

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

GST UPDATE
(JULY 2023)

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GIST of GST Notifications

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1	30/2023–Central Tax Dated: 31st July, 2023	SPECIAL PROCEDURE FOR REGISTERED MANUFACTURERS OF CERTAIN GOODS – GST 2023
2	29/2023–Central Tax Dated: 31st July, 2023	SPECIAL PROCEDURE FOR GST APPEALS – CIRCULAR NO.182/14/2022-GST
3	18/2023- Central Tax Dated: 17th July, 2023	EXTENSION OF GSTR-1 DUE DATES FOR APRIL, MAY AND JUNE 2023 IN MANIPUR
4	35/2023-Central Tax Dated: 31st July, 2023	APPOINTMENT OF ADJUDICATING AUTHORITY FOR M/S BSH HOUSEHOLD APPLIANCES PVT LTD.
5	22/2023- Central Tax Dated: 17th July, 2023	EXTENDED AMNESTY PERIOD FOR GSTR-4 NON-FILERS ANNOUNCED
6	19/2023- Central Tax Dated: 17th July, 2023	GSTR-3B DUE DATE EXTENSION FOR APRIL, MAY AND JUNE, 2023 IN MANIPUR
7	21/2023- Central Tax Dated: 17th July, 2023	EXTENSION OF GSTR-7 DUE DATES FOR APRIL, MAY AND JUNE, 2023 IN MANIPUR
8	31/2023- Central Tax Dated: 31st July, 2023	AMENDMENT TO 27/2022 – CENTRAL TAX
9	23/2023- Central Tax Dated: 17th July, 2023	EXTENDED APPLICATION DEADLINE FOR GST REGISTRATION REVOCATION
10	31/2023- Central Tax Dated: 31st July, 2023	AMENDMENT TO 27/2022 – CENTRAL TAX
11	23/2023- Central Tax Dated: 17th July, 2023	EXTENDED APPLICATION DEADLINE FOR GST REGISTRATION REVOCATION
12	34/2023- Central Tax Dated: 31st July, 2023	NOTIFICATION: EXEMPTION FROM MANDATORY GST REGISTRATION FOR ECO SUPPLIERS
13	26/2023- Central Tax Dated: 17th July, 2023	AMNESTY EXTENDED FOR GSTR-10 NON-FILERS TILL AUGUST 2023
14	24/2023- Central Tax Dated: 17th July, 2023	EXTENDED AMNESTY SCHEME FOR DEEMED WITHDRAWAL OF GST ASSESSMENT ORDERS
15	25/2023- Central Tax Dated: 17th July, 2023	EXTENSION FOR AMNESTY TO GSTR-9 NON-FILERS ANNOUNCED
16	33/2023 – Central Tax Dated: 31st July, 2023	NOTIFICATION: ACCOUNT AGGREGATOR FOR INFO SHARING UNDER CGST ACT
17	27/2023–Central Tax Dated: 31st July, 2023	CBIC NOTIFIES AMENDMENT IN SECTION 16 OF CGST ACT 2017 WEF 01ST OCTOBER 2023
18	20/2023- Central Tax Dated: 17th July, 2023	MANIPUR GSTR-3B QUARTER ENDING JUNE, 2023 DUE DATE EXTENDED
19	32/2023-Central Tax Dated: 31st July, 2023	GST ANNUAL RETURN FILING EXEMPTION FOR REGISTERED PERSONS (FY 2022-23)

20	28/2023–Central Tax Dated: 31st July, 2023	GST: GOVT NOTIFIES SECTIONS 137 TO 162 OF FINANCE ACT, 2023
21	Notification No. 01/2023 – Integrated Tax, [G.S.R. 578(E).]	NOTIFICATION OF GOODS/SERVICES FOR EXPORT ON INTEGRATED TAX PAYMENT & REFUND
22	13/2022-Central Tax (Rate)	Seeks to amend 2/2017- Central Tax (Rate)
23	14/2022-Central Tax (Rate)	Seeks to amend 4/2017- Central Tax (Rate)
24	15/2022-Central Tax (Rate)	Seeks to amend 12/2017- Central Tax (Rate)
25	01/2023- Central Tax (Rate)	Seeks to amend 12/2017- Central Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 49th meeting held on 18.02.2023.
26	02/2022- Central Tax (Rate)	Seeks to amend 13/2017- Central Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 49th meeting held on 18.02.2023.
27	3/2023-Central Tax (Rate)	Seeks to amend 1/2017-Central Tax (Rate), dated 28.06.2017
28	04/2023-Central Tax (Rate)	Seeks to amend 2/2017-Central Tax (Rate), dated 28.06.2017
29	Notification No. 10/2023- Integrated Tax (Rate) Dated: 26th July, 2023	CHANGES TO NEW FTP, 2023: CBIC NOTIFICATION NO. 10/2023-INTEGRATED TAX (RATE)
30	Notification No. 09/2023- Integrated Tax (Rate) Dated: 26th July, 2023	GST RATE AMENDMENTS: CBIC NOTIFICATION 09/2023INTEGRATED TAX (RATE)
31	Notification No. 08/2023 Integrated Tax (Rate) Dated: 26th July, 2023	GTA EXEMPTION FROM YEARLY GST DECLARATION – IGST NOTIFICATION
32	Notification No. 07/2023 Integrated Tax (Rate) Dated: 26th July, 2023	IGST NOTIFICATION: GST EXEMPTION FOR PRIVATE SECTOR SATELLITE LAUNCH SERVICES
33	Notification No. 06/2023- Integrated Tax (Rate) Dated: 26th July, 2023	IGST NOTIFICATION ON CONTINUATION/EXERCISE OF RCM/FCM OPTION BY GTA

(I) CENTRE GST NOTIFICATIONS

1. Notification No. 30/2023–Central Tax | Dated: 31st July, 2023

SPECIAL PROCEDURE FOR REGISTERED MANUFACTURERS OF CERTAIN GOODS – GST 2023

CBIC issued a special procedure for registered manufacturers engaged in the production of specific goods vide Notification No. 30/2023–Central Tax, Dated: 31st July, 2023. This notification outlines requirements related to packing machines, records maintenance, and monthly statements.

Central Government, under the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017, has introduced a special procedure for registered persons involved in manufacturing goods specified in the Schedule. The procedure mandates registered manufacturers to provide details of packing machines used for filling and packing pouches or containers.

Registered manufacturers are required to furnish the details of packing machines, including make, model number, date of purchase, address of installation, packing capacity, and electricity consumption, in FORM SRMI. Existing registered manufacturers must submit these details within 30 days of notification, while new registrations need to provide them within fifteen days of grant.

Additionally, manufacturers should keep daily records of inputs, waste generation, electricity and generator meter readings, and production details in specific formats (FORM SRM-IIIA and FORM SRM-IIIB).

A special monthly statement (FORM SRM-IV) must be submitted on the common portal by the tenth day of the month succeeding the relevant month.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 30/2023–Central Tax | Dated: 31st July, 2023

S.O. 3424(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the following special procedure to be followed by a registered person engaged in manufacturing of the goods, the description of which is specified in the corresponding entry in column (3) of the Schedule

appended to this notification, and falling under the tariff item, sub- heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, namely: — **1. Details of Packing Machines**

(1) All the existing registered persons engaged in manufacturing of the goods mentioned in Schedule to this notification shall furnish the details of packing machines being used for filling and packing of pouches or containers in **FORM SRM-I**, within 30 days of issuance of this notification, electronically on the common portal,—

15. FORM SRM-I

Make and

Serial No.	Date of Purchase		Address of place		Packing		Total	packing Electricity	
	Model No.	of	the	where	of business	No. of Tracks	Ca	of consumption	by
	of the Machine			installe		tr	mac	the	Documents
	Machine (including the name of manufacturer)			d		ac	hine	machine per hour	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		

<<Capacity certificate Chartered Engineer>>

(2) Any person intending to manufacture goods as mentioned in Schedule to this notification, and who has been granted registration after the issuance of this notification, shall furnish the details of packing machines being used for filling and packing of pouches or containers in **FORM SRM-I** on the common portal, within fifteen days of grant of such registration.

(3) The details of any additional filling and packing machine being installed in the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such installation in **FORM SRM-IIA**.

(4) Upon furnishing of such details in **FORM SRM-I** or **FORM SRM-IIA**, a unique ID shall be generated for each machine, whose details have been furnished by the registered person, on the common portal.

(5) In case, the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, the same shall be furnished by the said registered person in **FORM SRM-IA** on the common portal, within fifteen days of filing said declaration or submission:

Provided that where the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or

SerialName of Govt. Department/ any other No. agency or organization		Type of Declaration/ Submission	Details of Declaration/S	
(1)	(2)	(3)	(4)	
<<copy of declaration to be uploaded on the portal>> FORM SRM-IIA [Details of installation of additional machine(s)]				
Make and Model No. of the Machine Date of installation Serial No. Purchase of the (including the name of Machine of the Machine manufacturer)			Address of place of business where installed	No Tr
(1)	(2)	(3)	(4)	(5)
(1)	(2)	(3)	(4)	(5)

organization, before the issuance of this notification, the same shall be furnished by the said registered person in **FORM SRM-IA** on the common portal, within thirty days of issuance of this notification.

FORM SRM-IA

Packing Capacity of each track	Total packing capacity of machine	Electricity consumption by the machine per hour	Supporting Documents	Unique ID of the machine
(7)	(8)	(9)	(10)	(11)

<<Capacity certificate from Chartered Engineer>>

(6) The details of any existing filling and packing machine removed from the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such removal in **FORM SRM-IIB**.

FORM SRM-IIB

[Details of removal of the existing machine(s)]

Make and Model

Address of place of Date of Purchase of the

Serial No.	Unique ID of the machine	No. of the Machine	business from where the machine is removed.	No. of
(1)	(2)	(3)	(4)	(5)

Packing Capacity of each track	Total packing capacity of machine	Reasons for removal/disp
<<auto-populated>>	<<auto-populated>>	Date of Removal machine.

(7)	(8)	(9)	(10)
			<<Sold to third party>>
			<<Scrap>>

2. Additional records to be maintained by the registered persons manufacturing the goods mentioned in the Schedule

(1) Every registered person engaged in manufacturing of goods mentioned in Schedule shall keep a daily record of inputs being procured and utilized in quantity and value terms along with the details of waste generated as well as the daily record of reading of electricity meters and generator set meters in a format as specified in **FORM SRM-IIIA** in each place of business.

(2) Further, the said registered person shall also keep a daily shift-wise record of machine-wise production, product-wise and brand-wise details of clearance in quantity and value terms in a format as specified in **FORM SRM-IIIB** in each place of business.

16. FORM SRM-IIIA Inputs Register

			Opening		Quantity		Closing
HSN	Description	Unit quantity	Balance	procured	procured	Qty Consumed	Balance
Day 1 of the Input	of the Input		(in units)	(in units)	(value in Rs)	(in units)	(in units)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HSN1							
HSN2							
HSN3							
...							
...							
...							
HSNn							
Day 2							
Day 3							
.....							
Last day of Month							

Electricity Reading

Electricity meter reading			Generator set meter reading		
Day 1	Initial Meter Reading	Final Meter Reading	Consumption (kWh)	Initial Meter Reading	Final Meter Reading
(1)	(2)	(3)	(4)	(5)	(6)
Day 2					
Last Day of Month					

FORM SRM-IIIB Production Register

	Brand B1											Brand B2	Brand Bn
	Machine M1(Mention Unique ID of the machine)								M2	Mn	Total of all machines		
	Total no. of Pouch P1 packed	Unit Value Of Pouch P1	Total Value Of Pouches P1 Packed(V1) (in Rs)	Total no. of Pouch ...Pn packed	Value Of Pouch ...Pn	Total Value Of Pouches Pn Packed (Vn) (in Rs)	Total No. of pouches Packed by Machine M1 (P1+P2+...Pn)	Total value of Pouches packed By machine M1 (in Rs) (V1+V2+...Vn)	...	—	Total Production value of Brand B1 by all machines (Rs)		
Day 1	Shift 1 00:00 to 00:00 hrs												
	Shift 2 00:00 to 00:00 hrs												
	Shift 3 00:00 to 00:00 hrs												
	Total for Day 1												
Day 2													
...Days of the month													
	Total for the Month												

3. Special Monthly Statement

(1) The said registered person shall submit a special statement for each month in **FORM SRM-IV** on the common portal, on or before the tenth day of the month succeeding such month.

FORM SRM-IV

Monthly Statement of Inputs used and the final goods produced by the manufacturer of goods specified in Schedule

PART-A

HSN of the	Description of the	Opening	Quantity procured
------------	--------------------	---------	-------------------

Total for	Unit quantity	Balance	
Month	(in units)	(in units)	(in units)
Input	Input		
(1)	(2)	(3)	(4)
HSN1			
HSN2			
HSN3		
HSNn			
-			

Quantity procured	Closing Balance	Waste generated q
Qty Consumed (in units)	(in units)	(in units)
(value in Rs)	(8)	(9)
(6)	(7)	
-		

Electricity Reading

Electricity meter reading

DG set meter reading

Total Final Meter Reading Final Meter Reading for the Initial Meter Reading on last day of the Consumption

Initial Meter Reading on last day of the

Month on Day 1 of the monthmonth

(kW H)

on Day 1 of the month

month

(1)

(2)

(3)

(4)

(5)

Statement of production of goods

PART-B

Brand B1										Brand B2	Brand Bn
Machine M1										M2	Mn
Total no. of	MR P Val	Total Value Of	Total no. of	Value Of	Total Value Of	Total No. of pouches	Total value of Pouches	Total Product ion	
Pouch P1 packed	ue Of Pouch P1	Pouches P1 Packed (V1) (in Rs)	Pouch Pn packed	Pouch Pn	Pouches Pn Packed (Vn) (in Rs)	Packed by Machine M1 (P1+P2+.Pn)	packed By machine M1 (in Rs) (V1+V2+.Vn)			value of Brand B1 by all machines (Rs)	
Total for the Month											

SCHEDULE

Chapter / Heading / S. No (1)	Sub-heading (2)	Tariff Description of Goods item (3)
1.	2106 90 20	Pan-masala
2.	2401	Unmanufactured tobacco (without lime tube) – bearing a brand name
3.	2401	Unmanufactured tobacco (with lime tube) – bearing a brand name
4.	2401 30 00	Tobacco refuse, bearing a brand name
5.	2403 11 10	‘Hookah’ or ‘gudaku’ tobacco bearing a brand name
6.	2403 11 10	Tobacco used for smoking ‘hookah’ or known as ‘hookah’ ‘chilam’ common tobacco or ‘gudaku’ not bearing a brand name
7.	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.
8.	2403 19 10	Smoking mixtures for pipes and cigarettes
9.	2403 19 90	Other smoking tobacco bearing a brand name
10.	2403 19 90	Other smoking tobacco not bearing a brand name
11.	2403 91 00	“Homogenised” or “reconstituted” tobacco, bearing a brand name
12.	2403 99 10	Chewing tobacco (without lime tube)
13.	2403 99 10	Chewing tobacco (with lime tube)
14.	2403 99 10	Filter khaini
15.	2403 99 20	Preparations containing chewing tobacco
16.	2403 99 30	Jarda scented tobacco
17.	2403 99 40	Snuff
18.	2403 99 50	Preparations containing snuff
19.	2403 99 60	Tobacco extracts and essence bearing a brand name
20.	2403 99 60	Tobacco extracts and essence not bearing a brand Name
21.	2403 99 70	Cut tobacco
22.	2403 99 90	Pan masala containing tobacco ‘Gutkha’
23.	2403 99 90	All goods, other than pan masala containing tobacco ‘gutkha’, bearing a brand name
24.	2403 99 90	All goods, other than pan masala containing tobacco ‘gutkha’, not bearing a brand name

Explanation.–

(1) In this Schedule, “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.

(3) For the purposes of this notification, the phrase “brand name” means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

[F. No. CBIC-20006/20/2023-GST] ALOK KUMAR, Director

2. Notification No. 29/2023–Central Tax | Dated: 31st July, 2023

SPECIAL PROCEDURE FOR GST APPEALS – CIRCULAR NO.182/14/2022-GST

Central Government, under section 148 of the Central Goods and Services Tax Act, 2017, has issued a Notification No. 29/2023–Central Tax, Dated: 31st July, 2023 to provide a special procedure for registered persons or officers intending to file appeals against orders passed under section 73 or 74 of the said Act. The procedure applies in accordance with Circular No. 182/14/2022-GST, dated 10th November 2022, as directed by the Hon'ble Supreme Court in the Union of India v/s Filco Trade Centre Pvt. Ltd. case.

The appeal must be made in duplicate using the prescribed Form and presented manually before the Appellate Authority within the specified time. The appellant is not required to deposit any amount as a pre-condition for filing the appeal. The appeal must be accompanied by relevant documents, including a self-certified copy of the order.

Upon receipt of the appeal meeting all requirements, the Appellate Authority will issue an acknowledgement with an appeal number, and the appeal will be treated as filed. The Appellate Authority will also issue a

summary of the order along with its decision.

