

**DIRECTORATE OF TRAINING,
EXCISE AND TAXATION DEPARTMENT,
PUNJAB, PATIALA**

**GST UPDATE
(July 2024)**

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GIST of GST Notification

Centre's Notification No.	Subject
NOTIFICATION No. 12/2024 – Central Tax	Central Goods and Services Tax (Amendment) Rules, 2024
NOTIFICATION No. 13/2024 – Central Tax	CBIC rescinds Notification no. 27/2022-Central Tax dated 26.12.2022
NOTIFICATION No. 14/2024 – Central Tax	Exemption from GST Annual Return Filing for FY 2023-24
NOTIFICATION No. 15/2024- Central Tax	CGST: E-commerce Operator TCS collection rate reduced to 0.25%
Notification-Central Tax (Rate)	Subject
Notification No. 04/2024-Central Tax (Rate), [G.S.R. 388(E)]	CBIC Exempts CGST on Railway & Accommodation Services
Notification- Integrated Tax	Subject
Notification No. 01/2024-Integrated Tax [G.S.R. 380(E)]	IGST: E-commerce Operator TCS collection rate reduced to 0.50%

Notification- Compensation Cess (Rate)	Subject
Notification No. 01/2024-Compensation Cess (Rate), [G.S.R. 402(E).]	Compensation Cess exempted on Aerated Beverages & Energy Drinks to Defence Canteens
Notification	Subject
Notification no. 16/2024 dated 06.08.2024	EFFECTIVE DATE FROM WHICH THE NEW DEFINITION AND PROCESS OF INPUT SERVICE DISTRIBUTOR (ISD) WILL BE APPLICABLE

Notification CGST (Page No- 07 to 98)

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRA ORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

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

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

**NOTIFICATION
No. 12/2024 – Central Tax**

New Delhi, the 10th July, 2024

G.S.R... (E). –In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:

— 1. Short title and commencement. –(1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2024.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from a date to be notified, in rule 8, in sub-rule (4A), after the first proviso, the following proviso shall be inserted, namely: -

—Provided further that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has not opted for authentication of Aadhaar number, shall be followed by taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of

section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centers notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after successful verification as laid down under this proviso.¶

In the said rules, in rule 21, –

in clause (f), after the words, letters and figures —FORM GSTR-1¶, the letters, words and figures —, as amended in FORM GSTR-1A if any,¶ shall be inserted;
(ii) after clause (g), the following clause shall be inserted, namely: - —(ga) violates the provisions of third or fourth proviso to sub-rule (1) of rule 23; or¶.

In the said rules, in rule 21A, in sub-rule (2A), in clause (a),

– (i) after the words, letters and figures —furnished in FORM GSTR-1¶, the letters, words and figures —, as amended in FORM GSTR-1A if any,¶ shall be inserted;
(ii) after the words, letters and figures —in their FORM GSTR-1¶, the words, letters and figures —or in FORM GSTR-1A of the previous tax period, if any¶ shall be inserted.

In the said rules, in rule 28, with effect from the 26th day of October, 2023, –

in sub-rule (2), –

after the words —who is a related person¶, the words —located in India¶ shall be inserted;

after the words —amount of such guarantee offered||, the words —per annum|| shall be inserted.

after sub-rule (2), the following proviso shall be inserted, namely,— —

Provided that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the value of said supply of services.||.

In the said rules, in rule 36, in sub-rule (4), in clause (a), after the words, letters and figures —FORM GSTR1||, the letters, words and figures —, as amended in FORM GSTR-1A if any,|| shall be inserted.

In the said rules, in rule 37A, after the words, letters and figures —FORM GSTR-1||, the letters, words and figures —, as amended in FORM GSTR-1A if any,|| shall be inserted.

In the said rules, with effect from a date to be notified, in rule 39, — (i) for sub-rule

, the following sub-rule shall be substituted, namely: — —(1) An Input Service Distributor shall distribute input tax credit in the manner and subject to the following conditions, namely: —

the input tax credit available for distribution in a month shall be distributed in the same month and the details thereof shall be furnished in FORM GSTR-6 in accordance with the provisions of Chapter VIII of these rules;

the amount of the credit distributed shall not exceed the amount of credit available for distribution;

the credit of tax paid on input services attributable to a recipient of credit shall be distributed only to that recipient;

the credit of tax paid on input services attributable to more than one recipient of credit shall be distributed amongst such recipients to whom the input service is attributable and such distribution shall be pro rata on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all such recipients to whom such input service is attributable and which are operational in the current year, during the said relevant period;

the credit of tax paid on input services attributable to all recipients of credit shall be distributed amongst such recipients and such distribution shall be pro rata on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all recipients and which are operational in the current year, during the said relevant period;

the input tax credit that is required to be distributed in accordance with the provisions of clause (d) and (e) to one of the recipients "R1", whether registered or not, from amongst the total of all the recipients to whom input tax credit is attributable, including the recipients who are engaged in making exempt supply, or are otherwise not registered for any reason, shall be the amount, "C1", to be calculated by applying the following formula - $C_1 = (t_1 / T) \times C$ where, "C" is the amount of credit to be distributed, "t1" is the turnover, as referred to in clause (d) and (e), of person R1 during the relevant period, and "T" is the aggregate of the turnover, during the relevant period, of all recipients to whom the input service is attributable in accordance with the provisions of clause (d) and (e);

the Input Service Distributor shall, in accordance with the provisions of clause (d) and (e), separately distribute the amount of ineligible input tax credit (ineligible under

the provisions of sub-section (5) of section 17 or otherwise) and the amount of eligible input tax credit;

the input tax credit on account of central tax, State tax, Union territory tax and integrated tax shall be distributed separately in accordance with the provisions of clause

(d) and (e);

(i) the input tax credit on account of integrated tax shall be distributed as input tax credit of integrated tax to every recipient; (j) the input tax credit on account of central tax and State tax or Union territory tax shall— (i) in respect of a recipient located in the same State or Union territory in which the Input Service Distributor is located, be distributed as input tax credit of central tax and State tax or Union territory tax respectively; (ii) in respect of a recipient located in a State or Union territory other than that of the Input Service Distributor, be distributed as integrated tax and the amount to be so distributed shall be equal to the aggregate of the amount of input tax credit of central tax and State tax or Union territory tax that qualifies for distribution to such recipient as referred to in clause (d) and (e);

the Input Service Distributor shall issue an Input Service Distributor invoice, as provided in sub-rule (1) of rule 54, clearly indicating in such invoice that it is issued only for distribution of input tax credit; (l) the Input Service Distributor shall issue an Input Service Distributor credit note, as provided in sub-rule

of rule 54, for reduction of credit in case the input tax credit already distributed gets reduced for any reason;

any additional amount of input tax credit on account of issuance of a debit note to an Input Service Distributor by the supplier shall be distributed in the manner and subject to the conditions specified in clauses (a) to (j) and the amount attributable to any recipient shall be calculated in the manner provided in clause (f) and such credit shall

be distributed in the month in which the debit note is included in the return in FORMGSTR-6;

any input tax credit required to be reduced on account of issuance of a credit note to the Input Service Distributor by the supplier shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed in terms of clause (f), and the amount so apportioned shall be-

reduced from the amount to be distributed in the month in which the credit note is included in the return in FORM GSTR-6; or (ii) added to the output tax liability of the recipient where the amount so apportioned is in the negative by virtue of the amount of credit under distribution being less than the amount to be adjusted.;

after sub-rule (1), the following sub-rule shall be inserted, namely:- —(1A) For the distribution of credit in respect of input services, attributable to one or more distinct persons, subject to levy of tax under sub-section (3) or (4) of section 9, a registered person, having the same PAN and State code as an Input Service Distributor, may issue an invoice or, as the case may be, a credit or debit note as per the provisions of sub-rule(1A) of rule 54 to transfer the credit of such common input services to the Input Service Distributor, and such credit shall be distributed by the said Input Service Distributor in the manner as provided in sub-rule (1).

in sub-rule (2), for the words and brackets —clause (j)‖, the words and brackets —clause (n)‖ shall be substituted;

(iv) in sub-rule (3), for the words and brackets —clause (h)‖, the words and brackets —clause (l)‖ shall be substituted;

(v) after sub-rule (3), the following explanation shall be inserted, namely: –
—Explanation. — For the purpose of this rule, – (i) the term —relevant period‖ shall be—

if the recipients of credit have turnover in their States or Union territories in the financial year preceding the year during which credit is to be distributed, the said financial year; or

if some or all recipients of the credit do not have any turnover in their States or Union territories in the financial year preceding the year during which the credit is to be distributed, the last quarter for which details of such turnover of all the recipients are available, previous to the month during which credit is to be distributed;

the expression —recipient of credit‖ means the supplier of goods or services or both having the same Permanent Account Number as that of the Input Service Distributor;

the term turnover, in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied under entries 84 and 92A of List I of the Seventh Schedule to the Constitution and entries 51 and 54 of List II of the said Schedule.

In the said rules, in rule 40, in sub-rule (1), in clause (e), after the words, letters and figures —FORM GSTR-1‖, the words, letters and figures —and in FORM GSTR-1A, if any,‖ shall be inserted;

In the said rules, in rule 48, in sub-rule (3), after the words, letters and figures —FORM GSTR-1, the words, letters and figures —or in FORM GSTR-1A, if any shall be inserted;

In the said rules, in rule 59, –

after sub-rule (1), the following proviso shall be inserted, namely:- —Provided that the said person may, after furnishing the details of outward supplies of goods or service or both in FORM GSTR-1 for a tax period but before filing of return in FORM GSTR-3B for the said tax period, at his own option, amend or furnish additional details of outward supplies of goods or services or both in FORM GSTR-1A for the said tax period electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.;

in sub-rule (4), with effect from 1st day of August, 2024, for the words —two and a half lakh rupees wherever they occur, the words —one lakh rupees shall be substituted;

(iii) after sub-rule (4), the following sub-rule shall be inserted, namely: –
—(4A) The additional details or the amendments of the details of outward supplies of goods or services or both furnished in FORM GSTR-1A may, as per the requirement of the registered person, include the –

invoice wise details of - (i) inter-State and intra-State supplies made to the registered persons; and (ii) inter-State supplies with invoice value more than one lakh rupees made to the unregistered persons;

consolidated details of - (i) intra-State supplies made to unregistered persons for each rate of tax; and (ii) State wise inter-State supplies with invoice value upto one lakh rupees made to unregistered persons for each rate of tax;

debit and credit notes, if any, issued during the month for invoices issued previously.;

In the said rules, in rule 60, –

in sub-rule (1), after the words, letters and figures —FORM GSTR-1||, the words, letters and figures —or FORM GSTR-1A|| shall be inserted;

in sub-rule (7), after clause (ii), the following clause shall be inserted, namely: –
—(ia) the additional details or amendments in details of outward supplies furnished by his supplier in FORM GSTR-1A filed between the day immediately after the due date of furnishing of FORM GSTR1 for the previous tax period to the due date of furnishing of FORM GSTR-1 for the current tax period;||.

In the said rules, in rule 62, after sub-rule (1), the following proviso shall be inserted, namely: – —Provided that the return in FORM GSTR-4 for a financial year from FY 2024-25 onwards shall be required to be furnished by the registered person till the thirtieth day of June following the end of such financial year.||.

In the said rules, in rule 78, after the words, letters and figures —supplier in FORM GSTR-1||, the letters, words and figures —, as amended in FORM GSTR-1A if any, || shall be inserted.

In the said rules, in rule 88B, after sub-rule (1), the following proviso shall be inserted, namely: – —Provided that where any amount has been credited in the Electronic Cash Ledger as per provisions of sub-section of section 49 on or before the due date of filing the said return, but is debited from the said ledger for payment of tax while filing the said return after the due date, the said amount shall not be taken into consideration while calculating such interest if the said amount is lying in the said ledger from the due date till the date of its debit at the time of filing return.¶.

In the said rules, in rule 88C, in sub-rule (1), after the words, letters and figures —FORM GSTR-1¶, the letters, words and figures —, as amended in FORM GSTR-1A if any, ¶ shall be inserted.

In the said rules, in rule 89, –

after sub-rule (1A), the following sub-rule shall be inserted, namely: –

(1B) Any person, claiming refund of additional integrated tax paid on account of upward revision in price of the goods subsequent to exports, and on which the refund of integrated tax paid at the time of export of such goods has already been sanctioned as per rule 96, may file an application for such refund of additional integrated tax paid, electronically in FORM GST RFD-01 through the common portal, subject to the provisions of rule 10B, before the expiry of two years from the relevant date as per clause (a) of Explanation (2) of section 54:

Provided that the said application for refund can, in cases where the relevant date as per clause (a) of Explanation (2) of section 54 of the Act was before the date on which this sub-rule comes into force, be filed before the expiry of two years from the date on which this sub-rule comes into force.¶;

in sub-rule (2), after clause (ba), the following shall be inserted, namely:

(bb) a statement containing the number and date of export invoices along with copy of such invoices, the number and date of shipping bills or bills of export along with copy of such shipping bills or bills of export, the number and date of Bank Realisation Certificate or foreign inward remittance certificate in respect of such shipping bills or bills of export along with copy of such Bank Realisation Certificate or foreign inward remittance certificate issued by Authorised Dealer-I Bank, the details of refund already sanctioned under sub-rule (3) of rule 96, the number and date of relevant supplementary invoices or debit notes issued subsequent to the upward revision in prices along with copy of such supplementary invoices or debit notes, the details of payment of additional amount of integrated tax, in respect of which such refund is claimed, along with proof of payment of such additional amount of integrated tax and interest paid thereon, the number and date of foreign inward remittance certificate issued by Authorised Dealer-I Bank in respect of additional foreign exchange remittance received in respect of upward revision in price of exports along with copy of such foreign inward remittance certificate, along with a certificate issued by a practicing chartered accountant or a cost accountant to the effect that the said additional foreign exchange remittance is on account of such upward revision in price of the goods subsequent to exports and copy of

contract or other documents, as applicable, indicating requirement for the revision in price of exported goods and the price revision thereof, in a case where the refund is on account of upward revision in price of such goods subsequent to exports;

(bc) a reconciliation statement, reconciling the value of supplies declared in supplementary invoices, debit notes or credit notes issued along with relevant details of Bank Realisation Certificate or foreign inward remittance certificate issued by Authorised Dealer-I Bank, in a case where the refund is on account of upward revision in price of such goods subsequent to exports;.

In the said rules, after rule 95, the following rule shall be inserted, namely: – —

95B. Refund of tax paid on inward supplies of goods received by Canteen Stores Department. – (1) Notwithstanding anything contained in rule 95, a Canteen Stores Department under the Ministry of Defence, which is eligible to claim the refund of fifty per cent. of the applicable central tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the Canteen Stores Department or to the authorised customers of the Canteen Stores Department as per notification issued under section 55, shall apply for refund in FORM GST RFD-10A once in every quarter, electronically on the common portal.

Such application for refund of tax paid on inward supplies of goods filed in FORM GST RFD-10A shall be dealt in a manner similar to that of application for refund filed in FORM GST RFD-01 in accordance with the provisions of rule 89.

The refund of tax paid by the applicant shall be available, if-
the inward supplies of goods were received from a registered person against a tax invoice and details of such supplies have been furnished by the said registered person

in his details of outward supply in FORM GSTR-1 and the said supplier has furnished his return in FORM GSTR- 3B for the concerned tax period; name and Goods and Services Tax Identification Number of the applicant is mentioned in the tax invoice; and goods have been received by Canteen Stores Department for the purpose of subsequent supply to the Unit Run Canteens of the Canteen Stores Department or to the authorised customers of the Canteen Stores Department.¶

In the said rules, in rule 96, —

in sub-rule (1),—

in the proviso to clause (b), after the words, letters and figures

—FORM GSTR-1¶, the letters, words and figures —, as amended in FORM GSTR-1A if any,¶ shall be inserted;

after clause (c), in the long line, the following proviso shall be inserted, namely: —

—Provided that the exporter of goods may file an application electronically in FORM GST RFD-01 through the common portal for refund of additional integrated tax paid on account of upward revision in price of goods subsequent to export of such goods, and on which the amount of integrated tax paid at the time of export of such goods has already been refunded in accordance with provisions of sub- rule (3) of this rule, and such application shall be dealt with in accordance with the provisions of rule

in sub-rule (2), after the words, letters and figures —contained in FORM GSTR-1¶, the letters, words and figures —, as amended in FORM GSTR-1A if any,¶ shall be inserted.

