

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

GST UPDATE
(February 2024)

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4. Notification No. S.O. 9/P.A.5/2017/S.15/2024, dated the 14th February,2024, notifying supplies under sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017).
5. Notification No. S.O. 10/P.A.5/2017/S.148/2024, dated the 14th February, 2024, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.93/P.A.5/2017/S.148/2017, dated the 28th November,2017.
6. Notification No. S.O. 11/P.A.5/2017/S.148/2024, dated the 14th February, 2024, notifying taxable persons who could not file an appeal and whose appeal was rejected.
7. Notification No. S.O. 12/P.A.5/2017/S.158A/2024, dated the 14th February,2024, notifying the “Account Aggregator” as the systems with which information may be shared by the common portal based on consent under section 158A of the Punjab Goods and Services Act, 2017(Punjab Act 5 of 2017).
8. Notification No. S.O. 13/P.A.5/2017/S.23/2024, dated the 14th February,2024, specifying the persons making supplies of goods through an electronic commerce operator who is required to collect tax at source under section 52 of the Punjab Goods and Services Act, 2017(Punjab Act 5 of 2017).

9. Notification No. S.O. 14/P.A.5/2017/S.148/2024, dated the 14th February,2024, notifying the electronic commerce operator who is required to collect tax at source under section 52 of the Punjab Goods and Services Act, 2017(Punjab Act 5 of 2017).

10. Notification No. S.O. 15/P.A.5/2017/S.148/2024, dated the 14th February,2024, notifying the electronic commerce operator who is required to collect tax at source under section 52 of the Punjab Goods and Services Act, 2017(Punjab Act 5 of 2017).

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Notification No. S.O. 14/P.A.5/2017/S.148/2024, dated the 14th February,2024	Amendment in Punjab Goods and Services Act, 2017 and Punjab Goods and Services Rules, 2017

MINISTRY OF FINANCE

(Department Of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 06/2024 – Central Tax | Dated : 22nd February, 2024

S.O. 818(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 “Public Tech Platform for Frictionless Credit” as the system with which information may be shared by the common portal based on consent under subsection (2) of Section 158A of the Central Goods and Services Tax Act, 2017 (12 of 2017).

Explanation.— For the purpose of this notification, “Public Tech Platform for Frictionless Credit” means an enterprise-grade open architecture information technology platform, conceptualised by the Reserve Bank of India as part of its “Statement on Developmental and Regulatory Policies” dated the 10th August, 2023 and developed by its wholly owned subsidiary, Reserve Bank Innovation Hub, for the operations of a large ecosystem of credit, to ensure access of information from various data sources digitally and where the financial service providers and multiple data service providers converge on the platform using standard and protocol driven architecture, open and shared Application Programming Interface (API) framework.

[F. No. CBIC-20001/1/2024-GST]

(Raghavendra Pal Singh)

Director



Punjab Government Gazette

EXTRAORDINARY

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2. Notification No. G.S.R. 5/P.A.5/2017/S.164/Amd.(68)/2024, dated the 14th February, 2024, containing amendment in the Punjab Goods and Services Tax Rules, 2017.
3. Notification No. G.S.R. 6/P.A.5/2017/S.164/Amd.(69)/2024, dated the 14th February, 2024, containing amendment in the Punjab Goods and Services Tax Rules, 2017.
4. Notification No. S.O. 9/P.A.5/2017/S.15/2024, dated the 14th February,2024, notifying supplies under sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017).

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5. Notification No. S.O. 10/P.A.5/2017/S.148/2024, dated the 14th February, 2024, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.93/P.A.5/2017/S.148/2017, dated the 28th November, 2017.
6. Notification No. S.O. 11/P.A.5/2017/S.148/2024, dated the 14th February, 2024, notifying taxable persons who could not file an appeal and whose appeal was rejected.
7. Notification No. S.O. 12/P.A.5/2017/S.158A/2024, dated the 14th February,2024, notifying the “Account Aggregator” as the systems with which information may be shared by the common portal based on consent under section 158A of the Punjab Goods and Services Act, 2017(Punjab Act 5 of 2017).
8. Notification No. S.O. 13/P.A.5/2017/S.23/2024, dated the 14th February,2024, specifying the persons making supplies of goods through an electronic commerce operator who is required to collect tax at source under section 52 of the Punjab Goods and Services Act, 2017(Punjab Act 5 of 2017).
9. Notification No. S.O. 14/P.A.5/2017/S.148/2024, dated the 14th February,2024, notifying the electronic commerce operator who is required to collect tax at source under section 52 of the Punjab Goods and Services Act, 2017(Punjab Act 5 of 2017).
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PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 14th February, 2024

No. G.S.R. 4/P.A.5/2017/S.164/Amd.(67)2024.—In exercise of the powers conferred by section 164 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council and in supersession of the Punjab Goods and Services Tax Rules (Third Amendment) Rules, 2023, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. - (1) These rules may be called the Punjab Goods and Services Tax(Second Amendment) Rules, 2024.