Conclusion: The special procedure for GST appeals, as notified by the Ministry of Finance, provides registered persons or officers with clear guidelines to file appeals against specific orders. It ensures compliance with Circular No. 182/14/2022-GST and follows the directions of the Hon'ble Supreme Court in the Union of India v/s Filco Trade Centre Pvt. Ltd. case. Taxpayers and officers should adhere to this procedure when filing appeals to ensure a smooth and effective resolution of disputes.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 29/2023–Central Tax | Dated: 31st July, 2023

S.O. 3423(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the following special procedure to be followed by a registered person or an officer referred to in sub-section (2) of Section 107 of the said Act who intends to file an appeal against the order passed by the proper officer under section 73 or 74 of the said Act in accordance with **Circular No. 182/14/2022-GST, dated 10th of November, 2022** pursuant to the directions of the Hon'ble Supreme Court

in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018.

2. An appeal against the order shall be made in duplicate in the Form appended to this notification at **ANNEXURE-1** and shall be presented manually before the Appellate Authority within the time specified in subsection (1) of section 107 or sub-section (2) of section 107 of the said Act, as the case may be, and such time shall be computed from the date of issuance of this notification or the date of the said order, whichever is later:

Provided that any appeal against the order filed in accordance with the provisions of section 107 of the said Act with the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification.

3. The appellant shall not be required to deposit any amount as referred to in sub-section (6) of section 107 of the said Act as a pre-condition for filing an appeal against the said order.

4. An appeal filed under this notification shall be accompanied by relevant documents including a self-certified copy of the order and such appeal and relevant documents shall be signed by the person specified in sub-rule (2) of rule 26 of Central Goods and Services Tax Rules, 2017.

5. Upon receipt of the appeal which fulfills all the requirements as provided in this notification, an acknowledgement, indicating the appeal number, shall be issued manually in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the appeal shall be treated as filed only when the aforesaid acknowledgement is issued.

6. The Appellate Authority shall, along with its order, issue a summary of the order in the Form appended to this notification as **ANNEXURE-2**.

[F. No. CBIC-20006/20/2023-GST]

ALOK KUMAR, Director

ANNEXURE-1

Appeal to Appellate Authority

(Filed against an order passed in accordance with Circular No. 182/14/2022-GST, dated 10th of November,

2022

pursuant to the directions issued by the Hon'ble Supreme Court in the Union of India v/s Filco Trade Centre Pvt.

Ltd., SLP(C) No.32709-32710/2018)

1. GSTIN–

2. Legal name of the appellant –
3. Trade name, if any –
4. Address –
5. Order No. – Order dated –
6. Designation of the officer passing the order appealed against –
7. Date of communication of the order appealed against –
8. Name of the authorized representative –
9. Details of the case under dispute –
 - (i) Brief issue of the case under dispute –
 - (ii) Amount of transitional credit claimed **before** the issuance of circular no. 182/14/2022-GST, dated 10th of November, 2022 (Act-wise)–
 - (iii) Details of any order u/s 73/74 passed in respect of the claim referred to in sub-item (ii) above:
 - (a) Order No. – Order dated-
 - (b) Amount allowed as per said order (Act-wise)- Rs.
 - (c) Interest and penalty levied as per said order (Act-wise)- Rs.
 - (d) Whether any appeal preferred against said order- Yes/No
 - (e) If appeal filed then Appeal No.- Appeal Date-
 - (f) Status of said Appeal- Disposed/Pending
 - (g) If appeal disposed off then amount of credit allowed as per said Appeal (Act-wise)- Rs.
 - (iv) Amount of transitional credit claimed **after** the issuance of circular no. 182/14/2022-GST, dated 10th of November, 2022 (Act-wise)–
 - (v) Amount of credit allowed in pursuance of claim referred to in sub-item (iii) above (Act-wise)-
- Rs.10. Whether the appellant wishes to be heard in person – Yes / No
111. Statement of facts:
12. Grounds of appeal:

13. Prayer:

Verification

I, < >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

Signature
Name of the Applicant

Note:

1. If the space provided for answering any item is found to be insufficient, separate sheets may be used.
2. The letters "N.A." may be recorded against any item that is not required for this Appeal.

ANNEXURE-2

SUMMARY OF TRANSITIONAL CREDIT AVAILABLE AFTER ISSUE OF ORDER BY THE
APPELLATE AUTHORITY WITH REFERENCE TO AN ORDER PASSED IN ACCORDANCE WITH
CIRCULAR NO. 182/14/2022-GST, DATED 10th of NOVEMBER, 2022

- A. GSTIN –
- B. Name of the Appellant/ person-Address of the Appellant/person – C. Order appealed against- Ref. (if any)
- D. Appeal No.
- E. Personal Hearing-
- F. Order in Brief-
- G. Status of Order- Confirmed/Modified/Rejected
- H. Amount of Credit/ Demand after Appeal-

Dated-
Dated-

Particulars

Central Tax

State/U

a) Amount of transitional credit found to be admissible pursuant to order of the Proper Officer

b) Amount determined by Appellate Authority

Place:

Date:

Signature:
Name of the Appellate Authority:
Designation: Jurisdiction:

3. Notification No. 18/2023- Central Tax Dated: 17th July, 2023

EXTENSION OF GSTR-1 DUE DATES FOR APRIL, MAY AND JUNE 2023 IN MANIPUR

In a recent development, the Ministry of Finance, Department of Revenue, and Central Board of Indirect Taxes and Customs has announced an extension in the due date for furnishing FORM GSTR-1 for April, May, and June 2023. This extension specifically applies to registered businesses whose principal place of business is in the State of Manipur, India.

The notification issued on 17th July 2023 (No. 18/2023-Central Tax) modifies the existing due dates for tax periods of April, May, and June 2023. The date has been moved from the 30th of June 2023 to the 31st of July 2023, providing businesses an additional month to submit their forms.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 18/2023- Central Tax Dated: 17th July, 2023

G.S.R. 506(E).—In exercise of the powers conferred by the proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 – Central Tax, dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 699(E), dated the 10th November, 2020, namely:

In the said notification, in the fourth proviso:-

- (i) for the words, letter and figure “tax periods April 2023 and May 2023”, the words, letter and figure “taxperiods April 2023, May 2023 and June 2023” shall be substituted;
- (ii) for the words, letters and figure “thirtieth day of June, 2023”, the words, letter and figure “thirty-firstday of July, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

ALOK KUMAR, Director

Note : The principal notification No. 83/2020 –Central Tax, dated the 10th November, 2020 was published in the Gazette of India, Extraordinary *vide* number G.S.R. 699(E), dated the 10th November, 2020 and was last

amended by **notification No. 14/2023 –Central Tax, dated the 19th June, 2023**, published in the Gazette of India, Extraordinary vide number G.S.R. 448(E), dated the 19th June, 2023.

4. Notifications No. 35/2023-Central Tax | Dated: 31st July, 2023

APPOINTMENT OF ADJUDICATING AUTHORITY FOR M/s BSH HOUSEHOLD APPLIANCES PVT LTD.

Ministry of Finance has issued Notifications No. 35/2023-Central Tax, Dated: 31st July, 2023 appointing adjudicating authorities to handle show cause notices in favor of or against M/s BSH Household Appliances Manufacturing Pvt Ltd under the Central Goods and Services Tax Act and the Integrated Goods and Services Tax Act.

Sl.Name of Noticees and No.	Address	Notice Number and Date	Name of Adjudicating Authorities	Name of Authori
(1)	(2)	(3)	(4)	(5)

The notification designates officers mentioned in the table to act as the Authority for the adjudication of show cause notices against M/s BSH Household Appliances Pvt Ltd. It specifies the notice numbers, dates, and addresses of the company, along with the names of the respective adjudicating authorities. The authorities will have the power to discharge the duties conferred upon them for the purpose of adjudication.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notifications No. 35/2023-Central Tax | Dated: 31st July, 2023

S.O. 3420(E).— In exercise of the powers conferred by section 5 of the **Central Goods and Services Tax Act, 2017** (12 of 2017) and section 3 of the **Integrated Goods and Services Tax Act, 2017** (13 of 2017), the Board, hereby appoint officers mentioned in column (5) of the Table below to act as the Authority to exercise the powers and discharge the duties conferred or imposed on officers mentioned in column (4) of the said Table in respect of noticees mentioned in column (2) of the said Table for the purpose of adjudication of notices mentioned in column (3) of the said Table, namely:-

TABLE

1	BSH Household Appliances Manufacturing Pvt. Ltd, Situating 2 nd Floor, Arena House, Plot No. – 103, Road No. -12, MIDC, Andheri (East), Mumbai-400093	03/CGST/ME/Div-X/Supdt/BSH/2022-23 dated 16.03.2023 issued vide F.No. CGST- A2/MUM/G29/BSH/5693/5335/2021/9893 to 9896 Dt. 16.03.2023	Superintendent, Division-X, CGST and Central Excise Mumbai East Commissionerate	
2	BSH Household Appliances Manufacturing Pvt. Ltd, 4th Floor, South Tower KRM Plaza No. 2, Harrington Road, Chetpet, Chennai600031	02/2023-GST CH.N (ADC) dated 27.03.2023 issued vide C.No.GEXCOM /ADJN/GST/ADC/684/2022 Dt. 27.03.2023	Additional Commissioner, CGST and Central Excise Chennai North Commissionerate	Joint or A Commis Central T South Ce and GST Commis
3	BSH Household Appliances Manufacturing Pvt. Ltd,No-8, GF & FF, 15 th Cross, JP Nagar, 6th Phase, Bengaluru Urban, Karnataka-560078	58/2022-23 dated 03.03.2023 issued vide C. No. GEXCOM /ADJN/GST/ADC/721/2022ADJN Dt. 03.03.2023	Joint or Additional Commissioner of Central Tax, Bengaluru South Central Excise and GST Commissionerate	

[F. No CBIC-20016/16/2023-GST] ALOK

KUMAR, Director

5. Notification No. 22/2023- Central Tax Dated: 17th July, 2023

EXTENDED AMNESTY PERIOD FOR GSTR-4 NON-FILERS ANNOUNCED

The Ministry of Finance, Department of Revenue, and Central Board of Indirect Taxes and Customs, India, have recently issued a notification extending the amnesty period for GSTR-4 non-filers.

As per Notification No. 22/2023 – Central Tax, dated 17th July 2023, the amnesty period has been extended from the 30th June 2023 to the 31st of August 2023. This means GSTR-4 non-filers are granted an additional two months to rectify their status and avoid potential penalties. This extension is a move to provide relief and encourage businesses to comply with GST regulations.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 22/2023- Central Tax Dated: 17th July, 2023

G.S.R. 510(E).—In exercise of the powers conferred by section 128 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, the Ministry of Finance (Department of Revenue), No. 73/2017– Central Tax, dated the 29th December, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1600(E), dated the 29th December, 2017, namely:

In the said notification, in the seventh proviso, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

ALOK KUMAR, Director

Note : The principal notification No. 73/2017– Central Tax, dated the 29th December, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1600(E), dated the 29th December, 2017 and was last amended *vide* notification number 02/2023 – Central Tax, dated the 31st March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 245(E), dated the 31st March, 2023.

6. Notification No. 19/2023- Central Tax Dated: 17th July, 2023

GSTR-3B DUE DATE EXTENSION FOR APRIL, MAY AND JUNE, 2023 IN MANIPUR

The Ministry of Finance, along with the Department of Revenue and Central Board of Indirect Taxes and Customs, has recently extended the due date for the submission of FORM GSTR-3B for April, May and June, 2023. This Extension is applicable to registered persons whose principal place of business is in Manipur, India.

The Notification No. 19/2023 – Central Tax, issued on 17th July 2023, extends the due dates for the tax periods of April, May, and June 2023. This Extension pushes the deadline from the 30th of June 2023 to the 31st of July 2023, effectively granting businesses an additional month for their submission.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 19/2023- Central Tax Dated: 17th July, 2023

G.S.R. 507(E).—In exercise of the powers conferred by sub-section (6) of section 39 of the **Central Goods and Services Tax Act, 2017** (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), **No. 12/2023 – Central Tax, dated the 24th May, 2023**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 385(E), dated the 24th May, 2023, namely:

- (i) for the words, letter and figure “months of April, 2023 and May, 2023” the words, letter and figure “months of April, 2023, May 2023 and June, 2023” shall be substituted;
- (ii) for the words, letters and figure “thirtieth day of June, 2023”, the words, letter and figure “thirty-first day of July, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]
ALOK KUMAR, Director

Note : The principal **notification No. 12/2023 –Central Tax, dated the 24th May, 2023** was published in the Gazette of India, Extraordinary vide number G.S.R. 385(E), dated the 24th May, 2023 and was last amended by **notification No. 15/2023 –Central Tax, dated the 19th June, 2023**, published in the Gazette of India, Extraordinary vide number G.S.R. 449(E), dated the 19th June, 2023.

7. Notification No. 21/2023- Central Tax Dated: 17th July, 2023

EXTENSION OF GSTR-7 DUE DATES FOR APRIL, MAY AND JUNE, 2023 IN MANIPUR

In a recent update, the Ministry of Finance, Department of Revenue, and Central Board of Indirect Taxes and Customs have announced an extension in the due date for furnishing FORM GSTR-7 for the months of April, May, and June 2023. This extension specifically targets registered persons whose principal place of business is in the State of Manipur.

Issued on the 17th of July, 2023, Notification No. 21/2023 – Central Tax amends the original due dates for the tax periods of April, May, and June 2023. The submission deadline has been moved from the 30th of June 2023 to the 31st of July 2023, offering businesses an additional month for their compliance.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 21/2023- Central Tax Dated: 17th July, 2023

G.S.R. 509 (E).—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 26/2019 –Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.452(E), dated the 28th June, 2019, namely:—

In the said notification, in the first paragraph, in the fifth proviso:-

- (i) for the words, letter and figure “months of April 2023 and May 2023” the words, letter and figure “months of April 2023, May 2023 and June 2023” shall be substituted;
- (ii) for the words, letters and figure “thirtieth day of June, 2023”, the words, letter and figure “thirty-first day of July, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

ALOK KUMAR, Director

Note : The principal [notification No. 26/2019 –Central Tax, dated the 28th June, 2019](#) was published in the Gazette of India, Extraordinary vide number G.S.R. 452(E), dated the 28th June, 2019 and was last amended by [notification No. 16/2023 –Central Tax, dated the 19th June, 2023](#), published in the Gazette of India, Extraordinary vide number G.S.R. 450(E), dated the 19th June, 2023.

8. Notification No. 31/2023- Central Tax | Dated: 31st July, 2023

AMENDMENT TO NOTIFICATION NO. 27/2022 – CENTRAL TAX

Central Board of Indirect Taxes and Customs have issued a notification (No. 31/2023-Central Tax) dated 31st July 2023 to amend Notification No. 27/2022-Central Tax, dated 26th December 2022.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 31/2023- Central Tax | Dated: 31st July, 2023

G.S.R. 574(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 makes the following further amendments in the notification of the Government of India, the Ministry of Finance (Department of Revenue) [No. 27/2022-Central Tax, dated the 26th December, 2022](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 903(E), dated the 26th December, 2022, namely:-

In the said notification, after the words, “State of Gujarat”, the words “and the State of Puducherry” shall be inserted.

[F. No. CBIC-20006/20/2023-GST]
ALOK KUMAR, Director

Note:- The principal [Notification No. 27/2022- Central Tax, dated the 26th December, 2022](#), was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 903(E), dated the 26th December, 2022 and was last amended, vide [notification number 05/2023 – Central Tax, dated the 31st March, 2023](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 248(E), dated the 31st March, 2023.

9. Notification No. 23/2023- Central Tax Dated: 17th July, 2023

EXTENDED APPLICATION DEADLINE FOR GST REGISTRATION REVOCATION

Central Board of Indirect Taxes and Customs, under the Ministry of Finance, India, has issued a notification extending the deadline for applications to revoke the cancellation of GST registration.

As Per Notification No. 23/2023 – Central Tax, the last date for submission of applications to revoke GST registration cancellations has been extended to the 31st of August, 2023, from the earlier deadline of 30th June, 2023. The notification is in accordance with section 148 of the Central Goods and Services Tax Act, 2017. This extension provides a larger time window for businesses to reestablish their GST registrations.

Effective from the 30th of June, 2023, this extension provides businesses with the opportunity to correct their registration status. Businesses should note this new deadline and submit applications for revocation of their GST registration cancellations at the earliest.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 23/2023- Central Tax Dated: 17th July, 2023

G.S.R. 511 (E).—In exercise of the powers conferred by section 148 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, the Ministry of Finance (Department of Revenue), **No. 03/2023– Central Tax, dated the 31st March, 2023** published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 246(E), dated the 31st March, 2023, namely:

In the said notification, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

ALOK KUMAR, Director

Note : The principal [notification No. 03/2023– Central Tax, dated the 31st March, 2023](#) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 246(E), dated the 31st March, 2023.

