

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

GST UPDATE
(October 2024)

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CBIC Notifies GST Payment Deadlines to get Waiver of Interest or Penalties

Ministry of Finance has issued Notification No. 21/2024

under the Central Goods and Services Tax Act, 2017, which establishes payment deadlines for registered persons in relation to tax notices, statements, or orders. Registered individuals who receive such communications can make tax payments without incurring interest or penalties until March 31, 2025. Additionally, for registered persons notified under section 74, the payment deadline extends to six months following the issuance of a re-determination order by the appropriate officer. This

notification will take effect on November 1, 2024, providing clarity on compliance and deadlines for those affected.

MINISTRY OF FINANCE
(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)
New Delhi

Notification No. 21/2024–Central Tax | Dated: 8th October, 2024

S.O. 4372(E).— In exercise of the powers conferred by sub-section (1) of section 128A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (the said Act), the Central Government, on the recommendations of the Council, hereby notifies the respective date specified in Column (3) of the Table below, as the date upto which payment for the tax payable as per the notice, or statement, or the order referred to in clause (a) or clause (b) or clause (c) of the said section,

as the case may be, can be made by the class of registered person specified in the corresponding entry in column (2) of the said Table, namely:–

TABLE

Sl. No.	Class of registered person	Date upto which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section.
(1)	(2)	(3)

1	Registered persons to whom a notice or statement or order, referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, has been issued.	31.03.2025
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2	Registered persons to whom a notice has been issued under sub-section (1) of section 74, in respect of the period referred to in sub-section (1) of section 128A of the said Act, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority, or Appellate Tribunal, or a court, in accordance with the provisions of sub-section (2) of section 75, for determination	Date ending on completion of six months from the date of issuance of the order by the proper officer re-determining tax under section 73 of the said Act.
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	of the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73 of the said Act.	
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2. This notification shall come into effect from the 1st day of November, 2024.

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

RAGHAVENDRA PAL SINGH, Director

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New procedure for rectifying GST orders related to wrong input tax credit claims

Ministry of Finance has released Notification No. 22/2024

establishing a special procedure for rectifying orders issued under sections 73, 74, 107, or 108 of the Central Goods and Services Tax Act, 2017. This applies to registered persons who have received orders confirming demands for wrongly claimed input tax credits due to violations of section 16(4). The rectification process allows affected persons to submit an electronic application within six months of the notification's issuance. They must provide details as outlined in the annexure, including financial year information and specifics regarding the confirmed tax demand. The officer who issued the original order will be responsible for processing the rectification and is expected to decide on the application within three months. If the rectification adversely impacts the

individual, the principles of natural justice will be adhered to. This initiative aims to facilitate the correction of input tax credit claims that are now permissible under sections 16(5) and 16(6) of the Act.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

New Delhi

**Notification No. 22/2024–Central Tax | Dated: 8th
October, 2024**

S.O. 4373(E).—In exercise of the powers conferred under the 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 for rectification of order, to be followed by the class of registered persons (hereinafter referred to as the said person), against whom any order under section 73 or section 74 or section 107 or section 108 of the said Act has been issued confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed, namely:— 2. The said person shall file, electronically on the common portal, within a

period of six months from the date of issuance of this notification, an application for rectification of an order issued under section 73 or section 74 or section 107 or section 108 of the said Act, as the case may be, confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed. 3. The said person shall, along with the said application, upload the information in the proforma in Annexure A of this notification. 4. The proper officer for carrying out rectification of the said order shall be the authority who had issued such order, and the said authority shall

take a decision on the said application and issue the rectified order, as far as possible, within a period of three months from the date, of, the, said, application.

5. Where any rectification is required to be made in the order referred to in paragraph 1 and, the said authority has issued a rectified order thereof, then the said authority shall upload a summary of the rectified order electronically— (i) in FORM GST DRC-08, in cases where rectification of an order issued under section 73 or section 74 of the said Act is made; and (ii) in FORM GST APL-04, in cases where rectification of an order issued under section 107 or section 108 of the said Act is made. 6. The rectification is required to be made only in respect of demand of

such input tax credit which has been alleged to be wrongly availed in contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of the said section 16. 7. Where such rectification adversely affects the said person, the principles of natural justice shall be followed by the authority carrying out such rectification. Annexure A Proforma to be uploaded by the registered person along with the application for rectification of order under special procedure for rectification of order notified under section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017)

1. Basic Details:

(a) GSTIN:

(b) Legal Name:

(c) Trade Name, if any:

(d) Order in respect of which rectification application has been filed:

(1) Order Reference Number:

(2) Order, Date:

2. Details of demand confirmed in the said order:

Sr. No.	Financial Year	IGST	CGST	SGST	CE SS	Total Tax including cess	Interest	Penalty
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

3. Out of the amount mentioned in the Table in serial number 2 above:

(a) the details of the demand confirmed in the said order, of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, which is now eligible as per sub-section (5) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (the said Act):

(Amount in Rs.)

Sr. No	Financial Year	IGST	CST	SGST	CES	Total Tax including cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	Total							

and/or (b) the details of the demand confirmed in the said order of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, other than that mentioned in (a) above, which is now eligible as per sub-section

4.	Declaration: 1. I undertake that, no appeal under section 107 or section 112 of the said Act is pending against the order against which this rectification application is filed. 2. I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.
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Signature of authorised signatory

Name/Designation

Email address

Mobile No.

**[F. No. CBIC-20006/20/2023-GST]
RAGHAVENDRA PAL SINGH,
Director**

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CBIC notifies Late Fees Waiver for GSTR-7 Filed Late Since June 2021

The Ministry of Finance has issued Notification No. 23/2024, waiving late fees for registered persons required to deduct tax at source under section 51 of the Central Goods and Services Tax Act, 2017. This waiver applies to those who failed to submit their GSTR-7 returns for the month of June 2021 and onwards by the due date. Specifically, the late fee exceeding twenty-five rupees per day is waived, with the total waiver capped at one thousand rupees. Furthermore, if a registered person has

nil central tax deducted at source for a particular month, the entire late fee will be waived. This notification supersedes the previous one from June 1, 2021, and will take effect on November 1, 2024.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

New Delhi

Notification No. 23/2024–Central Tax | Dated: 8th October, 2024

S.O. 4374(E).—In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), and

in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 366(E), dated the 1 June, 2021 (No.22/2021-Central Tax), except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-

five rupees for every day during which such failure continues: Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees: Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of central tax deducted at source in the said month is nil, shall stand waived. 2. This notification shall come into force on the 1st day of November, 2024.

Notification Central Tax Page No- 7 to 72

Central Goods and Services Tax (Second Amendment) Rules, 2024

The Ministry of Finance has issued Notification No. 20/2024, amending the Central Goods and Services Tax (CGST) Rules, 2017, effective from November 1, 2024. The amendments include changes to various rules concerning tax invoices, including the timeline for issuing invoices in specific circumstances. Key modifications include the addition of provisions related to the issuance of invoices when the recipient is required to do so, and the revision of deadlines for submitting GSTR-7 forms. Other amendments involve updates

to refund claims and the introduction of new rules regarding the waiver of interest and penalties under specified sections.