In the said rules, in rule 96A, —

in sub-rule (1), for clause (b), the following shall be substituted, namely:- —

fifteen days after the expiry of one year, or the period as allowed under the Foreign Exchange Management Act, 1999 (42 of 1999) including any extension of such period as permitted by the Reserve Bank of India, whichever is later, from the date of issue of the invoice for export, or such further period as may be allowed by the Commissioner, if the payment of such services is not received by the exporter in convertible foreign exchange or in Indian rupees, wherever permitted by the Reserve Bank of India.¶;

in sub-rule (2), after the words, letters and figures —contained in FORM GSTR-1¶, the letters, words and figures —, as amended in FORM GSTR-1A if any,¶ shall be inserted.

In the said rules, for rule (110), the following rule shall be substituted, namely: - —

Appeal to the Appellate Tribunal.— (1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed in FORM GST APL-05, along with the relevant documents, electronically and provisional

acknowledgement shall be issued to the appellant immediately: Provided that an appeal to the Appellate Tribunal may be filed manually in FORM GST APL05, along with the relevant documents, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said

order, and in such case, a provisional acknowledgement shall be issued to the appellant immediately.

A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112, if any, shall be filed electronically in FORM GST APL-06: Provided that the memorandum of cross-objections may be filed manually in FORM GST APL-06, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order. The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.

Where the order appealed against is uploaded on the common portal, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgement shall be considered as the date of filing of appeal under sub-rule (1): Provided that where the order appealed against is not uploaded on the common portal, the appellant shall submit or upload, as the case may be, a self-certified copy of the said order within a period of seven days from the date of filing of FORM GST APL-

05 and a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal: Provided further that where the said self-certified copy of the order is submitted or uploaded after a period of seven days from the date of filing of FORM GST APL-05, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of submission or uploading of such self-certified copy shall be considered as the date of filing of appeal. Explanation.— For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement,

indicating the appeal number, is issued. (5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty five thousand rupees and a minimum of five thousand rupees: Provided that the fees for filing of an appeal in respect of an order not involving any demand of tax, interest, fine, fee or penalty shall be five thousand rupees. (6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.

In the said rules, for rule 111, the following rule shall be substituted, namely: - —

Application to the Appellate Tribunal.— (1) An application to the Appellate Tribunal under subsection (3) of section 112 shall be filed in Form GST APL-07, along with the relevant documents, electronically and a provisional acknowledgement shall be issued to the appellant immediately:

Provided that an application to the Appellate Authority may be filed manually in FORM GST APL-07, along with the relevant documents, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order, and in such case, a provisional acknowledgement shall be issued to the appellant immediately.

A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112, if any, shall be filed electronically in FORM GST APL-06:

Provided that the memorandum of cross-objections may be filed manually in FORM GST APL-06, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order.

The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.

Where the order appealed against is uploaded on the common portal, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgement shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the order appealed against is not uploaded on the common portal, the appellant shall submit or upload, as the case may be, a self-certified copy of the said order within a period of seven days from the date of filing of FORM GST APL-07 and a final acknowledgment, indicating appeal number shall be issued in Form GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the order is submitted or uploaded after a period of seven days from the date of filing of FORM GST APL-07, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of submission or uploading of such self-certified copy shall be considered as the date of filing of appeal.

Explanation 1.—For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

Explanation 2.—For the purposes of rule 110 and 111, Registrar shall mean a Registrar appointed by the

Government for this purpose, and shall include Joint Registrar, Deputy Registrar and Assistant Registrar. ‡.

In the said rules, after rule 113, the following rule shall be inserted, namely: -
-113A Withdrawal of Appeal or Application filed before the Appellate Tribunal:-
The appellant may, at any time before the issuance of the order under sub-section (1) of section 113, in respect of any appeal filed in FORM GST APL-05 or any application filed in FORM GST APL-07, file an application for withdrawal of the said appeal or the application, as the case may be, by filing an application in FORM GST APL-05/07W: Provided that where the final acknowledgment in FORM GST APL-02 has been issued, the withdrawal of the said appeal or the application, as the case may be, would be subject to the approval of the Appellate Tribunal and such application for withdrawal of the appeal or application, shall be decided by the Appellate Tribunal within fifteen days of filing of such application: Provided further that any fresh appeal or application, as the case may be, filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or subsection (3) of section 112, as the case may be. ‡.

In the said rules, with effect from a date to be notified, in rule 138, in sub-rule (3), after the third proviso, the following proviso shall be inserted, namely:- —Provided also that an unregistered person required to generate e-way bill in FORM GST EWB-01 in terms of the fourth proviso to sub-rule (1) or an unregistered person opting to generate e-way bill in Form GST EWB-01, on the common portal, shall submit the details electronically on the common portal in FORM GST ENR- 03 either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details so furnished, a unique enrolment number shall be generated and communicated to the said person. ‡.

In the said rules, in rule 142,— (i) in sub-rule (2), for the words, letters and figures —he shall inform the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in FORM GST DRC– 04||, the words, letters and figures —he shall inform the proper officer of such payment in FORM GST DRC-03 and an acknowledgement, in FORM GST DRC– 04 shall be made available to the person through the common portal electronically.|| shall be substituted; (ii) in sub-rule (2A), after the words, letters and figures

—FORM GST DRC-01A||, the words, letters and figures —, and thereafter the proper officer may issue an intimation in Part-C of FORM GST DRC-01A, accepting the payment or the submissions or both, as the case may be, made by the said person|| shall be inserted; (iii) after sub-rule (2A), the following sub-rule shall be inserted, namely:-

—(2B)Where an amount of tax, interest, penalty or any other amount payable by a person under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, has been paid by the said person through an intimation in FORM GST DRC-03 under sub-rule(2), instead of crediting the said amount in the electronic liability register in FORM GST PMT –01 against the debit entry created for the said demand, the said person may file an application in FORM GST DRC-03A electronically on the common portal, and the amount so paid and intimated through FORM GST DRC-03 shall be credited in Electronic Liability Register in FORM GST PMT –01 against the debit entry created for the said demand, as if the said payment was made towards the said demand on the date of such intimation made through FORM GST DRC-03: Provided that where an order in FORM GST DRC-05 has been issued in terms of sub-rule (3) concluding the proceedings, in respect of the payment of an amount in FORM GST

DRC-03, an application in FORM GST DRC-03A cannot be filed by the said person in respect of the said payment.

In the said rules, in rule 163, in sub-rule (1), in clause (c), after the words, letters and figures —FORM GSTR1, the letters, words and figures —, as amended in FORM GSTR-1A if any, shall be inserted.

In the said rules, with effect from a date to be notified, after the FORM GST ENR-02, the following Form shall be inserted, namely: - —

FORM GST ENR-03
[See rule 138(3)]

Application for Enrolment [only for un-registered persons]

Name of the State

(a) Name as per PAN

(b) Trade Name, if any

PAN

Aadhaar, if applicable (optional)

Type of enrolment

Unregistered supplier of goods

Unregistered recipient of goods

Both (i) & (ii)

Contact Information (the email address and mobile number will be used for authentication) Email Address

Mobile Number

Consent

I on behalf of the holder of Aadhaar number give consent to —Goods and Services Tax Network to obtain my details from UIDAI for the purpose of authentication.

—Goods and Services Tax Network has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

List of documents uploaded

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed

therefrom.

Place: Signature Date:

For Office Use: Enrolment no

Name of Authorised Signatory

Date-

In the said rules, with effect from 1st day of August, 2024, in FORMGSTR-1,—

in serial number 5, in the heading, for the figures, letters and words

—Rs. 2.5 lakh||, the figures, letters and words — Rs. 1 lakh|| shall be substituted;

in serial number 7, in the Table, in serial number 7B, in the heading, for the figures, letters and words —Rs. 2.5 lakh||, the figures, letters and words — Rs. 1 lakh|| shall be substituted;

in serial number B. Table specific instructions, in the table, in third column, against serial number 3, for the figures, letters and words

—Rs. 2.50 lakh||, the figures, letters and words — Rs. 1 lakh|| shall be substituted.

In the said rules, after FORM GSTR-1, the following Form shall be inserted, namely:

‘FORM GSTR-1A

[See proviso to rule 59(1)] Amendment of outward supplies of goods or services for current tax period

[Financial Year]				
[Tax Period]				

1.		GSTIN																
2.	(a)	Legal name of the registered person																
	(b)	Trade name, if any																
3.	(a)	ARN	<Auto>															
	(b)	Date of ARN	<Auto>															

Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount in Rs. for all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integral Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those [attracting reverse charge (including supplies made through e-commerce operator attracting TCS)]										
4B. Supplies attracting tax on reverse charge basis										

Taxable outward inter-State supplies to un-registered persons where the invoice

value is more than Rs 1 lakh

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
5. Outward supplies (including supplies made through e-commerce operator,rate wise)							

Zero rated supplies and Deemed Exports

G S TIN of	Invoice details	Shipping bill/Bill of export	Integrated Tax	Central Tax	State / UT	Cess

Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7B. Inter-State Supplies where invoice value is upto Rs 1 Lakh [Rate wise]–Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					

Place of Supply (Name of State)						

Nil rated, exempted and non-GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil-rated/non-supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra-State supplies to registered persons			

8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

Amendments to taxable outward supply details furnished in FORM- GSTR-1 for the current tax periods in Table 4, 5 and 6 [including debit and credit notes issued during current period and amendments thereof]

Details of original document				Revised details of original document or details of Debit or Credit Notes				Rate	Taxable Value	Amount				Place of supply	
GSTIN	Doc. No.	D. Date	GSTIN	Doc. No.	Shipping bill No.	Value	Integrated Tax			Central Tax	State/UT Tax	Cess			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. Amendment of invoice/Shipping bill details furnished															
9B. Debit Notes/Credit Notes [original]															
9C. Debit Notes/Credit Notes [Amended]															

Amendments to taxable outward supplies to unregistered persons furnished in FORM GSTR-1 for current tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated Tax	Central Tax	State/UT Tax UT Tax	Cess

1	2	3	4	5	6
Tax period for which the details are being revised		current tax period should be auto populated here)			

HSN-wise summary of outward supplies

Sr. No.	HSN	Description	UQC	Total Quantity	Rate of Tax	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on					

Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	GSTIN of e-commerce operator	Net value of supplies	Tax amount			
			Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52						
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)						

14A. Amendment to details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	Original details		Revised details	Net value of supplies	Tax amount			
	Month / Quarter	GSTIN of e-commerce operator	GSTIN of e-commerce operator		Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52								

Details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report]

Type of supplier	Type of recipient	GST IN of supplier	GST I of recipient	Document no.	Document date	Rate	Value of supplies made	Tax amount				Place of supply
								Integrated tax	Central tax	State/UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13
Registered	Registered											
	Unregistered											
Unregistered	Registered											
	Unregistered											

Type of supplier	Original details				Revised details				Rate	Value of	Tax amount				Place
	GTIN	SGTN	SD no.	DD	GTIN	SGTN	SD no.	DD			Supplier's	Integrat	Central tax	State tax / UT tax	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Registered															
Unregistered															

15A (II). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for unregistered recipients]

Type of supplier	Original details		Revised details	Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	Tax period	GSTIN of supplier			Integr state tax	Central tax	State / Union Territory tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
Registered										
Unregistered										

Instructions for filing of GSTR-1A:

It is an additional facility provided to add any particulars of current tax period missed out in reporting in FORM GSTR-1 of current tax period or amend any particulars already declared FORM GSTR-1 of current tax period (including those declared in IFF, for the first and second months of a quarter, if any, for quarterly taxpayers) The form is an optional form without levy of late fees.

The FORM will be available on the portal after due date of filing of FORM GSTR-1 or the actual date of filing of FORM GSTR-1

, whichever is later, till filing of corresponding FORM GSTR-3B of the same tax period. Similarly, for quarterly taxpayers, the FORM GSTR-1A shall be opened quarterly after filing of the FORM GSTR-1 (Quarterly) or the due date of filing of FORM GSTR-1 (Quarterly), whichever is later, till filing of FORM GSTR-3B of the same tax period.

The particulars declared in FORM GSTR-1A along with particulars

declared in FORM GSTR-1 shall be made available in FORM GSTR- 3B. In case of taxpayers opting for filing of quarterly returns the same shall be made available in FORM GSTR-3B (Quarterly) along with particular furnished in FORM GSTR-1 and IFF of Month M1 and M2(if filed).

Amendment of a document which is related to change of Recipient's GSTIN shall not be allowed in GSTR-1A.

In addition to the GSTR-2B already generated, GSTR-2B shall also consist of all the supplies declared by the respective suppliers in GSTR- 1A. However, supplies declared or amended in FORM GSTR-1A shall be made available in the next open FORM GSTR-2B. For example,

a supplier issues two invoices INV1 and INV2 in the month of January 2023. Then he furnished the details of the invoice INV1 on 8th Feb 2023 in FORM GSTR-1. However, he misses one invoice INV2 and furnishes the details of the same in FORM GSTR-1A on 15th Feb 2023. In this case, INV1 will go to the FORM GSTR-2B of the recipient for the month of January made available on 14th Feb 2023. Further, INV2 will be made available in FORM GSTR-2B of the recipient for the month of February made available on 14th March 2023.

a supplier issues two invoices INV3 and INV4 in the month of January 2023. Then he furnished the details of the invoice INV3 on 15th Feb 2023 in FORM GSTR-1. However, he declared INV 4 in FORM GSTR- 1A on 16th Feb 2023. In this case, both INV3 and INV4 will be made available in FORM GSTR-2B of the recipient for the month of February made available on 14th March 2023.

4A, 4B, 5, 6, 9B (for registered recipients)	Taxpayers may declare additional details of invoices /documents for the current tax period other than those already declared in FORM GSTR-1.
7	Taxpayers may declare additional details of invoices/ documents for the current tax period other than those already declared in FORM GSTR-1. In case a POS with any combination of rate has already been declared in FORM GSTR-1, then a new rate cannot be added through Table 7 and the taxpayer will have to use amendment facility in Table 10 for the same.
8,	Taxpayers may declare additional details of Nilrated, Exempted and Non-GST supplies for the current tax period other than those already declared in FORM GSTR-1.
9A and 9C	Amendment of values reported in table 4A, 4B, 5, 6A, 6B 6C and 9B in IFF, for the first and second months of a quarter, if any, and FORM GSTR-1 of the current tax period.
12	HSN details as per additional/amendments details reported in FORM GSTR 1A shall be declared here. In case of any downward amendment, entry can be made with the minus sign for the differential part.

11A(1) & 11A(2), 11B(1) & 11B(2)	Taxpayers may declare details of advances received or adjusted for the current tax period other than those already declared in FORM GSTR-1. In case a POS with any combination of rate has already been declared in FORM GSTR-1, then a new rate cannot be added through these tables and the taxpayer will have to use amendment Table 11(II) as the case may be.
14	Taxpayers may declare additional details of supplies made through e-commerce operator for the current tax
	period
15	ECO Taxpayers may declare additional details of supplies for unregistered recipients (rate wise) for the current tax period other than those already declared in FORM GSTR-1.
10, 11(II), 14A, 15A(I), 15A(II)	Taxpayers may amend details already declared in FORM GSTR-1 of the current period.

