods and Service Tax (Second Amendment) Rules, 2019 published in Notification No. G.S.R.249(E) in Gazette of India dated 29th March, 2019, together with an explanatory memorandum.
- (xvi) G.S.R.300(E) published in Gazette of India dated 10th April, 2019, together with an explanatory memorandum seeking to extend the due date for furnishing of form GSTR-1 for taxpayers having aggregate turnover more than Rs. 1.5 crores for the month of March, 2019 from 11.04.2019 to 13.04.2019.
- (xvii) G.S.R.301(E) published in Gazette of India dated 10th April, 2019, together with an explanatory memorandum seeking to extend the due date for furnishing FORM GSTR-7 for the month of March, 2019 from 10.04.2019 to 12.04.2019.
- (xviii) G.S.R.320(E) published in Gazette of India dated 22nd April, 2019, together with an explanatory memorandum seeking to extend the due date for furnishing of returns in form GSTR-3B for the month of March, 2019 for three days (i.e. from 20.04.2019 to 23.04.2019).
- (xix) The Central Goods and Service Tax (Third Amendment) Rules, 2019 published in Notification No. G.S.R.321(E) published in Gazette of India dated 23rd April, 2019, together with an explanatory memorandum.
- (xx) G.S.R.322(E) published in Gazette of India dated 23rd April, 2019, together with an explanatory memorandum seeking to notify procedure for quarterly tax payment and annual filing of return for taxpayers availing the benefit of Notification No. 02/2019-Central Tax (Rate) dated the 7th March, 2019.
- (xxi) G.S.R.323(E) published in Gazette of India dated 23rd April, 2019, together with an explanatory memorandum seeking to notify the provisions of rule 138E of the CGST Rules *w.e.f.* 21st June, 2019.
- (xxii) G.S.R.358(E) published in Gazette of India dated 11th May, 2019, together with an explanatory memorandum seeking to extend the due date for furnishing form GSTR-1 for taxpayers having aggregate turnover more than Rs. 1.5 crores for the month of April, 2019 for registered persons in specified districts of Odisha till 10.06.2019.
- (xxiii) G.S.R.359(E) published in Gazette of India dated 11th May, 2019, together with an explanatory memorandum seeking to extend the due date for furnishing form GSTR-3B

for the month of April, 2019 for registered persons in specified districts of Odisha till 20.06.2019.

- (xxiv) The Central Goods and Service Tax (Removal of Difficulties) Order, 2019 published in Notification No. S.O.635(E) in Gazette of India dated 1st February, 2019.
- (xxv) The Central Goods and Service Tax (Second Removal of Difficulties) Order, 2019 published in Notification No. S.O.634(E) in Gazette of India dated 1st February, 2019.
- (xxvi) The Central Goods and Service Tax (Fifth Removal of Difficulties) Order, 2019 published in Notification No. S.O.1626(E) in Gazette of India dated 23rd April, 2019.
- (xxvii) G.S.R.189(E) published in Gazette of India dated 7th March, 2019, together with an explanatory memorandum seeking to provide composition scheme with a tax rate of 6% for supplier of services having annual turnover in preceding year upto Rs 50 Lakhs.
- (xxviii) G.S.R.190(E) published in Gazette of India dated 7th March, 2019, together with an explanatory memorandum seeking to exempt from registration any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs.
- (xxix) G.S.R.1218(E) published in Gazette of India dated 8th March, 2019, together with an explanatory memorandum seeking to enable a registered person paying tax under Notification No. 2/2019- Central Tax (Rate) dated 07.03.2019 to issue a bill of supply instead of tax invoice.
- (xxx) G.S.R.250(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to amend notification No. 11/2017-Central Tax (Rate) so as to change CGST rates on supply of construction services in respect of affordable apartments and non-affordable apartments as recommended by Goods and Services Tax Council in its 34th meeting held on 19th March 2019.
- (xxxi) G.S.R.251(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to amend notification No. 12/2017-Central Tax (Rate) so as to exempt supply of service by way of transfer of development rights, FSI (including additional FSI), long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) as recommended by goods and Services Tax Council in its 34th meeting held on 19th March 2019.
- (xxxii) G.S.R.252(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to amend notification No. 13/2017-Central Tax (Rate) so as to specify services by way of transfer of development rights, FSI, Long term lease of land (against consideration in the form of upfront amount called as premium, salami, cost, price, development charges or by any other name) under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council in its 34th meeting held on 19th March 2019