(2) Save as otherwise provided in these rules, they shall come into force on the 1st day of October,2023.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule8, for sub-rule (1), the following sub-rule shall be substituted, namely:

“(1) Every person who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as "the applicant"), except—

- (i) a non-resident taxable person;
- (ii) a person required to deduct tax at source under section 51;
- (iii) a person required to collect tax at source under section 52;
- (iv) a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 or a person supplying online money gaming from a place outside India to a person in India referred to in section 14A under the Integrated Goods and Services Tax Act, 2017 (13 of 2017),

shall, before applying for registration, declare his Permanent Account Number, State or Union territory in **Part A** of **FORM GST REG-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.”

3. In the said rules, in rule 14, –

(i) in the heading, after the words “**online recipient**” the letters and words “**or to a person supplying online money gaming from a place outside India to a person in India**” shall be inserted;

(ii) in sub-rule (1), after the words “online recipient” the letters and words “or any person supplying online money gaming from a place outside India to a person in India” shall be inserted.

4. In the said rules, after rule 31A, the following rules shall be inserted, namely:-

“31B. Value of supply in case of online gaming including online money gaming.– Notwithstanding anything contained in this chapter, the value of supply of online gaming, including supply of actionable claims involved in online money gaming, shall be the total amount paid or payable to or deposited with the supplier by way of money or money’s worth, including virtual digital assets, by or on behalf of the player:

Provided that any amount returned or refunded by the supplier to the player for any reasons whatsoever, including player not using the amount paid or deposited with the supplier for participating in any event, shall not be deductible from the value of supply of online money gaming.

31C. Value of supply of actionable claims in case of casino.– Notwithstanding anything contained in this chapter, the value of supply of actionable claims in casino shall be the total amount paid or payable by or on behalf of the player for –

- (i) purchase of the tokens, chips, coins or tickets, by whatever name called, for use in casino; or
- (ii) participating in any event, including game, scheme, competition or any other activity or process, in the casino, in cases where the token, chips, coins or tickets, by whatever name called, are not required:

Provided that any amount returned or refunded by the casino to the player on return of token, coins, chips, or tickets, as the case may be, or otherwise, shall not be deductible from the value of the supply of actionable claims in casino.

Explanation.- For the purpose of rule 31B and rule 31C, any amount received by the player by winning any event, including game, scheme, competition or any other activity or process, which is used for playing by the said player in a further event without withdrawing, shall not be considered as the amount paid to or deposited with the supplier by or on behalf of the said player.”

5. In the said rules, in rule 46, in clause (f), in the proviso, after the words “Provided that” the words “in cases involving supply of online money gaming or in cases” shall be inserted.

6. In the said rules, for rule 64, the following rule shall be substituted, namely: –

“64. Form and manner of submission of return by persons providing online information and data base access or retrieval services and by persons supplying online money gaming from a place outside India to a person in India.- Every registered person either providing online money gaming from a place outside India to a person in India, or providing online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or to a registered person other than a non-taxable online recipient, shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.”

7. In the said rules, in rule 87, in sub-rule (3), in the second proviso, for the words and figures “section 14”, the words, letters, brackets and figures “section 14, or a person supplying online money gaming from a place outside India to a person in India as referred to in section 14A,” shall be substituted.

8. In the said rules, in FORM GST REG-10, –

(i) for the heading, the following heading shall be substituted, namely—

“Application for registration of person supplying online money gaming from a place outside India to a person in India or for registration of person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient in India.”;

(ii) in Part A, in the table, after serial number (ii) and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“(ii a)	Type of supply	(a) Supply of online money gaming (b) Supply of online information and database access or retrieval services (c) Both (a) and (b) above”
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(iii) in Part B, in the table, —

(a) for serial numbers 2 and 3 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:

“ 2.	Date of commencement of the online service or online money gaming in India.	DD/MM/YYYY
3	Uniform Resource Locators (URLs) of the website/ platform/ name of the application, etc, as applicable through which online money gaming or online information and database access or retrieval services are provided: 1. 2. 3.”	