MINISTRY OF FINANCE

(Department Of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 20/2024 – Central Tax | Dated: 8th October, 2024.

G.S.R. 626(E).– In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: – 1. (1) These rules

may be called the Central Goods and Services Tax (Second Amendment) Rules, 2024. (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette. 2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 36, in sub-rule (3), after the words “suppression of facts”, the words and figures “under section 74” shall be inserted. 3. In the said rules, in rule 46, with effect from 1st day of November, 2024,— (a) after clause (s), the second proviso shall be omitted; (b) in the third proviso, for the words “Provided also that in the case of”, the words “Provided further that in the case of” shall be substituted; 4. In the said rules, after rule 47, the following rule shall be inserted with effect from the 1st day of November, 2024,

namely:- “47A. Time limit for issuing tax invoice in cases where recipient is required to issue invoice.— Notwithstanding anything contained in rule 47, where an invoice referred to in rule 46 is required to be issued under clause (f) of sub-section (3) of section 31 by a registered person, who is liable to pay tax under sub-section (3) or sub-section (4) of section 9, he shall issue the said invoice within a period of thirty days from the date of receipt of the said supply of goods or services, or both, as the case may be.”. 5. In the said rules, , in rule 66, in sub-rule (1), after the word, letters and figure “FORM GSTR-7”, the words “, on or before the tenth day of the month succeeding the calendar month,” shall be inserted with effect from the 1st day of November, 2024. 6. In the said rules, in rule 86, in sub-rule (4B), in clause (b), the words,

brackets and figures “in contravention of sub-rule (10) of rule 96,” shall be omitted. 7. In the said rules, in rule 88B, in sub-rule (1), after the word and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted with effect from the 1st day of November, 2024. 8. In the said rules, in rule 88D, in sub-rule (3), after the words and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted with effect from the 1st day of November, 2024. 9. In the said rules, in rule 89,— (a) in sub-rule (4),— (i) in clause (B), the words, brackets, figures and letters “other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both” shall be omitted; (ii) in clause (C), the words, brackets, figures and letters “, other than the turnover of supplies in respect of which refund is

claimed under sub- rules (4A) or (4B) or both” shall be omitted; (iii) in clause (E), for the long line beginning with the word “excluding” and ending with the words “during the relevant period”, the words “excluding the value of exempt supplies other than zero-rated supplies during the relevant period” shall be substituted; (b) sub-rules (4A) and (4B) shall be omitted; (c) in sub-rule (5), in the Explanation, in clause (a), the words, brackets, figures and letters “ other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both” shall be omitted. 10. In the said rules, in rule 96, sub-rule (10) shall be omitted. 11. In the said rules, in rule 96B, in sub-rule (1), for the words and figures “section 73 or 74” the words, figures and letters “section 73 or section 74 or section 74A” shall be substituted with

effect from the 1st day of November, 2024. 12. In the said rules, in rule 121, for the words and figures “proceedings under section 73 or, as the case may be, section 74”, the words, figures and letter “proceedings under section 73 or section 74 or section 74A, as the case may be,” shall be substituted with effect from 1st day of November, 2024. 12. In the said rules, in rule 142 with effect from the 1st day of November, 2024,— (a) in sub-rule (1),— (i) in clause (a), after the words and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted; (ii) in clause (b), after the words and figures “of section 74”, the words, brackets, figures and letter “or sub-section (3) of section 74A” shall be inserted; (b) in sub-rule(1A), after the words and figures “of section 74”, the words, brackets, figures and letter “or sub-

section (1) of section 74A” shall be inserted; (c) in sub-rule (2), for the words, brackets and figures “or, as the case may be, tax, interest and penalty in accordance with the provisions of subsection (5) of section 74”, the words, brackets, figures and letters “or clause (i) of sub-section (8) of section 74A, as the case may be, or tax, interest and penalty in accordance with the provisions of subsection (5) of section 74 or clause (i) of sub-section (9) of section 74A” shall be substituted; (d) in sub-rule (2B), after the words and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted; (e) for sub-rule (3), the following sub-rule shall be substituted, namely: — “(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or under clause

(ii) of sub-section (8) of section 74A, as the case may be, or tax, interest and penalty under sub-section (8) of section 74 or under clause (ii) of sub-section (9) of section 74A, as the case may be, within the period specified therein, or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within seven days of the notice issued under sub-section (3) of that Section but before the issuance of order under the said sub-section (3), he shall intimate the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an intimation in FORM GST DRC-05 concluding the proceedings in respect of the said notice.”; (f) in sub-rule (4), after the words and figures “of section 74”, the words, brackets, figures and letters “or sub-section (6) of section 74A” shall be

inserted. (g) in sub-rule (5), after the words and figures “or section 74”, the words, figure and letters “or section 74A” shall be inserted. 14. In the said rules, after rule 163, the following rule shall be inserted with effect from the 1st day of November, 2024, namely: – “164. Procedure and conditions for closure of proceedings under section 128A in respect of demands issued under section 73.— (1) Any person who is eligible for waiver of interest, or penalty, or both in respect of a notice or a statement mentioned in clause (a) of sub-section (1) of section 128A, may file an application electronically in FORM GST SPL-01 on the common portal, providing the details of the said notice or the statement, as the case may be, along with the details of the payments made in FORM GST DRC-03 towards the tax

demanded. (2) Any person who is eligible for waiver of interest, or penalty, or both, in respect of orders mentioned in clauses (b) and (c) of sub-section (1) of section 128A, may file an application electronically in FORM GST SPL 02 on the common portal, providing the details of the said order, along with the details of the payments made towards the tax demanded: Provided that the payment towards such tax demanded shall be made only by crediting the amount in the electronic liability register against the debit entry created by the said order: Provided further that if the payment towards such tax demanded has been made through FORM GST DRC-03, an application in FORM GST DRC-03A, as prescribed in sub-rule (2B) of rule 142, shall be filed by the said person for credit of the said amount in the Electronic Liability