- (xxxiii) G.S.R.253(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to shift the date on which liability to pay tax on supply of transfer of development rights, FSI and long term lease shall arise to the date of issuance of completion certificate for the real estate project under section 148 of CGST Act as recommended by Goods and Services Tax Council in its 34th meeting held on 19th March 2019.
- (xxxiv) G.S.R.254(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to notify supply of goods and services to be taxed under Reverse Charge Mechanism (RCM) under sub-section (4) of section 9 of CGST Act, when received by promoter of a real estate project from an unregistered supplier as recommended by Goods and Services Tax Council in its 34th meeting held on 19th March 2019.
- (xxxv) G.S.R.255(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to amend notification No. 1/2017-Central Tax (Rate) so as to charge CGST on supply of certain goods (any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975) @ 18% as recommended by Goods and Services Tax Council in its 34th meeting held on 19th March 2019.
- (xxxvi) G.S.R.1492(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to remove difficulties by exercising the powers conferred by section 172 of the CGST Act, 2017, in order to determine the attributable credit for taxable and exempt supplies in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the CGST Act, on the basis of the area of the construction of the complex, building, civil structure or a part thereof.
- (xxxvii) G.S.R.268(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to amend notification No. 02/2019-Central Tax (Rate) so as to extend rules applicable to composition levy under Section 10 of CGST Act to persons opting to pay tax under notification No. 2/2019- Central Tax (Rate).
- (xxxviii) G.S.R.354(E) published in Gazette of India dated 10th May, 2019, together with an explanatory memorandum seeking to amend notification No. 11/2017 - Central Tax (Rate) so as to extend the last date for exercising the option by promoters/ builders to pay tax on construction of apartments at the old effective GTST rates of 12% 8% with ITC, for 10 days from 10th May, 2019 to 20th May, 2019.
- (4) A copy each of the following Notifications (Hindi and English versions) under Section 24 of the Integrated Goods and Service Tax Act, 2017:-
- (i) G.S.R.67(E) published in Gazette of India dated 29th January, 2019, together with an explanatory memorandum seeking to bring into force the IGST (Amendment) Act, 2018.

- (ii) G.S.R.68(E) published in Gazette of India dated 29th January, 2019, together with an explanatory memorandum seeking to amend Notification No. 7/2017-Integrated Tax dated 14.09.2017.
- (iii) G.S.R.69(E) published in Gazette of India dated 29th January, 2019, together with an explanatory memorandum seeking to amend Notification No. 10/2017-Integrated Tax dated 13.10.2017.
- (iv) G.S.R.86(E) published in Gazette of India dated 4th February, 2019, together with an explanatory memorandum seeking to rescind Sl. No. 10D of Notification No. 09/2017-Integrated Tax (Rate) dated 28.06.2017 in relation to exempt of IGST on supply of services having place of supply in Nepal or Bhutan, against payment of Indian rupees.
- (v) G.S.R.256(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to amend notification No. 8/2017-Integrated Tax (Rate) dated 28th June, 2019.
- (vi) G.S.R.257(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to amend notification No. 9/2017-Integrated Tax (Rate) dated 28th June, 2019.
- (vii) G.S.R.258(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to amend notification No. 10/2017-Integrated Tax (Rate) dated 28th June, 2019.
- (viii) G.S.R.259(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to shift the date on which liability to pay tax on supply of transfer of development rights, FSI and long term lease shall arise to the date of issuance of completion certificate for the real estate project under section 148 of CGST Act read with section 20 of the IGST Act, 2017 as recommended by GST Council.
- (ix) G.S.R.260(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to notify supply of goods and services to be taxed under Reverse Charge mechanism (RCM) under sub-section (4) of section 5 of IGST Act, when received by promoter of a real estate project from an unregistered supplier as recommended by Goods and Services Tax Council in its 34th meeting held on 19th March 2019.
- (x) G.S.R.261(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to amend notification No. 1/2017-Integrated Tax (Rate) dated 28th June, 2019.
- (xi) G.S.R.355(E) published in Gazette of India dated 10th May, 2019, together with an explanatory memorandum seeking to amend notification No. 8/2017-Integrated Tax (Rate) dated 10th May, 2019.