(b) for serial number 7 and the entries relating thereto, the following serial number and entries shall be substituted, namely:

“7	<p>Declaration</p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p> <p><i>I, _____ hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-taxable online recipient located in taxable territory (in case of online information and database access or retrieval services) and/or from the recipient located in taxable territory (in case of online money gaming) and deposit the same with Government of India.</i></p> <p style="text-align: center;">Signature</p> <p>Place: _____ Name of Authorised Signatory: _____</p> <p>Date: _____ Designation:”</p>	
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(iv) in the Instructions, in item 2, after the words and figures “section 14”, the words and figures “or section 14A, as the case may be,” shall be inserted.

9. In the said rules, for FORM GSTR-5A, the following form shall be substituted namely:-

“FORM GSTR-5A
[See rule 64]

Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable online recipient (as defined in Integrated Goods and Services Tax Act, 2017) and to registered persons in India and details of supplies of online money gaming by a person located outside India to a person in India

1. GSTIN of the supplier-
2. (a) Legal name of the registered person -
(b) Trade name, if any -
3. Name of the Authorised representative in India filing the return –
4. Period: Month -__Year –
- 4(a) ARN:
- 4(b) Date of ARN:
5. Taxable outward supplies of online information and database access or retrieval services made to non-taxable online recipient in India

(Amount in Rupees)

Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5

5A. Amendments to taxable outward supplies of online information and database access or retrieval services to non-taxable online recipient in India

(Amount in Rupees)

Month	Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5	6

5B. Taxable outward supplies of online information and database access or retrieval services made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in Rupees)

<i>GSTIN</i>	<i>Taxable Value</i>
<i>1</i>	<i>2</i>

5C. Amendments to the taxable outward supplies of online information and database access or retrieval services made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in Rupees)

<i>Month</i>	<i>Original GSTIN</i>	<i>Revised GSTIN</i>	<i>Taxable value</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>

5D. Supplies of online money gaming made to a person in India

(Amount in Rupees)

<i>Place of supply (State/UT)</i>	<i>Rate of tax</i>	<i>Taxable value</i>	<i>Integrated tax</i>	<i>Cess</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>

5E. Amendments to supplies of online money gaming made to a person in India

(Amount in Rupees)

<i>Month</i>	<i>Place of supply (State/UT)</i>	<i>Rate of tax</i>	<i>Taxable value</i>	<i>Integrated tax</i>	<i>Cess</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>

6. Calculation of interest, or any other amount

(Amount in Rupees)

Sr . No	Description	Place of supply	Amount due (Interest/ Other)	
			Integrate d tax	Cess
1	2	3	4	5
1	Interest			
2	Others			
	Total			

7. Tax, interest, and any other amount payable and paid

(Amount in Rupees)

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated Tax	Cess		Integrated Tax	Cess
1	2	3	4	5	6	7
1.	Tax Liability (based on Table 5, 5A, 5D and 5E)					
2.	Interest (based on Table 6)					
3.	Others (based on Table 6)					

Verification

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

Signature

Place

Name of Authorised Signatory

Date

Designation /Status"

VIKAS PRATAP,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3040/2-2024/Pb. Govt. Press, S.A.S. Nagar

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

NOTIFICATION

The 14th February, 2024

No. G.S.R. 5/P.A.5/2017/S.164/Amd.(68)/2024.- In exercise of the powers conferred by section 164 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: —

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (First Amendment) Rules, 2024.

(2) They shall be deemed to have come into force on and with effect from the 4th day of August, 2023.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 9, in sub-rule (1), in the proviso, in the longline, the words “in the presence of the said person” shall be omitted.

3. In the said rules, in rule 10A, for the portion beginning with the words and figure “as soon as may be, but not later than forty-five days” and ending with the words “in order to comply with any other provision” the following shall be substituted, namely:-

“within a period of thirty days from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using invoice furnishing facility, whichever is earlier, furnish information with respect to details of bank account on the common portal”.