Register against the debit entry created for the said demand, before filing the application in FORM GST SPL 02. (3) Where the notice or statement or order mentioned in sub-section (1) of section 128A includes demand of tax, partially on account of erroneous refund and partially for other reasons, an application under sub-rule (1) or sub-rule (2) may be filed only after payment of the full amount of tax demanded in the said notice or statement or order, on or before the date notified under the said sub-section. (4) Where the notice or statement or order mentioned in sub-section (1) of section 128A includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, an application under sub-rule (1) or sub-rule (2)

may be filed only after payment of the full amount of tax demanded in the said notice or statement or order, on or before the date notified under the said sub-section. (5) The amount payable under sub-rule (1) or sub-rule (2) shall be the amount that remains payable, after deducting the amount not payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be. (6) Any person who wishes to file an application under sub-rule (1) or sub-rule (2), may do so within a period of three months from the date notified under sub-section (1) of section 128A: Provided that where an application in FORM GST SPL-02 is to be filed in cases referred to in the first proviso to sub-section (1) of section 128A,

the time limit for filing the said application shall be six months from the date of communication of the order of the proper officer redetermining such tax under section 73. (7) The application under sub-rule (1) or sub-rule (2) shall be accompanied by documents evidencing withdrawal of appeal or writ petition, if any, filed before any Appellate Authority, or Tribunal or Court, as the case may be, to establish that the applicant is eligible for the waiver of interest or penalty or both, in terms of section 128A: Provided that where the applicant has filed an application for withdrawal of an appeal or writ petition filed before the Appellate Authority or Appellate Tribunal or a court, as the case may be, but the order for withdrawal has not been issued by the concerned authority till the date of filing of the application under

sub-rule (1) or sub-rule (2), the applicant shall upload the copy of such application or document filed for withdrawal of the said appeal or writ petition along with the application under sub-rule (1) or sub-rule (2), and shall upload the copy of the order for withdrawal of the said appeal or writ petition on the common portal, within one month of the issuance of the said order for withdrawal by the concerned authority. (8) Where the proper officer is of the view that the application made in FORM GST SPL-01 or FORM GST SPL-02 is liable to be rejected as not being eligible for waiver of interest, or penalty, or both, as per section 128A, he shall issue a notice on the common portal to the applicant in FORM GST SPL-03 within three months from the date of receipt of the said application and shall also give the applicant an

opportunity of being heard. (9) On receiving the notice under sub-rule (8), the applicant may file a reply to the said notice on the common portal in FORM GST SPL-04, within a period of one month from the date of receipt of the said notice. (10) If the proper officer is satisfied that the applicant is eligible for waiver of interest and penalty as per section 128A, he shall issue an order in FORM GST SPL-05 on the common portal accepting the said application and concluding the proceedings under section 128A. (11) In cases where the order in FORM GST SPL-05 is issued by the proper officer under sub-rule (10).— (a) in respect of an application filed in FORM GST SPL-01 pertaining to a notice or statement referred to in clause (a) of sub-section (1) of section 128A, the summary of order in FORM GST DRC-07 as per sub-rule

(5) of rule 142 shall not be required to be issued by the proper officer, in respect of the said notice or statement; (b) in respect of an application filed in FORM GST SPL-02 pertaining to an order referred to in clause (b) or clause (c) of sub-section (1) of section 128A, the liability created in the part II of Electronic Liability Register, shall be modified accordingly. (12) If the proper officer is not satisfied with the reply of the applicant, the proper officer shall issue an order in FORM GST SPL-07 rejecting the said application. (13) (a) In cases where notice in FORM GST SPL-03 has not been issued, the proper officer shall issue the order under sub-rule (10) within a period of three months from the date of receipt of the application in FORM GST SPL-01 or FORM GST SPL-02, as the case may be. (b) In cases where notice in FORM GST

SPL-03 has been issued, the proper officer shall issue the order in sub-rule (10) or sub-rule (12) within a period of three months from the date of receipt of reply of the applicant in FORM GST SPL-04, or within a period of four months from the date of issuance of notice in FORM GST SPL-03 where no reply is received from the applicant. Explanation.— For the purposes of this sub-rule, in cases referred to in the proviso to sub-rule (7), the time period from the date of filing of the application under sub-rule (1) or sub-rule (2) till the date of submission of the order for withdrawal of the appeal or the writ, as the case may be, shall not be included while calculating the time period under clause (a) or clause (b) of this sub-rule. (14) If no order is issued by the proper officer within the time limit specified in sub-rule (13), then the

application in FORM GST SPL-01 or FORM GST SPL-02, as the case may be, shall be deemed to be approved and the proceedings shall be deemed to be concluded. (15) (a) In cases where no appeal is filed against the order in FORM GST SPL-07 within the time period specified in sub-section (1) of section 107, the original appeal, if any, filed by the applicant against the order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, and withdrawn for filing the application in FORM GST SPL-02 in accordance with sub-section (3) of section 128A, shall be restored. (b) In cases where an appeal is filed against the order in FORM GST SPL-07 for rejection of application for waiver of interest, or penalty, or both, if— (i) the appellate authority has held that the proper officer has wrongly rejected the application

for waiver of interest, or penalty, or both, in FORM GST SPL-07, the said appellate authority shall pass an order in FORM GST SPL-06 on the common portal accepting the said application and concluding the proceedings under section 128A; or (ii) the appellate authority has held that the proper officer has rightly rejected the application for waiver of interest, or penalty, or both, in FORM GST SPL-07, the original appeal, if any, filed by the applicant against the order mentioned in clause (b) or clause (c) of subsection (1) of section 128A, and withdrawn for filing the application in FORM GST SPL-02 in accordance with sub-section (3) of section 128A, shall be restored, subject to condition that the applicant files an undertaking electronically on the portal in FORM GST SPL-08, within a period of three months from the date

of issuance of the order by the appellate authority in FORM GST APL-04, that he has neither filed nor intends to file any appeal against the said order of the Appellate Authority. (16) In cases where the taxpayer is required to pay an additional amount of tax liability as per the second proviso to sub-section (1) of section 128A, and such additional payment is not made within the time limit specified in the said proviso, the waiver of interest, or penalty, or both, under the said section as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, if any, shall become void. (17) In cases where the taxpayer is required to pay any amount of interest, or penalty, or both, in respect of any demand pertaining to erroneous refund or on account of demand pertaining to the period other than the period mentioned in sub-

section (1) of section 128A, and the details of such amount have been mentioned in FORM GST SPL-05 or FORM GST SPL-06, the applicant shall pay the said amount of interest, or penalty, or both, within a period of three months from the date of issuance of the order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be, and where the said amount is not paid within the said time period, the waiver of interest, or penalty, or both, under section 128A as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, shall become void. Explanation.— For the purposes of this rule, the proper officer for issuance of order under this rule,—