In the said rules, in FORM GSTR-2A,—

for the brackets, letters, words and figures —(From GSTR1, GSTR5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)¶, the brackets, letters, words and figures —(From GSTR1, 1A, GSTR5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)¶ shall be substituted;

in Part A, —

for the figures, letters and words —GSTR-1/5 period¶ wherever they occur, the figures, letters and words —GSTR- 1/1A/5 period¶ shall be substituted;

for the figures, letters and words —GSTR-1/5 filing date¶ wherever they occur, the figures, letters and words —GSTR- 1/1A/5 filing date¶ shall be substituted;

under the heading Instructions, –

in paragraph 2, for the figures, letters and words –FORMS GSTR-1, 5, 6, 7 and 8||, the figures, letters and words
—FORMS GSTR-1, 1A, 5, 6, 7 and 8|| shall be substituted;

in paragraph 4, in the Table, –

against serial number 3, in second column, –

in serial number (i), for the figures, letters and words
—FORM GSTR-1 and 5||, the figures, letters and words
-FORM GSTR-1, 1A and 5|| shall be substituted;

in serial number (iii), for the figures, letters and words –FORM GSTR- 1/5||, the
figures, letters and words –FORM GSTR-1/ 1A and 5|| shall be substituted;

in serial number (iv), for the figures, letters and words –FORM GSTR- 1||, the
figures, letters and words –FORM GSTR-1/1A|| shall be substituted;

against serial number 4, in second column, in serial number (i), for the figures,
letters and words —FORM GSTR-1 and 5||, the figures, letters and words
—FORMGSTR-1, 1A and 5|| shall be substituted;

against serial number 5, in second column, –

in serial number (i), for the figures, letters and words —FORM GSTR-1 and 5||,
the figures, letters and words –FORM GSTR-1, 1A and 5|| shall be substituted;

in serial number (v),–

for the figures, letters and words –FORM GSTR-1/5||, the figures, letters
and words

-FORM GSTR-1/ 1A and 5|| shall be substituted;

for the figures, letters and words –filing of FORM GSTR-
1||, the figures, letters and words

—filing of FORM GSTR-1/1A|| shall be substituted;

against serial number 6, in second column, in serial number (i), for the figures,
letters and words —FORM GSTR-1 and 5||, the figures, letters and words
—FORMGSTR-1, 1A and 5|| shall be substituted.

In the said rules, for FORM GSTR-2B, the following Form shall be substituted,

“FORM GSTR-2B
[See rule 60(7)]

Auto-drafted ITC Statement
(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Financial Year	
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
(c). Date of generation	

ITC Available Summary
(Amount in ₹ for all tables)

S.No.	Heading	GSTR - 3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Ce ss (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part ITC Available - Credit may be claimed in							
A relevant headings in GSTR-3B							

I	All other ITC - Supplies from registered persons) other than reverse charge	4(A)(5)					Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B - Debit notes						
	ECO - Documents						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
	ECO - Documents (Amendment)						
							Net input tax credit

ISD - Credit notes	4(A)(4)				
ISD - Credit notes (Amendment)	4(A)(4)				

ITC Not Available Summary
(Amount in ₹ in all sections)

S.no.	Heading	GST R-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)					Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B – Invoices						
	B2B - Debit notes						
	ECO – Documents						
	B2B - Invoices (Amendment)						

S.no.	Heading	GSTR-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
II	B2B - Debit notes (Amendment)	4(D)(2)					Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B
	ECO - Documents (Amendment)						
	Inward Supplies from ISD						
D et ails	ISD – Invoices	3.1(d) 4(D)(2)					
	ISD - Invoices (Amendment)						
III	Inward Supplies liable for reverse charge						These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax.
D et ails	B2B – Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						

Part B ITC Not Available – Credit notes should be net-off against relevant ITC available headings in GSTR-3B

I	Others	4(A)					Credit Notes should be net-off against relevant ITC available tables
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							[Table 4A(3,4,5)].
D et ails	B2B - Credit notes	4(A)(5)					
	B2B - Credit notes (Amendment)	4(A)(5)					
	B2B - Credit notes (Reverse charge)	4(A)(3)					
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)					
	ISD - Credit notes	4(A)(4)					
	ISD - Credit notes (Amendment)	4(A)(4)					

ITC Reversal Summary (Rule 37A)
(Amount in ₹ in all sections)

S.no.	Heading	GS T R- 3B Tabl e	Inte gr ated Tax (₹)	Cent ra l Tax (₹)	Stat e/ UT tax (₹)	Ce ss (₹)	Advisory
Credit which may be reversed under FORM GSTR-3B							
Part A Others							
I Det ails	ITC Reversal on account of Rule 37A		4(B)(2)				Such credit shall be reversed and has to be reported in table 4(B)(2) of FORM GSTR-3B.
	B2B – Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						

Instructions:

Terms Used :-

ITC – Input tax credit

B2B – Business to Business

ISD – Input service distributor

IMPG – Import of goods

IMPGSEZ – Import of goods from SEZ

ECO – E-Commerce Operator

2. Important Advisory:

- a) FORM GSTR-2B is a statement which has been generated on the basis of the information furnished by your suppliers or by ECOs in their respective FORMS GSTR-1/IFF, 1A, 5 and 6. It is a static statement and will be made available once a month. The documents filed by the Supplier in any FORMS GSTR-1/IFF, 5 and 6 would reflect in the next open FORM GSTR-2B of the recipient irrespective of supplier's date of filing. Taxpayers are advised to refer FORM GSTR-2B for availing credit in FORM GSTR-3B. However, in case of additional details, they may refer to their respective FORM GSTR-2A (which is updated on near real time basis) for more

It may be noted that FORM GSTR-2B will consist of all the GSTR-1/IFFs, 5s and 6s being filed by your respective supplier or by ECOs. Generally, this date will be between filing date of GSTR-1(Monthly/Quarterly)/IFF for previous month (M-1) to filing date of GSTR-1(Monthly/Quarterly)/IFF

for the current month (M). For example, GSTR-2B for the month of February will consist of all the documents filed by suppliers in their GSTR-1/IFF, 5 and 6 from 00:00 hours on 12th February to 23:59 hours on 11th March. It may be noted that for import of goods, the data is being updated on real time basis, therefore, imports made in the month (month for which GSTR-2B is being generated for) shall be made available. The dates for which the relevant data has been extracted is available under the

-View Advisory tab on the online portal.

It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units /Developers.

It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of FORM GSTR-3B.

Table 3 captures the summary of ITC available as on the date of generation of GSTR-2B. It is divided into following two parts:

Part A captures the summary of credit that may be availed in relevant tables of FORM GSTR-3B.

Part B captures the summary of credit that shall be net-off from relevant table of FORM GSTR-3B.

Table 4 captures the summary of ITC not available as on the date of generation of GSTR-2B. Credit available in this table shall not be availed as credit in FORM GSTR-3B but to be reported as ineligible ITC in Table 4(D)(2) of FORM GSTR-3B. However, the liability to pay tax on reverse charge basis and the liability to net-off credit on receipt of credit notes continues for such supplies.

Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed and corresponding FORM GSTR-3B has not been furnished by the supplier. Credit auto populated in this table shall be reversed in FORM GSTR-3B but should be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B. Table 5 shall be made available only in FORM GSTR 2B of the September of the next financial year (made available in October).

Taxpayers are advised to ensure that the data generated in FORM GSTR- 2B is reconciled with their own records and books of accounts. Taxpayers shall ensure

that
 No credit shall be taken twice for any document under any circumstances.
 Credit shall be reversed wherever necessary.
 Tax on reverse charge basis shall be paid in cash.
 Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
 There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.

Table wise instructions:

Table No. and Heading	Instructions
	ITC Available Summary
Table 3 Part A Section I All other ITC - Supplies from registered person other than reverse charge	<p>This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR- 5.</p> <p>This table displays only the supplies on which input tax credit is available.</p> <p>Negative credit, if any may arise due to amendment in B2B - Invoices and B2B - Debit notes. Such credit shall be net-off in Table 4A(5) of FORM GSTR-3B.</p>
Table 3 Part A Section II Inward Supplies from ISD	<p>This section consists of the details of supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6.</p> <p>This table displays only the supplies on which ITC is available.</p>

	<p>iii. Negative credit, if any, may arise due to amendment in ISDAmendments – Invoices. Such credit shall be net-off in table 4A(4) of FORM GSTR-3B.</p>
<p>Table 3 Part A Section III Inward Supplies liable for reverse charge</p>	<p>This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR- 1A.</p> <p>This table provides only the supplies on which ITC is available.</p> <p>These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.</p> <p>Negative credit, if any, may arise due to amendment in B2B - Invoices (Reverse Charge) and B2B - Debit notes (Reverse Charge). Such credit shall be net-off in Table 4(A)(3) of FORM GSTR-3B.</p>
<p>Table 3 Part A Section IV Import of Goods</p>	<p>This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system.</p> <p>This table shall consist of data on the imports made by you (GSTIN) in the month for which GSTR-2B is being generated for.</p> <p>The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>The table also provides if the Bill of entry was amended.</p> <p>Information is provided in the tables based on data received from ICEGATE.</p>

Table 3 Part B Section I Others	This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5. These credit notes shall be net-off from relevant ITC available Tables [Table 4A(3,4,5)] of FORM GSTR-3B. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d) of FORM GSTR-3B.
ITC Not Available Summary	
Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5. This table provides only the supplies on which ITC is not available. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4D(2) of FORM GSTR-3B.
Table 4 Part A Section II Inward Supplies from ISD	This section consists of details of the supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6. This table provides only the supplies on which ITC is not available. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4D(2) of FORM GSTR-3B.

<p>Table 4 Part A Section III Inward Supplies liable for reverse charge</p>	<p>This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-1A.</p> <p>This table provides only the supplies on which ITC is not available.</p> <p>These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on such supplies.</p> <p>Such credit shall be reported as ineligible ITC in Table 4D(2) of FORMGSTR-3B.</p>
<p>Table 4 Part B Section IOthers</p>	<p>This section consists details of the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A andGSTR-5.</p> <p>This table provides only the credit notes on which ITC is not available.</p> <p>Such credit notes shall be net-off fromrelevant ITC available tables [Table 4A(3,4,5)] of FORMGSTR-3B.</p>
<p>Table 5 Part A Section I ITC Reversal on accountof Rule 37A</p>	<p>This table shall be made available only in FORM GSTR 2B of the September (madeavailable in October).</p> <p>The table shall contain details of Input Tax Credit required to be reversed in respect of invoices or debit notes of previous financial year as per Rule 37A.</p> <p>Credit auto populated in this table shall be reversed in FORM GSTR-3B and is to be reported in Table 4(B)(2) of FORMGSTR-3B.¶.</p>

In the said rules, with effect from date to be notified, in FORM GSTR-3B, -

For Table 6.1, the following Table shall be substituted;

Descriptio n	Tax paya	Adjust ment of	Net Tax	Tax paid through ITC	Tax	Inte rest	Late fee
--------------	----------	----------------	---------	----------------------	-----	-----------	----------

	ble	negative liability of previous tax period	Paya ble (2-3)	Int e-gr atral tax ed tax	Cent ral tax	State/ UT tax	Ce ss	paid in cas h	pai d in cas h	paid in cash
1	2	3	4	5	6	7	8	9	10	11

(A) Other than (i) reverse charge and (ii) supplies made u/s 9(5)

Integrat ed tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/ UT tax	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>							

(B) Reverse charge and supplies made u/s 9(5)

Integrat ed tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/U T tax	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>							

Table 6.2 shall be omitted.

In the said rules, in FORM GSTR-4, in Instructions, at Sr.No. 2, after the words –end of such financial year||, the words and letters –for the financial year upto FY 2023-24. Further, the details in FORM GSTR-4, for every financial year or part thereof, should be furnished till the thirtieth day of June following the end of such financial year for the financial year 2024-25 onwards.|| shall be inserted.

In the said rules, in Form GSTR-4A, for the brackets, letters, words and figures –(Auto-drafted from GSTR- 1, GSTR-5 and GSTR-7)||, the brackets, letters, words and figures –(Auto-drafted from GSTR-1, GSTR-1A, GSTR-5 and GSTR-7)|| shall be substituted.

35 . In the said rules, with effect from 1st day of August, 2024, in Form GSTR-5,–

in serial number 6, in the heading, for the figures, letters and words —Rs. 2.5 lakh||, the figures, letters and words — Rs. 1 lakh|| shall be substituted;

in serial number 7, in the table, in clause (7B), in the heading, for the figures, letters and words –Rs.

2.5 Lakh||, the figure, letter and word — Rs. 1 lakh|| shall be substituted;

under the heading Instructions,–

in serial number 7, in clause (ii), for the figures and letters —Rs.2,50,000||, the figures and letters — Rs. 1,00,000|| shall be substituted.

in serial number 8, in clause (ii), for the figures, letters and words –Rupees 2.5 lakhs||, the figure, letter and word — Rs. 1 lakh|| shall be substituted.

in serial number 9, for the figures, letters and words —Rs 250000/-||, the figure and letter

—Rs. 100000/-|| shall be substituted.

In the said rules, in Form GSTR-6A, for the brackets, letters, words and figures –(Auto-drafted from GSTR- 1, GSTR-5 and GSTR-7)||, the brackets, letters, words and figures –(Auto-drafted from GSTR-1, GSTR-1A, GSTR-5 and GSTR-7)|| shall be substituted.

In the said rules, with effect from a date to be notified, in Form GSTR-7,–

for Table 3, the following Table shall be substituted, namely;-

GSTIN of deductee	Invoice/document details			Amount paid to deductee liable for TDS	Amount of tax deducted at source		
	No.	Date	Value		Integrated tax	Central tax	State/UT tax
1	2	3	4	5	6	7	8

for Table 4, the following Table shall be substituted, namely;-

Original details					Revised details								
Month	GSTIN of deductee	Invoice/document details			Amount paid to deductee liable	GSTIN of deductee	Invoice/document details			Amount paid to deductee liable	Amount of tax deducted at source		
		No.	Date	Value			No.	Date	Value		Integrated tax	Central tax	State/UT tax

					fo r TD S					fo r TD S			
1	2	3	4	5	6	7	8	9	10	11	12	13	14

in Instructions, –

for instruction at serial number 2, the following instruction shall be substituted, namely:-

-2. Table 3 to capture invoice/ document wise details of tax deducted.¶;

after instruction at serial number 4, the following instruction shall be inserted, namely:-

-5. The amount liable for TDS in column 5 of Table 3 and column 6 and column 11 of Table 4, shall be the amount excluding the Central tax, State tax/ Union territory tax, Integrated tax and cess, indicated in the invoice.¶.

In the said rules, in FORM GSTR-8, –

under the heading Instructions, in paragraph 7, for the letters, words and figures –GSTR-1¶, the letters, words and figures –(GSTR-1 or GSTR-1A)¶ shall be substituted;

in **FORM GSTR-8**, with effect from a date to be notified, –
for serial number 3, the following shall be substituted, namely:-
“3. Details of supplies made through e-commerce operator
(Amount in Rs. for all Tables)

GST IN of the supplier	Details of supplies made of which attract TCS			Amount of tax collected at source			Place of Supply (POS)
	Gross value of supplies made	Value of supplies returned	Net amount liable for TCS	Integrated Tax	Central Tax	State Tax	

			S				
1	2	3	4	5	6	7	8
3A. Supplies made to registered persons							

3B. Supplies made to unregistered persons							

for serial number 4, the following shall be substituted, namely:-

-4. Amendments to details of supplies in respect of any earlier statement

Original details		Revised details							
Month	GSTIN of supplier	GSTIN of supplier	Details of supplies made which attract TCS			Amount of tax collected at source			Place of Supply (POS)
			Gross value of supplies made	Value of supply returned	Net amount of liabilities for TCS	Integrated Tax	Central Tax	State/UT Tax	
1	2	3	4	5	6	7	8	9	10
4A. Supplies made to registered persons									

4B. Supplies made to unregistered persons									
									..

