ITEM 1:  
Last date to issue invoice under the Service Tax or Sales Tax

*Whether a person licensed under the Service Tax Act 1975 or Sales Tax Act 1972 can still issue invoice or debit note after 1/4/2015 for services rendered or goods sold before 1/4/2015?*

(i) Sections 178 and 181 of GSTA (Goods and Services Tax Act 2014 [Act 762]) expressly provide that though the Sales Tax Act 1972 and Services Tax Act 1975 are repealed, any liability incurred, tax due, overpaid or erroneously paid under those Acts may be collected, refunded, remitted or enforced as if those Acts had not been repealed.

(ii) Sections 179 and 182 of GSTA further provide that, notwithstanding subsections 178 and 181 of GSTA, any person who is licensed under Sales Tax Act 1972 or the Service Tax Act 1975 shall furnish to the Director General (DG) a return for the last taxable period not later than 28 days from 1/4/2015 or such longer period as the DG may determine.

(iii) Section 185 of GSTA provides that sales tax under the Sales Tax Act 1972 or service tax under the Services Tax Act 1975 shall not be chargeable for any sales, used, disposal or importation of taxable goods or any taxable services.

(iv) Decision:
Taxable person under the Sales Tax Act 1972 or the Service Tax Act 1975 sold taxable goods or rendered taxable services on the last taxable period before 1/4/2015 shall –

(a) furnish a return as required under the Sales Tax Act 1972 or the Service Tax Act 1975 for the last taxable period not later than 28 days from 1/4/2015, unless otherwise determined by the DG;

(b) issue invoice or debit note which imposes sales tax or service tax not later than 28/4/2015.