4. In the said rules, in rule 21A, –

(i) for sub-rule (2A), the following sub-rule shall be substituted, namely:-
“(2A) Where,-

(a) a comparison of the returns furnished by a registered person under section 39 with the details of outward supplies furnished in FORM GSTR-1 or the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their FORM GSTR-1, or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, or

(b) there is a contravention of the provisions of rule 10A by the registered person,

the registration of such person shall be suspended and the said person shall be intimated in **FORM GST REG-31**, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences, anomalies or non-compliances and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.”;

- (ii) in sub-rule (4), after second proviso, the following proviso shall be inserted, namely: –

“Provided also that where the registration has been suspended under sub-rule (2A) for contravention of provisions of rule 10A and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon compliance with the provisions of rule 10A.”.

5. In the said rules, in rule 23, in sub-rule (1), with effect from the 1st day of October, 2023,–

(a) for the part beginning with the words “within a period of thirty days” and ending with the words and figures “section 30”, the words “within a period of ninety days from the date of the service of the order of cancellation of registration” shall be substituted;

(b) in the first proviso, for the words “Provided that”, the following shall be substituted, namely: –

“Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended by the Commissioner or an officer authorised by him in this behalf, not below the rank of Additional Commissioner or Joint Commissioner, as the case may be, for a further period not exceeding one hundred and eighty days:

Provided further that”;

(c) in the second proviso, for the words “Provided further”, the words “Provided also” shall be substituted.

6. In the said rules, for rule 25, the following rule shall be substituted, namely: –

“25. Physical verification of business premises in certain cases. –

(1) Where the proper officer is satisfied that the physical verification of the place of business of a person is required after the grant of registration, he may get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in **FORM GST REG-30** on the common portal within a period of fifteen working days following the date of such verification.

(2) Where the physical verification of the place of business of a person is required before the grant of registration in the circumstances specified in the proviso to sub-rule (1) of rule 9, the proper officer shall get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in

FORM GST REG-30 on the common portal at least five working days prior to the completion of the time period specified in the said proviso.”.

7. In the said rules, in rule 43, after sub-rule (5), –
 - (a) in *Explanation 1*, clause (c) shall be omitted;
 - (b) after *Explanation 2*, with effect from the 1st day of October, 2023, the following *Explanation* shall be inserted, namely: -

“*Explanation 3*:- For the purpose of rule 42 and this rule, the value of activities or transactions mentioned in sub-paragraph (a) of paragraph 8 of Schedule III of the Act which is required to be included in the value of exempt supplies under clause (b) of the *Explanation* to sub-section (3) of section 17 of the Act shall be the value of supply of goods from Duty Free Shops at arrival terminal in international airports to the incoming passengers.”.
8. In the said rules, in rule 46, in clause (f), in the proviso, for the words “name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient”, the following words “name of the state of the recipient and the same shall be deemed to be the address on record of the recipient” shall be substituted;
9. In the said rules, in rule 59, in sub-rule (6), after clause (d), the following clauses shall be inserted, namely:-
 - “(e) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88D in respect of a tax period or periods, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility for a subsequent tax period, unless he has either paid the amount equal to the excess input tax credit as specified in the said intimation or has furnished a reply explaining the reasons in respect of the amount of excess input tax credit that still remains to be paid, as required under the provisions of sub-rule (2) of rule 88D;
 - “(f) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the details of the bank account as per the provisions of rule 10A.”.
10. In the said rules, in rule 64, with effect from the 1st day of October, 2023, for the words “person in India other than”, the words “non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or to” shall be substituted.
11. In the said rules, in rule 67, in sub-rule (2), with effect from the 1st day of October, 2023, for the portion beginning with the words “The details” and ending with the words “suppliers”, the words “The details of tax collected at source under sub-section (1) of section 52 furnished by the operator under sub-rule (1) shall be made available electronically to each of the registered suppliers” shall be substituted.

12. In the said rules, after rule 88C, the following rule shall be inserted, namely:-

“88D. Manner of dealing with difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return.-

(1) Where the amount of input tax credit availed by a registered person in the return for a tax period or periods furnished by him in FORM GSTR-3B exceeds the input tax credit available to such person in accordance with the auto-generated statement containing the details of input tax credit in FORM GSTR-2B in respect of the said tax period or periods, as the case may be, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of FORM GST DRC-01C, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to—

(a) pay an amount equal to the excess input tax credit availed in the said FORM GSTR-3B, along with interest payable under section 50, through FORM GST DRC-03, or

(b) explain the reasons for the aforesaid difference in input tax credit on the common portal, within a period of seven days.