(a) in cases where the application for waiver of interest, or penalty, or both is made with respect to a notice or statement mentioned in clause (a) of sub-section (1) of section 128A, shall

be the proper officer for issuance of order as per section 73; and (b) in cases where the application for waiver of interest, or penalty, or both, is made with respect to an order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, shall be the proper officer referred to in section 79 of the Act.” 15. In the said rules, for FORM GST REG-20, the following form shall be substituted, namely: – “Form GST REG-20 [See rule 22(4)] Reference No.- ZA260821000033A Date: DD/MM/YYYY To GSTIN/ UIN: Show Cause Notice No.: Date: DD/MM/YYYY Order for Dropping the Proceedings for Cancellation of Registration This has reference to your reply filed vide ARN———— dated in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during

hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons: <> Or This is in reference to Notice issued in REG-31 vide Reference Number dated DD/MM/YYYY for contravention of provisions of rule 10A of the Central Goods Services Tax Act, 2017 (12 of 2017). Since you have furnished the valid details of bank account on the common portal in the system, the proceedings initiated for cancellation of registration are hereby dropped. Or This is in reference to Notice issued in REG-31 vide Reference Number dated DD/MM/YYYY, for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Central Goods Services Tax Act, 2017 (12 of 2017). Since you have filed all the pending returns which were due on the date of issue

of the aforesaid notice, and have made payment of self-assessed tax, the proceedings initiated for cancellation of registration are hereby dropped. Suspension of the registration stands revoked with effect from DD/MM/YYYY Signature < Name of the Officer> Designation Jurisdiction Place: Date:”. 16. In the said rules, in FORM GST REG-31, after paragraph 6, the following shall be inserted, namely: - “OR SUSPENSION DUE TO VIOLATION OF RULE 10A 1. It has been noticed that as per the provisions of rule 10A, requiring you to furnish the details of bank account within thirty days from the grant of registration, you have not furnished the valid details of bank account within thirty days from the date of grant of registration. 2. The discrepancies or anomalies prima facie indicate contravention of the provisions of the Central

Goods and Services Tax Act, 2017 (12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled. 3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of rule 21A. 4. Accordingly, you are requested to furnish the valid details of bank account on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or contravention. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be

specifically brought to the notice of jurisdictional officer. 5. The suspension of registration shall be lifted after you furnish the valid details of bank account on the common portal within stipulated time. 6. You may please note that your registration may be cancelled in case you fail to furnish the valid details of bank account on the common portal within stipulated time or fail to furnish a reply within the stipulated time. OR 1. It has been noticed that as per the provisions of rule 10A, requiring you to furnish the details of bank account within thirty days from the grant of registration. The information regarding bank account details furnished by you are not matching with the details available with bank. 2. These discrepancies or anomalies prima facie indicate contravention of the provisions of the Central

Goods and Services Tax Act, 2017(12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled. 3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of rule 21A. 4. Accordingly, you are requested to furnish the valid details of bank account on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or contravention. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be

specifically brought to the notice of jurisdictional officer. 5. The suspension of registration shall be lifted after you furnish the valid details of bank account on the common portal within stipulated time. 6. You may please note that your registration may be cancelled in case you fail to furnish the valid details of bank account on the common portal within stipulated time or fail to furnish a reply within the stipulated time. OR SUSPENSION DUE TO VIOLATION OF RULE 21 1. It has been noticed that as per the provisions of clause (h) or clause (i) of rule 21, requiring you to file return under sub-section (1) of section 39, have not furnished for a continuous period of six months or for a continuous period of two quarters. 2. These discrepancies or anomalies prima facie indicate contravention of the provisions of the Central Goods

and Services Tax Act, 2017(12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled. 3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of sub-rule (2A) of rule 21A. 4. Accordingly, you are requested to file return under sub-section (1) of section 39 on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or contravention. Any possible misuse of your credentials on GST common portal, by any person, in any

manner, may also be specifically brought to the notice of jurisdictional officer. 5. The suspension of registration shall be lifted after you file the returns under sub-section (1) of section 39 on the common portal. 6. You may please note that your registration may be cancelled in case you fail to file returns under sub-section (1) of section 39 on the common portal within stipulated date or fail to furnish a reply within the stipulated time.” 17. In the said rules, in FORM GSTR-9, in the table, in Pt. III, in serial number 8, for serial number A and the entries relating thereto, the following serial number and entries shall be substituted, namely: - “A ITC as per GSTR-2B (table 3 thereof) ”. 18. In the said rules, in FORM GST APL-01, with effect from the 1st day of November, 2024.— (a) in entry number 15,— (i) in clause

(a), in the Table, in the first column relating to “Particulars”, in item (b) relating to “pre-deposit”, for the brackets, letters, words and figures “(b) Pre- deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess or not exceeding Rs.50 crore in respect of IGST and Rs. 25 crore in respect of cess)”, the brackets, letters, words, and figures “(b) Pre- deposit (10% of disputed tax /cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)” shall be substituted; (ii) in clause (b), in the opening portion, for the brackets, words, figures and letters “ (pre-deposit 10% of disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess or not exceeding Rs.50 crore in respect of IGST and Rs. 25 crore in respect of cess)”,

the brackets, words, figures and letters “(pre- deposit 10% of disputed tax and cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)” shall be substituted. 19. In the said rules, in FORM GST APL-05, with effect from the 1st day of November, 2024,— (a) in entry number 14,— (i) in clause (a), in the Table, in the first column relating to “Particulars”, in item (b) relating to “pre-deposit”, for the brackets, letter, words and figures “(b) Pre-deposit (20% of disputed tax /cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess)”, the brackets, letters, words and figures “(b) Pre- deposit (10% of disputed tax /cess but not exceeding Rs. 20 crore each in respect

of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)” shall be substituted; (ii) in clause (b), for the opening portion, the following shall be substituted, namely: – “(b) Details of payment of admitted amount and pre-deposit of 10% of the disputed tax and cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess and not exceeding Rs. 40 crore in respect of IGST.”. 20. In the said rules, in FORM GST INS-01, in paragraph (C), for the words and figures “section 179, 181, 191 and 418 of the Indian Penal Code”, the words, figures and brackets “section 214, 216, 227 and sub-section (3) of section 318 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)” shall be substituted. 21. In the said rules, in FORM GST DRC-01A, with effect from the 1st day of November, 2024, — (a) in the heading, after the figures

and brackets “73(5)/74(5)”, the figures, letters, and brackets “/74A (8)/ 74A (9)” shall be inserted; (b) in PART A , — (i) in the subject, after the words, figures and brackets “section 73(5)/section 74(5)”, the figures, letters and brackets “/74A (8)/ 74A(9)” shall be inserted; (ii) in the first paragraph, after the words, figures and brackets “under section 73(5) / 74(5)”, the figures, letters and brackets “/74A (8)/ 74A(9)” shall be inserted; (iii) after the fourth paragraph, the following shall be inserted, namely: — “OR You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by..... , failing which Show Cause Notice will be under sub-section (1) of section 74A read with clause (i) of sub-section (5) of the said section. OR You are hereby advised to pay

the amount of tax as ascertained above along with the amount of applicable interest and penalty in full by , failing which Show Cause Notice will be issued under sub-section (1) of Section 74A read with clause (ii) of subsection (5) of the said section.” (c) in PART B, in the first paragraph, after the words, figures and brackets “under section 73(5) / 74(5)”, the figures, letters and brackets “/74A (8)/ 74A (9)” shall be inserted. 22. In the said rules, after FORM SBY-06, the following forms shall be inserted with effect from the 1st day of November, 2024, namely:

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Notification Central Tax Page No- 7 to 72

Notification No. 24/2024-Central Tax: Exclusion for Metal Scrap Suppliers

Ministry of Finance has issued Notification No. 24/2024-Central Tax on October 9, 2024, amending the original Notification No. 5/2017–Central Tax dated June 19, 2017. This amendment, effective from October 10, 2024, introduces a significant change concerning suppliers of metal scrap. Under this new notification, suppliers engaged in the supply of metal scrap falling under Chapters 72 to 81 of the Customs Tariff Act, 1975, are excluded from the provisions of the earlier notification. The move comes as part of the broader GST framework updates following recommendations from the GST Council. The intent is to streamline the taxation of the metal scrap

sector, aligning it with recent GST Council decisions, which also introduced Reverse Charge Mechanism (RCM) and Tax Deducted at Source (TDS) provisions for the sector.

MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 24/2024-Central Tax | Dated: 9th October, 2024.

G.S.R. 628(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), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) notification no. 5/2017– Central Tax, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 607(E), dated the 19th June, 2017, namely:– In the said notification, after the opening paragraph, the

following proviso shall be inserted, namely :- “Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F No. CBIC-190354/149/2024-TO(TRU-II)]

AMREETA TITUS, Dy. Secy.

NOTE: The principal notification no. 5/2017- Central Tax was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 607(E), dated the 19th June, 2017

Notification Central Tax Page No- 7 to 72

GST TDS and RCM on Metal Scrap: Notification No. 24/2024-Central Tax

With the introduction of the GST in 2017, Section 51 of the CGST Act outlined provisions for Tax Deducted at Source (TDS), but it was enforced only from October 2018. Initially, the TDS requirement applied solely to government bodies and public sector units (PSUs). However, the GST Council has expanded these provisions to the metal scrap sector, based on the recommendations from its 54th meeting. Two key changes were introduced: (1) A Reverse Charge Mechanism (RCM) for the supply of metal scrap by unregistered persons to registered persons, making the recipient liable to pay GST if the supplier surpasses the registration

threshold. (2) A 2% TDS on business-to-business (B2B) metal scrap supplies from registered suppliers. On October 9, 2024, the government issued Notification 25/2024-Central Tax, implementing the TDS provisions for registered recipients of metal scrap. These rules become effective from October 10, 2024. This notification mandates that registered persons receiving metal scrap under chapters 72 to 81 of the Customs Tariff Act must deduct tax at source when making payments to registered suppliers. The general TDS rate under the CGST and SGST Acts is 1% each, making the total deduction 2% for intra-state supplies, while inter-state supplies are subject to the same rate under the IGST Act.

MINISTRY OF FINANCE**(Department of Revenue)****Notification No. 25/2024-Central Tax | Dated: 9th October, 2024.**

G.S.R. 629(E).— In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereafter in this notification referred to as the said Act, the Central Government, 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 notification no. 50/2018- Central Tax, published in the Gazette of India,

Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R 868 (E), dated 13th September, 2018, namely:— In the said notification, (i) after clause (c) and before the first proviso, the following clause shall be inserted,— “(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”; (ii) for the third proviso, the following proviso shall be substituted, namely- “Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause

(d) of this notification.” 2. This notification shall come into force with effect from the 10th day of October, 2024.

[F No. CBIC-190354/149/2024-TO(TRU-II)]

AMREETA TITUS, Dy. Secy.

Note:- The principal notification no. 50/2018- Central Tax, was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R 868 (E), dated 13th September, 2018 and last amended vide notification no. 73/2018-Central Tax, number G.S.R 1250(E), dated 31st December, 2018.

Notification Central Tax (Rate) Page No- 73 to 100

Amendments to CGST Rates for Various Goods wef 10th Oct 2024

The Ministry of Finance has issued Notification No. 05/2024-Central Tax (Rate) dated 8th October 2024, amending the GST tax rates under the Central Goods and Services Tax (CGST) Act, 2017. Based on recommendations from the GST Council, the notification introduces changes across several product categories. Notably, three new pharmaceuticals—Trastuzumab, Deruxtecan, Osimertinib, and Durvalumab—have been added to the 2.5% tax rate list. Snack products, specifically extruded or expanded savory or salted snacks, have been reclassified under both the 6% and 9%

schedules, refining their tax applicability. Additionally, the tax rate on seats, including those used for motor vehicles, has been revised, with specific motor vehicle seats now listed under the 14% rate schedule. These amendments take effect from 10th October 2024. The notification continues a series of adjustments to the principal notification No. 1/2017–Central Tax (Rate), which initially established tax rates for various goods. The changes reflect the government’s ongoing efforts to refine GST structures based on industry developments and Council recommendations.

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 05/2024-Central Tax (Rate) | Dated: 8th October, 2024

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), notification No. 1/2017-Central Tax (Rate), dated the 28th June, 2017, published in

the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely:- In the said notification, –

(a) after Schedule I – 2.5% , in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely: –

“(233) Trastuzumab Deruxtecan

(234) Osimertinib

(235) Durvalumab”;

(b) in Schedule II – 6%, after S. No. 32B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: –

“32C	1905	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked
	9030	snack pellets, by whatever name called, manufactured through process of extrusion)”;

(c) in Schedule III – 9%, –

(i) against S. No. 16, in column (3), for the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion”, the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted” shall be substituted;

(ii) for S. No. 435A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: –

“435A	9401[other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles”;
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(d) in Schedule IV – 14%, after S. No. 210 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: –

“210A	9401 20 00	Seats of a kind used for motor vehicles”.
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2. This notification shall come into force on the 10th day of October, 2024.

[F. No. CBIC-190354/149/2024-TO(TRU-II)]

AMREETA TITUS, Dy. Secy.

Note: – The principal notification No. 1/2017–Central 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. 673(E), dated the 28th June, 2017, and was last amended vide notification No. 2/2024 – Central Tax (Rate), dated the 12th July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 396(E), dated the 12th July, 2024

Notification Central Tax (Rate) Page No-73 to 100

GST: Changes to reverse charge mechanism (RCM) for metal scrap

Ministry of Finance has issued Notification No. 06/2024-Central Tax (Rate) on 8th October 2024, amending the Central Goods and Services Tax (CGST) rates under section 9(3) of the CGST Act, 2017. The notification introduces changes to the reverse charge mechanism (RCM) for metal scrap transactions. Specifically, under the new amendment, unregistered persons selling metal scrap (falling under categories 72, 73, or 81) will be subject to the reverse charge, meaning the registered buyer will be responsible for paying the GST instead of the seller. This change aims to streamline compliance for scrap dealers and manufacturers. The updated rule will come into effect on 10th October 2024. This notification amends the original Notification No. 4/2017-Central Tax (Rate) published on 28th June 2017, with the last amendment

made in October 2023. The update impacts the scrap metal industry and clarifies the tax liability between registered and unregistered parties.

