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M.S.Yatnatti : Editor and Video Journalist: "Blunt and Sharp Daily News Portal" : Swarnamba .R.L Freelance Video Journalist and Reporter

DOCTORS, WOMEN ACTIVISTS OPPOSE 12% TAX ON SANITARY NAPKINS CENTRE INTRODUCED GST AND LEVIED A 12% TAX ON SANITARY NAPKINS



By: M.S.Yatnatti: Editor and Video Journalist Bengaluru: In fact, it's the kumkum and bangles that are a choice, but they have been exempted from GST. Menstruation is not a choice biological functioning, but not womans choice "Sex is a choice, period is not". Reportedly this hard-hitting statement has been going viral since the Centre introduced GST and levied a 12% tax on sanitary napkins. On Facebook, women have begun an online campaign, 'Don't tax my period', to urge the government to withdraw the tax levied on sanitary pads .Stating that the move will lead to unhygienic practices, many women's groups, gynaecologists and NGOs have been vociferous about their demand."What should be treated as a necessity has been taxed. In fact, it's the kumkum and bangles that are a choice, but they have been exempted from GST. Menstruation is my pride; my biological functioning, but not my choice. The government that talks about 'Beti Bachao, Beti Padhao' does not seem to have respect for women. "This is an issue of basic hygiene, something which is non-negotiable," also pointing to the need to look into matters of sustainable menstruation products which too would come under the tax net. "There is a need to look into all the options available for sustainable menstruation. Doctors said.In fact, protests by several women's groups have received the endorsement of doctors and gynaecologists. "Ideally, use of sanitary napkins should be incentivized. This kind of taxation will only take us back to unhygienic practices. In rural areas, many young girls do not have water to drink or wash, and use of sanitary napkin has been a boon in such places. Women shouldn't refrain from using pads now just because of the added financial burden." .Ferv hospitals are distributing Pads like Dr Hema's hospital (Diva kar's Hospital) has been distributing Kanya Pads, a made-in-India product, to create awareness about menstrual hygiene among girls in government school and, so far, 25,000 girls have benefited from the initiative. "We do haemoglobin checks on girls and explain to them the need to use pads. As we have sufficient stock, we may not be hit by GST immediately. Our intention is to make girls use pads. If they use them for a year, they won't stop using them," said Dr Hema.

Goods and service tax is with the lower rates for some items also a highest for de-merits also luxury goods that would also attract the additional, was decided by all-powerful GST council.The lower tire is 5% would for the common use items and there be the two standard rates of 12% and 18% under the GST regime. Tobacco, aerated drinks and Luxury cars also levied with the additional on top of a highest tax rate.GST is glorified the system of taxation by a economy will take upward swing also further it was the trade also industry with respect to the indirect tax system of the country. Indirect tax has to paid by trade and industry also the other indirect taxes will subsum in GST. The citizens are demanding that GST taxes need to be revised and taxes need to be lowered as tax burden will be more on consumers .

All existing taxpayers registers on any Act will be transitioned to GST. The enrolment for GST will ensure clear transition to the GST regime. The data present in different tax authorities is incomplete and therefore fresh enrolment has planned. The Final GST Registration Certificate is issued within 6 months by verification of documents by authorized sate/ center officials of the concerned Jurisdiction after appointment date.

Only time will tell :Prices of a vast majority of everyday-use and mass consumption items, as well as that of scores of industrial inputs and capital goods, could potentially reduce significantly(Only time will tell) , giving a big push to both consumption and investment demand in the economy, as the country embraces the goods and services tax (GST) shortly. Businesses will acquire the ability to cut prices without taking a hit on their bottom lines, as either lower tax rates (in a minority of cases) or enhanced input tax credit or a combination of both will reduce their tax costs and help boost sales volumes. More than four-fifths of the goods would fall under a GST rate of 18% or below, finance minister Arun Jaitley said after a crucial GST Council meeting, which endorsed the rate fitment for "1,211 items barring six categories", the bulk of the GST goods universe.

According to reports one of the stated objectives of introducing the goods and services tax (GST) is to eliminate multiple taxes, remove cascading of taxes, rationalise tax rates and enhance the spectrum of the input tax credit. This would reduce the incidence of indirect taxes on the products and services.With such a reduction in the tax incidence, it is expected that the prices of goods and services are reduced. This, in turn, one would expect, would result in consumer benefits handed down .With such a reduction in the tax incidence, it is expected that the prices of goods and services are reduced. This, in turn, one would expect, would result in consumer benefits handed down from the reduction in the incidence of taxes. The government made its intention clear by introducing an anti-profiteering clause in the GST law to ensure that a commensurate cut in the prices on account of a reduced tax rate, or the benefit of higher input tax credit, is passed on to the consumer. It also proposed to set up an authority to monitor such instances of profiteering. The prices are mainly driven by elasticity of demand, supply constraints and competition.

As pricing is a function of multiple factors, it is difficult to attribute only one factor responsible for increase or decrease in prices. Therefore, the actual implementation of this provision is quite challenging both for business and government. It may be possible that the incidence of taxes for a given commodity has reduced. However, due to high demand and supply constraints, the prices have increased. Thus, the procedure to be followed by the anti-profiteering authority becomes critical to examine cases where the change in price is on account of incidence of tax or any other factors.