10. Notification No. 34/2023- Central Tax | Dated: 31st July, 2023

NOTIFICATION: EXEMPTION FROM MANDATORY GST REGISTRATION FOR ECO SUPPLIERS

Ministry of Finance has issued **Notification No. 34/2023- Central Tax Dated: 31st July, 2023**, waiving the mandatory GST registration requirement for persons supplying goods through Electronic Commerce Operators (ECOs). This move aims to ease compliance burden for small suppliers and promote ease of doing business in the e-commerce sector.

Under this notification, persons making supplies of goods through ECOs, who have an aggregate turnover within the specified limit, are exempted from GST registration. To avail this exemption, certain conditions need to be met, such as no inter-state supply of goods, limited operations within one state or union territory, and possession of a Permanent Account Number (PAN) issued under the Income Tax Act, 1961. Such persons must declare their PAN and other details on the common portal for validation and enrolment.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 34/2023- Central Tax | Dated: 31st July, 2023

G.S.R. 577(E).—In exercise of the powers conferred by sub-section (2) of section 23 of the [Central Goods and Services Tax Act, 2017](#) (12 of 2017) (hereafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby specifies the persons making supplies of goods through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act and having an aggregate turnover in the preceding financial year and in the current financial year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with the provisions of sub-section (1) of section 22 of the said Act, as the category of persons exempted from obtaining registration under the said Act, subject to the following conditions, namely: —

- (i) such persons shall not make any inter-State supply of goods;

(ii) such persons shall not make supply of goods through electronic commerce operator in more than one State or Union territory;

(iii) such persons shall be required to have a Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961);

(iv) such persons shall, before making any supply of goods through electronic commerce operator, declare on the common portal their Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961), address of their place of business and the State or Union territory in which such persons seek to make such supply, which shall be subjected to validation on the common portal;

(v) such persons have been granted an enrolment number on the common portal on successful validation of the Permanent Account Number declared as per clause (iv);

(vi) such persons shall not be granted more than one enrolment number in a State or Union territory;

(vii) no supply of goods shall be made by such persons through electronic commerce operator unless such persons have been granted an enrolment number on the common portal; and

(viii) where such persons are subsequently granted registration under section 25 of the said Act, the enrolment number shall cease to be valid from the effective date of registration.

2. This notification shall come into force with effect from the 1st day of October, 2023.

[F. No. CBIC-20006/20/2023-GST] ALOK KUMAR, Director

11. Notification No. 26/2023- Central Tax Dated: 17th July, 2023

AMNESTY EXTENDED FOR GSTR-10 NON-FILERS TILL AUGUST 2023

Central Board of Indirect Taxes and Customs, under the Ministry of Finance in India, has announced an extension to the amnesty scheme for GSTR-10 non-filers.

According to Notification No. 26/2023 – Central Tax, the date for filing the GSTR-10 form has been pushed back from the initial 30th June 2023 to the 31st August 2023. The GSTR-10 form, also known as the final return, needs to be filed by registered persons whose registration has been surrendered or cancelled. This extension provides more time for such businesses to file their final returns without the risk of penalties.

Conclusion: This amendment is in effect from the 30th day of June, 2023. With the Central Government's decision to extend the deadline, GSTR-10 non-filers are given a grace period to complete their filing obligations.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 26/2023- Central Tax Dated: 17th July, 2023

S.O. 3192(E).In exercise of the powers conferred by section 128 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, the Ministry of Finance (Department of Revenue), No. 08/2023– Central Tax, dated the 31st March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O. 1563(E), dated the 31st March, 2023, namely:

In the said notification, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

ALOK KUMAR, Director

Note: The principal notification No. 08/2023– Central Tax, dated the 31st March, 2023 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O. 1563(E), dated the 31st March, 2023.

12. Notification No. 24/2023- Central Tax Dated: 17th July, 2023

EXTENDED AMNESTY SCHEME FOR DEEMED WITHDRAWAL OF GST ASSESSMENT ORDERS

The Central Board of Indirect Taxes and Customs, a part of India's Ministry of Finance, has announced an extension to the amnesty scheme for deemed withdrawal of assessment orders issued under Section 62 of the Central Goods and Services Tax Act, 2017.

As per Notification No. 24/2023 – Central Tax, the last date for the deemed withdrawal of assessment orders has been pushed forward from 30th June, 2023 to 31st August, 2023. This change is pursuant to the powers bestowed by section 148 of the Central Goods and Services Tax Act, 2017.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 24/2023- Central Tax Dated: 17th July, 2023

G.S.R. 512(E).—In exercise of the powers conferred by section 148 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, the Ministry of Finance (Department of Revenue), No. 06/2023– Central Tax, dated the 31st March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 249(E), dated the 31st March, 2023, namely:

In the said notification, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

ALOK KUMAR, Director

Note : The principal notification No. 06/2023- Central Tax, dated the 31st March, 2023 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 249(E), dated the 31st March, 2023.

13. Notification No. 25/2023- Central Tax Dated: 17th July, 2023

EXTENSION FOR AMNESTY TO GSTR-9 NON-FILERS ANNOUNCED

The Central Board of Indirect Taxes and Customs under the Ministry of Finance, India, has issued a notification for an extension to the amnesty scheme for GSTR-9 non-filers.

As outlined in Notification No. 25/2023 – Central Tax, the deadline for the submission of the GSTR-9 form, an annual return that needs to be filed yearly by taxpayers registered under GST, has been extended from 30th June, 2023 to 31st August, 2023.

This notification shall be deemed to have come into force with effect from the 30th day of June, 2023. Nonfilers of GSTR-9 should take note of this amnesty and make efforts to fulfill their tax responsibilities within the extended deadline.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 25/2023- Central Tax Dated: 17th July, 2023

G.S.R. 513(E).—In exercise of the powers conferred by section 128 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, the Ministry of Finance (Department of Revenue), No. 07/2023- Central Tax, dated the 31st March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 250(E), dated the 31st March, 2023, namely:

In the said notification, in the proviso, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

ALOK KUMAR, Director

Note : The principal notification No. 07/2023-Central Tax, dated the 31st March, 2023 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 250(E), dated the 31st March, 2023.

14. Notification No. 33/2023 – Central Tax | Dated: 31st July, 2023

NOTIFICATION: ACCOUNT AGGREGATOR FOR INFO SHARING UNDER CGST ACT

Ministry of Finance has issued Notification No. 33/2023 – Central Tax, Dated: 31st July, 2023, designating ‘Account Aggregator’ as the system through which information can be shared via the common portal under section 158A of the Central Goods and Services Tax (CGST) Act, 2017. The notification aims to streamline data sharing and enhance efficiency within the tax system.

The notification empowers ‘Account Aggregators,’ which are non-financial banking companies operating under the policy guidelines of the Reserve Bank of India, to facilitate information sharing on the common portal based on consent. This move is expected to improve data accuracy, compliance, and ease of access for taxpayers and tax authorities.

By recognizing ‘Account Aggregator’ as a reliable platform for data sharing, the Ministry of Finance takes a step towards modernizing and simplifying the GST system. This notification will foster greater transparency, security, and effectiveness in tax administration, benefitting businesses and taxpayers alike. The effective date of 1st October 2023 marks a new era of enhanced information management within the CGST Act.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 33/2023 – Central Tax | Dated: 31st July, 2023

G.S.R. 576(E).—In exercise of the powers conferred by section 158A of the Central Goods and Services Tax

Act, 2017 (12 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies “Account Aggregator” as the systems with which information may be shared by the common portal based on consent under Section 158A of the Central Goods and Services Tax Act, 2017 (12 of 2017).

2. This notification shall come into force with effect from the 1st day of October, 2023.

Explanation: For the purpose of this notification, “Account Aggregator” means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the Reserve Bank of India under section 45JA of the Reserve Bank of India

Act, 1934 (2 of 1934) and defined as such in the Non-Banking Financial Company – Account Aggregator (Reserve Bank) Directions, 2016.

[F. No. CBIC-20006/20/2023-GST]

ALOK KUMAR, Director

15. Notification No. 27/2023–Central Tax | Dated: 31st July, 2023

CBIC NOTIFIES AMENDMENT IN SECTION 16 OF CGST ACT 2017 WEF 01ST OCTOBER 2023

CBIC notifies amendment in section 16 of CGST Act 2017 wef 01st October 2023 vide Notification No. 27/2023–Central Tax Dated: 31st July, 2023.

Section 123 of the Finance Act, 2021 introduces amendments to section 16 of the CGST Act, 2017. The changes include the insertion of the words “for authorised operations” in sub-section (1), clause (b) of the Integrated Goods and Services Tax Act. Additionally, sub-section (3) is substituted, enabling registered persons making zero-rated supplies to claim refunds of unutilized input tax credit without payment of integrated tax, subject to prescribed conditions and procedures.

Furthermore, the Government, on the recommendation of the Council, can specify a class of persons making zero-rated supplies on payment of integrated tax and claiming refunds of the tax paid, as well as a class of goods or services that may be exported on payment of integrated tax, with the supplier eligible to claim a refund of the tax paid.

Conclusion: The provisions of section 123 of the Finance Act, 2021 will come into force on October 1, 2023. These amendments aim to facilitate zero-rated supplies and streamline the process of claiming refunds, providing clarity and benefits to registered persons involved in such transactions.

Extract of Section 123 of Finance Act, 2021 (13 of 2021)

Amendment of section 16 of CGST Act, 2017

In the Integrated Goods and Services Tax Act, 2017, in section 16, –

- (a) in sub-section (1), in clause (b), after the words “supply of goods or services or both”, the words “for authorised operations” shall be inserted;
- (b) for sub-section (3), the following sub-sections shall be substituted, namely:—

“(3) A registered person making zero rated supply shall be eligible to claim refund of unutilised input tax credit on supply of goods or services or both, without payment of integrated tax, under bond or Letter of Undertaking, in accordance with the provisions of section 54 of the Central Goods and

Services Tax Act or the rules made thereunder, subject to such conditions, safeguards and procedure as may be prescribed:

Provided that the registered person making zero rated supply of goods shall, in case of non-realisation of sale proceeds, be liable to deposit the refund so received under this sub-section along with the applicable interest under section 50 of the Central Goods and Services Tax Act within thirty days after the expiry of the time limit prescribed under the Foreign Exchange Management Act, 1999 for receipt of foreign exchange remittances, in such manner as may be prescribed.

(4) The Government may, on the recommendation of the Council, and subject to such conditions, safeguards and procedures, by notification, specify—

- (i) a class of persons who may make zero rated supply on payment of integrated tax and claim refund of the tax so paid;
- (ii) a class of goods or services which may be exported on payment of integrated tax and the supplier of such goods or services may claim the refund of tax so paid.”.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 27/2023—Central Tax | Dated: 31st July, 2023

S.O. 3421(E).— In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2021 (13 of 2021), the Central Government hereby appoints the 1st day of October, 2023, as the date on which the provisions of section 123 of the said Act shall come into force.

[F. No. CBIC-20006/20/2023-GST] ALOK KUMAR, Director

16. Notification No. 20/2023- Central Tax Dated: 17th July, 2023

MANIPUR GSTR-3B QUARTER ENDING JUNE, 2023 DUE DATE EXTENDED

The Ministry of Finance, Department of Revenue, and Central Board of Indirect Taxes and Customs have recently announced an extension in the due date for furnishing FORM GSTR-3B for the quarter ending June 2023. This is specifically for registered persons whose principal place of business is located in the State of Manipur, India.

Notification No. 20/2023-Central Tax, dated 17th July 2023, extends the original deadline to 31st of July 2023. This extension grants an additional time to businesses for submitting their GSTR-3B forms.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 20/2023- Central Tax Dated: 17th July, 2023

G.S.R. 508 (E).—In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the due date for furnishing the return in **FORM GSTR-3B** for the quarter ending June, 2023 till the thirty-first day of July, 2023, for the registered persons whose principal place of business is in the State of Manipur and are required to furnish return under proviso to sub-section (1) of section 39 read with clause (ii) of sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017.

[F. No. CBIC-20006/10/2023-GST] ALOK KUMAR, Director

17. Notification No. 32/2023-Central Tax | Dated: 31st July, 2023

GST ANNUAL RETURN FILING EXEMPTION FOR REGISTERED PERSONS (FY 2022-23)

CBIC exempt the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year vide Notification No. 32/2023-Central Tax, Dated: 31st July, 2023

Exemption: As per the first proviso to section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, based on the recommendations of the Council, has granted an exemption to registered persons with an aggregate turnover of up to two crore rupees in the financial year 2022-23. These registered persons are exempted from filing the annual return for the said financial year.

This notification provides relief to registered persons with a turnover of up to two crore rupees in the financial year 2022-23 by exempting them from the requirement of filing the annual return. The exemption is effective as of 31st July 2023.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 32/2023-Central Tax | Dated: 31st July, 2023

G.S.R. 575(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 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

[F. No. CBIC-20006/20/2023-GST] ALOK KUMAR, Director

18. Notification No. 28/2023–Central Tax | Dated: 31st July, 2023

GST: GOVT NOTIFIES SECTIONS 137 TO 162 OF FINANCE ACT, 2023

Central Government issued Notification No. 28/2023–Central Tax Dated: 31st July, 2023 to appoint the effective dates for sections 137 to 162 of Finance Act, 2023. Sections 137 to 162 (except sections 149 to 154) of the Finance Act, 2023, will come into force on the 1st day of October, 2023. Additionally, sections 149 to 154 of the same Act will come into force on the 1st day of August, 2023.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 28/2023–Central Tax | Dated: 31st July, 2023

S.O. 3422(E).—In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance

Act, 2023 (8 of 2023), the Central Government hereby appoints, —

(a) the 1st day of October, 2023, as the date on which the provisions of sections 137 to 162 (except sections 149 to 154) of the said Act shall come into force;

(b) the 1st day of August, 2023, as the date on which the provisions of sections 149 to 154 of the said Act shall come into force.

[F. No. CBIC-20006/20/2023-GST]

ALOK KUMAR, Director

(I) IGST NOTIFICATIONS

1. Notification No. 01/2023 – Integrated Tax, [G.S.R. 578(E).]

NOTIFICATION OF GOODS/SERVICES FOR EXPORT ON INTEGRATED TAX PAYMENT & REFUND

Ministry of Finance has issued a notification, specifying all goods and services eligible for export on payment of integrated tax. Suppliers of these goods and services can claim a refund of the tax paid. However, certain specified goods are exempted from this provision.

The notification outlines the class of goods and services eligible for export on integrated tax payment and refund. It includes a detailed list of exempted goods such as tobacco products, essential oils, and more. The notification also clarifies the meaning of the term “brand name” for the purpose of this provision.

The notification aims to facilitate exports by allowing eligible goods and services to be exported on payment of integrated tax, with the option to claim a refund. However, tobacco-related products and specific essential oils are excluded from this provision. This measure aligns with the government’s efforts to streamline export procedures and promote ease of doing business in the country.

Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)
New Delhi

Notification No. 01/2023 – Integrated Tax | Dated: 31st July, 2023

G.S.R. 578(E).—In exercise of the powers conferred by sub-section (4) of section 16 of the **Integrated Goods and Services Tax Act, 2017** (13 of 2017) (hereafter referred to as the “said Act”), the Central Government on the recommendations of the Council, hereby notifies all goods or services (except the goods specified in column (3) of the TABLE below) as the class of goods or services which may be exported on payment of integrated tax and on which the supplier of such goods or services may claim the refund of tax so paid:

TABLE

Chapter / Heading / Sub-

S.No	heading/ Tariff item	Description of Goods
1	2	3
1	2106 90 20	Pan-masala
	2401	Unmanufactured tobacco (without lime tube) – bearing a brand name 3301 25 40,
2	3301 25 90	Unmanufactured tobacco (with lime tube) – bearing a brand name
3	2401	
4	2401 30 00	Tobacco refuse, bearing a brand name
5	2403 11 10	‘Hookah’ or ‘gudaku’ tobacco bearing a brand name
6	2403 11 10	Tobacco used for smoking ‘hookah’ or ‘chilam’ commonly known as ‘hookah’ not bearing a brand name
7	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.
8	2403 19 10	Smoking mixtures for pipes and cigarettes
9	2403 19 90	Other smoking tobacco bearing a brand name
10	2403 19 90	Other smoking tobacco not bearing a brand name
11	2403 91 00	“Homogenised” or “reconstituted” tobacco, bearing a brand name
12	2403 99 10	Chewing tobacco (without lime tube)
13	2403 99 10	Chewing tobacco (with lime tube)
14	2403 99 10	Filter khaini
15	2403 99 20	Preparations containing chewing tobacco
16	2403 99 30	Jarda scented tobacco
17	2403 99 40	Snuff
18	2403 99 50	Preparations containing snuff
19	2403 99 60	Tobacco extracts and essence bearing a brand name
20	2403 99 60	Tobacco extracts and essence not bearing a brand Name
21	2403 99 70	Cut tobacco
22	2403 99 90	Pan masala containing tobacco ‘Gutkha’
23	2403 99 90	All goods, other than pan masala containing tobacco ‘gutkha’, bearing a brand
24	2403 99 90	All goods, other than pan masala containing tobacco ‘gutkha’, not bearing a brand
	3301 24 00,	Following essential oils other than those of citrus fruit namely: –
	3301 25 10,	(a) Of peppermint (Mentha piperita);
25	3301 25 20,	(b) Of other mints : Spearmint oil (ex-mentha spicata), Water mint-oil (ex-m
	3301 25 30,	Horsement oil (ex-mentha sylvestries), Bergament oil (ex-mentha citrate), M

Explanation. –

- (i) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, subheading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 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.
- (iii) For the purposes of this notification, the phrase “brand name” means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

2. This notification shall come into force with effect from the 1st day of October, 2023.

[F. No. CBIC-20006/20/2023-GST]

ALOK KUMAR, Director

(II) CGST RATE NOTIFICATIONS

1. Notification No. 13/2022-Central Tax (Rate)

PUNJAB GOVT. GAZ. (EXTRA), JUNE 21, 2023

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(JYST 31, 1945 SAKA)

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 17th June, 2023

No. S.O. 48/P.A.5/2017/S.11/2023.-In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.18/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely: -

AMENDMENT

In the said notification, in the Schedule, -

- (i) against serial number 102, in column (3), for the entry, the following entry shall be substituted, namely: -

“Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement
& additives, wheat bran & de-oiled cake [other than rice bran]”;

- (ii) after serial number 102B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni/churi, Khanda”;

2. This notification shall be deemed to have come into force on the 1st day of January, 2023.

VIKAS PRATAP,

Financial Commissioner (Taxation) to Government of Punjab,

Department of Excise and Taxation.