(2) The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in the said sub-rule, either,

(a) pay an amount equal to the excess input tax credit, as specified in Part A of FORM GST DRC-01C, fully or partially, along with interest payable under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01C, electronically on the common portal, or

(b) furnish a reply, electronically on the common portal, incorporating reasons in respect of the amount of excess input tax credit that has still remained to be paid, if any, in Part B of FORM GST DRC-01C,

within the period specified in the said sub-rule.

(3) Where any amount specified in the intimation referred to in sub-rule (1) remains to be paid within the period specified in the said sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74, as the case may be.”.

13. In the said rules, in rule 89,-

- (a) in sub-rule (1), in third proviso, for the words “in the last return required to be furnished by him” the words “only after the last return required to be furnished by him has been so furnished” shall be substituted;
- (b) in sub-rule (2), in clause (k), after the words “payment of tax” the words “and interest, if any, or any other amount paid” shall be inserted.

14. In the said rules, rule 94 shall, with effect from the 1st day of October, 2023, be renumbered as sub-rule (1) and after the sub-rule as so renumbered, the following sub-rule shall be inserted, namely:-

“(2) The following periods shall not be included in the period of delay under sub- rule (1), namely:-

(a) any period of time beyond fifteen days of receipt of notice in FORM GST RFD- 08 under sub-rule (3) of rule 92, that the applicant takes to-

- (i) furnish a reply in FORM GST RFD-09, or
- (ii) submit additional documents or reply;

and

(b) any period of time taken either by the applicant for furnishing the correct details of the bank account to which the refund is to be credited or for validating the details of the bank account so furnished, where the amount of refund sanctioned could not be credited to the bank account furnished by the applicant.”.

15. In the said rules, in rule 96, in sub-rule (2), both the provisos shall be omitted.

16. In the said rules, in rule 108, in sub-rule (1), –

(a) for the words “either electronically or otherwise as may be notified by the Commissioner”, the word “electronically” shall be substituted;

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

“Provided that an appeal to the Appellate Authority may be filed manually in FORM GST APL-01, along with the relevant documents, only if-

- (i) the Commissioner has so notified, or
- (ii) the same cannot be filed electronically due to non-availability of the decision or order to be appealed against on the common portal,

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

17. In the said rules, in rule 109, in sub-rule (1),–

(a) for the words “either electronically or otherwise as may be notified by the Commissioner”, the word “electronically” shall be substituted;

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

“Provided that an appeal to the Appellate Authority may be filed manually in FORM GST APL-03, along with the relevant documents, only if-

- (i) the Commissioner has so notified, or
- (ii) the same cannot be filed electronically due to non-

availability of the decision or order to be appealed against on the common portal,

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

18. In the said rules, after rule 138E, the following rule shall be inserted, namely:-

“138F. Information to be furnished in case of intra-State movement of gold, precious stones, etc. and generation of e-way bills thereof.-

(1) Where-

(a) The Commissioner mandates furnishing of information regarding intra-State movement of goods specified against serial numbers 4 and 5 in the Annexure appended to sub-rule (14) of rule 138, in accordance with sub-rule (1) of rule 138F and

(b) the consignment value of such goods exceeds such amount, not below rupees two lakhs, as may be notified by the Commissioner in consultation with the jurisdictional Principal Chief Commissioner or Chief Commissioner of Central Tax, or any Commissioner of Central Tax authorised by him,

notwithstanding anything contained in Rule 138, every registered person who causes intra-State movement of such goods, -

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an un-registered person,

shall, before the commencement of such movement within the State, furnish information relating to such goods electronically, as specified in Part A of FORM GST EWB-01, against which a unique number shall be generated:

Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency.

(2) The information as specified in PART B of FORM GST EWB-01 shall not be required to be furnished in respect of movement of goods referred to in the sub-rule (1) and after furnishing information in Part-A of FORM GST EWB-01 as specified in sub-rule (1), the e-way bill shall be generated in FORM GST EWB-01, electronically on the common portal.

(3) The information furnished in Part A of FORM GST EWB-01 shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in FORM GSTR-1.

(4) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in

the e-waybill, the e-way bill may be cancelled, electronically on the common portal, within twenty-four hours of generation of the e-way bill: **Provided** that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

(5) Notwithstanding anything contained in this rule, no e-way bill is required to be generated-

(a) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;

(b) where the goods are being transported-

- (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
- (ii) under customs supervision or under customs seal.

(6) The provisions of sub-rule (10), sub-rule (11) and sub-rule (12) of rule 138, rule 138A, rule 138B, rule 138C, rule 138D and rule 138E shall, *mutatis mutandis*, apply to an e-way bill generated under this rule.