In the said rules, in **FORM GSTR-9**, —

in the Table, -

in Pt. II, -

in Sl no 4,

after the entry relating to serial number G, the following serial number and entry relating thereto shall be inserted, namely: -

-G1	Supplies on whiche- commerce operator is required to pay tax as per section 9(5)(including amendments, if any)[E- commerce operator to report]					
-----	---	--	--	--	--	--

against serial number H, -for the letters and word -Sub-total (A to G above)||, the letters, figures and word -Sub-total (A to G1 above)|| shall be substituted.||;

in Sl no 5,

after the entry relating to serial number C, the following serial number and entry relating thereto shall be inserted, namely: -

-

after the figures, letters and words —FORM GSTR-1|| wherever they occur, the figures, letters and words

-as amended by FORM GSTR-1A, if any|| shall be inserted;

after the entry relating to serial number 4G, the following serial number and entry relating thereto shall be inserted, namely: -

4G1	Aggregate values of all the supplies (net of amendments) on which tax is to be paid by the e-commerce operators under section 9(5) is to be reported by e-commerce operator. Table 15 and 15A of FORM GSTR-1 may be referred for filling up these details.
-----	--

after the entry relating to serial number 5C, the following serial number and entry relating thereto shall be inserted, namely: -

5C1	Aggregate values of supplies (net of amendments) made by suppliers through e-commerce operators on which e-commerce operators are liable to pay taxes under section 9(5) is required to be reported here by supplier. Table 14(b) and 14A(b) of FORM GSTR-1 may be referred for filling up these details.
-----	---

in second column, against serial numbers 5D, 5E and 5F, the following entries shall be inserted at the end, namely: –

For FY 2023-24, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the –exempted|| row only.;

in second column, against serial numbers 5H, 5I, 5J and 5K, for the figures and word –2021-22 and 2022-23||, the figures and word –2021-22, 2022-23 and 2023-24|| shall be substituted;

in second column, against serial number 5N, after the letters and word –on reverse charge basis.||, the letters, figures and word –and supplies on which e-commerce operators are required to pay taxes under section 9(5).|| shall be inserted.;

in paragraph 5, in the Table, in second column, -
against serial numbers 6B, 6C, 6D and 6E, for the letters and figures —FY 2019-20, 2020-21, 2021-22 and 2022-23||, the letters, figures and word —FY 2019-20, 2020-21, 2021- 22, 2022-23 and 2023-24|| shall respectively be substituted;
against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word -2021-22 and 2022-23||, the figures and word -2021-22, 2022-23 and 2023- 24|| shall be substituted;
against serial number 8A, -
after the words -received from SEZs||, the words
-and supplies received from E-commerce operators|| shall be inserted,
after the words -corresponding suppliers||, the words -including e-commerce operators|| shall be inserted and
the following entry shall be inserted at the end, namely: -
-However, for FY 2023-24 onwards, the total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to the financial year for which the return is being furnished and reflected in table 3(I) of FORM GSTR-2B shall be auto-populated in this table.||

in paragraph 7, -
after the words and figures —filed upto 30th November, 2023.||, the following entry shall be inserted, namely: -
-For FY 2023-24, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B of April, 2024 to October, 2024 filed upto 30th November, 2024.||;
in the Table, in second column, -
against serial numbers 10 & 11, the following entry shall be inserted at the end, namely: -
-For FY 2023-24, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here.||;
against serial number 12, -
after the words, letters, figures and brackets -upto 30th November, 2023 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.||, the following entry shall be inserted, namely: -
-For FY 2023-24, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here.

Table 4(B) of FORM GSTR-3B may be used for filling up these details.;;
for the figures and word -2021-22 and 2022-23,, the figures and word -2021-22, 2022-23 and 2023-24,, shall be substituted;
against serial number 13, -
after the words, letters and figures -reclaimed in FY 2023-24, the details of such ITC reclaimed shall be furnished in the annual return for FY 2023-24,, the following entry shall be inserted, namely: -
-For FY 2023-24, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here. Table 4(A) of FORM GSTR- 3B may be used for filling up these details. However, any ITC which was reversed in the FY 2023-24 as per second proviso to sub- section (2) of section 16 but was reclaimed in FY 2024-25, the details of such ITC reclaimed shall be furnished in the annual return for FY 2024-25.;;
for the figures and word -2021-22 and 2022- 23,, the figures and word -2021-22, 2022-23 and 2023-24,, shall be substituted;

in paragraph 8, in the Table, in second column, -
against serial numbers, -
(I) 15A, 15B, 15C and 15D,

(II) 15E, 15F and 15G, (III) 16A,
(IV) 16B and
(V) 16C;

for the figures and word -2021-22 and 2022-23,, wherever they occur, the letters, figures and word -2021-22, 2022-23 and 2023-24,, shall be substituted.;;

against serial number 17 & 18,
for the figures and word -2021-22 and 2022-23,, the letters, figures and word -2021-22, 2022-23 and 2023-24,, shall be substituted.;;
after the figures, letters and words -FORM GSTR- 1,, the figures, letters and words -as amended by FORM GSTR-1A, if any,, shall be inserted.

In the said rules, in FORM GSTR-9C,-

under the heading Instructions, -

in paragraph 4, in the Table, in second column, for the figures and word, -2021-22 and 2022-23, wherever they occur, the figures and word -2021-22, 2022-23 and 2023-24 shall be substituted, and -2020-21 and 2021-22, wherever they occur, the figures and word -2020-21, 2021-22, 2022-23 and 2023-24 shall be substituted;

in paragraph 6, in the Table, in second column, against serial number 14, for the figures and word -2021-22 and 2022-23, the figures and word -2021-22, 2022-23 and 2023-24 shall be substituted.

In the said rules, in FORM RFD-01, -

under the heading Instructions, in paragraph 10, for the figures, letters and words -GSTR-1 and GSTR-2, the figures, letters and

words -GSTR-1 as amended by GSTR-1A, if any shall be substituted;

after Statement-8, the following shall be inserted, namely:-

-Statement 9A [rule 89(2)(bb)]

Refund Type: Additional integrated tax paid on upward revision in price of goods subsequent to export

Export Invoice	Shipping Bill	Export remittance details	Refund details	Post export price increase	
				supplementary invoices/ debit note & IGST payment details	Additional export remittance details

Statement 9B [rule 89(2)(bc)]

Refund Type: Details of debit/ credit notes/ supplementary invoice issued for export of goods

S.No.	Type of document (Debit Note/ Credit Note/ supplementary invoice)	Debit/ Credit Note/ supplementary invoice	Date of document	Document Declaration GSTR-1 for the month	Tax liability paid/ IT C claimed in respect of document declared in GSTR-3B for the month	BRC/ foreign inward remittance certificate No.	Date of foreign inward remittance certificate	Whether refund claimed for shipping bill under Rule 6(Y/N)	Details of such shipping Bill No.	Date of such shipping bill
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

In the said rules, after FORM RFD-10, the following Form shall be inserted, namely:

-

“FORM GST RFD-10A

(See Rule 95B) Application for refund by Canteen Stores Department (CSD)

GSTIN :

Name:

Address :

Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>

Amount of Refund Claim : <INR><In Words>

Details of inward supplies of goods received:

GSTIN of the Supplier	Type of the Document	Invoice details / Debit Notes / Credit Notes			Rate	Taxable Value	Amount of Tax		
	Invoices/Credit Notes/Debit notes	No.	Date	Value			Integrated Tax	Central Tax	State Tax
1	2	3	4	5	6	7	8	9	10

Total refund applied for:

Central Tax	State/UT Tax	Integrated Tax	Total
<Total>	<Total>	<Total>	<Total>

Details of Bank Account:

Bank Account Number

Bank Account Type

Name of the Bank

Name of the Account Holder
Address of Bank Branch
IFSC
MICR

Attachment of the documents along with the refund application:

Verification

I as an authorised representative of << Name of Canteen Stores Department>> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. I further declare that all the goods, in respect of which the refund is being claimed, have been received by us for the purpose of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD and that no refund has been claimed earlier against any of the invoices against which refund has been claimed in this application.

Date: Signature of Authorised
Signatory:
Place: Name:
Designation / Status.¶.

In the said rules, for the header of FORM GST APL-02, the following headers shall be substituted, namely: -
-[See Rules 108(3), 109(2), 110(1) and 111(1)]¶.

In the said rules, after FORM GST APL-05, the following Form shall be inserted, namely: -

“FORM GST APL-05/07 W
[See rule 113A]

Application for Withdrawal of Appeal /Application filed before the Appellate Tribunal

GSTIN:

Name of Business (Legal) (in case appeal is filed under sub-section (1) of section 112)

Name and designation of the appellant (in case appeal is filed under sub-section of section 112):

Order No.& Date:

ARN of the Appeal & Date:

Reasons for Withdrawal:

Acceptance of order of the First Appellate Authority.

Acceptance of order of an Appellate Tribunal/ Court on similar subject matter

Need to file appeal/application again after rectification of mistakes/omission in the filed

appeal/application

Amount involved in appeal is less than the monetary limit fixed for Appeal as per provisions of sub-section (2) of section 112

Amount involved in the application is less than the monetary limit fixed for application as per the provisions of sub-section (1) of section 120

Any other reason

Declaration (applicable in case appeal is filed under sub-section (1) of section 112):
I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Signature

Date: Name of Applicant /Applicant Officer Designation/ Status.

In the said rules, for the FORM GST DRC-01A, the following Form shall be substituted, namely:-

-FORM GST DRC-01A

Intimation of tax ascertained as being payable under section 73(5)/74(5)[See Rule 142 (1A),(2A)]

Part A

No.: Date:

Case ID No. To

GSTIN.....

Name.....

Address.....

Case Proceeding Reference No...- Intimation of liability under section 73(5)/section 74(5)

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax	Interest	Penalty	Total
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
Total					

The grounds and quantification are attached / given below:

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by , failing which Show Cause Notice

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty under section 74(5) by failing which Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by in Part B of this Form.

Signature.....
Name.....
Designation.....
Jurisdiction..... Address

Upload Attachment

Part B

Reply to the communication for payment before issue of Show Cause Notice

[See Rule 142 (2A)]

Reference No. of Intimation:

Date:

Please refer to Intimation ID..... in respect of Case ID vide which
the liability of
tax payable as ascertained under section 73(5) / 74(5) was intimated.
In this regard,

this is to inform that the said liability is discharged partially/ fully to the extent
of Rs.
through and the submissions regarding remaining
liability are attached

the said liability is not acceptable and the submissions in this regard are attached /
given below:

Signature of Authorised Signatory Name.....

.....

Designation / Status

Upload Attachment

Part C

[See Rule 142(2A)]

Reference N.....
Name.....
Address.....

Acceptance of submission and/or payment made in reply to intimation made in Part-A of FORM GST DRC-01A

This has reference to the communication issued in **Part-A** of **FORM GST DRC-01A** vide reference no. -----
- dated -----, the payment made through **FORM GST DRC-03** vide reference no. -----
dated The
said payment made by you has been found satisfactory and hence accepted.

OR

This has reference to the reply furnished vide reference no. ----- dated ----- in response to the communication issued in **Part-A** of **Form GST DRC-01A** vide reference no. ----- dated --. along with the payment made through **FORM GST DRC-03** vide reference no. ----- dated --. The said submission and the payment made by you has been found satisfactory and hence accepted.

OR

This has reference to the reply furnished vide reference no. ----- dated -- ----- in response to the communication issued in **Part-A** of **Form GST DRC-01A** vide reference no. ----- dated --. The said reply has been found satisfactory and hence accepted.

Signature.....
Name.....
Designation.....

FORM GST DRC – 04
[See rule 142(2) & 142(3)]
Reference No:

Date:

To
GSTIN/ID
Name
Address

Tax Period ----- F.Y. -----
ARN - Date –

Acknowledgement of payment made voluntarily.

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid.

This is a system generated acknowledgement and does not require signature.॥

F. No. CBIC-20006/21/2024-GST]

(Raghavendra Pal Singh)
Director

Notification CGST (Page No- 7 to 77)

**TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,
PART II, SECTION 3, SUB-SECTION (i)**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION
No. 13/2024 – Central Tax**

New Delhi, the 10th July, 2024

G.S.R.(E).— In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance, Department of Revenue, number 27/2022- Central Tax, dated the 26th December, 2022 published vide number G.S.R 903(E), in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 26th December, 2022, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force from the date of its publication in Official Gazette.

[F.No.CBIC-20006/21/2024-GST]

(Raghavendra Pal Singh)
Director

Notification CGST (Page No- 7 to 77)

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,
PART II, SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION
No. 14/2024 – Central Tax**

New Delhi, the 10th July, 2024

G.S.R. (E).— In exercise of the powers conferred by the first proviso to section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing annual return for the said financial year.

[F. No. CBIC-20006/21/2024-GST]

(Raghavendra Pal Singh)
Director

Notification CGST (Page No- 7 to 77)

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,
PART-II, SECTION 3, SUB-SECTION (i)]**

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

NOTIFICATION

No. 15/2024- Central Tax

New Delhi, dated the 10th July, 2024

G.S.R....(E).—In exercise of the powers conferred by sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 52/2018- Central Tax, dated the 20th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 900(E), dated the 20th September, 2018, namely:-

In the said notification, for the words —half per cent.¶, the figure and word —0.25 per cent.¶ shall be substituted. 2. This notification shall come into force from the date of its publication in official gazette.

[F.No.CBIC-20006/21/2024-GST]

(Raghavendra Pal Singh)
Director

Notifications Central Tax Rate (Page No 78 to 79)

CBIC Notifies Changes in GST Rates on Goods per 53rd GST Council Meeting
Goods and Services Tax |

MINISTRY OF FINANCE

(Department of Revenue)

New Delhi Notification No. 02/2024-Central Tax (Rate) | Dated: 12th July, 2024

G.S.R. 396(E). — In exercise of the powers conferred by sub-section of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India,

Ministry of Finance (Department of Revenue)

No. 1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely:- In the said notification, – (A) in Schedule II – 6%, – (i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:- —121A 4819 10, 4819 20 Cartons, boxes and cases of, – corrugated paper or paper board; or (b) non-corrugated paper or paper board; Play Unmute Loaded: 1.01% Full screen (ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

—180A 7310, 7323, 7612, or 7615 Milk cans made of Iron, Steel, or Aluminium; (iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely: – —183A 7321 or 8516 Solar cookers; (iv) against serial number 199, in column (3), after the word —brooders, the words and symbol —; parts thereof shall be inserted; (B) in

Schedule III – 9%, – (i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely: – —153A 4819 (except 4819 10, 4819 20) All Goods (other than Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board)); (ii) against serial number 224, after the word —equipment, the words and symbols —; other than Milk cans made of Iron, or Steel shall be inserted; against serial number 235, in column (3), at the end, for the words, —and wood burning stoves of iron or steel, the words, —, wood burning stoves of iron or steel, and solar cookers shall be substituted; (iv) against serial number 273, after the words —boxes, etc., the words and symbols —; other than Milk cans made of Aluminium shall be inserted; (v) against serial number 275A, after the words —Utensils, the words and symbol —; Milk cans made of Aluminium shall be inserted; (vi) against serial number 378A, in column (3), for the words and symbol —domestic purposes; the words, symbol and brackets —domestic purposes [other than solar cookers]; shall be substituted; (C) after the Schedule VII, in the Explanation, in clause(ii), after the entries relating thereto, the following proviso shall be inserted, namely:- —Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’. 2. This notification shall come into force on the 15th day of July, 2024.

[F. No. 190354/94/2024-TRU]
NITISH KARNATAK,
Under Secy.

Notifications Integrated Tax (Page No-80 to 80)

IGST: E-commerce Operator TCS collection rate reduced to 0.50%

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

New Delhi Notification No. 01/2024- Integrated Tax | Dated: 10th July, 2024
G.S.R. 380(E). — In exercise of the powers conferred by the second proviso to section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section

of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 02/2018-Integrated Tax, dated the 20th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 901(E), dated the 20th September, 2018, namely:- In the said notification, for the words –one per cent.¶, the words –half per cent.¶ shall be substituted. 2. This notification shall come into force from the date of its publication in official gazette.