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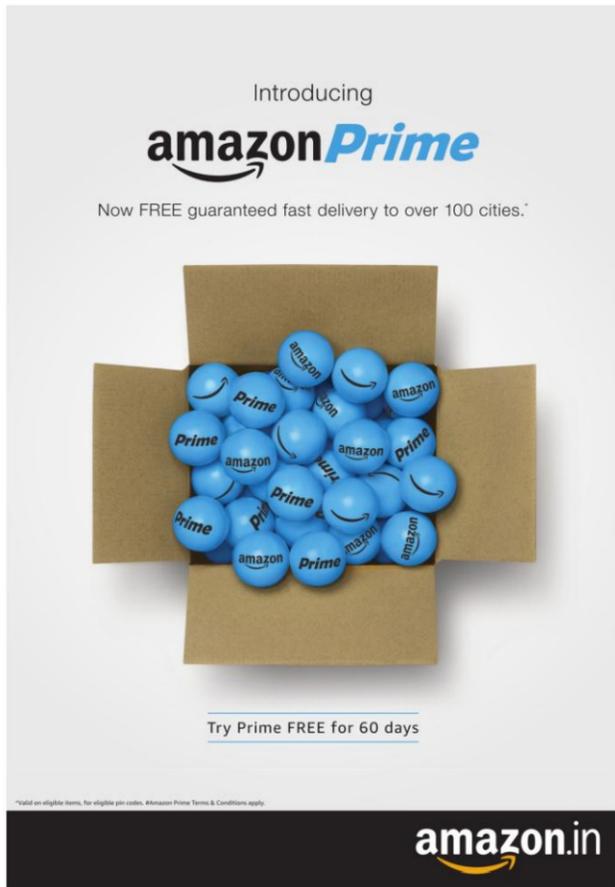
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On the first day of its crucial two-day meeting here on rate fitment, the GST Council decided to tax food grains, mithai (sweets) and milk at zero per cent, as against 5% now; sugar, tea, non-instant coffee and edible oil and life-saving drugs will be taxed at 5% around the same level as now; several fast-moving consumer goods including toilet soaps, tooth paste and hair oil will come under 18% tax, compared with current 22-24% (nominal rate 29%); air conditioners and refrigerators will attract 28% tax (29% nominal rate now, real incidence 2-3 percentage points lower); a slew of industrial intermediates and capital goods will attract GST at 18%, at least 4 percentage points lower than now.



Tax	Goods	Services
0%	There is no tax on the items like fresh meat, Jute, eggs, fish chicken, butter milk, milk, fresh fruits, curd, natural honey, vegetables, flour, bread, besan, Prasad, bindi, sindoor, stams, salt, judicial papers, newspapers, printed books, hand loom, bangles, Bone and horn cores, bone meal, bone grist etc., hoofmeal, cereal grains hulled, Kajal, Palmyra jiggery, drawing books and Humab hair.	Lodges and Hotel with the tariff below Rs 1000, Grandfathering serve that has exempted under GST. Rough precious also semi-precious stones will attract GST rate of 0.25%
5%	Items like fish fillet, Packaged food items, Apparel below 1000 ruppes, footwear below Rs 500, skimmed milk power, cream, branded panner, coffee, frozen vegetables, tea, pizza bread, spices, sabudana, rusk, coal, kerosene, medicines, lifeboatsm stent, Raisin, Cashew nut, Cashew nut in shell, Ice and snow, Insulin, Bio gas, Kites, Agarbatti, revenue or postage stamps, first day covers, Stamp-post marks	Transport services like air and rail ways, Small restaurants under the 5% category and their main input is petroleum which is outside of GST ambit
12%	frozen meat products, Apparel above Rs 1000, cheese, dry fruits in packaged form, butter, ghee, fruit juices, sausage, Bhutia, Ayurvedic medicines, colouring books, sewing machine, namkeen, animal fat, Playing cards, chess board, carom board and other board games as ludo, All diagnostic kits and reagents, tooth powder, picture books, umbrella, Ketchup & Sauces, cellphones, Exercise books and note books, skimmers, cake servers, Spoons, ladles, fish knives, tongs, tongs, forks, Spectacles, agarbatti, corrective	Non-AC hotels, business class air ticket, State-run lotteries, fertilisers, Work Contracts will fall below 12 % GST tax slab
18%	Footwear costing above Rs 500, flavoured refined sugar, Biscuits, pasta, Bidi Patta, pastries and cakes, cornflakes, Swimming pools and padding pools, Bamboo furniture, preserved vegetables, sauces, instant food mixes, envelopes, tissues, Curry paste, mineral water, mayonnaise and salad dressings, jams, soups, tampons, steel products, printed circuits, camera, ice cream, speakers and monitors, Kajal pencil sticks, Headgear and parts thereof, Electrical Transformer, CCTV, mixed condiments and mixed seasonings, note books, Weighing Machinery, Printers, Optical Fiber, Aluminium foil	Telecom services, IT services, AC hotels that serve liquor, branded garments also financial services will attract 18 % tax under GST, Room tariffs in between Rs 2,500 and Rs 7,500, Restaurants inside five-star hotels
28%	Chewing gum, molasses, Bidis, waffles and wafers coated with chocolate, chocolate not containing cocoa, weighing machine, pan masala, water heater, deodorants, shaving creams, washing machine, after shave, ATM, sunscreen, wallpaper, hair shampoo, hair clippers, automobiles, motorcycles, aircraft for personal use, dye, ceramic tiles, dishwasher, vending machines, aerated water, vacuum cleaner, shavers, paint, attract 28% tax the highest under GST system	Hotels with room tariffs above Rs 7,500, race club betting, Private-run lotteries authorised by the states, cinema will attract tax 28% tax slab under GST, 5-star hotels



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M.S.Yatnatti , Editor and Video Journalist Consultant Mobile: 9945116476 E-Mail: msyatnatti@yahoo.com propertypolitics@gmail.com