Explanation.- For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax or State tax charged in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.”.

19. In the said rules, after rule 142A, the following rule shall be inserted, namely:-

“142B. Intimation of certain amounts liable to be recovered under section 79 of the Act.-(1) Where, in accordance with section 75 read with rule 88C, or otherwise, any amount of tax or interest has become recoverable under section 79 and the same has remained unpaid, the proper officer shall intimate, electronically on the common portal, the details of the said amount in **FORM GST DRC-01D**, directing the person in default to pay the said amount, along with applicable interest, or, as the case may be, the amount of interest, within seven days of the date of the said intimation and the said amount shall be posted in Part-II of Electronic Liability Register in **FORM GST PMT-01**.

(2) The intimation referred to in sub-rule (1) shall be treated as the notice for recovery.

(3) Where any amount of tax or interest specified in the intimation referred to in sub-rule (1) remains unpaid on the expiry of the period specified in the said intimation, the proper officer shall proceed to recover the amount that remains unpaid in accordance with the provisions of rule 143 or rule 144 or rule 145 or rule 146 or rule 147 or rule 155 or rule 156 or rule 157 or

rule 160.”.

20. In the said rules, in rule 162, with effect from the 1st day of October, 2023, –
- (a) in sub-rule (3), the words “has cooperated in the proceedings before him and” shall be omitted;
 - (b) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(3A) The Commissioner shall determine the compounding amount under sub-rule (3) as per the Table below:-

TABLE

S.No.	Offence	Compounding amount if offence is punishable under clause (i) of sub-section (1) of section 132	Compounding amount if offence is punishable under clause (ii) of sub-section (1) of section 132		
(1)	(2)	(3)	(4)		
1	Offence specified in clause (a) of sub-section (1) of section 132 of the Act	Up to seventy-five per cent of the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken, subject to minimum of fifty per cent of such amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken.	Up to sixty per cent of the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken, subject to minimum of forty per cent of such amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken.		
2	Offence specified in clause (c) of sub-section (1) of section 132 of the Act				
3	Offence specified in clause (d) of sub-section (1) of section 132 of the Act				
4	Offence specified in clause (e) of sub-section (1) of section 132 of the Act				
5	Offence specified in clause (f) of sub-section (1) of section 132 of the Act			Amount equivalent to twenty-five per cent of tax evaded.	Amount equivalent to twenty-five per cent of tax evaded.
6	Offence specified in clause (h) of sub-section (1) of section 132 of the Act				
7	Offence specified in clause (i) of sub-section (1) of section 132 of the Act				

reconciliation statement for the aforesaid financial year by due date. The due date specified for filing annual return for the said financial year is over and it has been noticed that you have not filed the said return till date.

2. You are, therefore, requested to furnish the said return within 15 days failing which appropriate action including imposition of penalty as per law will be taken.

3. This notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the show cause notice of penalty proceeding.

4. This is a system generated notice and does not require signature.”.

23. In the said rules, in FORM GSTR-5A, with effect from 1st day of October, 2023,-

(i) in the heading, for the words “persons in India”, the words, brackets and figure “**online recipient (as defined in Integrated Goods and Services Tax Act, 2017) and to registered persons in India**” shall be substituted;

(ii) for serial number 4 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

“4. Period: Month - ____ Year –

4(a) ARN:

4(b) Date of ARN:”;

(iii) in serial number 5, for the word “consumers”, the words “non-taxable online recipient” shall be substituted;

(iv) in serial number 5A, for the word “persons”, the words “online recipient” shall be substituted;

(v) after serial number 5A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:

“5B. Taxable outward supplies made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in Rupees)

<i>GSTIN</i>	<i>Taxable Value</i>
<i>1</i>	<i>2</i>

5C. Amendments to the taxable outward supplies made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in Rupees)

Month	Original GSTIN	Revised GSTIN	Taxable value
1	2	3	4

24. In the said rules, in **FORM GSTR-8**, with effect from the 1st day of October, 2023,-
 (a) after serial number 3 and the entries relating thereto, the following serial number and entries, shall be inserted, namely;-

“3.1. Details of supplies made through e-commerce operator by un-registered suppliers

Enrolment no. of supplier	Gross value of supplies made	Value of supplies returned	Net value of the supplies
1	2	3	4

- (b) after serial number 4 and the entries relating thereto, the following serial number and entries, shall be inserted, namely;-