[F. No. CBIC-20006/21/2024-GST]
RAGHAVENDRA PAL SINGH
Director

Notifications Integrated Tax Rate (Page No- 81 to 83)

IGST: Supply of Farm Produce in Packages Over 25 kg/Litre Not Considered as Supply

MINISTRY OF FINANCE

(Department of Revenue)

New Delhi Notification No. 03/2024-Integrated Tax (Rate) | Dated: 12th July, 2024

G.S.R. 400(E).— In exercise of the powers conferred by sub- section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number

G.S.R. 667(E), dated the 28th June, 2017, namely:- In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:- -Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre- packaged and labelled'. 2. This notification shall come into force from the 15th day of July, 2024. Play Unmute Loaded: 0.99% Full screen

[F.No.90354/94/2024-TRU]
NITISH KARNATAK,
Under Secy.

Notification Integrated Tax Rate (Page No- 81 to 83)

CBIC Notifies Changes in IGST Rates on Goods per 53rd GST Council Meeting

MINISTRY OF FINANCE (Department of Revenue)

New Delhi Notification No. 02/2024-Integrated Tax (Rate) | Dated: 12th July, 2024

G.S.R. 397(E).— In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017, namely:- In the said notification, – (A) in Schedule II – 12%, – (i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:- –121A 4819 10, 4819 20 Cartons, boxes and cases of, –

(c) corrugated paper or paper board; or (d) non-corrugated paper or paper board; (ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely: – –180A 7310, 7323, 7612, or 7615 Milk cans made of Iron, Steel, or Aluminium;

(iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely: – –183A 7321 or 8516 Solar cookers; (iv) against serial number 199, in column (3), after the word –brooders, the words and symbol –; parts thereof shall be inserted; (B) in Schedule III – 18%, – (i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely:

– –153A 4819 (except 4819 10, 4819 20) All Goods (other than Cartons, boxes and cases of, – (c) corrugated paper or paper board; or (d) non-corrugated paper or paper board); (ii) against serial number 224, after the word –equipment, the words and symbols –; other than Milk cans made of Iron, or Steel shall be

inserted; (iii) against serial number 235, in column (3), at the end, for the words, –and wood burning stoves of iron or steel, the words, — ,wood burning stoves of iron or steel, and solar cookers shall be substituted; (iv) against serial number 273, after the words –boxes, etc., the words and symbols –; other than Milk cans made of Aluminium shall be inserted; (v) against serial number 275A, after the words –Utensils, the words and symbol –; Milk cans made of Aluminium shall be inserted; (vi) against serial number 378A, in column (3), for the words and symbol –domestic purposes, the words, symbol and brackets –domestic purposes [other than solar cookers]; shall be substituted; (C) after the Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:- –Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’. 2. This notification shall come into force from the 15th day of July, 2024.

[F.No.190354/94/2024-TRU]
NITISH KARNATAK,
Under Secy.

Notifications Compensation Cess (Page No 84 to)

MINISTRY OF FINANCE

(Department of Revenue)

New Delhi Notification No. 01/2024-Compensation Cess (Rate) | Dated: 12th July, 2024 G.S.R. 402(E).— In exercise of the powers conferred by sub-section (1) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-section (1) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) and sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (2) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts supply of goods falling under the heading 2202 by a Unit Run Canteen (URC) to authorised customers, from the whole of the Goods and Services Tax Compensation Cess leviable thereon under section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017). Explanation

— (1) In this Notification, -tariff item, -heading, -sub-heading and -Chapter shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975). (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification. 2. The notification shall come into force with effect from the 15th day of July, 2024.

[F. No. 190354/94/2024-TRU]
NITISH KARNATAK,
Under, Secy.

Circulars Central Tax (Page No- 85 to 105)

GST Rates: Solar Cookers, Fire Sprinklers, Poultry Machinery Parts, Pre-Packaged Agricultural Produce & Govt Agency Supplies

Circulars- Central Tax, Notifications/Circulars, Trending Sponsored The Ministry of Finance, Department of Revenue, has issued Circular No. 229/23/2024-GST dated 15th July 2024, providing crucial clarifications on GST rates and classification of goods. These clarifications are based on the recommendations from the 53rd GST Council meeting held on 22nd June 2024. This article will discuss the specifics of these clarifications, which include GST rates on solar cookers, fire water sprinklers, parts of poultry- keeping machinery, pre-packaged agricultural produce, and supplies to or by government agencies. Detailed Analysis is as follows;-

1. **GST Rate on Solar Cookers** The circular addresses the classification and applicable GST rate on solar cookers that utilize dual energy sources (solar energy and gridelectricity). It clarifies that these cookers fall under heading 8516 and attract a GST rate of 12% as per Sl. No.201A of Schedule II of notification No. 1/2017-Central Tax (Rate) dated 28th June 2017.
2. **GST Rate on Fire Water Sprinklers** The circular clarifies that fire water sprinklers are included in the existing entry for sprinklers at a 12% GST rate. This is covered under Sl. No. 195B of Schedule II of notification No. 1/2017-Central Tax (Rate) dated 28th June 2017. Additionally, any issues related to this classification for past periods are regularized on an –as is where is basis.
3. **GST Rate on Parts of Poultry- Keeping Machinery** The circular specifies that parts of poultry-keeping machinery are classifiable under tariff item 8436 91 00 and attract a 12% GST rate according to Sl. No. 199 of Schedule II of notification No. 1/2017-Central Tax (Rate) dated 28th June 2017. To ensure clarity, this entry has been amended via notification No. 2/2024-Central Tax (Rate) dated 12th July 2024 to explicitly include parts of poultry-keeping machinery. Issues for the past period are also regularized on an –as is where is basis.
4. **Scope of ‘Pre-Packaged and Labelled’ for Agricultural**

Farm Produce The circular clarifies the definition of 'pre-packaged and labelled' for GST purposes, especially in light of amendments to the Legal Metrology (Packaged Commodities) Rules, 2011. The definition has been amended to exclude agricultural produce packaged in quantities exceeding 25 kg or 25 liters from attracting a 5% GST levy. This change is reflected in notifications No.2/2024-Central Tax (Rate) and No. 3/2024-Central Tax (Rate) both dated 12th July 2024. Issues for the past period are regularized on an -as is where isll basis.

5. Supplies to or by Government Agencies The circular provides clarification on GST rates applicable to supplies of pulses and cereals made to or by government agencies engaged in procurement and distribution under government-approved programs. It regularizes issues from 01.07.2017 to 17.07.2022 on an -as is where isll basis, provided that a certificate from a government officer and reversal of input tax credit (if availed) are submitted within 180 days of this circular's issuance.

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6. Conclusion: Circular No. 229/23/2024-GST provides vital clarifications to ensure uniformity in the application of GST rates on specific goods, addressing various industry representations. The detailed explanations for solar cookers, fire water sprinklers, parts of poultry-keeping machinery, pre-packaged agricultural produce, and supplies involving government agencies reflect the GST Council's efforts to resolve ambiguities and streamline tax compliance.

F.No. 190354/94/2024-TO (TRU-II)-CBEC Government of India Ministry of Finance Department of Revenue (Tax Research Unit) North Block, New Delhi * Circular No. 229/23 /2024-GST | Dated: 15th July, 2024 To The Principal Chief Commissioners/ Principal Directors General, The Chief Commissioners/ Directors General, The Principal Commissioners/ Commissioners of Central Excise & Central Tax Subject: Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 53rd meeting held on 22nd June, 2024, at New Delhi – reg. Madam/ Sir, Based on the recommendations of the GST Council in its 53 rd meeting held on 22nd June, 2024, at New Delhi, in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017,

clarifications on the following issues are being issued through this Circular as under:

Clarification regarding GST rate on Solar Cookers: 2.1 Representations have been received seeking clarification regarding appropriate classification and applicable GST rate on supply of solar cookers that work on dual energy source. 2.2 On the recommendations of GST Council, it is hereby clarified that solar cookers that work on dual energy of solar energy and grid electricity are appropriately classifiable under heading 8516 and already attract a GST rate of 12% vide Sl. No. 201A of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017. 3. Clarification regarding GST rate on Fire Water Sprinklers: 3.1 Representations have been received seeking clarification as to whether the existing entry covering sprinkles at 12% GST rate also cover Fire Water Sprinklers. 3.2 On the recommendations of the Council, it is hereby clarified that all types of sprinklers, including fire water sprinklers attract GST at the rate of 12% vide Sl. No. 195 B of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017. 3.3 Further, on the basis of the recommendation of the GST Council, in view of the prevailing genuine doubts, the issues for the past period are regularized on -as is where is basis. 4. Clarification regarding GST rate on parts of Poultry-keeping machinery: 4.1 Representations have been received seeking clarification regarding appropriate classification and applicable GST rate on supply of 'parts' of Poultry-keeping machinery. 4.2 Parts of Poultry-keeping machinery are classifiable under tariff item 8436 91 00 and attract GST at the rate of 12% vide Sl. No. 199 of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017. On the recommendations of the Council, to bring clarity on the issue, the relevant entry at Sl. No. 199 of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017, has been amended vide notification No. 2/2024-Central Tax (Rate), dated the 12th July, 2024 to specifically include 'parts' of Poultry-keeping machinery. 4.3 Further, on the basis of the

recommendation of the GST Council, in view of the prevailing genuine doubts, the issues for the past period are regularized on -as is where is basis. 5. Clarification regarding the scope of expression 'pre-packaged and labelled' for supply of agricultural farm produce: 5.1 Representations have been received seeking clarification regarding the scope of expression 'pre-packaged and labelled' for the purposes of levy of GST on supply of agricultural farm produce in view of amendment made in Legal Metrology (Packaged Commodities) Rules, 2011. 5.2 On the basis of the recommendation of the GST Council, the definition of 'pre-packaged and labelled' in notification No. 1/2017-Central Tax (Rate) and notification No. 2/2017-Central Tax (Rate), both dated the 28th June, 2017, has been amended vide notification No. 2/2024-Central Tax (Rate) dated 12th July 2024 and notification No. 3/2024-Central Tax (Rate) dated 12th July, 2024, respectively, to exclude the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre from the scope of 'pre-packaged and labelled'. Consequently, supply of agricultural farm produce in package (s) containing quantity of more than 25 kilogram or 25 litre will not attract GST levy of 5%. 5.3 Further, on the basis of the recommendation of the GST Council, in view of the prevailing genuine doubts, the issues for the past period are hereby regularized on -as is where is basis. 6. Clarification regarding supplies of Goods made to or by agency engaged by Government 6.1 Prior to 17th July, 2022, supplies of pulses and cereals attracted GST at rate of 5%, wherein the said goods were put up in a unit container and bearing a registered brand name and/or bearing a brand name on which an actionable claim or enforceable right in a court of law is available. 6.2 On the basis of the recommendation of the GST Council, in view of the genuine interpretational issues, the issues for the past period from 01.07.2017 up to 17.07.2022 are hereby regularized on -as is where is basis for supplies made to or by any agency engaged by Union Government or State Government/Union Territory for procurement and sale of such goods under any programme/scheme duly approved by the Central Government or any State Government intended to distribute such goods at free of cost or at subsidized rate to the eligible beneficiaries like economically weaker sections of the society subject to following conditions, namely:- a. the concerned supplier furnishes a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory concerned recommending that supplies have been made to or by an agency engaged by Union Government or State

Government/Union Territory for procurement and sale of such goods under any programme/scheme duly approved by the Central Government or any State Government intended to distribute such goods at free of cost or at subsidized rate to the eligible beneficiaries like economically weaker sections of the society, within a period of 180 days from the date of issuance of this Circular to the jurisdictional commissioner of the Central Tax or jurisdictional commissioner of the State Tax, or jurisdictional officer of the Union Territory Tax, as the case maybe; and b. Input Tax Credit shall not be allowed on such inputs and, if availed on such inputs, it shall be reversed within a period of 180 days from the date of issuance of this Circular, if the supplier intends to take the benefit under the proposed regularisation. 7. Difficulty, if any, in the implementation of this circular may be brought to the notice of the Board.

(Limatula Yaden)
Joint Secretary (TRU)

Circulars -Central Tax (Page No 85 to 105)

GST Clarifications: Railways, SPV, RERA, Digital Payments, Reinsurance & Accommodation Services

The Ministry of Finance Department of Revenue

Circular No. 228/22/2024-GST to clarify the applicability of GST on specific services, following the recommendations of the 53rd GST Council meeting held on June 22, 2024. This circular addresses various issues, including exemptions for services provided by Indian Railways, transactions between Special Purpose Vehicles (SPVs) and the Ministry of Railways, statutory collections by RERA, incentives for digital payments, reinsurance services, and certain accommodation services. This article provides a detailed analysis of the key clarifications and their implications.

Detailed Analysis GST Exemption for Indian Railways' Outward Supplies Based on the Ministry of Railways' request and the 53rd GST Council's recommendations, certain services provided by Indian Railways, such as platform ticket sales, retiring room facilities, cloak room services, and battery-operated car services, are exempt from GST. This exemption also applies to services between different zones/divisions of Indian Railways. The effective date for these exemptions is July 15, 2024, with a retrospective regularization from October 20, 2023, to July 14, 2024.

GST Exemption for Transactions between SPVs and Indian Railways The circular exempts the supply of services by SPVs to Indian Railways, including the use of infrastructure built and owned by SPVs during the concession period and maintenance services provided by Indian Railways to SPVs. This exemption is regularized for the period from July 1, 2017, to July 14, 2024.

GST on Statutory Collections by RERA Statutory collections made by the Real Estate Regulatory Authority (RERA) under the Real Estate (Regulation and Development) Act, 2016, are clarified to be exempt from GST. RERA, being a governmental authority, falls under the scope of entry No. 4 of notification No. 12/2017-CT(R) dated June 28, 2017.

GST on Incentive Amounts in Digital Payment Ecosystem The circular clarifies that incentives shared by acquiring banks with other stakeholders in the digital payment ecosystem, under the notified Incentive Scheme for RuPay Debit Cards and low-value BHIM-UPI transactions, are in the nature of a subsidy and are thus not taxable. This clarification extends to the distribution of incentives decided by the National Payments Corporation of India (NPCI).