2865/6-2023/Pb. Govt. Press, S.A.S. Nagar

2. 14/2022-Central Tax (Rate)

PUNJAB GOVT. GAZ. (EXTRA), JUNE 21, 2023
(JYST 31, 1945 SAKA)

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PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 17th June, 2023

No. S.O. 49/P.A.5/2017/S.9/2023.- In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.28/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette,(Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, in the Table, for S. No. 3A and the entries relating thereto, the following shall be substituted, namely:-

"3A. 3301 24 00,Following essential oils other than those of Any Any
3301 25 10,citrus fruit namely: - Unregistered Registered
3301 25 20, a)Of peppermint (Mentha piperita); Person Person";
3301 25 30, b)Of other mints : Spearmint oil
3301 25 40, (ex-mentha spicata), Water mint-
3301 25 90 oil (ex-mentha aquatic), Horsemint
oil (ex-mentha sylvestries), Bergament oil (ex-mentha citrate), Mentha arvensis

2. This notification shall be deemed to have come into force on and with effect from the 1st day of January, 2023.

VIKAS PRATAP,

Financial Commissioner (Taxation) to Government of Punjab,
Department of Excise and Taxation.

2865/6-2023/Pb. Govt. Press, S.A.S. Nagar

3. 15/2022-Central Tax (Rate)

(EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 8th May, 2023

No. S.O. 38/P.A.5/2017/S.148/Amd./2023.- In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017(Punjab Act 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 66/P.A.5/2017/ S.148/2019, dated the 31st May, 2019 published in the Punjab Government Gazette, (Extraordinary), Part III, dated the 24th June, 2019 namely :-

AMENDMENT

In the said notification, in the second paragraph, after the third proviso, the following proviso shall be inserted, namely: –

“Provided also that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Punjab Goods and Services Tax Rules, 2017 for the quarter ending 30th June, 2022 till the 31st day of July, 2022.”.

2. This notification shall be deemed to have come into force on and with effect from 05th day of July, 2022.

VIKAS PRATAP,

Financial Commissioner (Taxation) to Government of Punjab,

Department of Excise and Taxation.

4. 01/2023- Central Tax (Rate)

PUNJAB GOVT. GAZ. (EXTRA), JUNE 21, 2023

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(JYST 31, 1945 SAKA)

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION (EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 17th June, 2023

No. S.O. 44/P.A.5/2017/S.9,11,15 and 148/2023.-In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 37/P.A.5/ 2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary) , Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, in paragraph 3, in the *Explanation*, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall be deemed to have come into force on and with effect from the 01st March, 2023.

VIKAS PRATAP,

Financial Commissioner (Taxation) to Government of Punjab,

Department of Excise and Taxation.

2865/6-2023/Pb. Govt. Press, S.A.S. Nagar

5. 02/2022- Central Tax (Rate)

PUNJAB GOVT. GAZ. (EXTRA), JUNE 21, 2023
(JYST 31, 1945 SAKA)

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PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION (EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 17th June, 2023

No. S.O. 45/P.A.5/2017/S.9/2023.-In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 35/P.A.5/2017/S.9/ 2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely: -

AMENDMENT

In the said notification, in the Explanation, in clause (h), for the words “and State Legislatures” the words “, State Legislatures, Courts and Tribunals” shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 01st March, 2023.

Financial Commissioner (Taxation) to Government of Punjab,

VIKAS PRATAP,

Department of Excise and Taxation.

6. 3/2023-Central Tax (Rate)

PUNJAB GOVT. GAZ. (EXTRA), JUNE 21, 2023
(JYST 31, 1945 SAKA)

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PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 17th June, 2023

No. S.O. 46/P.A.5/2017/S.9 and 15/2023.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Gazette of Government of Punjab, (Extraordinary), Part III, dated the 30th June, 2017, namely: -

AMENDMENT

In the said notification, -

(i) in Schedule I @ 2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, prepackaged and labelled; Rab, pre-packaged and labelled”;

(ii) in Schedule II @ 6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“186A	8214	Pencil sharpeners”;

(iii) in Schedule III @ 9%, against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

2. This notification shall be deemed to have come into force on the 1st day of March, 2023.

VIKAS PRATAP,
Financial Commissioner (Taxation) to Government of Punjab,
Department of Excise and Taxation.

2865/6-2023/Pb. Govt. Press, S.A.S. Nagar

7. 04/2023-Central Tax (Rate)

PUNJAB GOVT. GAZ. (EXTRA), JUNE 21, 2023
(JYST 31, 1945 SAKA)

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PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 17th June, 2023

No. S.O. 47/P.A.5/2017/S.11/2023.-In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.18 /P.A.5 /2017 /S.11 / 2017 dated the 30th June, 2017, published in the Punjab Government Gazette, (Extraordinary), Part III, dated the 30th June, 2017, namely: -

AMENDMENT

In the said notification, in the Schedule, against S. No. 94, in Column (3), after the item (ii) and the entries relating thereto, the following item and entry shall be inserted, namely: -

“(iii) Rab, other than pre-packaged and labelled”.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of March, 2023.

VIKAS PRATAP,
Financial Commissioner (Taxation) to Government of Punjab,
Department of Excise and Taxation.

(III) IGST RATE NOTIFICATIONS

1. Notification No. 10/2023-Integrated Tax (Rate) | Dated: 26th July, 2023

CHANGES TO NEW FTP, 2023: CBIC NOTIFICATION NO. 10/2023-INTEGRATED TAX (RATE)

CBIC has released Notification No. 10/2023-Integrated Tax (Rate) on July 26, 2023, to implement consequential changes related to the New Foreign Trade Policy, 2023, as recommended by the 50th GST Council Meeting.

**NOTIFICATION MINISTRY OF FINANCE
(Department of Revenue)**

Notification No. 10/2023-Integrated Tax (Rate) | Dated: 26th July, 2023

G.S.R. 551(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, on the recommendations of the Council, on being satisfied that it is necessary in public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.27/2018 Integrated Tax (Rate), dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part

II, Section 3, Sub-section (i), vide number G.S.R. 1266 (E), dated the 31st December, 2018, namely: –

In the said notification, –

(A) in the opening paragraph, for the phrase “paragraph 4.41”, the phrase “paragraph 4.40”, shall be substituted; (B) in the Explanation, –

(i) for clause (a), the following clause shall be substituted, namely: —

“(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2023 dated the 31st March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 1565 (E). dated the 31st March, 2023;”

(ii) for clause (b), the following clause shall be substituted, namely: —

“(b) “Handbook of Procedures” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 01/2023 dated the 1st April, 2023,

Extraordinary, Part-I, Section 1 vide F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1st April, 2023;”

2. This notification shall come into force on the 27th July, 2023.

[F. No. 190354/133/2023-TRU] NITISH KARNATAK, Under Secy.

Note: – The The principal notification No. 27/2018 – Integrated Tax (Rate), dated the 31st December, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1266(E), dated the 31st December, 2018 and was last amended by notification No. 17/2019 – Integrated Tax (Rate), dated the 30th September, 2019 *vide* published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 719(E), dated the 30th September, 2019 .

2. Notification No. 09/2023-Integrated Tax (Rate) | Dated: 26th July, 2023

GST RATE AMENDMENTS: CBIC NOTIFICATION 09/2023INTEGRATED TAX (RATE)

The 50th GST Council Meeting, held on July 11, 2023, recommended reducing GST rates on various goods. As a result, CBIC released Notification No. 09/2023-Integrated Tax (Rate) to amend Notification No. 01/2017Integrated Tax (Rate) from June 2017. The amended rates impact items like uncooked/unfried snack pellets, fish soluble paste, LD slag, imitation zari thread, and metalized yarn. The rate changes are summarized across different schedules, such as 2.5%, 6%, and 9%.

MINISTRY OF FINANCE (Department of Revenue)

Notification No. 09/2023-Integrated Tax (Rate) | Dated: 26th July, 2023

G.S.R. 548(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) read with 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 in the 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 I –5%,

(i) after S. No. 99A and entries relating thereto, the following S. No. and entries shall be inserted, namely: –

(1)	(2)	(3)
"99B.	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion";

(ii) after S. No. 108 and entries relating thereto, the following S. No. and entries shall be inserted, namely: –

(iii) after S. No. 156A and entries relating thereto, the following S. No. and entries shall be inserted, namely: –

(1)	(2)	(3)
"156B.2619		Linz-Donawitz (LD) Slag “;

(iv) after serial number 218A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: –

(1)	(2)	(3)
"218AA.56050020		Imitation zari thread or yarn known by any name in trade parlance”;

B. in Schedule II–12%, against S. No. 137, for the entry in column (3), the entry “Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance” shall be substituted; C. in Schedule III–18%,

- (i) against S. No. 16, in column (3), for the words “toasted bread and similar toasted products”, the words “toasted bread and similar toasted products, un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion” shall be substituted;
- (ii) against S. No. 28, for the entry in column (3), the entry “Slag, dross (other than granulated slag),scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag” shall be substituted;

2. This notification shall come into force on 27th July, 2023.

[F. No. 190354/133/2023-TRU] NITISH KARNATAK, Under Secy.

Note: – The principal [notification No.1/2017-Integrated Tax \(Rate\), dated the 28th June, 2017](#), was 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, and was last amended *vide* [notification No. 03/2023 – Integrated Tax](#)

(Rate), dated the 28th February, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 148(E), dated the 28th February, 2023.

3. Notification No. 08/2023 Integrated Tax (Rate)| Dated: 26th July, 2023

GTA EXEMPTION FROM YEARLY GST DECLARATION – IGST NOTIFICATION

The 50th GST Council Meeting, held on July 11, 2023, recommended relieving Goods Transport Agencies (GTAs) from filing yearly GST declarations under forward charge. Implementing this decision, the CBIC issued Notification No. 08/2023-Integrated Tax (Rate) on July 26, 2023. This article delves into the implications of this amendment and its application.

Analysis: Previously, GTAs were mandated to file Annexure V annually for GST payment under forward charge. However, the recent amendment grants them exemption from this requirement. GTAs opting for this mechanism in a specific financial year will be deemed to have chosen it for subsequent years, unless they choose to revert to the reverse charge mechanism (RCM).

Impact of the Recommendation & Notification: For the current financial year, GTAs under the Forward Charge Mechanism (FCM) who didn't file the declaration will remain under FCM without any issues. To return to the RCM from the next financial year (2024-2025), GTAs must file Annexure VI between January 01, 2024, and March 31, 2024. Changes in the declaration on GTAs' invoices must reflect the amendment as per the notification.

Conclusion: CBIC's amendment, in accordance with the 50th GST Council Meeting's recommendations, relieves GTAs from filing yearly GST declarations under forward charge. This measure simplifies compliance and reduces administrative burdens for GTAs. Nevertheless, GTAs must carefully weigh their GST payment options and timely file Annexure VI if they intend to revert to the reverse charge mechanism. The amendment takes effect from July 27, 2023, bringing positive changes to the GST filing process for GTAs.

**MINISTRY OF FINANCE
(Department of Revenue)**

Notification No. 08/2023 Integrated Tax (Rate)| Dated: 26th July, 2023

G.S.R. 544(E).—In exercise of the powers conferred by sub-section (3) 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, in the Ministry of Finance (Department of Revenue), No.10/2017-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. 685(E), dated the 28th June, 2017, namely:-

In the notification, in Annexure III, for the words and figures “during the Financial Year ____ under forward charge”, the words and figures “from the Financial Year ____ under forward charge and have not reverted to reverse charge mechanism ” shall be substituted.

2. This notification shall come into force with effect from the 27th July, 2023.

[F. No. –CBIC-190354/133/2023-TO(TRU-II)-CBEC]

RAJEEV RANJAN, Under Secy.

Note : The principal **notification no. 10/2017 -Integrated Tax (Rate), dated the 28th June, 2017** was published in the Gazette of India, Extraordinary, vide number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended vide **notification no. 02/2023-Integrated Tax (Rate), dated the 27th February, 2023** published in the official gazette vide number G.S.R. 144(E), dated the 28th February, 2023.

4. Notification No. 07/2023 Integrated Tax (Rate)|Dated: 26th July, 2023

IGST NOTIFICATION: GST EXEMPTION FOR PRIVATE SECTOR SATELLITE LAUNCH SERVICES

Ministry of Finance, through Notification No. 07/2023 Union Territory Tax (Rate) dated 26th July 2023, has issued an amendment to provide GST exemption for satellite launch services offered by private sector organizations. This amendment is based on the recommendations of the 50th GST Council Meeting.

**MINISTRY OF FINANCE
(Department of Revenue)**

Notification No. 07/2023 Integrated Tax (Rate)|Dated: 26th July, 2023

G.S.R. 541(E).—In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 5, subsection (1) of section 6 and clause (xxv) of section 20 of the **Integrated Goods and Services Tax Act, 2017** (13 of 2017), read with sub-section (5) of section 15 and section 148 of the **Central Goods and Services Tax Act, 2017** (12 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 makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue) **No.9/2017-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. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, –

(a) against serial number 20C, for the entry in column (3), the following entry shall be substituted: –

(3) "Satellite launch services."

2. This notification shall come into force with effect from 27th July, 2023.

[F. No. –CBIC-190354/133/2023-TO(TRU-II)-CBEC] RAJEEV RANJAN, Under Secy.

Note : The principal [notification no. 9/2017 -Integrated Tax \(Rate\), dated the 28th June, 2017](#) was published in the Gazette of India, Extraordinary, vide number G.S.R. 684 (E), dated the 28th June, 2017 and last amended vide [notification no. 01/2023 -Integrated Tax \(Rate\), dated the 28th February, 2023](#) published in the official gazette vide number G.S.R. 143 (E), dated the 28th February, 2023.

5. Notification No. 06/2023- Integrated Tax (Rate) | Dated: 26th July, 2023

IGST NOTIFICATION ON CONTINUATION/EXERCISE OF RCM/FCM OPTION BY GTA

The Ministry of Finance, through Notification No. 06/2023-Integrated Tax (Rate) issued on 26th July 2023, introduces amendments in GST for Goods Transport Agencies (GTA). The notification focuses on the continuation/exercise of the Reverse Charge Mechanism (RCM) and Forward Charge Mechanism (FCM) options by GTAs, as per the recommendations of the GST Council's 50th meeting held on 11th July 2023. Notification also introduces Form for exercising option by a Goods Transport Agency intending to revert under reverse charge mechanism to be filed before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

The notification states that GTAs can now exercise the option to pay GST under forward charge until March 31 of the preceding Financial Year, instead of March 15. The option can be exercised starting from January 01 of the preceding Financial Year.

MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 06/2023- Integrated Tax (Rate) | Dated: 26th July, 2023

G.S.R. 538(E).—In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, subsection (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the [Integrated Goods and Services Tax Act, 2017](#) (13 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the [Central Goods and Services Tax Act, 2017](#) (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), [No. 8/2017-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. 683(E), dated the 28th June, 2017, namely:-

In the said notification, –

(A) in the Table,-

(i) against serial number 3, in column (3), in item (ie), following explanation shall be inserted, namely:-

” *Explanation.* –This item refers to sub-items of the item (iv), (v) and (vi), against serial number 3 of the Table as they existed in the notification prior to their omission vide notification No. 03/2022 Integrated Tax (Rate) dated 13th July, 2022.”;

(ii) against serial number 9, in column (3), in item (iii), in sub-item (b), in the entries under column (5), in condition (2),-

(a) for the words, figures and letters “on or before the 15th March of the preceding Financial Year”, the words, figures and letter “on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year” shall be substituted;

(b) after the fourth proviso, the following proviso shall be inserted, namely:-

” Provided also that the option exercised by GTA to itself pay GST on the services supplied by it during a Financial Year shall be deemed to have been exercised for the next and future financial years unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year.”;

(iii) against serial number 24, in column (3), in item (i), in the Explanation, in clause (i), sub-clause (h) shall be omitted;

(B) in Annexure V, –

(i) in para 2, for the words “end of the financial year for which it is exercised”, the words and figures “the start of the financial year for which I exercise option to revert under reverse charge mechanism by filing Annexure VI on or before the due date” shall be substituted;

(ii) in note to the Annexure, for the words, figures and letters “The last date for exercising the above option for any financial year is the 15th March of the preceding financial year”, the words, figures and letters “The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year” shall be substituted;

(C) after Annexure V, the following Annexure shall be inserted, namely:-

[F. No. –CBIC-190354/133/2023-TO(TRU-II)-CBEC]

RAJEEV RANJAN, Under Secy.

“Annexure VI

FORM

Form for exercising option by a Goods Transport Agency intending to revert under reverse charge mechanism to be filed before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date: –

1. I/We_____ (name of Person), authorized representative of M/s..... had exercised option to pay GST on the services of GTA in relation to transportation of goods supplied by us during, the financial year..... under forward charge by filing Annexure V on..... ;
2. I hereby declare that I want to revert to reverse charge mechanism for Financial Year.... ;
3. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: – GSTIN: – PAN No.

Signature of Authorized representative:

Name Authorized

Signatory: Full Address

of GTA:

(Dated Acknowledgment of jurisdictional GST Authority)

Note: The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year”.

2. This notification shall come into force with effect from the 27th July, 2023.

Note : The principal notification number 08/2017 – Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 683 (E), dated the 28th June, 2017 and last amended *vide* notification number 05/2023-Integrated Tax (Rate), dated the 9th May, 2023 published in the official gazette *vide* number G.S.R. 349(E), dated the 9th May, 2023.

(IV) Advance Ruling

1. GST Classification: Chikkies Taxable @ 5% and 18%

Case Name : In re Sirimiri Nutrition Food Products Private Limited (GST AAR Karnataka)

Appeal Number : Advance Ruling No. KAR ADRG 26/2023

Date of Judgement/Order : 13/07/2023

Courts : AAR Karnataka (444) Advance Rulings (3277)

In re Sirimiri Nutrition Food Products Private Limited (GST AAR Karnataka)

a. Classification of Chikkies under respective HSN along with applicable tax rates on those chikkies:

i. Sesame Chikkies: HSN 1704, Tax Rate – 5%

ii. Chocolate Peanut Chikkies: HSN 1806 90 20, Tax Rate – 18%

iii. Amaranth Chikkies: HSN 1704, Tax Rate – 5%

iv. Crushed Peanut Chikkies: HSN 1704, Tax Rate – 5%

v. Spirulina Chikkies: HSN 1704, Tax Rate – 5% ADVERTISEMENT Ads by

vi. Dry Fruit Chikkies: HSN 1704, Tax Rate – 5%

b. Under which head classification needs to be done for the following types of chikkies:

(a) Sesame Chikkies, Amaranth Chikkies, Crushed Peanut Chikkies, Spirulina Chikkies, and Dry Fruit Chikkies fall under “Sugar Confectionery not containing cocoa,” classified under chapter heading 1704, and are taxable at 5% GST.

(b) Chocolate Peanut Chikkies fall under “Sugar Confectionery containing cocoa,” classified under chapter heading 1806 90 20, and are taxable at 18% GST.

c. Will the above chikkies be treated as chikkies as per GST classification? Yes, the above chikkies will be treated as chikkies as per the GST classification. They are categorized under “Sugar Confectionery not containing cocoa” or “Sugar Confectionery containing cocoa” based on their ingredients, and the applicable tax rates are determined accordingly.

d. Whether dry fruit chikkies will be covered under HSN 1702 or 1704? Dry Fruit Chikkies will be covered under HSN 1704. They are considered as “Sugar Confectionery not containing cocoa,” and therefore, they fall under chapter heading 1704 for GST classification.

2. Hostels and PG accommodation services attract @ 12% GST

Case Name : In re Srisai Luxurious Stay LLP (GST AAR Karnataka)

Appeal Number : Advance Ruling No. KAR ADRG 25/2023

Date of Judgement/Order : 13/07/2023

Courts : AAR Karnataka (444) Advance Rulings (3277)

In re Srisai Luxurious Stay LLP (GST AAR Karnataka)

The AAR, Karnataka, in the case of Srisai Luxurious Stay LLP [Ruling No. KAR ADRG 25/2023 dated JULY 13, 2023] ruled that hostel and PG accommodation cannot be considered equivalent to residential accommodation and thus such services are not eligible for exemption and accordingly are exigible to GST

@12%.

Facts:

M/s. Srisai Luxurious Stay LLP (“the Applicant”) was engaged in the business of developing, running, subletting, and managing paying guest accommodation, service apartments, flats and is also providing additional services like meals, furnished rooms, security, housekeeping, washing machine facilities, television in each room, internet access, and vehicle parking to the paying guests.

The Applicant was of the view that since private hostel are covered under the category of residential dwelling and thus such services are covered under exemption entry No. 12 of Notification No. 12/2017 Central Tax (Rate) dated June 28, 2017 (“the Service Exemption Notification”) which inter alia covers ‘services by way of renting of residential dwelling for use as residence except where the residential dwelling is rented to a registered person’.

Issues:

Whether PG/Hostel used as residential dwelling by inhabitants qualify for GST exemption?

Whether charges towards allied services would be considered as an ancillary services of hostel/paying services?

Whether GST on reverse charge will be applicable on the rental to be paid to the landowners?

Held:

The AAR, Karnataka [Ruling No. KAR ADRG 25/2023 dated JULY 13, 2023] held as under:

With respect to the exemption of services, the AAR observed that neither the service exemption notification nor the Central Goods and Services Tax Act, 2017 and rules made thereunder defines the

term 'residential dwelling'. However, it was observed that education guide on taxation services interprets 'residential dwelling' based on normal trade parlance to mean a residential accommodation intended for permanent stay, excluding guest houses or lodges excluding places meant for temporary stay.

Held that, the accommodation services provided by the Applicant are akin to guest house and lodging services, and thus does not qualify as 'residential dwellings' and accordingly, not eligible for exemption under Sl. No. 12 of the service exemption notification.

Regarding additional services offered by the Applicant the AAR observed that, services such as meals and other facilities are optional and not integral to the main accommodation service.

Held that, the Applicant is liable to pay GST on such services.

In regard to payment of tax under RCM the authority firstly observed that, the Applicant has taken the building on rent from the owner of the building (landlord) and carry out business from such building. Stated that a new entry 5AA has been inserted vide notification no. 05/2022- Central Tax (Rate) dated July 18, 2022, in the principal notification no. 13/2017- Central Tax (Rate) dated June 28, 2017 which states that registered recipient would be liable to pay GST under RCM for 'service by way of renting of residential dwelling to a registered person'.

Held that, the Applicant who is a registered person is liable to pay GST under RCM on the rental payment made to landlord of the residential property.

Our comments:

The similar ruling was passed by the AAR, Uttar Pradesh in the case of M/s V S Institute & Hostel Private Limited [AR No. UP ADRG -26/2023 dated May 08, 2023]. Although the ruling pronounced by both the AAR are only binding on the Applicants and the officers pronouncing the ruling. However, this would certainly impact the hostel industry more particularly in the area of education hub viz. Kota in Rajasthan. Taxing the hostel/PG would increase the cost for student and challenges for accommodation provider to maintain margins and occupancy.

3. Service of Charging of battery of Electrical Vehicle attracts 18% GST

Case Name : In re Chamundeswari Electricity Supply Corporation Limited (GST AAR Karnataka)

Appeal Number : Advance Ruling No. KAR ADRG 24/2023

Date of Judgement/Order : 13/07/2023

Courts : AAR Karnataka (444) Advance Rulings (3277)

In re Chamundeswari Electricity Supply Corporation Limited (GST

AAR Karnataka)

a. Whether charging of electric battery – which involves two components – is an activity of ‘supply of electrical energy’ (as supply of goods) and ‘service charges’ (as supply of service)?

Answer: The charging of electric battery is an activity amounting to supply service, i.e., ‘Battery Charging Service’ for motors.

b. Whether the ‘supply of electrical energy’ and ‘service charges’ – both components – to be treated as ‘supply of service’ as held by the Ministry of Power, vide its clarification dated 13-04-2018?

Answer: Yes, the ‘supply of electrical energy’ and ‘service charges’ are to be treated as ‘supply of service’ according to the clarification issued by the Ministry of Power on 13-04-2018.

c. If the ‘supply of electrical energy’ and ‘service charges’ are treated as two different components, then whether the ‘supply of electrical energy’ is exempt as per serial number 104 of Notification No.2/2017-Central Tax (Rate), dated 28-06-2017 (HSN 2716 00 00) and ‘service charges’ is taxable as per Notification No.11/2017-Central Tax (Rate), dated 28-06-2017?

Answer: The ‘supply of electrical energy’ and ‘service charges’ are not treated as two different components, and as a result, the entries in serial number 104 of Notification No.2/2017-Central Tax (Rate), dated 28-06-2017, and Notification No.11/2017-Central Tax (Rate), dated 28-06-2017 are not applicable to the instant case.

d. If both the components are treated as ‘supply of service’, then the Service Accounting Code and the rate of tax applicable under the GST and the relevant notification, may please be clarified.

Answer: The activity of charging the battery of an Electrical Vehicle is treated as 'supply of service' and falls under SAC 998714. It attracts GST at a rate of 18% in terms of entry No.25(ii) of the Notification No.11/2017Central Tax (Rate), dated 28-06-2017, as amended.

e. Whether the GST collected, which is treated as output tax, can be set-off against the input paid by the Corporation on its inputs and input services, as provided under Rule 42 and 43 of the GST Rules?

Answer: Yes, the GST collected, which is treated as output tax, can be set-off against the input tax credit received by the Corporation on its inputs and input services, as per the provisions of Sections 16 and 17 of the CGST Act 2017, read with Rules 42 and 43 of the CGST Rules 2017.

4. GAAR Gujarat Lacks Jurisdiction Over Madhya Pradesh Supply Issue

Case Name : In re Pooja Construction Co (GST AAR Gujarat)

Appeal Number : Advance Ruling No. GUJ/GAAR/R/2023/27

Date of Judgement/Order : 12/07/2023

Courts : AAR Gujarat (375) Advance Rulings (3277)

In re Pooja Construction Co (GST AAR Gujarat)

GAAR Gujarat does not have the jurisdiction to rule on the question on account of the fact that as per the applicant the place of supply is Madhya Pradesh. Pooja Construction Co, a partnership firm based in Gujarat, was providing services under a work contract for the Narmada Valley Development Department in Madhya Pradesh. The questions before the AAR Gujarat were whether the company needed to register with State Tax Authorities in Madhya Pradesh, the applicable tax rate for their service, and the appropriate SAC code for the services under the work contract. However, the AAR Gujarat deemed the application as cryptic and found difficulty in comprehending the posed questions. The crucial point of the ruling was that the Gujarat AAR did not have the jurisdiction to rule on the question as the place of supply, as indicated by the applicant, was in Madhya Pradesh. Thus, it was implied that the competent authority to make a ruling on this matter would be the AAR in Madhya Pradesh. The 'In re Pooja Construction Co' ruling underscores the importance of jurisdiction in GST cases. It highlights that the location of service supply plays a key role in determining the competent authority for GST rulings, thus shedding light on the complexities of interstate GST transactions. Companies engaged in interstate business activities must ensure they are aware of the jurisdictional aspects to avoid potential tax issues and disputes.

5. R&D services provided to foreign company considered as export of service

Case Name : In re Hilti Manufacturing India Pvt. Ltd.(GST AAR Gujarat)

Appeal Number : Advance Ruling No. GUJ/GAAR/R/2023/26

Date of Judgement/Order : 12/07/2023

Courts : AAR Gujarat Advance Rulings

In re Hilti Manufacturing India Pvt. Ltd.(GST AAR Gujarat)

R&D services provided to foreign company considered as export of service

The AAR, Gujarat, in M/s. Hilti Manufacturing India Pvt. Ltd. [Advance Ruling No. GUJ/GAAR/R/2023/26 dated July 12, 2023] held that, services provided by the assessee to the entities located outside India is covered under section 13(2) of the Integrated Goods and Services Tax Act, 2017 ("the IGST Act"). Accordingly, such services would qualify to be treated as export of service.

Facts:

M/s. Hilti Manufacturing India Pvt. Ltd. ("the Applicant") is a part of HAG group. The Applicant is registered under the Companies Act, 2013 having registered office in India and is engaged in the manufacture and supply of diamond cutting tools, other innovative tools required by the construction industry and provides in-house research and development service on diamond inserts.

The Applicant had a separate Research and Development ("R&D") unit wherein activities are carried out for their own purposes as well as for other customers, that they carry out R&D activities on behalf of entities situated outside India i.e. on the product samples/goods sent by the foreign entities for R&D purposes and they submit a detailed report.

The Applicant had entered into an agreement with M/s. HAG ("a foreign company") for carrying out various R&D activities on the product samples, testing & engineering activities for developing new products.

The Applicant stated that the result report of R&D activities was provided to the foreign company comprising of findings, performances, parameters, know-how, inventions, developed processes, objects and programs in the form of a report and an illustrative copy of such an R&D report was submitted to the Revenue Department ("the Respondent").

The Applicant further stated that periodic invoices were raised inclusive of IGST @ 18% for such services to the foreign company for which consideration is received in foreign currency and they were discharging IGST on such services.

The Applicant filed advance ruling for seeking clarification on services provided to the foreign entities can be treated as export of service.

Issue:

Whether the R&D services provided by the Applicant to the foreign company can be considered as export of service?

Held:

The AAR, Gujarat, in Advance Ruling No. GUJ/GAAR/R/2023/26 held as under:

Observed that, the Applicant is located in India and HAG (the Recipient) is located outside India and the place of supply is the location of the Recipient of service, since the prototype on which R&D is conducted and whose report is supplied to HAG was not supplied by HAG but was developed by the Applicant. Thus, the service of R&D would not fall within the ambit of second proviso of section 13(3)(a) of the IGST Act.

Held that, services provided by the Applicant to the foreign company is covered under Section 13(2) of the IGST Act and is eligible to be treated as a 'zero rated supply' under Section 16 of the IGST Act.

Further held that, the services provided by the Applicant would fall under 'export of service' more so in view of the fact that all the five conditions as enumerated under section 2(6) of the IGST Act viz the Applicant (the Supplier) is located in India and HAG (the Recipient) is located outside India as in the application the payment of the supply is received in foreign exchange.

Relevant Provisions:

Section 13(2) of the IGST Act:

Place of supply of services where location of supplier or location of recipient is outside India

13(2) The place of supply of services except the services specified in sub-sections (3) to shall be the location of the recipient of services:

Provided that where the location of the recipient of services is not available in the ordinary course of business, the place of supply shall be the location of the supplier of services.

Section 13(3)(a) of the IGST Act:

(3) The place of supply of the following services shall be the location where the services are actually performed, namely: –

(a) services supplied in respect of goods which are required to be made physically available by the recipient of services to the supplier of services, or to a person acting on behalf of the supplier of services in order to provide the services:

Provided that when such services are provided from a remote location by way of electronic means, the place of supply shall be the location where goods are situated at the time of supply of services:

Provided further that nothing contained in this clause shall apply in the case of services supplied in respect of goods which are temporarily imported into India for repairs or for any other treatment or process and are exported after such repairs or treatment or process without being put to any use in India, other than that which is required for such repairs or treatment or process.

6. GST on veterinary instruments known as Artificial Insemination Crate/Travis

Case Name : In re Kantaben Rameshbhai Chaudhari, Krishna Enterprises (GST AAR Gujarat)

Appeal Number : Advance Ruling No. GURGAAR/R/2023/25

Date of Judgement/Order : 30/06/2023

Courts : AAR Gujarat (375) Advance Rulings (3277)

In re Kantaben Rameshbhai Chaudhari, Krishna Enterprises (GST AAR Gujarat) This discussion centers around a critical case from the Authority for Advance Rulings (AAR) in Gujarat: 'In re Kantaben Rameshbhai Chaudhari, Krishna Enterprises.' The subject matter is the classification and taxation of veterinary instruments, specifically the AI Crate/Travis (Artificial Insemination Crate), under GST. According to the ruling, the AI Crate/Travis is classified under Tariff Item (TI) 7306 of the Customs Tariff Act. This product, used primarily for the medical treatment and artificial insemination of animals, is subjected to GST at a rate of 18% (9% CGST and 9% SGST). Despite the applicant's view that the product should fall under TI 9018, the AAR ruled in favor of TI 7306 due to the product's structure, made predominantly of iron and steel tubes and pipes. This decision aligns with the Andhra Pradesh AAR ruling in a similar case.