“4.1. Amendments to details of supplies made through e-commerce operator by unregistered suppliers

Original details			Revised details		
Month	Enrolment no. of supplier	Enrolment no. of supplier	Gross value of supplies made	Value of supply returned	Net value of the supplies
1	2	3	4	5	6

25. In the said rules, in **FORM GSTR-9**, under the heading 'Instructions', -
- (a) in paragraph 4, -
 - (A) after the word, letters and figures "or FY 2021-22", the word, letters and figures "or FY 2022-23" shall be inserted;
 - (B) in the Table, in second column, -
 - (I) against serial numbers 5D, 5E and 5F, the following entries shall be inserted at the end, namely: -

'For FY 2022-23, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the "exempted" row only.';
 - (II) against serial numbers 5H, 5-I and 5J & 5K, for the figures and word "2020-21 and 2021-22", the figures and word "2020-21, 2021- 22 and 2022-23" shall respectively be substituted;
 - (b) in paragraph 5, in the Table, in second column, -
 - (A) against serial numbers 6B, 6C, 6D and 6E, for the letters and figures "FY 2019-20, 2020-21 and 2021-22", the letters, figures and word "FY 2019- 20, 2020-21, 2021-22 and 2022-23" shall respectively be substituted;
 - (B) against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word "2020-21 and 2021-22", the figures and word "2020-21, 2021- 22 and 2022-23" shall be substituted;
 - (c) in paragraph 7, -
 - (A) after the words and figures "filed upto 30th November, 2022.", the following words, figures and letters shall be inserted, namely: -

"For FY 2022-23, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** of April, 2023 to October, 2023 filed upto 30th November, 2023.";
 - (B) in the Table, in second column, -
 - (I) against serial numbers 10 & 11, the following shall be inserted at the end, namely: -

"For FY 2022-23, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here.";
 - (II) against serial number 12, -
 - (i) after the words, figures and brackets "upto 30th November, 2022 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.", the following shall be inserted, namely: -

"For FY 2022-23, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2023

to October, 2023 filed upto 30th November, 2023 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;

(ii) for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall be substituted;

(III) against serial number 13, -

(i) after the words, letters and figures “reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23,”, the following shall be inserted, namely: -

“For FY 2022-23, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2022-23 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2023-24, the details of such ITC reclaimed shall be furnished in the annual return for FY 2023- 24.”;

(ii) for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall be substituted;

(d) in paragraph 8, in the Table, in second column, -

(A) against serial numbers, -

(I) 15A, 15B, 15C and 15D; and

(II)(II)15E, 15F and 15G,

for the figures and word “2020-21 and 2021-22”, the letters, figures and word “2020-21, 2021-22 and 2022-23” shall respectively be substituted.”;

(B) against serial numbers 16A, 16B and 16C, for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall respectively be substituted.”;

(C) against serial number 17 & 18, for the word, letter and figures “For FY 2021- 22”, the words, letter and figures “For FY 2021-22 and 2022-23” shall be substituted.”.

26. In the said rules, in **FORM GSTR-9C**,-

(i) in Part A, in the table -

(a) in Sl no. 9, after B and the entries relating thereto, the following shall be inserted, namely: -

“B-1	6%					.”;
------	----	--	--	--	--	-----

(b) in Sl no. 11, after description “5%”, the following shall be inserted,namely: -

“6%					”;
-----	--	--	--	--	----

(c) in Pt. V, after description “5%”, the following shall be inserted, namely: -

“6%					”;
-----	--	--	--	--	----

(ii) under the heading ‘Instructions’, -

(a) in paragraph 4, in the Table, in second column, against serial no. 5B, for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21,2021-22 and 2022-23” shall be substituted;

(b) in paragraph 6, in the Table, in second column, against serial number 14, for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall be substituted.