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 06/2024-Central Tax (Rate) | Dated: 8th October, 2024

G.S.R. 614(E).— In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), notification No. 4/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 676(E), dated the 28th

June, 2017, namely:- In the said notification, in the Table, after S. No. 7 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: – 2. This notification shall come into force on the 10th day of October, 2024.

2. This notification shall come into force on the 10th day of October, 2024.

(1)	(2)	(3)	(4)	(5)
"8.	72, 73, 74, 75, 76, 77, 79, 80 or 81	Metal scrap	Any unregistered person	Any registered person"

[F. No. CBIC-190354/149/2024-TO(TRU-II)]

AMREETA TITUS, Dy. Secy.

Note: – The principal notification No. 4/2017–Central Tax (Rate) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 676(E), dated the 28th June, 2017 and was last amended by notification No. 19/2023–Central Tax (Rate), dated the 19th October, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 780(E), dated the 19th October, 2023.

Notification Central Tax (Rate) Page No-73 to 100

CGST on Helicopter Passenger Transport via Seat Share

On 8th October 2024, the Ministry of Finance issued Notification No. 07/2024-Central Tax (Rate), amending the Central Goods and Services Tax (CGST) rates as per the provisions of the CGST Act, 2017. This notification introduces a new entry regarding the transportation of passengers, specifically for air travel by helicopter on a seat share basis. The applicable tax rate for this service is set at 2.5%, provided that the input tax credit on goods used for supplying this service has not been claimed. Additionally, the new entry is incorporated into the existing tax rate schedule, enhancing the clarity of tax obligations related to such services. This amendment will take effect from 10th October 2024 and updates the prior Notification No. 11/2017-Central Tax (Rate),

originally published on 28th June 2017, with the last amendment made in October 2023.

MINISTRY OF FINANCE

(Department of Revenue)

**Notification No. 07/2024-Central Tax (Rate) | Dated: 8th
October, 2024**

G.S.R. 617(E).— In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of section 9, sub-section (1) of section 11, 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 being satisfied that it is

necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), notification number 11/2017 – Central Tax (Rate), dated the 28th June, 201, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:- 1. In the said notification, in the Table, against serial number 8, (i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken.

[Please refer to clause (iv) of paragraph 4 relating to Explanation].”
(ii) in column (3), in item (vii), after the brackets and figures “(iva),”,
the brackets and figures “(ivb),” shall be inserted. 2. This

notification shall come into force with effect from the 10th day of October, 2024.

[F. No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

DILMIL SINGH SOACH, Under Secy.

Note: – The principal notification number 11/2017 –Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 690 (E), dated the 28th June, 2017 and last amended vide notification number 12/2023–Central Tax (Rate), dated the 19th October, 2023, published in the Gazette of India vide number G.S.R. 759(E), dated the 19th October, 2023.

Notification Central Tax (Rate) Page No-73 to 100**Notification No. 08/2024- Central Tax (Rate) Dated: 8th October, 2024**

On 8th October 2024, the Ministry of Finance issued Notification No. 08/2024-Central Tax (Rate), which modifies the existing tax structure under the Central Goods and Services Tax Act, 2017. This amendment introduces several new entries into the tax rate schedule. Notably, it exempts services related to metering equipment rental and testing, as well as ancillary services provided by electricity

transmission and distribution utilities, from tax. Additional exemptions are granted for research and development services funded by government entities or specified educational institutions, as well as affiliation services offered by Central or State Educational Boards to government-owned schools. Furthermore, the notification includes specific provisions for services related to vocational education and training under the National Skill Development Corporation. The amendment also updates the terminology to reflect the correct name of the National Council for Vocational Education and Training. These

changes will take effect from 10th October 2024, aiming to streamline the tax framework for relevant services and ensure compliance with the updated regulations.

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 08/2024- Central Tax (Rate) | Dated: 8th October, 2024

G.S.R. 620(E).— 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 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 amendment further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), notification number 12/2017 – Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:– 1. (i) In the

said notification, in the Table, - (i) after serial number 25 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: –

1	2	3	4	5
"25A	Heading 9969 or Heading 9986	Supply of services by way of providing metering equipment on rent, testing for meters/transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate	Nil	Nil

		bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.		
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(B) after serial number 44 and the entries relating thereto, the following serial numbers and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: –

(E) against serial number 71, in column (3), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted. (ii) in paragraph 2 of the said

notification, (A) in item (h), – (a) in sub-item (i), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted. (b) in sub-item (ii), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted. This notification shall come into force with effect from the 10th day of October, 2024.

[F. No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

DILMIL SINGH SOACH, Under Secy.

Note: - The principal notification number 12/2017 - Central 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. 691 (E), dated the 28th June, 2017 and was last amended vide notification number 04/2024-Central Tax (Rate), dated 12th July, 2024, published in the Gazette of India vide number G.S.R. 388(E), dated the 12th July, 2024.

Notification Central Tax (Rate) Page No-73 to 100

Amendment to CGST: Property Renting Services Tax

The Ministry of Finance, through Notification No. 09/2024-Central Tax (Rate), dated October 8, 2024, introduces an amendment to the Central Goods and Services Tax (CGST) Act, 2017. The amendment specifies that services related to renting any immovable property, other than a residential dwelling, provided by an unregistered person will now attract tax payable by the registered recipient of the service. This amendment is made to the previous Notification No. 13/2017-Central Tax (Rate) and will come into effect on October 10, 2024. Also Read: Corrigendum to N/No.

09/2024-CTR – Any property to be read as any immovable property

MINISTRY OF FINANCE
(Department of Revenue)

**Notification No. 09/2024- Central Tax (Rate) | Dated: 8th
October, 2024**

G.S.R. 623(E).— In exercise of the powers conferred by sub-section (3) of section 9 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), number notification number 13/2017 - Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 692(E), dated the 28th June, 2017, namely:- In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -2. This notification shall come into force with effect from the 10th day of October, 2024.

[F. No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

DILMIL SINGH SOACH, Under Secy.

Note: – The principal notification number 13/2017 –Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended vide notification number 14/2023 –Central Tax (Rate), dated the 19th October, 2023 published in the Gazette of India vide number G.S.R. 765(E), dated the 19th October, 2023.

Notification Integrated Tax (Rate) Page No- 100 to 124

Amendments to IGST Rates for Various Goods wef 10th Oct 2024

The Ministry of Finance issued Notification No. 05/2024-Integrated Tax (Rate) on 8th October 2024, amending the Integrated Goods and Services Tax (IGST) rates. The amendments are made under the powers conferred by section 5 of the IGST Act, 2017, following recommendations from the GST Council. In Schedule I (5% rate), three medicines—Trastuzumab Deruxtecan, Osimertinib, and Durvalumab—have been added. Schedule II (12% rate) now includes extruded or expanded savoury or salted products, excluding unfried or uncooked snack pellets. In Schedule III (18% rate), the description of snack pellets is updated to include both

unfried and uncooked products as well as extruded or expanded savoury or salted products. Schedule III also revises the tax rate on certain seats, excluding aircraft and motor vehicle seats. Schedule IV (28% rate) introduces seats specifically designed for motor vehicles. These amendments will come into effect from 10th October 2024. This notification builds on earlier updates made to the principal notification No. 1/2017-Integrated Tax (Rate), initially issued on 28th June 2017, with the last amendment in July 2024.