(1)What is the rate of tax applicable for veterinary instruments, which is known as AI crate (Artificial Insemination Crate)/Travis?

The product AI crate (Artificial Insemination Crate)/Travis is leviable to GST at the rate of 18% [9% CGST and 9% SGST].

(2)Classification of the aforementioned product?

The product in question viz AI crate (Artificial Insemination crate)/Travis is classified under TI 7306 of CTH.

7. Rapigro classifiable under 38089340 as plant growth regulator, 18% GST

Case Name : In re Jivagro Limited (GST AAR Gujarat)

Appeal Number : Advance Ruling No. Guj/Gaar/R/2023/24

Date of Judgement/Order : 30/06/2023

Courts : AAR Gujarat (375) Advance Rulings (3277)

In re Jivagro Limited (GST AAR Gujarat)

This case revolves around the classification of a product called 'Rapigro' under the Customs Tariff Act, 1975 and the Central Goods & Services Tax Act, 2017, along with the applicable tax rate for the product. Rapigro is classified under 38089340, as per the Customs Tariff Act, 1975 and the Central Goods & Services Tax Act, 2017. This makes it identifiable as a 'plant growth regulator'. According to the notification No. 1/2017-CT(Rate) dated 28.6.2017, the tax rate for Rapigro is fixed at 18%, broken down into 9% CGST and 9% SGST. This falls under Sl. No. 87, Schedule III, thus giving it a specific bracket in the tax regime. The 'In re Jivagro Limited (GST AAR Gujarat)' case offers valuable insight into the intricate process of product classification under Indian tax laws. For Rapigro, the ruling brings clarity on its specific categorization as a 'plant growth regulator' and confirms the applicable tax rate at 18%.

(1) Classification of Rapigro under the Customs Tariff Act, 1975? The classification of Rapigro under the Customs Tariff Act, 1975 and under the Central Goods & Services Tax Act, 2017 will be under 38089340, as a 'plant growth regulator'

(2) Classification of Rapigro under the Central Goods & Services Tax Act, 2017

(3) Rate of tax payable on Rapigro?

The rate of tax applicable on Rapigro is 18% [9% CGST and 9% SGST] as per Sl. No. 87, Schedule III, notification No. 1/2017-CT(Rate) dated 28.6.2017

8. Isha Samskriti ineligible for GST exemption: AAR Karnataka

Case Name : In re Isha Foundation (GST AAR Karnataka)

Appeal Number : Advance Ruling No. KAR ADRG 23/2023

Date of Judgement/Order : 13/07/2023

Courts : AAR Karnataka (444) Advance Rulings (3277)

In re Isha Foundation (GST AAR Karnataka)

Isha Foundation had sought clarification on the exemption for Isha Samskriti, a gurukul style of education to be run by it. The center promotes education, yoga, meditation, and other charitable objectives. The questions revolve around the applicability of Entry No. 57 and Entry No. 69 of Notification No.9/2017-Integrated Tax (Rate) dated 28th June 2017. The Order examines the trust's registration status, the definition of charitable activities, and the criteria for education exemption. Detailed findings and discussions shed light on the eligibility of Isha Samskriti, a gurukul style of education to be run by Isha Foundation for GST exemption. Based on the findings, it is determined that Isha Samskriti, a gurukul style of education to be run by Isha Foundation does not qualify for exemption under Entry No. 1 of Notification No.9/2017-Integrated Tax (Rate) dated 28th June 2017. Furthermore, the center (Isha Samskriti) does not meet the definition of an educational institution as per Entry No. 69 of the same notification. Thus, the education services to be provided by Isha Samskriti, a gurukul style of education to be run by Isha Foundation is not eligible for GST exemption.

i. Whether the Education being provided by the applicant is exempt under Entry No.57 of Notification No.9/2017-Integrated Tax (Rate) dated 28th June 2017? The Education being provided by the applicant is not exempt under Entry No.69 of Notification No.9/2017-Integrated Tax (Rate) dated 28th June 2017.

ii. If no for point (a), whether such service is exempt under any other notification? The service provided by the Applicant through ISHA Samskriti is not exempt under any other notification.

9. Agricultural Hand Tools – Classification & Exemption (AAR Withdrawal)

Case Name : In re PKS Centre for Learning (GST AAR Karnataka)

Appeal Number : Advance Ruling No. KAR ADRG 22/2023

Date of Judgement/Order : 13/07/2023

Courts : AAR Karnataka (444) Advance Rulings (3277)

In re PKS Centre for Learning (GST AAR Karnataka)

PKS Centre for Learning, a proprietorship concern, specializes in the supply of agricultural hand tools such as tree pruners. They sought clarification on the classification, import implications, IGST exemption for imported tools, and GST exemption for tool supply to farmers. However, the applicant later withdrew their AAR application.

10. GST on Services Provided under Market Led Fee-based Services Scheme

Case Name : In re Interviewbit Software Services Private Limited (GST AAR Karnataka)

Appeal Number : Advance Ruling No. KAR ADRG 21/2023

Date of Judgement/Order : 13/07/2023

Courts : AAR Karnataka (444) Advance Rulings (3277)

In re Interviewbit Software Services Private Limited (GST AAR Karnataka)

The case involves Interviewbit Software Services, a private limited company operating the transformative upskilling platform 'Scaler'. The applicant seeks clarification on the applicable GST rate for their services under the mentioned scheme and whether they qualify for exemption under Entry 69 of Notification No.12/2017-Central Tax (Rate), dated 28-06-2017

GST AAR Karnataka determines that Interviewbit Software Services satisfies the conditions for exemption mentioned in Entry 69 of Notification No.12/2017-Central Tax (Rate), dated 28-06-2017. As an approved training partner of the National Skill Development Corporation (NSDC) and operating under the "Market led Fee-based Services Scheme", the services provided by Interviewbit Software Services are exempted from GST.

(V) JUDGEMENTS

1. Provisional Attachment: HC Directs Appellant to Avail Remedy under GST Rule 159(5)

Case Name : Smt. Lalita Vs Central Goods And Service Tax And Another (Allahabad High Court)

Appeal Number : Writ Tax No. 862 of 2023

Date of Judgement/Order : 25/07/2023

Courts : All High Courts Allahabad High Court

Smt. Lalita Vs Central Goods And Service Tax And Another (Allahabad High Court) Introduction:

In the case of Smt. Lalita Vs Central Goods And Service Tax And Another, the Allahabad High Court recently rendered a judgment regarding the provisional attachment under CGST Rules. The petitioner challenged the legality of an order by the Commissioner, Central Goods and Service Tax (CGST), Ghaziabad, leading to several points of contention.

Analysis: The Court examined the situation of provisional attachment and considered whether the petitioner had followed the proper procedure under Rule 159(5) of the CGST Rules, 2017. The petitioner's bank account had been attached since April 2022, raising questions about compliance with various legal provisions and circulars.

1. Validity of Attachment: The Court observed that the petitioner should have availed the remedy under Rule 159(5) before approaching the Court, a provision that allows objections to be filed against such attachments.

2. Compliance with Rules: The Court scrutinized whether the provisional attachment complied with the applicable rules and whether the petitioner's claims were valid under Section 83 of the CGST Act.

3. Decision and Directions: The Court decided not to interfere with the attachment order but directed the petitioner to approach the respondent under Rule 159(5) within two weeks. The respondent was directed to decide on the objections expeditiously.

Conclusion: The judgment reinforces the importance of adherence to the legal procedures set out in the CGST Rules, specifically Rule 159(5), for any objections against provisional attachments. It highlights the necessity of availing statutory remedies before seeking judicial

intervention. The Allahabad High Court's decision adds to the evolving jurisprudence in tax law, emphasizing that procedural law must be followed diligently.

2. GST Department Assures High Court of Compliance with GST Law in Attachment Orders

Case Name : Redamancy World Vs Additional Director General Goods And Services Tax Intelligence (Delhi High Court)

Appeal Number : W.P.(C) 6208/2019

Date of Judgement/Order : 31/07/2023

Courts : All High Courts (11059) Delhi High Court (2554)

Redamancy World Vs Additional Director General Goods And Services Tax Intelligence (Delhi High Court)

Aggarwala, learned counsel appearing for GST department assures High Court that they will be more careful in future in ensuring that orders such as attachment of the bank accounts or assets is issued strictly in accordance with the provisions of the CGST Act. GST dept promises HC

Introduction: The case of Redamancy World Vs Additional Director General Goods and Services Tax Intelligence involves a petitioner's complaint against an improper communication/order under Section 83 of the CGST Act. The situation escalated with a communication directing the freezing of the petitioner's bank account and another preventing customers from making payments to the petitioner. The case was brought before the Delhi High Court, which evaluated the matter.

Analysis: The core issue in this case revolved around the miscommunication and lack of due process concerning the provisional attachment of assets and the restraining of payments to the petitioner. The absence of the requisite Form GST DRC-22 and any order of provisional attachment under Section 83 of the CGST Act were central to the petitioner's grievances. The Court's analysis exposed several weaknesses in the administrative handling of the situation:

Lack of Proper Order: No proper attachment order was found in the records.

Communication Issues: Unlawful communications were sent to suppliers without proper authority.

Time Limit Issues: Any potential order under Section 83 would have lapsed as per the CGST Act.

Assurance from Respondents: The respondents assured the Court that they would follow the law more carefully in the future.

Conclusion: The ruling by the Delhi High Court in Redamancy World Vs Additional Director General Goods and Services Tax Intelligence emphasizes the importance of adhering to the provisions of the CGST Act. By disposing of the petition, the Court highlighted the lack of compliance and proper communication by the authorities involved. This ruling acts as a reminder for the tax authorities to follow the law meticulously, ensuring due process is observed in all actions and decisions related to taxation. The assurance of being “more careful” in the future reflects a positive step towards improved transparency and adherence to the legal framework.

3. Revenue Department cannot seize cash which does not form part of stock in trade

Case Name : State Tax Officer (IB) & ORS. Vs Shabu George & ANR. (Supreme Court of India)

Appeal Number : Special Leave Petition (Civil) Diary No(s). 27670/2023

Date of Judgement/Order : 31/07/2023

Courts : Supreme Court of India (2148)

State Tax Officer (IB) & ORS. Vs Shabu George & ANR. (Supreme Court of India)

The Hon’ble Supreme court in the matter of State Tax Officer v. Shabu George (Ib) Special Leave Petition (SLP) No.27670/2023 dated July 31, 2023] dismissed the SLP filed by the Revenue Department against the order of the Hon’ble Kerela High Court ordering the Revenue Department to release the cash seized during the search since, such cash does not forms part of stock in trade of business.

Facts: The premises of Shabu George (“the Respondent”) were investigated by the Revenue Department for detection of tax evasion under the Central Goods and Services Tax Act, 2017 (“the CGST Act”). During the search, a significant amount of cash was seized from the Respondent’s premises. The Revenue Department did not issue a show cause notice to the Respondent in connection with the investigation even after 6 months. Aggrieved by the seizure of cash the Respondent filed a writ before the Hon’ble Kerela High Court and contended that fact that the statutory provisions authorize the seizure of ‘things’, the word ‘things’ would include not cash in case where the cash did not form part of the stock in trade of any business since, the cash found during the investigation pertains to cash received in marriage as gift. The High court observed that power to seize any ‘thing’ while functioning under the provisions of a taxing statute must be guided by the objective of the statute concerned. In the present case, the investigation was aimed at detecting tax evasion. Thus, seizure of cash which did not form part of the stock in trade was not justified. Accordingly, the retention of such cash by the Revenue

department was not correct. The High Court ordered the Revenue Department to release the cash seized from the Respondent's premises. by Aggrieved by the Order of the High Court the Revenue Department filed a Special leave petition before the Hon'ble Supreme Court.

Issue: Whether the cash which does not form part of stock in trade of the business can be seized during search proceeding under GST?

Held: The Hon'ble Supreme Court in SLP No. 27670/2023 held as under: Dismissed the appeal of the Revenue Department and held that the court is not inclined to interfere with the judgement and order of the High court.

4. Bihar VAT: No VAT Deduction on Inter-State Sale of Goods under Works Contract

Case Name : PCM Cement Concrete Pvt Ltd Vs Union of India (Patna High Court)

Appeal Number : Civil Writ Jurisdiction Case No. 10444 of 2012

Date of Judgement/Order : 28/07/2023

Courts : All High Courts (11059) Patna High Court (93)

PCM Cement Concrete Pvt Ltd Vs Union of India (Patna High Court)

Patna High Court held that as the transaction is purely an inter-state sale of goods and is not a works contract nor a sale of goods exigible to tax within the State of Bihar, the illegal VAT deduction made by the Railways from the bills of the contractors needs to be refunded back.

Facts- The writ petition is filed seeking a direction to the Respondents 2, 3, and 6 for refund of an amount of Rs. 38,22,897. It is the petitioner's contention that the said amounts were illegally deducted and recovered from the bills of the petitioner as advance Value Added Tax purportedly under the provisions of Section 40 and 41 of the Bihar Value Added Tax Act, 2005 (VAT Act). The petitioner argues that the VAT Act has absolutely no applicability since the manufacture and supply of the goods by the petitioner to the Railways was an inter-state sale; which is not exigible to sales tax within the State of Bihar either as a sale of goods or as a works contract.

Conclusion- In the present case, the contract is one for the manufacture and transportation of pre-stressed concrete slabs and RCC Ballast Retainers of precise and particular specifications. There is no works contract involved and it is only a sale pure and simple of goods manufactured by the petitioner, who has been awarded the contract which is only for manufacture and sale. The manufactured goods are loaded and stacked in a vehicle or railway wagon, by which it is transported to the site within the State of Bihar for accretion in the works of the Railways; which work or accretion is not the responsibility of the petitioner. Held that the transaction is purely

an inter-state sale of goods and is not a works contract nor a sale of goods exigible to tax within the State of Bihar. The sale of goods as per agreements constitutes an inter-state sale not exigible to tax within the State of Bihar. The Railways had made a deduction on the ground that it is a works contract; which we have negated. The Railways is bound to refund the illegal tax deduction made from the bills to the petitioner contractor. The Railways could apply for a refund from the Bihar Value Added Tax Department.

5. CCI Order on Anti-Profiteering by Panchshil Infrastructure

Case Name : Director General of Anti-Profiteering Vs Panchshil Infrastructure Holding Pvt. Ltd. (NAA)

Appeal Number : Case No. 07/2023

Date of Judgement/Order : 31/07/2023

Courts : Competition Commission of India (124) National Anti-Profiteering Authority (373)

Director General of Anti-Profiteering Vs Panchshil Infrastructure Holding Pvt. Ltd. (Competition Commission of India)

The Competition Commission of India (CCI) has concluded its detailed investigation against Panchshil Infrastructure Holding Pvt. Ltd. on the grounds of anti-profiteering. Following a report by the Director General of Anti-Profiteering (DGAP), the Commission analyzed the application of anti-profiteering provisions in accordance with the Central Goods & Service Tax (CGST) Rules, 2017. This examination revolved around various projects undertaken by Panchshil Infrastructure and their compliance with the GST regime. The DGAP's investigation initiated upon an order by the erstwhile National Anti-Profiteering Authority (NAA), focusing on the benefits of ITC not passed on to recipients by Panchshil Infrastructure. Various details and factors were examined, including:

1. The Respondent's Claims: Panchshil Infrastructure responded to the DGAP's notice, outlining its arguments regarding the non-applicability of anti-profiteering provisions to certain projects, which were either sold post-receipt of OC or commenced in the GST regime.
2. Investigation of Projects: The DGAP closely examined the projects, including Yoovilla-Phase I, Tanti Villa, Yoovilla-Phase II, and SOHO, verifying them against MRERA registrations and evaluating their status under the CGST Act, 2017.
3. DGAP's Findings: The DGAP concluded that Section 171(1) of the CGST Act, 2017, was not applicable to the projects investigated, except for "Panchshil Towers," where a profiteered amount of Rs. 1,96,69,483/- had already been determined.

4. Commission's Observations: The Commission carefully considered the DGAP's Report and documents, arriving at the final determination of the applicability of anti-profiteering provisions in different projects. ADVERTISEMENT

Conclusion: The Competition Commission of India's detailed investigation into Panchshil Infrastructure Holding Pvt. Ltd. revealed nuanced perspectives on anti-profiteering under the CGST Act, 2017. The majority of the projects undertaken by Panchshil Infrastructure were found to be outside the purview of anti-profiteering provisions, except for the "Panchshil Towers."