(5) A copy each of the following Notifications (Hindi and English versions) under Section 24 of the Union Territory Goods and Service Tax Act, 2017:-

- (i) G.S.R.71(E) published in Gazette of India dated 29th January, 2019, together with an explanatory memorandum rescinding Notification No. 8/2017-Union Territory Tax (Rate) dated 28.06.2017.
- (ii) The Union Territory Goods and Services Tax (Removal of Difficulties) Order, 2019 published in Notification No. S.O.636(E) in Gazette of India dated 1st February, 2019.
- (iii) G.S.R.191(E) published in Gazette of India dated 7th March, 2019, together with an explanatory memorandum seeking to provide composition scheme with a tax rate of 6% for supplier of services having annual turnover in preceding year upto Rs. 50 lakhs.
- (iv) G.S.R.192(E) published in Gazette of India dated 7th March, 2019, together with an explanatory memorandum seeking to exempt from registration any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs.
- (v) G.S.R.1219(E) published in Gazette of India dated 8th March, 2019, together with an explanatory memorandum seeking to enable a registered person paying tax under Notification No. 2/2019- Union Territory Tax (Rate) dated 07.03.2019 to issue a bill of supply instead of tax invoice.
- (vi) G.S.R.262(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to amend notification No. 11/2017- Union Territory Tax (Rate) dated 28th June, 2019.
- (vii) G.S.R.263(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to amend notification No. 12/2017- Union Territory Tax (Rate) dated 28th June, 2019.
- (viii) G.S.R.264(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to amend notification No. 13/2017- Union Territory Tax (Rate) dated 28th June, 2019.
- (ix) G.S.R.265(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to shift the date on which liability to pay tax on supply of transfer of development rights, FSI and long term lease shall arise to the date of issuance of completion certificate for the real estate project under section 148 of CGST Act read with clause (xxvii) of section 21 of the Union Territory Goods and Services Tax Council in its 34th meeting held on 19th March 2019.
- (x) G.S.R.266(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to notify supply of goods and services to be taxed under Reverse Charge Mechanism (RCM) under sub-section (4) of section 7 of UTGST Act, when received by promoter of a real estate project from an unregistered supplier as

recommended by Goods and Services Tax Council in its 34th meeting held on 19th March 2019.

- (xi) G.S.R.267(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to amend notification No. 1/2017-Union Territory Tax (Rate) dated 28th June, 2019.
- (xii) G.S.R.1493(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to remove difficulties by exercising the powers conferred by section 26 of the UTGST Act, 2017, in order to determine the attributable credit for taxable and exempt supplies in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the CGST Act, on the basis of the area of the construction of the complex, building, civil structure or a part thereof.
- (xiii) G.S.R.269(E) published in Gazette of India dated 29th March, 2019, together with an explanatory memorandum seeking to amend notification No. 02/2019 – Union Territory Tax (Rate) dated 7th March, 2019.
- (xiv) G.S.R.356(E) published in Gazette of India dated 10th May, 2019, together with an explanatory memorandum seeking to amend notification No. 11/2017 – Union Territory Tax (Rate) (Rate) dated 28th June, 2019.

(6) A copy each of the following papers (Hindi and English versions) under sub-section (1) of Section 394 of the Companies Act, 2013:-

- (a)
 - (i) Review by the Government of the working of the Industrial Investment Bank of India Limited (Voluntary winding up of IIBI to the Equity shareholders), Kolkata, for the Quarter ended 31.12.2018.
 - (ii) Liquidator's Report on the Industrial Investment Bank of India Limited (Voluntary winding up of IIBI to the Equity shareholders), Kolkata, for the Quarter ended 31.12.2018, alongwith Audited Accounts and comments of the Comptroller and Auditor General thereon.
- (b)
 - (i) Review by the Government of the working of the Industrial Investment Bank of India Limited (Voluntary winding up of IIBI to the Equity shareholders), Kolkata, for the Quarter ended 31.03.2019.
 - (ii) Liquidator's Report on the Industrial Investment Bank of India Limited (Voluntary winding up of IIBI to the Equity shareholders), Kolkata, for the Quarter ended 31.03.2019, alongwith Audited Accounts and comments of the Comptroller and Auditor General thereon.

(7) A copy of the Indirect Tax Dispute Resolution Scheme Rules, 2016 (Hindi and English versions) published in Notification No. G.S.R. 564(E) in Gazette of India dated 31st May, 2016 under Finance Act, 2016, together with an explanatory memorandum.

(8) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned

at (7) above.