GST Liability on Reinsurance of Specified Insurance Schemes Reinsurance services for certain exempt general and life insurance schemes are regularized for the period from

July 1, 2017, to January 24, 2018. This regularization aligns with the exemption provided from January 25, 2018, onwards. GST Liability on Reinsurance of Government-Sponsored Insurance Schemes Reinsurance services for insurance schemes fully paid by the government are exempt from GST for the period from July 1, 2017, to July 26, 2018. This aligns with the prospective exemption provided from July 27, 2018. Applicability of GST on Retrocession Services The term ‘reinsurance’ as mentioned in notification No. 12/2017-CT(R) is clarified to include ‘retrocession’ services. This clarification follows the definition provided in the IRDAI (Re-insurance) Regulations, 2018. GST on Certain Accommodation Services Accommodation services provided at a value less than or equal to twenty thousand rupees per person per month and for a minimum continuous period of ninety days are exempt from GST. This includes hostel accommodations and service apartments/hotels booked for longer periods, effective from July 15, 2024. Conclusion Circular No. 228/22/2024-GST provides significant clarifications and exemptions on the applicability of GST for various services, following the recommendations of the 53rd GST Council meeting. These clarifications aim to address practical difficulties faced by stakeholders and ensure compliance with GST regulations. Businesses and entities affected by these changes should review the circular in detail to understand the implications and ensure proper implementation of these GST provisions. F. No. CBIC-190354/94/2024- TO(TRU-II)-CBEC Government of India Ministry of Finance Department of Revenue (Tax Research Unit) North Block, New Delhi Circular No. 228/22/2024-GST Dated the 15th July, 2024 To, The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (All) / The Principal Director Generals/ Madam/Sir, Subject: Clarifications regarding applicability of GST on certain services-reg. In exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017 and on the recommendations of the 53rd GST Council in its meeting held on 22nd June, 2024, at New Delhi, clarifications, related to the following issues are being issued through this circular: i. GST exemption on the outward supplies made by the Ministry of Railways (Indian Railways). ii. GST exemption on the transactions between Special Purpose Vehicles (SPVs) and Ministry of Railways (Indian Railways). iii. Applicability of GST on the statutory collections made by the Real Estate Regulatory Authority (RERA) in accordance with the Real Estate (Regulation and Development) Act, 2016. iv. Applicability of GST on the incentive amount shared by acquiring

bank with other stakeholders in the digital payment ecosystem under the notified Incentive Scheme for promotion of RuPay Debit Cards and low value BRIM-UPI transactions. v. GST liability on the reinsurance of specified general and life insurance schemes. vi. GST liability on the reinsurance of insurance schemes for which total premium is paid by the Government. vii. Applicability of GST on retrocession services. viii. GST liability on certain accommodation services. 2. GST exemption on the outward supplies made by Ministry of Railways (Indian Railways). 2.1 Based on the request of Ministry of Railways (Indian Railways) and recommendations of the 52nd GST Council meeting held on 07.10.2023, all supplies of goods and services made by Ministry of Railways (Indian Railways) were brought under Forward Charge Mechanism and consequently exemptions that were available to Ministry of Railways (Indian Railways) were withdrawn vide notification No.13/2023-CT(R) dated 19.10.2023 w.e.f. 20.10.2023. 2.2 However, Ministry of Railways had brought out certain difficulties in implementation of the above said notification and matter was examined by the 53rd GST Council in its meeting held on 22nd June, 2024. 2.3 GST Council has recommended to exempt the services provided by Ministry of Railways (Indian Railways) to general public viz., sale of platform tickets, facility of retiring rooms/waiting rooms, cloak room services and battery-operated car services. GST council has also recommended to exempt the supply of services made between various zones/ divisions under Ministry of Railways (Indian Railways). Notification No. 04/2024-CT(R) dated 12.07.2024 has been issued in this regard and effective date of implementation of the said notification is 15.07.2024. 2.4 The GST Council in its 53rd meeting has also recommended to regularize GST liability for the intervening period i.e. from 20.10.2023 to 14.07.2024 on ‘as is where is’ basis. 2.5 Therefore, as recommended by the 53rd GST Council, the GST on the services provided by Ministry of Railways (Indian Railways) to general public viz., sale of platform tickets, facility of retiring rooms, cloak room services and battery-operated car services and supply of services made between various zones/ divisions under Ministry of Railways (Indian Railways) is hereby regularized on ‘as is where is’ basis from 20.10.2023 to 14.07.2024. 3. GST exemption on the transactions between Special Purpose Vehicles (SPVs) and Ministry of Railways (Indian Railways). 3.1 Based on the recommendations of the 48th GST Council meeting held on 17.12.2022, it was clarified to Ministry of Railways (Indian Railways) that supply of services by SPVs to Ministry of Railways (Indian Railways) by way of allowing Indian Railways to use

infrastructure built and owned by them during the concession period against consideration and maintenance services supplied by Ministry of Railways (Indian Railways) to SPVs are taxable. 3.2 However, Ministry of Railways had brought out certain difficulties faced in implementation of the said recommendations of the 48th GST Council and matter was examined by the 53rd GST Council in its meeting held on 22nd June, 2024. 3.3 GST Council has recommended to exempt the supply of service by SPVs to Ministry of Railways (Indian Railways) by way of allowing Indian Railways to use the infrastructure built and owned by SPVs during the concession period against consideration and maintenance services supplied by Ministry of Railways (Indian Railways) to SPVs from GST. Notification No. 04/2024-CT(R) dated 12.07.2024 has been issued in this regard. 3.4 The GST Council in its 53rd meeting has also recommended to regularize the past period in respect of such transactions for the period from 01.07.2017 to 14.07.2024 on ‘as is where is’ basis. 3.5 Thus, as recommended by the 53rd GST Council, GST on the supply of services by SPVs to Ministry of Railways (Indian Railways) by way of allowing it to use infrastructure built and owned by them during the concession period against consideration and maintenance services supplied by Ministry of Railways (Indian Railways) to SPVs in relation to such use of infrastructure built and owned by SPVs during the concession period against consideration is hereby regularized for the period from 01.07.2017 to 14.07.2024 on ‘as is where is’ basis. 4. Applicability of GST on the statutory collections made by the Real Estate Regulatory Authority (RERA) in accordance with the Real Estate (Regulation and Development) Act, 2016. 4.1 Representation has been received requesting for clarification on whether GST is applicable on the statutory collections made by the Real Estate Regulatory Authority (RERA). 4.2 RERA is constituted under the Real Estate (Regulation and Development) Act, 2016. RERA performs function of regulating the real estate development and construction of the building entrusted to them which fall under Entry No.1 and 2 of the Twelfth Schedule of the Indian Constitution. 4.3 RERA is a ‘governmental authority’ as per the definition in the exemption notification No.12/2017-CT(R) dated 28.06.2017 and is covered under the scope of entry at Si. No. 4 of notification No.12/2017-CT(R) dated 28.06.2017. 4.4 GST Council in its 53rd meeting has recommended to clarify that statutory collections made by RERA are covered under the SI. No. 4 of notification No.12/2017-CT(R) dated 28.06.2017. 4.5 Thus, as recommended by the 53rd GST Council, it is hereby clarified that statutory collections made by RERA are covered under the SI. No.

4 of notification No.12/2017- CT(R) dated 28.06.2017. 5.Applicability of GST on the incentive amount shared by acquiring banks with other stakeholders in the digital payment ecosystem under the notified Incentive Scheme for promotion of Ru Pay Debit Cards and low value BHIM-UPI transactions. 5.1 Representation has been received requesting for clarification on whether GST is applicable on the incentive amount shared by acquiring banks with other stakeholders in the digital payment ecosystem under the notified Incentive Scheme for promotion of Ru Pay Debit Cards and low value BHIM-UPI transactions. 5.2 Under the notified Incentive Scheme for promotion of Ru Pay Debit Cards and low value BHIM-UPI transactions, the Ministry of Electronics and Information Technology (MeitY) pays the acquiring banks an incentive as a percentage of the value of the transactions up to two thousand rupees. Applicability of GST on the incentive paid by the MeitY to acquiring banks under the notified Incentive Scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions was examined in the 48th GST Council meeting held on 17th December, 2022 and based on the recommendations of the GST Council meeting, it was clarified by Circular No. 190/02/2023-GST dated 13th January, 2023, that incentives paid by MeitY to acquiring banks under the said scheme are in the nature of subsidy and thus, not taxable. 5.3 The Gazette Notifications dated 17th December, 2021 and 14th

January, 2023 issued by MeitY state that the incentives will be shared by the acquiring banks with other payment system participants and the payment system operator, in the proportion and manner decided by the National Payments Corporation of India (NPCI) in consultation with the participating banks. MeitY pays the incentive to the acquiring bank and it is further shared by the acquiring bank with the issuer bank. Issuer bank further shares the incentive with the Payer Payment Service Provider (PSP), which are typically banks, and the UPI app. 5.4 The share of incentive paid by the acquiring bank to the issuer bank and further shared by the issuer bank to the Payer PSPs and the UPI app are decided by the NPCI in consultation with participating banks. Payer PSPs may choose to further share this incentive with Third Party App Providers (TPAP). However, the proportion of the incentive shared by Payer PSPs with TPAPs is not being decided by NPCI in consultation with the participating banks for Financial Years 2021-22 and 2022-23 and was determined by the business agreement between the Payer PSPs and TPAP. 5.5 GST Council in its 53rd meeting held on 22nd June, 2024 has recommended to clarify that further sharing of the incentive amount by the acquiring bank with other stakeholders, up to the

point where the incentive is distributed in the proportion and manner as decided by NPCI in consultation with the participating banks under the notified Incentive Scheme, is in the nature of a subsidy and thus, not taxable.

5.6 Thus, as recommended by the 53rd GST Council, it is hereby clarified that further sharing of the incentive amount by the acquiring bank with other stakeholders, up to the point where the incentive is distributed in the proportion and manner as decided by NPCI in consultation with the participating banks under the notified Incentive Scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions, is in the nature of a subsidy and is thus, not taxable.

6. GST liability on the reinsurance of specified general and life insurance schemes.

6.1 Representations have been received to either exempt or regularize the GST liability, for the period from 01.07.2017 to 24.01.2018, on reinsurance of specified general insurance and life insurance schemes, which are exempt from GST.

6.2 Certain specified general insurance and life insurance schemes are exempt from GST under SI. Nos. 35 and 36 of notification No.12/2017-CT(R) dated 28.06.2017. Vide entry at SI. No. 36A of the said notification, reinsurance of the aforesaid exempted insurance schemes has also been exempted w.e.f. 25.01.2018.

6.3 GST Council in its 53rd meeting held on 22nd June, 2024 has recommended to regularize the GST liability on such reinsurance of exempt general insurance and life insurance schemes for the past period, i.e. from 01.07.2017 to 24.01.2018, on 'as is where is' basis.

6.4 Thus, as recommended by the GST Council, GST liability on the services by way of reinsurance of the insurance schemes specified in SI. Nos. 35 and 36 of notification No.12/2017-CT(R) dated 28.06.2017 is regularized for the period from 01.07.2017 to 24.01.2018 on 'as is where is' basis.

7. GST liability on the reinsurance of insurance schemes for which total premium is paid by the Government.

7.1 Representations have been received to exempt GST, for the period from 01.07.2017 to 26.07.2018, on reinsurance of those insurance schemes for which total premium is paid by the Government.

7.2 Services provided to the Central Government, State Government, or Union Territory under any insurance scheme for which total premium is paid by the Central Government, State Government, or Union Territory are exempt from GST under SI. No. 40 of notification No.12/2017-CT(R) dated 28.06.2017. Vide entry at Si. No. 36A of the said notification, re-insurance of the aforesaid insurance schemes has been prospectively exempted w.e.f. 27.07.2018.

7.3 GST Council in its 53rd meeting held on 22nd June, 2024 has recommended to regularize the GST liability on such reinsurance of Government

sponsored insurance schemes for the past period, i.e. from 01.07.2017 to 26.07.2018, on 'as is where is' basis. 7.4 Thus, as recommended by the GST Council, GST liability on the services by way of reinsurance of insurance services covered under Sl. No. 40 of notification No.12/2017- CT(R) dated 28.06.2017 is regularized for the period from 01.07.2017 to 26.07.2018 on 'as is where is' basis. 8. Applicability of GST on retrocession services. 8.1 Representations have been received to clarify whether the term 'reinsurance' as mentioned in Sl.No. 36A of notification No.12/2017- CT(R) dated 28.06.2017 includes

'retrocession'. 8.2 The matter was placed before the GST Council in its 53rd meeting held on 22nd June, 2024. As per the IRDAI (Re-insurance) Regulations, 2018, 'Retrocession' means a re-insurance transaction whereby a part of assumed reinsured risk is further ceded to another Indian Insurer or a CBR (Cross Border Re-insurer). Accordingly, the GST Council has recommended to clarify that reinsurance includes retrocession services.

8.3 Thus, as recommended by the GST Council, it is hereby clarified that the term 'reinsurance' as mentioned in Sl. No. 36A of notification No.12/2017- CT(R) dated 28.06.2017 includes 'retrocession' services. 9. GST liability on certain accommodation services. 9.1 Representations have been received requesting to clarify whether service by way of hostel accommodation, service apartments/hotels booked for longer period is a service of renting of residential dwelling for use as residence and exempted under entry at Sl. No. 12 of notification No.12/2017- CT(R) dated 28.06.2017. Requests have also been received for GST exemption on hostels for poor and middle-class students run by charitable trusts. 9.2 The matter was placed before the GST Council in its 53rd meeting held on 22nd June, 2024 and the GST Council recommended to exempt the supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days. The same has been exempted w.e.f. 15.07.2024 vide notification No. 4/2024- CT(R) dated 12.07.2024. 9.3 In its 53rd meeting, the GST Council further recommended extending the benefit for past cases provided that value of supply of accommodation services supplied was less than or equal to twenty thousand rupees per person per month and that the accommodation service was supplied for a minimum continuous period of ninety days. 9.4 Thus, as recommended by the GST Council, GST liability on the supply of accommodation services is regularized on 'as is where is' basis for the period from 01.07.2017 to 14.07.2024

where value of supply of the accommodation service is less than or equal to twenty thousand rupees per person per month and the said accommodation service was supplied for a minimum continuous period of ninety days. 10. Difficulties, if any, in the implementation of this circular may be brought to the notice of the Board.

(Limatula Yaden)
JointSecretary,TRU

Circulars -Central Tax (Page No 85 to 105)

Circular No. 227/21/2024-GST: New Procedure for CSD Refund Circulars- Circular No. 227/21/2024-GST introduces a revised procedure for processing refund applications filed by the Canteen Stores Department (CSD) under the Goods and Services Tax (GST) regime. This circular, issued by the Central Board of Indirect Taxes and Customs (CBIC), outlines the shift from manual to electronic filing, enhancing efficiency and uniformity in refund processes. The CSD, recognized under Notifications No. 06/2017-Central Tax (Rate), No. 06/2017-Integrated Tax (Rate), and No. 06/2017-Union territory Tax (Rate), is entitled to claim a fifty percent refund on applicable central tax, integrated tax, and Union territory tax paid on inward supplies. Previously, refund applications were processed manually as per Circular No. 60/34/2018-GST. However, with the introduction of a new electronic filing functionality on the GST common portal and the amendment of CGST Rules, filing procedures have been streamlined. The new process requires CSD to file Form GST RFD-10A electronically on the common portal. This form must accompany detailed invoices and declarations ensuring compliance with GST provisions. The application is subject to scrutiny by the jurisdictional tax authority to validate the accuracy of claims and compliance with filing requirements. Circular No. 227/21/2024-GST marks a significant step towards digitizing refund processes for CSD, aiming to expedite refunds and ensure transparency. By aligning with updated CGST Rules and leveraging electronic platforms, the circular enhances operational efficiency and compliance monitoring. Stakeholders are encouraged to familiarize themselves with the revised procedures to facilitate seamless implementation. For further details and updates, stakeholders are advised to refer to the official communication channels of the CBIC and related authorities. *F. No. CBIC-20001/4/2024-GST Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs GST Policy Wing, New Delhi ***** Play Unmute Loaded: 1.00% Full screen Circular No. 227/21/2024-GST | Dated: 11th July, 2024 To, The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/ Commissioners of Central Tax (All) The Principal Directors General/ Directors General (All) The Principal Chief Controller of Accounts, CBIC Madam / Sir, Subject: Processing of refund applications filed by Canteen Stores Department (CSD) – regarding The Central Government, vide

Notifications No. 06/2017-Central Tax (Rate), No. 06/2017-Integrated Tax (Rate) and No. 06/2017-Union territory Tax (Rate), all dated 28th June 2017, had specified the Canteen Stores Department (—CSD for short), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent of the applicable central tax, integrated tax and Union territory tax paid by the CSD on all inward supplies of goods received by the CSD for the purposes of subsequent supply of such goods to their Unit Run Canteens or to their authorized

customers. Further, vide Circular No. 60/34/2018-GST dated 04.09.2018, the manner and procedure for filing and processing of such refund claims was specified so as to ensure that the CSD shall apply for refund by filing an application manually to the jurisdictional tax office till the time the online utility for filing such refund claim is made available on the common portal.