6. Appellant's Cash Cannot Be Seized Without Official Seizure under CGST Act: Delhi HC

Case Name : Baleshwari Devi Vs Additional Commissioner (Anti-Evasion) (Delhi High Court)

Appeal Number : W.P.(C) 5056/2023

Date of Judgement/Order : 21/07/2023

Courts : All High Courts (11059) Delhi High Court (2554)

Baleshwari Devi Vs Additional Commissioner (Anti-Evasion) (Delhi High Court)

In the case of Baleshwari Devi Vs Additional Commissioner (Anti-Evasion) (Delhi High Court), the legality of cash seizure during a search under Section 67 of the Central Goods and Service Tax Act, 2017 (CGST Act) was brought into question. The respondents had seized a sum of ₹19,50,000/- from the petitioner's residential premises during a search when she was not present.

Upon review, the court found discrepancies in the respondents' actions. While they had not officially seized the cash, they took possession of it and placed it in a fixed deposit, a term they coined as 'resume'. This action was deemed illegal as there are no provisions under the CGST Act that allow such dispossessing of assets without official seizure. Moreover, the cash was seized from a locked room, and the petitioner's daughter-in-law, present at the time of search, did not have keys to that room, leading the court to conclude that the assumption of her possession of the cash was invalid.

The Delhi High Court ruled the seizure of the cash as invalid, citing procedural discrepancies, absence of legal provisions, and wrongful assumptions made by the respondents. It directed the respondents to refund the seized amount to the petitioner, upholding strict adherence to legal procedures and rights of citizens under the CGST Act.

7. Illegal Adjustment Not Permitted for Non-Availability of GST Form on Portal

Case Name : Tikona Infinet Private Limited Vs State of U.P. and Another (Allahabad High Court)

Appeal Number : Writ Tax No. 859 of 2023

Date of Judgement/Order : 25/07/2023

Courts : All High Courts (11059) Allahabad High Court (573)

Tikona Infinet Private Limited Vs State of U.P. and Another (Allahabad High Court)

In this article, we examine the case of Tikona Infinet Private Limited Vs State of U.P. and Another, as adjudicated by the Allahabad High Court. The case centres around the legitimacy of certain adjustments made by the assessee, Tikona Infinet, due to the non-availability of a relevant form on the GST portal.

The court deliberated on Tikona Infinet's adjustment of input tax credit (ITC) using Form GST-33 instead of the required GST ITC-02, a deviation the company justified due to the latter form's unavailability on the GST portal. The ITC, amounting to Rs.3,13,68,9997/-, had been transferred from M/s Tikona Digital Network Pvt. Ltd to Tikona Infinet during a business transfer.

The Allahabad High Court found that the company had made an illegal adjustment due to the lack of GST ITC-02 on the portal and stated that an excuse of a working capital shortage cannot bypass the legal procedure. However, the Court also noted that the GST portal was not online during the relevant period and thus set aside the order dated 17.04.2023, granting liberty to the respondent to pass a fresh order after considering the objections of the petitioner.

The Allahabad High Court's ruling in the Tikona Infinet Vs State of U.P. case provides an interesting examination of the challenges faced due to non-availability of certain forms on the GST portal and the legal implications of businesses making adjustments to bypass procedure. The Court's decision underscores the importance of adhering to the legal process, but also highlights the need for technical infrastructures like the GST portal to be reliably operational to enable compliance.

8. No retrospective GST registration Cancellation for Regularly Filed Returns

Case Name : Ashish Garg Proprietor Vs Assistant Commissioner of State Goods And Service Tax (Delhi High Court)

Appeal Number : W.P.(C) 6652/2023

Date of Judgement/Order : 20/07/2023

Courts : All High Courts (11059) Delhi High Court (2554)

Ashish Garg Proprietor Vs Assistant Commissioner of State Goods And Service Tax (Delhi High Court)

A recent ruling affirms that a GST registration cannot be cancelled retrospectively from a period for which GST returns have been filed. This decision rests on Section 29 of the Central Goods and Services Tax Act, 2017, which permits authorities to cancel registrations from a retrospective date. However, this power cannot be exercised arbitrarily. The petitioner in question had filed returns regularly until 30.06.2019, and while the petitioner had not filed returns for a continuous period of six months – the basis for the proposed cancellation – this does not justify a retroactive cancellation from the date that the registration was initially granted.

9. HC Validates E-way Bills as Proof of Ownership of Goods in Transit

Case Name : Bhawani Traders Vs State of U.P. (Allahabad High Court)

Appeal Number : Writ Tax No. 854 of 2023

Date of Judgement/Order : 24/07/2023

Courts : All High Courts (11059) Allahabad High Court (573)

Bhawani Traders Vs State of U.P. (Allahabad High Court)

Introduction: The recent case of Bhawani Traders Vs State of U.P., adjudicated by the Allahabad High Court, has brought into focus a crucial aspect of the Goods and Services Tax Act, 2017. This particular case revolves around the tax implications on goods in transit, especially when they are accompanied by the requisite legal documentation.

Analysis: In this case, the petitioner, Bhawani Traders, was levied a penalty by the Assistant Commissioner, asserting that they were not the rightful owners of the goods. This, despite the presence of tax invoices, e-way bills, and bilty that proved otherwise. The goods, which were moving from Kolkata to New Delhi via U.P., were thus deemed as non-traceable. Bhawani

Traders contested this order, arguing they were indeed the owners and had no intention of evading tax. Upon deliberation, the court pointed out the baselessness of the revenue's claim that the petitioner was not the owner, given that the e-way bills, which are legally recognized as documents of title to the goods, were accompanying the goods in transit. Consequently, the court ruled in favor of the petitioner, setting aside the penalty order, and allowed the writ petition.

Conclusion: This judgement emphasizes the legal rights of a goods' owner and the significance of e-way bills during transit. It confirms that the possession of valid, legal documents, such as tax invoices and e-way bills, cannot be overlooked, and penalties cannot be levied baselessly.

10. CCI Exonerates Prasu Infrabuild from Anti-Profiteering Charges

Case Name : Director General of Anti-Profiteering Vs Prasu Infrabuild Pvt. Ltd. (Competition Commission of India)

Appeal Number : Case No. 10/2023

Date of Judgement/Order : 31/07/2023

Courts : Competition Commission of India (124) National Anti-Profiteering Authority (373)

Director General of Anti-Profiteering Vs Prasu Infrabuild Pvt. Ltd. (Competition Commission of India)

In a significant judgment by the Competition Commission of India (CCI), Prasu Infrabuild Pvt. Ltd. has been absolved from allegations of profiteering.

Analysis: The case started with a directive from the National Anti-Profiteering Authority (NAA) to the Director General of Anti-Profiteering (DGAP) to investigate potential profiteering by Prasu Infrabuild in projects beyond their "SKA Green Arch" project. The investigation by the DGAP, which included a detailed review of the company's operations, revealed that Prasu Infrabuild was not involved in any other project apart from "SKA Green Arch". The findings were corroborated by the UP Real Estate Regulatory Authority (RERA) and the Deputy Commissioner of State Tax, U.P. Therefore, the DGAP concluded that the provision in Section 171(1) of the CGST Act, 2017 was not applicable in this case.

Conclusion: The CCI, after careful examination of the DGAP's report and corresponding documents, agreed with the DGAP's conclusion. Given that Prasu Infrabuild was not involved in any other projects under the investigated GSTIN, the anti-profiteering provisions of Section 171 of the CGST Act, 2017 were not applicable. Consequently, the proceedings against Prasu Infrabuild under Rule 133(5) of the CGST Rules, 2017 were dropped.

11. Anti-Profiteering Provisions not applies Due to Lack of Pre-GST Comparison Units

Case Name : Director General of Anti-Profiteering Vs Vishwanath Builders Projects Ltd (Competition Commission of India)

Appeal Number : Case No. 09/2023 Date of Judgement/Order : 31.07/2023

Courts : Competition Commission of India (124) National Anti-Profiteering Authority (373)

Director General of Anti-Profiteering Vs Vishwanath Builders Projects Ltd (Competition Commission of India)

The case of Director General of Anti-Profiteering (DGAP) Vs Vishwanath Builders has recently garnered attention due to its complex layers related to the application of anti-profiteering provisions under Section 171 of the CGST Act, 2017. This article aims to provide an in-depth analysis of the case, involving the implications of pre and post-GST era projects and their compliance with Section 171.

Analysis: The DGAP initiated an investigation against Vishwanath Builders based on the directive of the National Anti-Profiteering Authority (NAA) to examine profiteering in relation to various projects. The DGAP's report suggested no contravention of Section 171(1) of the CGST Act, 2017, stating that Vishwanath Builders didn't benefit from additional input tax credit post-GST. The report further outlined three projects – Vishwanath Sopan, Vishwanath Sarathya, and Vishwanath Samam – each having unique GST implications. The project Vishwanath Sarathya, which started in the pre-GST era and completed post-GST, had a profiteered amount determined by the NAA. The other two projects, Vishwanath Sopan (completed in pre-GST era) and Vishwanath Samam (initiated post-GST era), fell outside the ambit of Section 171.

12. CCI Orders Anti-Profiteering Probe into Ireo Waterfront Pvt. Ltd.

Case Name : Director General of Anti-Profiteering Vs Ireo Waterfront Pvt. Ltd. (Competition Commission of India)

Appeal Number : I.O. No. 04/2023

Date of Judgement/Order : 31/07/2023

Courts : Competition Commission of India (124) National Anti-Profiteering Authority (373)

Director General of Anti-Profiteering Vs Ireo Waterfront Pvt. Ltd. (Competition Commission of India) Competition Commission of India (CCI) has ordered the Director General of Anti-profiteering (DGAP) to conduct a reinvestigation into Ireo Waterfront Pvt. Ltd. for possible anti-profiteering activities. This decision comes after a detailed investigation under the CGST Rules, 2017, scrutinizing various projects under the brand “Ireo.”

Analysis: The DGAP previously conducted an investigation, which resulted in various findings concerning several Ireo projects. The investigation found that some projects, like the “Ireo Grand Arch” and “Ireo Uptown,” were exempted from the investigation due to their pre-GST certification. On the other hand, other projects, such as “Gurgaon Hills” and “Grand Hyatt Gurgaon Residences,” were fully scrutinized. The DGAP’s recent report, focusing on the “Ireo Waterfront” project, reveals intricate details about the company’s operations, GST compliance, and potential anti-profiteering activities. The period under investigation is from 01.07.2017 to 31.12.2020, covering various aspects such as the Occupancy Certificates (OC) of the projects, the project’s operation mode, and potential violation of Section 171 of the CGST Act.

13. Anti-Profiteering allegation: CCI Directs DGAP to Re-investigate S.R. Lifesciences

Case Name : Dr. Meenakshi Agrawal Vs M/s. S.R. Lifesciences (Competition Commission of India)

Appeal Number : I.O. No. 03/2023

Date of Judgement/Order : 31/07/2023

Courts : Competition Commission of India (124) National Anti-Profiteering Authority (373)

Dr. Meenakshi Agrawal Vs M/s. S.R. Lifesciences (Competition Commission of India)

The Competition Commission of India (CCI) has issued a directive to the Director General of Anti-Profiteering (DGAP) to conduct a further investigation into allegations of anti-profiteering against S.R. Lifesciences and its two suppliers. The allegations, brought forth by Dr. Meenakshi

Agrawal, concern the respondents' failure to pass on the benefits of a GST rate reduction to the consumers.

Analysis: The case revolves around an application by Dr. Agrawal that claimed the selling price of "ECLAT SERUM", a product supplied by S.R. Lifesciences, was not reduced despite a fall in GST rate from 28% to 18%. This, she alleges, violates Section 171 of the CGST Act, 2017, which mandates the passing on of tax reduction benefits to the consumer. The DGAP's initial investigation found evidence that could suggest the respondent's suppliers had not passed on the tax reduction benefits to S.R. Lifesciences, which, in turn, may have prevented the company from passing the benefits on to its buyers. However, the DGAP could not take the investigation to its logical conclusion due to the lack of cooperation from the respondent and his suppliers.

Conclusion: Upon consideration of the DGAP's report and other case documents, the CCI has directed the DGAP to reinvestigate the matter, specifically focusing on the actions of S.R. Lifesciences' two suppliers, M/s Shree Suktam Enterprise, Ahmedabad, and M/s Baxium Health Science, Ahmedabad. The CCI has also ordered all parties involved to provide the necessary assistance and documentation for the further investigation, stressing the need for comprehensive evidence to reach a conclusive decision.

14. CCI directs DGAP to further investigate two projects of Omkar Realtors

Case Name : Director General of Anti-Profiteering Vs Omkar Realtors and Developers Pvt. Ltd (Competition Commission of India)

Appeal Number : I.O. No. 02/2023

Date of Judgement/Order : 31/07/2023

Courts : Competition Commission of India (124) National Anti-Profiteering Authority (373)

Director General of Anti-Profiteering Vs Omkar Realtors and Developers Pvt. Ltd (Competition Commission of India)

In the case of Director General of Anti-Profiteering Vs Omkar Realtors and Developers Pvt. Ltd, the Competition Commission of India (CCI) directed the Director General of Anti-Profiteering (DGAP) to conduct further investigations on two of Omkar Realtors' projects. According to the report submitted by DGAP on February 15, 2023, it was found that Omkar Realtors had been involved in profiteering of Rs 9,52,76,540 in the 'Omkar 1973 Worli' project and Rs. 3,04,60,309 in 'The Summit Business Bay Andheri' project. The report suggested that the respondent had violated Section 171 of the Central Goods and Services Tax Act, 2017 by not passing on the additional benefit of Input Tax Credit (ITC) to eligible recipients in the aforementioned projects. However, the CCI found that the DGAP's report was incomplete concerning two projects, 'Om Gopal-Floor 3 to 9' and 'Sairaj Floor 1,2 and 22.' The report lacked investigation in these projects under Section 171 of the CGST Act, 2017 due to the lack of documents confirming that no

demands were raised by the respondent from July 2017 to July 2022. The CCI noted that the DGAP had not exhausted all available resources to gather the required information and had not made an effort to receive information from the concerned Jurisdictional Commissioner. Therefore, the CCI has ordered the DGAP to conduct further investigations on these two projects and submit a report accordingly. Copies of this order were supplied free of cost to all parties involved.

15. Subway Systems India not guilty of Anti-Profiteering: CCI

Case Name : Director General of Anti-Profiteering Vs Subway Systems India Pvt. Ltd (Competition Commission of India)

Appeal Number : Case No. 08/2023

Date of Judgement/Order : 31/07/2023

Courts : Competition Commission of India National Anti-Profiteering Authority

Director General of Anti-Profiteering Vs Subway Systems India Pvt. Ltd (Competition Commission of India)

The Competition Commission of India recently issued its order on the case of Director General of Anti-Profiteering vs. Subway Systems India Pvt. Ltd. The case involved a detailed investigation into possible violations of Section 171 of the CGST Act, 2017. The report was submitted by the Director General of Anti-Profiteering after examining the facts and submissions from both parties. The Commission considered the allegations of profiteering by Subway Systems India Pvt. Ltd. in relation to charging royalty and advertisement expenses on increased net taxable sales. The investigation aimed to determine if there was any violation of Section 171 and if the benefit of ITC reduction was passed on to the recipients.

Analysis: The case revolved around whether Subway Systems India Pvt. Ltd. was involved in fixing prices for its franchises and profiteering through royalty and advertisement charges. The Director General of Anti-Profiteering examined the details and concluded that the Respondent had no control over the base prices set by its franchisees. The franchisees were responsible for determining prices, and the Respondent collected royalty and advertisement charges based on net sales, not the base price. The DGAP also found that there was no reduction in the rate of tax for the services provided by the Respondent. As a result, the provisions of Section 171 of the CGST Act, 2017, which require passing on benefits of reduced tax rates, were not applicable in this case.

Conclusion: After careful consideration of the DGAP's report and the evidence presented, the Competition Commission of India concluded that the case did not fall under the ambit of Anti-

Profiteering provisions of Section 171. The Respondent, Subway Systems India Pvt. Ltd., was not found to be involved in fixing prices or profiteering through royalty and advertisement charges. As there was no reduction in the tax rates applicable to the services provided, the provisions of Section 171 were not applicable. Consequently, the proceedings against the Respondent were dropped.

16. Assessing Authority Empowered under DVAT Act to verify ITC claims: Delhi HC

Case Name : Chitra Hardware Vs Commissioner of VAT & ANR (Delhi High Court)

Appeal Number : VAT Appeal 11/2023

Date of Judgement/Order : 12/07/2023

Courts : All High Courts (11059) Delhi High Court (2554)

Chitra Hardware Vs Commissioner of VAT & ANR (Delhi High Court)

Introduction: In a notable verdict, the Delhi High Court dismissed an appeal by Chitra Hardware against the Commissioner of VAT & ANR, reinforcing the power of the Assessing Authority under the Delhi Value Added Tax (DVAT) Act to call for records and verify Input Tax Credit (ITC) claims.