MINISTRY OF FINANCE**(Department of Revenue)****Notification No. 05/2024- Integrated Tax (Rate) | Dated: 8th
October, 2024**

G.S.R. 613(E).— In exercise of the powers conferred by sub-section (1) of section 5 and Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), notification No. 1/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India,

Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 666(E), dated the 28th June, 2017, namely:-

In the said notification,

(a) after Schedule I – 5% , in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely: –

“(233) Trastuzumab Deruxtecan

(234) Osimertinib (235) Durvalumab”;

(b) in Schedule II – 12%, after S. No. 32B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(c) in Schedule III – 18%, –

(i) against S. No. 16, in column (3), for the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion”, the words “ un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted” shall be substituted; (ii) for S. No. 435A and the entries relating thereto, the following S. No. and entries shall be substituted, namely

2. This notification shall come into force on the 10th day of October, 2024.

[F. No. CBIC-190354/149/2024-TO(TRU-II)]

AMREETA TITUS, Dy. 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. 2/2024 – Integrated Tax (Rate), dated the 12th July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 397(E), dated the 12th July, 2024.

Notification Integrated Tax (Rate) Page No-101 to 124

IGST: Changes to reverse charge mechanism (RCM) for Metal Scrap

On 8th October 2024, the Ministry of Finance released Notification No. 06/2024-Integrated Tax (Rate), which amends the Integrated Goods and Services Tax (IGST) rates under section 5(3) of the IGST Act, 2017. This amendment introduces a new entry related to the reverse charge mechanism (RCM) for transactions involving metal scrap, applicable to specified categories (72, 73, 74, 75, 76, 77, 78, 79, 80, or 81). According to the revised regulation, sales of metal scrap by unregistered persons will require registered purchasers to assume the tax liability, thereby clarifying tax obligations in this

sector. The changes are aimed at improving compliance and accountability in the metal scrap market. This notification will take effect on 10th October 2024 and serves as an update to the previous Notification No. 4/2017-Integrated Tax (Rate), first published on 28th June 2017, with the most recent amendment occurring in October 2023.

MINISTRY OF FINANCE
(Department of Revenue)

**Notification No. 06/2024-Integrated Tax (Rate) | Dated: 8th
October, 2024**

G.S.R. 616(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, Ministry of Finance (Department of Revenue), notification No. 4/2017- Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II,

Section 3, Sub-section (i), vide number G.S.R. 669(E), dated the 28th June, 2017, namely:- In the said notification, in the Table, after S. No. 7 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: –

2. This notification shall come into force on the 10th day of October, 2024.

[F. No. CBIC-190354/149/2024-TO(TRU-II)]

AMREETA TITUS, Dy. Secy.

Note: – The principal notification No. 4/2017- Integrated Tax (Rate) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 669(E), dated the 28th June, 2017 and was last amended by notification No. 22/2023- Integrated

Tax (Rate), dated the 19th October, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 781(E), dated the 19th October, 2023.

Notification Integrated Tax (Rate) Page No-101 to 124

IGST on Helicopter Passenger Transport via Seat Share

On 8th October 2024, the Ministry of Finance released Notification No. 07/2024-Integrated Tax (Rate), which updates the Integrated Goods and Services Tax (IGST) framework. This notification adds a new provision to the tax rate schedule concerning the transportation of passengers by air in helicopters on a seat share basis, imposing a tax rate of 5%. However, this rate is applicable only if the service provider does not claim input tax credit on goods used for providing the service. The amendment revises the prior Notification No. 8/2017-Integrated Tax (Rate), initially issued on 28th June 2017, and last amended in October 2023. The changes

outlined in this notification will come into effect on 10th October 2024, providing clarity on the tax treatment of helicopter transport services for passengers, thereby ensuring compliance with the IGST regulations.

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 07/2024-Integrated Tax (Rate) | Dated:

8th October, 2024

G.S.R. 619(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), notification 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:- 1. In the said notification, in the Table, against serial number 8, (i) after item

(iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: –

(ii) in column (3), in item (vii), after the brackets and figures “(iva),”, the brackets and figures “(ivb),” shall be inserted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F. No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

DILMIL SINGH SOACH, Under Secy.

Note: – The principal notification no. 8/2017 – 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 no. 15/2023- Integrated Tax (Rate), dated the 19th October, 2023 published in the official gazette

Notification Integrated Tax (Rate) Page No-101 to 124

Notification No. 08/2024- Integrated Tax (Rate) Dated: 8th October, 2024

Ministry of Finance, through Notification No. 08/2024-Integrated Tax (Rate) dated October 8, 2024, has introduced amendments to the Integrated Goods and Services Tax (IGST) Act, 2017. The amendments primarily focus on the inclusion of new service categories within the existing tax framework. Key additions include provisions for the import of services by foreign airline companies, specific service offerings related to electricity metering and connection, and research and development services funded by government entities or recognized institutions. The notification

also updates existing entries to clarify terms, ensuring consistency with relevant educational and vocational training bodies. The changes aim to streamline taxation processes and enhance clarity in compliance for affected sectors. The revised tax rates will take effect on October 10, 2024.

MINISTRY OF FINANCE

(Department of Revenue)

**Notification No. 08/2024- Integrated Tax (Rate) | Dated: 8th
October, 2024**

G.S.R. 622(E).— In exercise of the powers conferred by sub-sections (3) and (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) notification 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:-

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F. No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]**DILMIL SINGH SOACH, 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. 04/2024 -Integrated Tax (Rate), dated the 12th July, 2024 published in the official gazette vide number G.S.R. 389(E), dated the 12th July, 2024.