(9) A copy each of the following Notifications (Hindi and English versions) under Section 27 of the Insurance Regulatory and Development Authority Act, 1999:-

- (i) Notification No. F. No. IRDAI/IAC/4/155/2019 published in Gazette of India dated 20th May, 2019 regarding "Extension of Term of Office of Members of the Insurance Advisory Committee" (effective from 25.05.2019, extending the term of office upto 24.07.2019).
- (ii) The Insurance Regulatory and Development Authority of India (Appointed Actuary)(Amendment) Regulations, 2019 published in Notification No. F. No. IRDA/Reg/5/156/2019 in Gazette of India dated 20th May, 2019.

(10) A copy of the State Bank of India Employees' Pension Fund (Amendment) Regulations, 2019 (Hindi and English versions) published in Notification No. HR/PPG/PA/19-20/122 in Gazette of India dated 1st June, 2019 under sub-section (4) of Section 50 of the State Bank of India Act, 1955.

(11) A copy of the General Insurance (Employees') Pension Amendment Scheme, 2019 (Hindi and English versions) published in Notification No. S.O.1627(E) in Gazette of India dated 23rd April, 2019 under sub-section (5) of Section 17A of the General Insurance Business (Nationalisation) Act, 1972.

(12) A copy each of the following notifications (Hindi and English versions) under sub-section (3) of Section 48 of the Life Insurance Corporation Act, 1956:-

- (i) The Life Insurance Corporation of India (Recruitment of Apprentice Development Officers) (Amendment) Regulations, 2019 published in Notification No. F. No. S-11011/17/2017-Ins.I in Gazette of India dated 2nd March, 2019.
- (ii) The Life Insurance Corporation of India Class I Officers (Revision of Terms and Conditions of Service) Amendment Rules, 2019 published in Notification No. G.S.R.402(E) in Gazette of India dated 3rd June, 2019.
- (iii) The Life Insurance Corporation of India Development Officers (Revision of Terms and Conditions of Service) Amendment Rules, 2019 published in Notification No. G.S.R.403(E) in Gazette of India dated 3rd June, 2019.
- (iv) The Life Insurance Corporation of India Class III and Class IV Employees (Revision of Terms and Conditions of Service) Amendment Rules, 2019 published in Notification No. G.S.R.404(E) in Gazette of India dated 3rd June, 2019.
- (v) The Life Insurance Corporation of India (Employees) Pension (Amendment) Rules, 2019 published in Notification No. G.S.R.324(E) in Gazette of India dated 23rd April, 2019.

(13) A copy of the Notification No. F. No. IRDAI/RI/3/154/2019 (Hindi and English versions) published in Gazette of India dated 8th April, 2019 notifying the Insurance Regulatory and Development Authority of India notification on Obligatory cessions of sum insured on each General Insurance policy to be reinsured with the Indian Re-insurer(s) during the financial year 2019-20 and terms and conditions thereof dated 4th April, 2019 notified in the Gazette of India on 8.4.2019.

(14) A copy of the Draft Notification No. F. No. 17/61/2016-CL-V (Hindi and English versions) directing that the provisions of Sections 460 of the Companies Act, 2013 (18 of 2013), shall apply to a Limited Liability Partnership from the date of publication of the notification in the Official Gazette under sub-section (2) of Section 67 of the Limited Liability Partnership Act, 2008.

(15) A copy of the Report (Hindi and English versions) of National Housing Bank on Trend and Progress of Housing in India 2018.

SHRI DHOTRE SANJAY SHAMRAO to lay on the Table:-

- (1) (i) A copy of the Annual Report (Hindi and English versions) of the Pondicherry University, Puducherry, for the year 2017-2018.
- (ii) A copy of the Annual Accounts (Hindi and English versions) of the Pondicherry University, Puducherry, for the year 2017-2018, together with Audit Report thereon.
- (iii) A copy of the Review (Hindi and English versions) by the Government of the working of the Pondicherry University, Puducherry, for the year 2017-2018.
- (2) Two statements (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (1) above.
- (3) (i) A copy of the Annual Report (Hindi and English versions) of the Central University of South Bihar, Patna, for the year 2017-2018, alongwith Audited Accounts.
- (iii) A copy of the Review (Hindi and English versions) by the Government of the working of the Central University of South Bihar, Patna, for the year 2017-2018.
- (4) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (3) above.
- (5) A copy of the Annual Accounts (Hindi and English versions) of the Rajiv Gandhi University, Rono Hills, for the year 2017-2018, together with Audit Report thereon.
- (6) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (5) above.

SNEHLATA SHRIVASTAVA
Secretary General

*New Delhi;
June 21, 2019*