Analysis: The case originated from the Assessing Authority's refusal to refund Chitra Hardware's ITC claim due to insufficient documentary evidence validating its genuineness. The Authority, in its assessment, argued that the appellant failed to produce necessary records including purchase invoices and bank statements. This rejection led to an appeal to the Appellate Tribunal for Delhi Value Added Tax, which was further dismissed, citing similar grounds. This narrative persisted in the appellant's subsequent appeal to the Delhi High Court, which sided with the Tribunal and the Assessing Authority. The court pointed out that the Assessing Authority is legitimately empowered to call for records and verify ITC claims. The court dismissed allegations of malafide intentions, suggesting the appellant failed to specifically plead this with full particulars. This essentially positions the Assessing Authority's duty and role as crucial and undeniable in maintaining the checks and balances of the tax system.

Conclusion: The Delhi High Court's verdict in the Chitra Hardware Vs Commissioner of VAT & ANR case underlines the instrumental role of the Assessing Authority under the DVAT Act. It sheds light on the importance of adequate documentary evidence for claiming ITC and reaffirms that the onus to prove the validity of such claims rests with the claimant.

17. Orissa HC Stays GST Demand Due to Non-Constitution of Second Appellate Authority

Case Name : Trilochan Biswal Vs Commissioner of CT & GST (Orissa High Court)

Appeal Number : W.P (C) No. 21429 of 2023

Date of Judgement/Order : 18/07/2023

Courts : All High Courts (11059) Orissa High Court (218)

Trilochan Biswal Vs Commissioner of CT & GST (Orissa High Court)

Introduction: The Orissa High Court has issued a stay order on the demand of Goods and Services Tax (GST) in a case where the Second Appellate Tribunal has not been constituted. The petitioner has challenged the 1st appellate order and seeks relief from the court.

Analysis: The petitioner filed a writ petition challenging the 1st appellate order, which was passed by the Joint Commissioner, State Tax (Appeal), Territorial Range, Koraput. The appeal was rejected by the authority, citing contravention to specific sections of the GST Act. However, the petitioner claims that they are not liable to pay the tax and penalty. The crux of the issue is that the Second Appellate Tribunal, the next forum for appeal, has not yet been constituted. Due to this delay, the petitioner urges the High Court to entertain the writ petition as there is no other avenue for redressal. The Standing Counsel for Revenue, on the other hand, argues against condoning the delay in preferring the appeal beyond four months. They also contend that the petitioner is liable to pay the tax and penalty. However, they suggest that the petitioner can avail the remedy by filing an appeal before the yet-to-be-constituted Second Appellate Tribunal, subject to the payment of 20% balance disputed tax.

Conclusion: The Orissa High Court has issued notice to the opposite parties and accepted the Standing Counsel's notice on their behalf. As an interim measure, the court stays the rest of the tax demand during the pendency of the writ petition, provided the petitioner deposits the entire tax demand within four weeks. The court will further consider the matter along with another case on the date fixed therein.

18. Personal Hearing Cannot be Denied Based on Mere “No” in GSTDRC-06: Orissa HC

Case Name : Arati Behera Vs State Tax Officer (Orissa High Court)

Appeal Number : W.P.(C) No. 23003 of 2023

Date of Judgement/Order : 27/07/2023

Courts : All High Courts (11059) Orissa High Court (218)

Arati Behera Vs State Tax Officer (Orissa High Court) Introduction: In the case of Arati Behera Vs State Tax Officer, the Orissa High Court made a key ruling regarding a taxpayer's right to a personal hearing. The petitioner sought to quash an order passed by the opposite party under the Odisha Goods & Services Tax Act, 2017, claiming it was arbitrary, unreasonable, and contravened provisions of law.

Analysis: The Court considered whether the petitioner was deprived of an opportunity for a personal hearing as required by law. The standing counsel for Revenue argued that the petitioner had ticked 'No' under the 'option for personal hearing' on Form GSTDRC-06, hence forgoing this right. However, the court highlighted that this tick mark was meant for that specific petition only, not all future proceedings. It was observed that the statutory requirement of providing three opportunities for a personal hearing was not fulfilled in this case. Additionally, the Court noted the order under contention was passed before the expiry of the requested 30-day period. Hence, the Court held that the adjudicating authority acted prematurely and against the provisions of law.

Conclusion: The Orissa High Court's ruling in Arati Behera Vs State Tax Officer upholds the importance of a taxpayer's right to a personal hearing in tax matters. It stresses that procedural errors or misunderstandings should not deprive a taxpayer of their right to be heard. This case sets a precedent, reinforcing the necessity of following legal processes meticulously to uphold taxpayers' rights.

19. HC Quashes GST Refund Rejection Order in Form GST-RFD-08 for Lack of Reasons

Case Name : Chegg India Pvt Limited Vs Commissioner of Central Goods And Services Tax Delhi East & Anr. (Delhi High Court)

Appeal Number : W.P.(C) 14886/2022

Date of Judgement/Order : 19/07/2023

Courts : All High Courts (11063) Delhi High Court (2555)

Chegg India Pvt Limited Vs Commissioner of Central Goods And Services Tax Delhi East & Anr. (Delhi High Court)

In a significant ruling, the Delhi High Court set aside the GST Refund claim rejection order concerning Chegg India Pvt Ltd. The court observed that the rejection order was passed without giving reasons in Form GST-RFD-08, thus violating the prescribed norms. Chegg India Pvt Ltd, an entity engaged in software development, content development, marketing, and other IT enabled services, exports education services to recipients in seventy countries without payment of GST. These services are considered Zero Rated Supplies under the Integrated Goods & Services Tax Act, 2017. Chegg filed for a refund of the Input Tax Credit (ITC) relating to these input services, which was rejected. The Delhi High Court's decision highlights the criticality of providing clear reasons while rejecting refund claims, a lapse noticed in this case. This ruling underscores the importance of due process and transparency in the implementation of tax laws. The Delhi High Court's verdict marks a significant development in ensuring businesses' rights to appeal and be informed of reasons for decisions impacting their financial claims.

20. HC Upholds GST Penalty for Goods Transported Without Proper Invoice & Documents

Case Name : Kumutham Agencies Vs State Tax Officer-II (Madras High Court)

Appeal Number : W.P. No. 21756 of 2023

Date of Judgement/Order : 20/07/2023

Courts : All High Courts (11063) Madras High Court (1243)

Kumutham Agencies Vs State Tax Officer-II (Madras High Court)

In a crucial judgement, the Madras High Court upheld a penalty on goods transmitted without proper invoices and transport documents. The ruling was in response to a challenge by Kumutham Agencies against the proceedings by the State Tax Officer-II. The case came into the spotlight when a vehicle owned by the petitioner, Kumutham Agencies, was intercepted by officials for carrying diesel without necessary invoices and transport documents. The petitioner contended that the route was changed due to ongoing road repairs, a reason that was dismissed by the court. The court asserted the necessity for proper documentation for goods transportation, thereby imposing a penalty equivalent to twice the duty amount on the petitioner. The court, however, provisionally released the vehicle, contingent on the payment of the disputed tax and an additional security penalty. This case reaffirms the court's stance on ensuring stringent compliance with the law when transporting goods. The verdict underscores the importance of following the correct legal procedures and the consequences of their absence. The ruling serves as a crucial reference for businesses and individuals engaged in goods transportation, highlighting the necessity of proper documentation to avoid legal complications.

21. U.P. Sales Tax: Toughened Glass classifiable as Goods & Wares Made of Glass: SC

Case Name : Gudex Glass Industries Pvt. Ltd Vs Commissioner Trade Tax (Supreme Court of India)

Appeal Number : Civil Appeal No. 10704-10709 of 2018

Date of Judgement/Order : 11/07/2023

Courts : Supreme Court of India (2148)

Gudex Glass Industries Pvt. Ltd Vs Commissioner Trade Tax (Supreme Court of India)

In a significant judgment, the Supreme Court of India held that toughened glass falls under the category of “glass and glassware” as per the Uttar Pradesh Sales Tax Act, 1998. This ruling was in response to a dispute brought forward by Gudex Glass Industries Pvt. Ltd against the Commissioner Trade Tax. The dispute revolved around whether toughened glass, manufactured and sold by Gudex Glass Industries, should be classified as “glass and glassware” or as an unclassified item subject to lower tax. The trade tax assessment officer had initially deemed toughened glass to be covered by the expression “All goods and wares made of glass”. However, the High Court overruled the Tribunal’s findings, referencing a previous ruling in the case of “Trutuf Safety Glass Industries vs. Commissioner of Sales Tax, U.P”. Despite attempts to distinguish the ruling in “Trutuf”, the Supreme Court upheld the High Court’s interpretation that the expansive description in Item No. 39 of the Tariff Notification includes toughened glass. This ruling by the Supreme Court provides valuable clarity regarding the classification of goods under the Uttar Pradesh Sales Tax Act, 1998. By including toughened glass under the category of “glass and glassware”, the verdict establishes a precedent for tax assessments and eliminates ambiguity in the interpretation of such laws. This judgement serves as an important reference for companies involved in the manufacturing and sale of glass products.

22. Calcutta HC Dismisses Writ Petitions Challenging Preliminary Reports on Tax Investigation

Case Name : Hahnemann's Jac Olivol Group of Products Private Limited & Anr. Vs Deputy Commissioner of State Tax (Calcutta High Court)

Appeal Number : WPA No. 13343 of 2023

Date of Judgement/Order : 17/07/2023

Courts : All High Courts (11063) Calcutta High Court (659)

Hahnemann's Jac Olivol Group of Products Private Limited & Anr. Vs Deputy Commissioner of State Tax (Calcutta High Court) Hahnemann's Jac Olivol Group of Products Private Limited and another party filed writ petitions challenging preliminary reports issued by the Deputy Commissioner of State Tax in a tax investigation case. The petitioners alleged lack of jurisdiction and violation of principles of natural justice. The respondents argued that the investigation was at a preliminary stage and the petitioners were given opportunities to file objections and attend personal hearings. The respondents emphasized that the reports were not demands for payment but part of the investigation process. The Calcutta High Court found the writ petitions premature and dismissed them. The court upheld the validity of the preliminary reports and stated that the investigation was still ongoing, and no final adjudication had taken place.

23. Extended period of limitation not invocable as mandatory twin factors missing

Case Name : Commissioner of Central GST and Central Excise Vs Krishi Rasayan Exports Pvt. Ltd. (Jammu & Kashmir High Court)

Appeal Number : CEA No. 06/2018

Date of Judgement/Order : 13/07/2023

Courts : All High Courts (11063) Jammu & Kashmir HC (38)

Commissioner of Central GST and Central Excise Vs Krishi Rasayan Exports Pvt. Ltd. (Jammu & Kashmir High Court) Jammu Kashmir High Court held that the extended period of limitation as provided under provision to sub -section (1) of Section 11A was not invocable for the simple reason that the twin factors which are sine quo non for invoking the proviso were missing.

Facts- The respondent is engaged in manufacturing of various products like Pesticides, Insecticides, Herbicides and Plant Growth Regulators and has established its unit at SIDCO Industries Complex, Samba. The respondent being eligible had been availing exemption/refund of excise duty under Notification No. 56/2002-CE dated 14.11.2002 as amended [the exemption

notification’]. The respondent filed monthly claims of exemption for the period from 2005-06 to 2008-09 which was duly sanctioned by the appellant in favour of the respondent by passing separate orders for each month. The orders passed by the appellant for exemption/refund under the exemption notification were not assailed by the appellant-revenue and instead, the sanctioned amount was released in favour of the respondent. It seems that, during some investigation, the appellant noticed that, during the relevant period, the respondent had cleared the products Paushak/Joy and Kri-kelp on payment of duty by classifying the same under sub-heading 3808 9340 and claimed the benefit of exemption notification. Accordingly, the appellant viewed that the respondent had willfully suppressed/misstated the facts to the appellant revenue with an intent to pay duty on goods which were otherwise exempted and consequently, take an erroneous refund under the exemption notification. Resultantly, a show cause notice was issued to the respondent for recovery of erroneous refund sanctioned in its favour on the ground that the goods in question were not dutiable and, therefore, the respondent was neither liable to pay the duty, nor was entitled to refund of the same. The said show cause notice culminated in the order in originally passed by the appellant and demand was confirmed along with interest and penalty. CESTAT allowed the appeal of the respondent. Being aggrieved, revenue has preferred the present appeal.

Conclusion- Held that whether the product produced by the respondent is a Gibbereillic acid simpliciter or is a plant growth regulator containing Gibbereillic acid as dominant ingredient, is a question of fact which cannot be gone into by this Court hearing an appeal on a substantial question of law. Be that as it may, even if we were to assume that the revenue had erroneously made the refund of the excise duty in favour of the respondent, yet the period of limitation for issuing show cause notice in terms of sub-section (1) of section 11A of the Act, had since expired and, therefore, the entire process had become time barred. As already explained, the extended period of limitation as provided under provision to sub-section (1) of Section 11A was not invocable for the simple reason that the twin factors which are sine quo non for invoking the proviso were missing in the instant case.

24. Rejection cannot be rejected on mere technicality if all substantive conditions satisfied

Case Name : Messrs Shree Renuka Sugars Ltd Vs State Of Gujarat (Gujarat High Court)

Appeal Number : R/Special Civil Application No. 22339 of 2022

Date of Judgement/Order : 13/07/2023

Courts : All High Courts (11063) Gujarat High Court (1047)

Messrs Shree Renuka Sugars Ltd Vs State Of Gujarat (Gujarat High Court) Gujarat High Court held that rejection of refund claim of unutilized ITC used in making zero-rated supply of goods merely on the ground of technicality unjustified as all the substantive conditions are satisfied.

Facts- The present case is for the petitioner's refund claims of unutilized ITC used in making zero-rated supply of goods during the period of 11 months in Financial Year 2020-2021 and 2021-2022. It is further stated that the petitioner has been legally entitled to refund of a sum aggregating to Rs.1,10,67,67,172/-for these 11 months, however, the petitioner erroneously lodged claims for a lower amount of Rs.1,00,47,38,439/- due to inadvertent arithmetical error of their employee and therefore the respondents have sanctioned and paid refund aggregating to Rs.1,00,47,38,439/-. It is further stated that when the petitioner realized the error and lodged supplementary refund claims for the left out amount of refund being Rs.10,20,28,733/-, the respondents have refused to sanction and pay such refund on a specious basis that the category under which such supplementary claims were lodged was not applicable in the case of the petitioner. The petitioner has, therefore, filed the present petition.

Conclusion- Held that it is settled law that the benefit which otherwise a person is entitled to once the substantive conditions are satisfied cannot be denied due to a technical error or lacunae in the electronic system. As discussed hereinabove, the petitioner has no option but to upload the supplementary application under "any other" category for the refund of the left out amount, which was due to an arithmetical error committed by the employee of the petitioner. We are of the view that the said claim of the petitioner for refund of the left out amount of Rs.10,20,28,733/-cannot be rejected outright merely on technicality and that too when the substantive conditions are satisfied without scrutiny by the respondent in accordance with law. Thus, the petition deserves to be allowed.

25. CCI Drops Anti-Profiteering Proceedings Against SJP Hotel & Resorts Pvt. Ltd

Case Name : Director General of Anti-Profiteering Vs SJP Hotel & Resorts Pvt. Ltd (Before The Competition Commission of India)

Appeal Number : Case No. 06/2023

Date of Judgement/Order : 26/07/2023

Courts : Competition Commission of India (124) National Anti-Profiteering Authority (373)

Director General of Anti-Profiteering Vs SJP Hotel & Resorts Pvt. Ltd (Competition Commission of India)

Competition Commission of India (CCI) has decided to drop the anti-profiteering proceedings against SJP Hotel & Resorts Pvt. Ltd., a company involved in the real estate business. After conducting an investigation based on a direction from the National Anti-profiteering Authority (NAA), the CCI found that the company is executing only one project, “Migsun Wynn,” which was already subject to profiteering determination by the NAA.

Analysis: The CCI’s decision comes after the NAA’s order dated 26.07.2022, in which they confirmed a profiteered amount of Rs. 6,87,58,685/- in the “Migsun Wynn” project executed by SJP Hotel & Resorts Pvt. Ltd. Following the NAA’s order, the DGAP was directed under Rule 133(5) of the CGST Rules, 2017, to investigate whether the company had profiteered in any other projects executed under the same GST registration number. In response to the DGAP’s notice, the company stated that they had only one project under GST Registration Number 09AALCS8695P1ZZ, which was “Migsun Wynn,” and no other projects. The DGAP verified this claim by checking the details of projects executed by the company registered with UP Real Estate Regulatory Authority (RERA) from the UPRERA website. The verification confirmed that SJP Hotel & Resorts Pvt. Ltd. had only two projects, “Migsun Wynn” and “Migsun Janpath,” under different GSTINs.

Conclusion: Based on the findings of the DGAP and the verification from the UP RERA website, the CCI concluded that SJP Hotel & Resorts Pvt. Ltd. is executing only one project, “Migsun Wynn,” and no other projects. As the company has already been subject to profiteering determination for the “Migsun Wynn” project by the NAA, the provisions of Section 171 of the CGST Act, 2017, are not applicable to other projects. Therefore, the anti-profiteering proceedings against the company were dropped.