Notification Integrated Tax (Rate) Page No-101 to 124

IGST: Amendment in GST on Property Renting

The Ministry of Finance, through Notification No. 09/2024-Integrated Tax (Rate), dated October 8, 2024, introduces an amendment to the Integrated Goods and Services Tax (IGST) Act, 2017. This amendment adds a new provision, which applies to services related to renting any immovable property other than residential dwellings. According to the notification, when an unregistered person rents out a non-residential property, the registered person receiving the service will be responsible for paying the tax. This change amends Notification No. 10/2017-Integrated Tax (Rate) and is effective from October 10, 2024. The

adjustment aligns the tax liability for commercial property rentals between unregistered and registered persons under IGST. Also Read: Corrigendum to N/No. 09/2024-IGST- Any property to be read as any immovable property

MINISTRY OF FINANCE

(Department of Revenue)

**Notification No. 09/2024-Integrated Tax (Rate) | Dated: 8th
October, 2024**

G.S.R. 625(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), notification 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:- 1. In the said notification, in the Table, after serial number 6AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely:

2. This notification shall come into force with effect from the 10th October, 2024.

[F. No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

DILMIL SINGH SOACH, 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. 14/2023 –Integrated Tax (Rate), dated the 19th October, 2023 published in the office iagazette vide number G.S.R. 766(E), dated the 19th October,

Judgements page No 125 to 137

ITC Blocking & GST Registration Issues: Rajasthan HC stays coercive action

Case Law Details

Case Name : Ganesh Agarwal Vs Union of India & Others. (Rajasthan High Court)

Appeal Number : D.B. Civil Writ Petition No. 7382/2024

Date of Judgement/Order : 19/10/2024

Related Assessment Year :

Courts : All High Courts Rajasthan High Court

Ganesh Agarwal Vs Union of India & Others. (Rajasthan High Court)

In Ganesh Agarwal Vs Union of India & Others, the Rajasthan High Court addressed procedural irregularities in the blocking of the petitioner's Input Tax Credit (ITC) under Rule 86A of the Central Goods and Services Tax (CGST) Rules, 2017. The petitioner contended that his ITC was blocked without due process or a proper hearing, which prevented him from filing his GST returns and ultimately led to complications, including the potential cancellation of his registration. The court noted an absence of documented reasoning by the authorities, as required under Rule 86A(1), which mandates a written record justifying the ITC blocking decision based on specific criteria. The Union's counsel requested additional time to respond, while the respondent-State's counsel

defended the action, asserting that proper hearing opportunities had been provided. However, the court found no evidence of an official decision reflecting statutory compliance in this regard. Consequently, the court restrained the authorities from taking any coercive measures, including the cancellation of the petitioner's registration, without court approval while the case remains pending.

Judgements page No 125 to 137**GST Appellate Authority Must Decide Appeal on Merits Despite
Lack of Written Submission****Case Law Details****Case Name : Silverline Vs State of Bihar (Patna High Court)****Appeal Number : Civil Writ Jurisdiction Case No.14454 of 2024****Date of Judgement/Order : 21/10/2024****Related Assessment Year :****Courts : All High Courts Patna High Court**

Silverline Vs State of Bihar (Patna High Court) In Silverline Vs State of Bihar, the Patna High Court quashed an order by the appellate

authority that had dismissed the petitioner's appeal due to lack of supporting evidence. Despite the appellant attending three hearings and presenting oral arguments, the authority rejected the appeal for failure to provide substantial documentary evidence. The High Court ruled that the appellate authority has a statutory duty under Section 107(11) of the Bihar Goods and Services Tax Act to conduct further inquiry and decide the appeal based on its merits, even if the appellant fails to produce written submissions. The case was remitted back for rehearing, with the court emphasizing that appeals should not be dismissed solely on procedural grounds without evaluating the merits. The court referred to its earlier judgment in *Purushottam Stores Vs State of Bihar*, which held that the appellate authority must consider the

grounds raised by the appellant, regardless of non-appearance or absence of evidence. It directed the appellate authority to rehear the case and provide a decision on the merits, even if the appellant or their representative fails to attend the next hearing on November 12, 2024. The court underscored the importance of a fair process and required the authority to make a detailed inquiry before arriving at a decision. The petition was allowed, and the case will be re-evaluated within three months of the final hearing.

Judgements page No 125 to 137

**Kerala HC Set Aside GST Assessment Orders Passed Before Reply
Deadline**

Case Law Details

**Case Name : Elsy Joy Vs Deputy Commissioner of State Tax
(Kerala High Court)**

Appeal Number : WP(C) No. 35393 of 2024

Date of Judgement/Order : 22/10/2024

Related Assessment Year :

Courts : All High Courts Kerala High Court

Elsy Joy Vs Deputy Commissioner of State Tax (Kerala High Court)

In *Elsy Joy v. Deputy Commissioner of State Tax*, the Kerala High Court addressed a writ petition challenging a GST assessment order issued before the taxpayer's response deadline. The petitioner argued that although the notice (Ext.P2) provided a response deadline of July 21, 2023, the assessment order (Ext.P4) was issued on July 11, 2023, violating the stipulated response period. The petitioner contended that this premature action breached principles of natural justice, as she was denied a fair chance to present her case. The State's counsel argued that the petitioner had already appealed Ext.P4 but was rejected as time-barred by the Appellate Authority (Ext.P7). While an option

remained for a second appeal, the court acknowledged that Ext.P4's issuance before the response deadline rendered the initial order procedurally unjust. Concluding that this procedural breach warranted judicial intervention, the court set aside both Ext.P4 and Ext.P7. The matter was remanded for fresh consideration, granting the petitioner two weeks to file her reply and directing the Deputy Commissioner to issue a new order only after a fair hearing. The court's decision emphasized the importance of respecting response timelines in assessment proceedings under GST. It underscored that adherence to procedural fairness safeguards taxpayers' rights, and any deviation may justify judicial review under Article 226 of the Constitution. By setting aside the orders, the court also provided clarity on excluding the period between

Ext.P4's issuance and the current judgment from the limitation period, ensuring a fair reassessment process.

Judgements page No 125 to 137

MP HC dismisses petition challenging tax liability citing lack of response to SCN

Case Law Details

Case Name : Future Consumer Limited Vs State of Madhya Pradesh And Others (Madhya Pradesh High Court)

Appeal Number : Writ Petition No. 29375 of 2024

Date of Judgement/Order : 22/10/2024

Related Assessment Year :

Courts : All High Courts Madhya Pradesh HC

Future Consumer Limited Vs State of Madhya Pradesh And Others (Madhya Pradesh High Court)

In a significant ruling, the Madhya Pradesh High Court has dismissed a petition filed by Future Consumer Limited challenging the tax liability imposed by the State Tax authorities under the Goods and Services Tax (GST) Act. The court's decision revolves around the petitioner's failure to respond adequately to a show-cause notice issued by the tax authorities. The petitioner, Future Consumer Limited, approached the High Court to contest an order dated August 24, 2023, issued by the Deputy Commissioner of State Tax, Circle-14, Indore. This order stipulated a tax liability of ₹86,73,188, along with interest and penalties, bringing the total amount to ₹1,16,65,438. **Petitioner's Arguments** In presenting its

case, Future Consumer Limited cited a previous judgment by the High Court concerning a different entity, M/s Technosys Security System Private Limited, which allowed for a personal hearing before the imposition of penalties. The petitioner's counsel, Aditya Goyal, argued that similar rights should be extended to Future Consumer, contending that the company had not been afforded a proper opportunity for a personal hearing, as mandated under Section 75 of the GST Act. The crux of the petitioner's argument hinged on the interpretation of the law, asserting that without a personal hearing, the proceedings and the resultant tax liabilities were unsustainable.