2. In order to enable such CSD to file application for refund electronically, a new functionality has been made available on the common portal which allows CSD to apply for refund by filing an application electronically on the common portal. Further, Central Goods and Service Tax Rules, 2017 (hereinafter referred to as –CGST Rules) have been amended and a new rule 95B and FORM GST RFD-10A have been inserted in CGST Rules vide Notification No. 12/2024-Central Tax dated 10.07.2024. 3. In order to ensure uniformity in the implementation of the provisions of law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as –CGST Act), hereby lays down the following revised procedure for electronic submission and processing of refund application by CSD, in accordance with section 55 of CGST Act, in supersession of Circular No. 60/34/2018-GST dated 04.09.2018. 4. Filing of refund application: The CSD, who wants to file an application for refund under section 55 of CGST Act, in cases where the refund is claimed of fifty per cent of the applicable central tax, integrated tax and Union territory tax paid by the said CSD on all inward supplies of goods received by it, for the

purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers, shall file an application for refund in FORM GST RFD-10A electronically on the common portal and the same shall be processed electronically. The refund to be granted to the CSD shall be based on the invoices of the inward supplies of goods received by it for the purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers. 5. Filing of refund claim by CSD: The CSD may apply for refund with the

jurisdictional Central tax/ State tax authority to whom the CSD has been assigned. In terms of rule 95B of the CGST Rules, the CSD is required to apply for refund once in every quarter. The CSD will also be allowed to file the refund application for multiple quarters, clubbing multiple FYs, as per their option. The refund of the tax paid by the CSD shall be available only if the inward supplies of goods were received from a registered person against a tax invoice and details of such supplies have been furnished by the said registered person in his details of outward supply in FORM GSTR-1 and the said supplier has furnished his return in FORM GSTR-3B for the concerned tax period. The CSD while filing the refund application shall ensure that all the invoices declared by it have the GSTIN of the supplier and the GSTIN of the respective CSD clearly mentioned on them. The said refund application form shall be accompanied with the following documents: (i) An undertaking stating that the goods on which refund is being claimed have been received by the CSD for the purposes of subsequent supply of such goods to its Unit Run Canteens or to its

authorized customers; and (ii) A declaration stating that no refund has been claimed earlier against the invoices on which the refund is being claimed.

6. Relevant date for filing of refund: As per sub-section (2) of section 54 of the CGST Act, a person notified under section 55 of the CGST Act, can file the application for refund of tax paid by it on inward supplies of goods or services or both, before the expiry of two years from the last day of the quarter in which such supply was received. Therefore, as the CSD have been notified under section 55 of CGST Act vide Notifications No. 06/2017- Central Tax (Rate), No. 06/2017-Integrated Tax (Rate) and No. 06/2017- Union territory Tax (Rate), all dated 28th June 2017, as a person entitled to claim a refund of fifty per cent of the applicable central tax, integrated tax and Union territory tax paid by it on all inward supplies of goods received for the purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers, the CSD can file the refund of fifty per cent of tax paid on such inward supplies of goods before expiry of two years from the last day of the quarter in which such supply was received.

7. Processing and sanction of the refund claim: 7.1 The proper officer shall process the refund claim filed by the CSD in a manner similar to the refund claims filed in FORM GST RFD-01 under the provisions of rule 89 of CGST Rules. The proper officer while processing the refund application shall validate the GSTIN details of the CSD on the common portal to ascertain whether all the returns in FORM GSTR-1 and FORM GSTR-3B, which were due to be furnished on or before the date on which the refund

application is being filed, have been filed. The proper officer may scrutinize the details contained in FORM RFD-10A, FORM GSTR-3B and FORM GSTR-2B, for processing the said refund claim. The proper officer shall also verify whether the details of the invoices for which refund has been claimed by the CSD, have been furnished by the concerned supplier in his details of outward supply in FORM GSTR-1 and the said supplier has furnished his return in FORM GSTR-3B for the concerned tax period. 7.2 Further, the proper officer shall ensure that the amount of refund sanctioned is not more than 50 % of the central tax, state tax, Union territory tax and integrated tax paid on the supplies received by CSD. It may be noted that the invoices uploaded by the CSD while filing will be validated on the portal with FORM GSTR 2B of the applicant and only the validated invoices will be allowed in the application. The invoices for which refund has already been availed by the CSD will be flagged in the system and will not be allowed for the refund. The Table in Sl. No. 7 of FORM GST- RFD 10A will be auto-populated on the portal based on the 50 % of the amount of respective tax (central tax, state tax, Union territory tax and integrated tax) as per the Col 8, 9 and 10 of the Table in Sl. No. 6 of FORM GST- RFD 10A. The Table in Sl. No. 7 of FORM GST- RFD 10A shall be kept editable downwards, i.e., the CSD will be able to make a downward revision in the auto-populated amount in the said Table and cannot enhance the auto-populated amount in the said Table the purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers has been reversed by the CSD as clarified in Circular no. 170/02/2022-GST dated 06-Jul-2022. 7.3 The proper officer shall scrutinize the application with respect to completeness and eligibility of the refund claim to his satisfaction and issue the order in FORM GST RFD-06 accordingly. The 8. It is also mentioned that the provisions of the Circular No. 60/34/2018-GST dated 04.09.2018 shall continue to apply for all refund applications filed manually before the amendments in CGST Rules mentioned in Para 2 above and before the said functionality being made available on the common portal. The said applications filed manually shall continue to be processed manually, according to the earlier circular. 9. It is requested that suitable trade notices may be issued to publicize the contents of this Circular. 10. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)
Principal Commissioner(GST)

Circulars -Central Tax (Page No 85 to 105)

Mechanism for Refund of Additional IGST Paid on Price Revision Post-Exports

Circular No. 226/20/2024-GST Dated the 11th July, 2024 To, The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All) The Principal Directors General / Directors General (All) Play Unmute Loaded: 1.16% Full screen Madam/Sir, Subject: Mechanism for refund of additional Integrated Tax (IGST) paid on account of upward revision in price of the goods subsequent to exports— reg. Representations have been received from trade/ industry requesting for prescribing a mechanism for seeking refund of additional IGST paid on account of upward revision in price of goods subsequent to export. It has been represented that there are cases where the price of export goods needs to be revised, subsequent to their exports, due to various reasons such as linking of the prices of the export commodities to some international index or as per the terms of contract between the two parties etc. In such cases, where there is upward revision in price of goods subsequent to exports, the exporter is required to pay additional IGST on account of upward price revision along with applicable interest but there exists no mechanism for allowing them to claim refund of such additional IGST paid. 2. In order to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as -CGST Act), hereby lays down the following procedure for claim and processing of refunds of additional integrated tax paid on account of upward revision in prices of goods subsequent to their exports. 3. Filing of refund claim for additional IGST paid on account of upward revision of prices of export goods, subsequent to export: 3.1 The refund of IGST paid on account of export of goods is processed by the proper officer of Customs in an automated manner without manual intervention in terms of provision of rule 96 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as -CGST Rules). However, there exists no mechanism for processing of refunds of any additional integrated tax paid on account of upward revision in price of goods, subsequent to exports, by the proper officer of customs. Therefore, it has been decided that such exporter may file an application for refund of such additional IGST paid in FORM GST RFD-01 electronically on the

common portal and such application for refunds would be processed by the jurisdictional GST officer of the concerned exporter. Accordingly, CGST Rules have been amended vide notification No. 12/2024- CT dated 10.07.2024 to provide for filing of such refund application in FORM GST RFD-01, which shall be dealt with in accordance with provisions of rule 89 of CGST Rules. 3.2 GSTN is in the process of development of a separate category of refund in FORM GST RFD-01, for filing an application of refund of such additional IGST paid. However, till the time such separate category for claiming refund of additional amount of IGST paid is

developed on the common portal, such exporter(s) may claim refund of the additional IGST paid on account of upward revision in price of goods subsequent to exports, by filing an application of refund in FORM GST RFD-01 under the category –Any other with remarks –Refund of additional IGST paid on account of increase in price subsequent to export of goods along with the relevant documents as prescribed in clause (bb) of sub-rule

of rule 89 of the CGST Rules. The exporter shall also upload the statements 9A & 9B as prescribed in clause (bb) & clause (bc) of sub-rule

(2) of rule 89 of the CGST Rules along with the said refund claim. The exporter may also upload any other document to establish that the refund is admissible to him. 3.3 The said refund application shall be processed based on the documentary proof submitted by the refund applicant. Further, the validated details of shipping bills, amount of IGST involved in such shipping bills, as well as the amount of IGST refund sanctioned by the customs under rule 96(3) of CGST Rules will also be made available to jurisdictional GST officers by GSTN to enable them to process such refund claims of additional IGST paid. 4. Minimum Refund Amount: Sub-section

Amount: Sub-section

(14) of section 54 of the CGST Act provides that no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if amount is less than one thousand rupees. Therefore, no such refund shall be paid if the amount claimed is less than one thousand rupees. 5. Time limit for filing refund: Sub-rule (1B) of rule 89 of CGST Rules, inserted vide notification No. 12/2024- CT dated 10.07.2024, provides that the application for refund

of additional IGST paid can be filed before the expiry of two years from the relevant date as per clause (a) of Explanation (2) of section 54 of the CGST Act. However, in cases, where the relevant date as per clause (a) of Explanation (2) of section 54 of the CGST Act was before the date on which sub-rule (1B) of rule 89 of CGST Rules has come into force, such refund application can be filed before

the expiry of a period of two years from the date on which the said sub-rule has come into force. 6. The following documents are required to be accompanied with the refund claim in order to establish that refund is due to such exporter: (a) Copy of shipping bill or bill of exports; (b) Copy of original invoices; (c) Copy of contract! other document(s), as applicable, indicating requirement for the revision in price of such goods subsequent to exports; (d) Copy of the original invoices as well as relevant debit note(s)! supplementary invoices; (e) Proof of payment of additional IGST and applicable interest and details of the relevant FORM GSTR-1/ FORM GSTR-3B furnished by the applicant in which the said debit note(s)! supplementary invoice(s) were declared and tax and interest thereon had been paid by the applicant; (f) Proof of receipt of remittance of additional foreign exchange (FIRC) issued by Authorised Dealer-I banks;

A certificate of a practising chartered accountant or a cost accountant certifying therein that the said additional foreign exchange remittance is on account of such upward revision in price of the goods subsequent to export;

Statement 9A of FORM GST RFD 01; and (i) Statement 9B of FORM GST RFD 01. 7. The proper officer while processing such refund claim shall

verify that the exporter has duly reported the details of the export invoice and the debit note in his statement of outward supplies in FORM GSTR-1 and has duly paid such additional amount of IGST along with applicable interest for which refund is being sought in their FORM GSTR-3B. The proper officer while ascertaining the eligibility of the refund to the exporter shall verify the revised value declared by the exporter in his FORM GSTR-1! FORM GSTR-3B and details of foreign exchange remittances received thereof. 8. The proper officer shall scrutinize the application with respect to its completeness and eligibility and only if the proper officer is satisfied that the whole or any part of the amount claimed is payable as refund, he shall proceed to issue the refund sanction order in FORM GST RFD-06 and the payment order in FORM GST RFD-05. The proper officer shall also upload a detailed speaking order along with the refund sanction order in FORM GST RFD-06 in terms of Instruction No. 03/2022-GST dated 14.06.2022.

9. Further, there may be certain cases where there is downward revision in price of goods subsequent to exports, when the export has been made with payment of IGST. In all such cases, the supplier of goods/exporter is required to deposit the refund of the IGST received in proportion to the reduction in price of exported goods, along with applicable interest. The proper officer while granting the refund as per para 8 above, shall also verify whether the exporter has deposited the excess

refund amount in the cases where there is a downward revision in price of goods subsequent to exports,during the relevant tax period, if any. 10. It is requested that suitable trade

notices may be issued to publicize the contents of this Circular. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version will follow.

(Sanjay Mangal)
Principal Commissioner(GST)

Judgements (Page No- 106 to 119)

Madras HC Sets Aside GST Order for Breach of Natural Justice
Judiciary Case Law Details

Case Name : Sakthi Industries Vs Deputy State Tax Officer-I (Madras High Court)

Appeal Number : W. P.No.16961 of 2024 Date of Judgement/Order : 12/07/2024 Related Assessment Year :

Courts : All High Courts Madras High Court Become a Premium member to Download. If you are already a Premium member, Login here to access. Sponsored Sakthi Industries Vs Deputy State Tax Officer-I (Madras High Court) In a significant ruling, the Madras High Court addressed the petition filed by Sakthi Industries challenging an order dated 27.12.2023. The petitioner argued that the order breached the principles of natural justice. The court set aside the order, remanding the case for reconsideration, subject to the petitioner remitting 10% of the disputed tax demand. This article provides a detailed analysis of the judgment, the arguments presented, and the implications for similar cases. Sakthi Industries, engaged in providing job work services to Sakthi Auto Component Limited, challenged an order dated 27.12.2023. The petitioner asserted that capital goods were procured in the financial year 2017-18 and deployed in job work in the subsequent financial year. Upon receiving a show cause notice on 25.09.2023, the petitioner responded on 21.12.2023, explaining the discrepancy between outward and inward supplies for that year. Petitioner's Arguments The petitioner's counsel contended that the reply to the show cause notice, dated 21.12.2023, was not considered in the impugned order. Despite this, the petitioner agreed to remit 10% of the disputed tax demand as a condition for remand. The counsel highlighted that the failure to consider the reply constituted a breach of natural justice principles. Mr. K. Vasanthamala, the learned Government Advocate, accepted notice on behalf of the respondents. She argued that the principles of natural justice were adhered to, with intimation dated 14.09.2023, a show cause notice dated 25.09.2023, and an offer of a personal hearing. She also claimed that the petitioner's reply lacked necessary details. The court noted that the petitioner's reply was brief and not

self-explanatory. However, the reply did not appear in the impugned order. Balancing the interests of revenue, the court found that a remand was warranted, provided the petitioner remitted 10% of the disputed tax demand within fifteen days. The Madras High Court set aside the impugned order dated 27.12.2023, subject to the petitioner remitting 10% of the disputed tax demand within fifteen days. The petitioner was permitted to submit an additional reply along with relevant documents. The first respondent was directed to offer a reasonable opportunity to the petitioner, including a personal hearing, and issue a fresh assessment order within three months of receiving the additional reply. Consequently, the bank attachment was also lifted. Play Unmute Loaded: 1.01%

Judgements (Page No- 106 to 119)

GST Registration Cancellation Not Dependent on Tax Liability: Case Law Details

Case Name : Shri Sai Metals Vs Principal Commissioner of Goods And Service Tax West Delhi (Delhi High Court)

Appeal Number : W.P.(C) 9168/2024 Date of Judgement/Order : 08/07/2024
Related Assessment Year :

Courts : All High Courts Delhi High Court Become a Premium member to Download. If you are already a Premium member, Login here to access. Sponsored Shri Sai Metals Vs Principal Commissioner of Goods And Service Tax West Delhi (Delhi High Court) In the case of Shri Sai Metals Vs Principal Commissioner of Goods And Service Tax West Delhi, the Delhi High Court addressed the issue of GST registration cancellation. The petitioner, Shri Sai Metals, sought the cancellation of its GST registration following the closure of its business. The court's ruling emphasized that the cancellation of GST registration should not be contingent on any pending tax liabilities. This article delves into the detailed proceedings and the court's rationale in reaching its decision. Shri Sai Metals was registered with the GST authorities and had been assigned a Goods and Services Tax

Identification Number (GSTIN: 07BBZPS9347B3ZV). The company claimed to have discharged all its tax liabilities during its period of operation and had no outstanding dues. Upon closing its business, Shri Sai Metals applied for the cancellation of its GST registration on 16.01.2024. Following the application for cancellation, the proper officer issued a showcause notice on 16.02.2024. The notice expressed dissatisfaction with the application, citing the need for a reconciliation sheet covering GSTR-3B and GSTR-1 returns for taxable outward supply and tax, payment of tax through ITC and cash, along with late fees/interest. Additionally, a reconciliation sheet for ITC claimed in GSTR-3B and ITC available in GSTR-2A from the date of registration to the cancellation request was requested. The petitioner was instructed to respond by 27.02.2024. Although Shri Sai Metals claims to have responded, they were unable to place their reply on record due to technical issues with the GST Portal. The petitioner argued that the proper officer's demand for additional documentation was an attempt to ascertain tax liability, which should not

impact the cancellation request. The petitioner's counsel referred to a circular dated 26.10.2018, stating that applications for cancellation should be decided within 30 days, except in certain exceptional circumstances. The circular clarified that the cancellation of registration does not affect the taxpayer's liability for any acts committed before or after the cancellation date. The relevant portion of the circular is as follows: -5. Since the cancellation of registration has no effect on the liability of the taxpayer for any acts of commission/omission committed before or after the date of cancellation, the proper officer should accept all such applications within a period of 30 days from the date of filing the application, except in the following circumstances: Play Unmute Loaded: 1.17% Full screen a) The application in FORM GST REG-16 is incomplete, i.e., where all the relevant particulars, as detailed in para 4 above, have not been entered; b) In case of transfer, merger, or amalgamation of business, the new entity in which the applicant proposes to amalgamate or merge has not got registered with the tax authority before submission of the application for cancellation. In all cases other than those listed at (a) and (b) above, the application for cancellation of registration should be immediately accepted by the proper officer and the order for cancellation should be issued in FORM GST REG-19 with the effective date of cancellation being the same as the date from which the applicant has sought cancellation in FORM GST REG-16. In any case, the effective date cannot be a date earlier to the date of application for the same. || The Delhi High Court found merit in the petitioner's arguments. The court observed that the proper officer's insistence on additional documentation to ascertain tax liability was not justified for deciding the cancellation request. The court held that the petitioner's request for GST registration cancellation should be considered independently of any outstanding tax liability. The court directed the respondent to consider Shri Sai Metals' application for cancellation and pass an appropriate order within four weeks. The court clarified that the cancellation would not absolve the petitioner from any tax liability or other statutory compliances for the period prior to cancellation. The petition was disposed of with these directions, allowing Shri Sai Metals' request for cancellation. The Delhi High Court's ruling in the case of Shri Sai Metals Vs Principal Commissioner of Goods And Service Tax West Delhi underscores that the cancellation of GST registration should not be contingent on the assessment of tax liabilities. The court emphasized that applications for cancellation must be processed promptly, as specified in

the relevant circular, to avoid unnecessary delays. This decision sets a precedent ensuring that businesses can efficiently conclude their GST registrations upon ceasing operations, provided they have complied with all necessary requirements during their period of activity.

Judgements (Page No- 106 to 119)

Delhi HC Restores GST Registration as SCN Lacked Date, Time & Venue for Hearing

Case Law Details

Case Name:Rajdhani Trading Co. Vs Principal Commissioner Of Department Of Trade And Taxes (Delhi High Court)

Appeal Number : W.P.(C) 9192/2024 Date of Judgement/Order : 10/07/2024
Related Assessment Year :

Courts : All High Courts Delhi High Court Become a Premium member to Download. If you are already a Premium member, Login here to access. Sponsored Rajdhani Trading Co. Vs Principal Commissioner Of Department Of Trade And Taxes (Delhi High Court) The High Court has restored the petitioner's GST registration after finding that the Show Cause Notice (SCN) did not provide any date, time, or venue for a personal hearing. This oversight was deemed a breach of natural justice principles. The petitioner must clear dues within four weeks to maintain the restoration order. In a significant judicial decision, the Delhi High Court has intervened in the case of Rajdhani Trading Co. vs Principal Commissioner of Department of Trade and Taxes, setting aside the cancellation of GST registration. The court found procedural irregularities concerning natural

justice, specifically the absence of details for a personal hearing in the Show

Cause Notice (SCN). The petitioner, Rajdhani Trading Co., had its GST registration cancelled due to non-filing of returns for six consecutive months. This action was initiated following a Show Cause Notice issued by the respondent, which did not specify the date, time, or venue for a personal hearing. Despite the petitioner's failure to respond to the SCN, the Delhi HC noted a critical procedural flaw: the lack of opportunity for a personal hearing, a fundamental tenet of natural justice. The court deliberated on the petitioner's plea, emphasizing its willingness to comply with tax obligations and arguing the necessity of GST registration for business continuity. On the other hand, the respondent

acknowledged the petitioner's statutory non-compliance but conceded the absence of a personal hearing opportunity as stated in the SCN. Please become a Premium member. If you are already a Premium member, login here to access the full content.

Judgements (Page No- 106 to 119)

Failure to generate e-invoice not constitute tax evasion if e-way bill is present

Case Law Details

Case Name : Nancy Trading Company Vs State of U.P. And 3 Others (Allahabad High Court)

Appeal Number : Writ Tax No. 892 of 2023 Date of Judgement/Order : 15/07/2024 Related Assessment Year :

Courts : All High Courts Allahabad High Court Become a Premium member to Download. If you are already a Premium member, Login here to access. Sponsored Nancy Trading Company Vs State of U.P. And 3 Others (Allahabad High Court) The recent Allahabad High Court ruling in the case of Nancy Trading Company Vs State of U.P. And 3 Others has significant implications for the interpretation of tax compliance under the GST regime. The court addressed the issue of whether the failure to generate an e-invoice constitutes an attempt to evade tax, especially when an e-way bill has been duly generated. Background of the Case Nancy Trading Company filed a writ petition challenging the orders passed by the authorities under Section 129(3) of the CGST Act, 2017, which imposed penalties due to the absence of an e-invoice during the transportation of goods. Despite having all other

requisite documents, including the e-way bill, the petitioner was penalized for not generating the e-invoice as per Rule 48 of the GST Rules, 2017. Arguments Presented 1. Petitioner's Arguments: The petitioner argued that the goods were accompanied by all necessary documents such as the tax invoice, goods receipt (GR), and e-way bill. There is no provision under Rule 138A of the GST Rules that mandates carrying an e-invoice during transit. The e-way bill generation indicates the authorities were aware of the movement of goods, negating any intent to evade tax. The turnover requirement for mandatory e-invoicing was reduced from ₹20 crores to ₹10 crores effective August 1, 2022, which was a recent change that the petitioner was unaware of. The absence of mens rea (intent to evade tax) should exempt the petitioner from penalty under Section 129(3). 2. Respondent's Arguments: The authorities have the power to initiate proceedings under Section 129(3) if the tax invoice is not generated as required. Compliance

with Rule 48(4), which mandates e-invoicing for specified turnovers, is essential. PlayUnmute Loaded: 0.33% Fullscreen Court's Findings The court acknowledged the presence of all required documents and recognized the failure to generate an e-invoice as a technical error. It found no discrepancies regarding the quality and quantity of the goods being transported. The court also noted the absence of any intention to evade tax by the petitioner, deeming the failure to generate the e-invoice a bona fide mistake. Additionally, the court recognized recent amendments reducing the e-invoicing threshold, which contributed to the petitioner's error. Judgment The Allahabad High Court quashed the orders imposing penalties, stating that in the absence of any mens rea, proceedings under Section 129(3) of the Act should not have been initiated. The court ordered the return of any amount deposited by the petitioner in connection with these proceedings within one month. Conclusion The Allahabad High Court's decision in the case of Nancy Trading Company Vs State of U.P. And 3 Others underscores the importance of intent in tax evasion cases. The ruling clarifies that mere technical non-compliance, such as the failure to generate an e-invoice, does not constitute tax evasion if an e-way bill is present and there is no intent to deceive. This judgment provides significant relief to businesses by emphasizing the importance of mens rea and aligning penalty provisions with the actual intent of the taxpayer. It sets a precedent for similar cases, ensuring that honest taxpayers are not unduly penalized for technical errors.

Judgment (Page No- 106 to 119)

GST order passed subsequent to demise of registered tax payer, is unenforceable

Case Law Details

Case Name : Sayan Biswas Vs Union of India and others (Calcutta High Court)

Appeal Number : W.P.A 14336 of 2024 Date of Judgement/Order : 16/07/2024

Related Assessment Year :

Courts : All High Courts Calcutta High Court

Sayan Biswas Vs Union of India and others (Calcutta High Court) The Hon'ble Calcutta High Court set aside the order and remanded the matter back to the adjudicating authority. The petitioner is a legal heir (son) of the deceased registered tax payer. The tax payer was served with a show cause notice and he responded thereto. However, he passed away and personal hearing was kept after his demise. Since no one appeared, order under section 74(9) came to be passed. Such order was challenged in writ petition. The Hon'ble Calcutta High Court set aside the order and remanded the matter back to the adjudicating authority. It held: (i) no order could be passed against the deceased as personal hearing was held after his death; (ii) rejects Revenues contention that the order can be sustained as factum of death was not communicated to the proper officer; (iii) rejects Revenues contention on the ground of alternate remedy of appeal being available; Play Unmute Loaded: 1.00% Full screen (iv) holds that the show cause notice would be treated as one given to the legal heir and opportunity of hearing would be granted to the legal heir; reply filed earlier would be considered and he would be entitled to file additional submissions. The matter was argued by Ld. Counsel Bharat Raichandani.

Judgment (Page No 106 to 119)

HC Criticizes Appellate Authority for Overlooking Petitioner's Documentation

Case Law Details

Case Name : Shiva Chemicals & Anr. Vs Assistant Commissioner of Revenue (Calcutta High Court)

Appeal Number : WPA 23579 of 2023 Date of Judgement/Order : 18/07/2024
Related

Assessment Year :

Courts : All High Courts Calcutta High Court

Shiva Chemicals & Anr. Vs Assistant Commissioner of Revenue (Calcutta High Court)

The case of Shiva Chemicals & Anr. Vs Assistant Commissioner of Revenue presented a significant legal challenge concerning the denial of Input Tax Credit (ITC) under the WBGST/CGST Act, 2017. This judgment from the Calcutta High Court scrutinizes the validity of the ITC claims and the procedural compliance by the petitioner, offering crucial insights into GST law and its implications for businesses. 1. Background and Context The writ petition was filed challenging the order dated April 13, 2022, under Section 73 of the WBGST/CGST Act, 2017. The primary issue revolved around the admissibility of ITC claimed by Shiva Chemicals against supplies received

from several suppliers whose GST registrations had been retrospectively canceled. 2. Show Cause Notice and Adjudication The petitioner received a show-cause notice for availing and utilizing ITC amounting to ₹18,79,978/-

. The notice was based on the assertion that the suppliers' registrations were canceled before the period in question, rendering the ITC inadmissible. This culminated in an adjudication order passed on April 13, 2022, which the petitioner appealed. 3.

Appellate Proceedings Play Unmute Loaded: 1.02% Full screen During the appeal, Shiva Chemicals produced several documents, including the party ledger, tax invoices, bank statements, and GSTR-2A returns. Despite these submissions, the appellate authority upheld the denial of ITC, citing insufficient evidence of the movement of goods and other transactional documentation.

4. Key Contentions by Petitioners Production of Documents: The petitioners argued that they provided all necessary documents, including e-way bills, to substantiate their ITC claim. Validity of Supplier Registration: The petitioners highlighted that the suppliers' GST registrations were valid during the relevant period. Burden of Proof: They contended that they had fulfilled their burden of proof under Section 155 of the Act by providing the required documentation.

5. Respondents' Argument The respondents maintained that the petitioners failed to provide adequate proof of the movement of goods, including loading and transportation expenses, thereby justifying the denial of ITC.

6. Court's Observation The High Court noted that the petitioner had discharged their initial burden of proof by presenting comprehensive documentation. The court criticized the appellate authority for glossing over these documents and failing to specify what additional documents were necessary. The judgment emphasized that the initial proof provided by the petitioner should not have been dismissed without due consideration.

7. Conclusion and Remand The court found the appellate authority's decision to be perverse and indicative of non-application of mind. It remanded the matter back to the appellate authority for reconsideration, directing it to reassess the case based on the available documents. The court instructed that if the documents provided matched the transactions, the ITC should not be questioned further.

Conclusion The judgment in *Shiva Chemicals & Anr. Vs Assistant Commissioner of Revenue* underscores the importance of thorough documentation in ITC claims under GST law. It also highlights the judiciary's role in ensuring fair consideration of evidence and adherence to procedural requirements. The case sets a precedent for future disputes concerning ITC and the burden of proof, reinforcing the need for clear guidelines and meticulous compliance by businesses and tax authorities alike.

Judgements (Page No- 106 to 119)

There is no restriction that application for advance ruling can be made only by supplier: Rajasthan HC

Case Law Details

Case Name : Power Grid Corporation of India Ltd Vs State of Rajasthan (Rajasthan High Court)

Appeal Number : D.B. Civil Writ Petition No. 11370/2021 Date of Judgement/Order : 18/07/2024

Related Assessment Year :

Courts : All High Courts Rajasthan High Court

Power Grid Corporation of India Ltd Vs State of Rajasthan (Rajasthan High Court) Rajasthan High Court held that there is no restriction that application for advance ruling can be made only by the supplier. Even registered person liable to pay tax on reverse charge can file an application for advance ruling. Facts- The petitioner is registered under the Goods and Services Tax Act, 2017 and is engaged in transmission of electricity. During the course of business, petitioner engages contractors. In course of execution of contract supply of material ex-work is made. The contractor transports goods and raises invoice for transportation. The petitioner filed an application for an advance ruling on the issue as to whether in facts of the case, transportation of goods is exempt under Serial No.18 of Notification No.12/2007 Central Tax (Rate). The AAR held application u/s. 97 of the Central Goods and Service Tax Act, 2017 is not maintainable, as petitioner was not the supplier. Hence, the present petition. Conclusion- A registered person or a person desirous of obtaining registration under the Act falls within ambit of the 'applicant' in Section 95. It is compulsory for the petitioner to get registered, under Section 24 of CGST Act, being liable to pay tax on reverse charge basis. The interpretation of definition of 'Advanced Ruling' by the AAR has a fallacy. The latter part of the definition of 'Advance Ruling' in relation to supplier of goods

or services or both being undertaken or proposed to be undertaken by the applicant does not restricts the scope of definition of applicant. There is no embargo that a person liable to pay tax on reverse charge basis cannot file an application for advance ruling.

NOTIFICATION (Page No- 120 to 121)

EFFECTIVE DATE FROM WHICH THE NEW DEFINITION AND PROCESS OF INPUT SERVICE DISTRIBUTOR (ISD) WILL BE APPLICABLE

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide

Notification no. 16/2024 dated 06.08.2024 notified that In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2024 (8 of 2024), the Central Government hereby appoints, — (a) the 1st day of October, 2024, as the date on which the provisions of sections 13 of the said Act shall come into force; (b) the 1st day of April, 2025, as the date on which the provisions of sections 11 and 12 of the said Act shall come into force.

OUR COMMENTS: It was held that the impugned SCN does not contain any details of the allegations against the petitioner; it merely refers to Rule 21

(g) (presumably of the CGST Rules) and states that the person violates the provisions of Rule 86B. Rule 21 (g) of the CGST Rules pertains to the issuance of invoices without supply of goods. Thus, it appears that the petitioner's GST registration was proposed to be cancelled on an allegation that it had issued invoices without supply of goods. However, the impugned SCN neither provides the details of invoices that are allegedly not covered by supply of goods, nor provides any clue as to transaction alleged to be in violation of the aforesaid rule.

It is well settled that a show cause notice must clearly state the reasons on which the adverse action is proposed in order to enable the noticee to respond to the allegations. It is also material to note that there was no suggestion in the impugned SCN to cancel the petitioner's GST registration with retrospective effect. There is no allegation in the impugned SCN that the petitioner was found non-functioning - the impugned order has travelled beyond the scope of the impugned SCN and thus, is passed in violation of settled principles of natural justice. There are merit in the contention that the petitioner's GST registration cannot be cancelled on cryptic allegations and on the basis of the

impugned SCN. The impugned SCN did not state any specific allegation, which could be explained by the taxpayer. The impugned cancellation order and the impugned SCN are set aside. The respondent is directed to restore the petitioner's GST registration forthwith – Pet.