27. In the said rules, in **FORM GST RFD-01**, in Annexure-1, under Statement-7, for theTable, the following Table shall be substituted, namely:-

S l. N o.	Document/Inv oice Details			Details of amount paid						Details of refund claimed					
	Type of docu ment	A R N N o.	D a t e	Integ rated Tax	Ce ntr al Ta x	St ate Tax	C e s s	Inte rest	An y oth er (ple ase spe cify)	Integ rated Tax	Ce ntr al Ta x	St ate Ta x	C e s s	Inte rest	An y oth er (ple ase spe cify)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

”

;

28. In the said rules, after FORM GST DRC-01B, the following forms shall be inserted, namely: -

“FORM GST DRC-01C

[See rule 88D]

PART-A (System Generated)

Intimation of difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return

Ref No:

Date:

GSTIN:

Legal Name:

1. It is noticed that the input tax credit availed by you in the return furnished in **FORM GSTR-3B** exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in **FORM GSTR-2B** for the period <from> <to> by an amount of Rs..... The details thereof are as follows:

Form Type	Input tax credit available / availed (in Rs.)				
	IGST	CGST	SGST	Cess	Total
FORM GSTR-2B					
FORM GSTR-3B					
Excess input tax credit availed					

2. In accordance with sub-rule (1) of rule 88D, you are hereby requested to either pay an amount equal to the said excess input tax credit, along with interest payable under section 50, through **FORM GST DRC-03** and furnish the details thereof in **Part-B** of **FORM GST DRC-01C**, and/or furnish the reply in **Part-B** of **FORM GST DRC-01C** incorporating reasons in respect of that part of the excess input tax credit that has remained to be paid, within a period of seven days.

3. It may be noted that where any amount of the excess input tax credit remains to be paid after completion of a period of seven days and where no explanation or reason for the same is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74, as the case may be, of the Act.

4. This is a system generated notice and does not require signature.

PART-B

Reply by Taxpayer in respect of the intimation of difference in input tax credit

Reference No. of Intimation:

Date:

A. I have paid the amount equal to the excess input tax credit, as specified in **Part A** of **FORM GST DRC-01C**, fully or partially, along with interest payable under section 50, through **FORM GST DRC-03**, and the details thereof are as below:-

ARN of FORM GST DRC-03	Paid Under Head	Tax Period	IGST	CGST	SGST	CESS	Interest
1	2	3	4	5	6	7	8

AND/OR

B. The reasons in respect of that part of the excess input tax credit that has remained to be paid are as under:

S. No	Brief Reasons for Difference	Details (Mandatory)
1	Input tax credit not availed in earlier tax period(s) due to non-receipt of inward supplies of goods or services in the said tax period (including in case of receipt of goods in instalments).	
2	Input tax credit not availed in earlier tax period(s) inadvertently or due to mistake or omission	
3	ITC availed in respect of import of goods, which is not reflected in FORM GSTR-2B	
4	ITC availed in respect of inward supplies from SEZ, which are not reflected in FORM GSTR- 2B	
5	Excess reversal of ITC in previous tax periods which is being reclaimed in the current tax period	
6	Recredit of ITC on payment made to supplier, in respect of ITC reversed as per rule 37 in earlier tax period.	

7	Recredit of ITC on filing of return by the supplier, in respect of ITC reversed as per rule 37A in earlier tax period.	
8	FORM GSTR-3B filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	
9	Any other reasons (Please specify)	

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.

Signature of Authorised Signatory

Name:

Designation/Status:

Place:

Date:

FORM GST DRC -01D

[See rule 142B]

Intimation for amount recoverable under section 79

Reference No. -

Date-

1. Details of intimation:

(a) Financial year:

(b) Tax period: From --- To -----

2. Section(s) of the Act or rule (s) under which intimation is issued: < Drop down or check box for section 75 (12) r/w 79 may be provided >

3. Details of tax, interest or any amount payable: (Amount in Rs.)

Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
From	To								
1	2	3	4	5	6	7	8	9	10
Total									

You are hereby directed to make the payment within seven days failing which proceedings shall be initiated against you to recover the outstanding dues as per the provisions of section 79 of the Act.

Signature:

Name:

Designation:

Jurisdiction:

Address:

To,

GSTIN/ID

Name Address

Note -1. Only applicable fields may be filled up.”

VIKAS PRATAP,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3040/2-2024/Pb. Govt. Press, S.A.S. Nagar

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

NOTIFICATION

The 14th February, 2024

No. G.S.R. 6/P.A.5/2017/S. 164/Amd.(69)/2024.—In exercise of the powers conferred by section 164 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: —

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

(2) They shall be deemed to have come into force on and from the 26th of October, 2023.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), rule 28 shall be renumbered as sub-rule (1) and after the sub-rule as so renumbered, the following sub-rule shall be inserted, namely:-

“(2) Notwithstanding anything contained in sub-rule (1), the value of supply of services by a supplier to a recipient who is a related person, by way of providing corporate guarantee to any banking company or financial institution on behalf of the said recipient, shall be deemed to be one per cent of the amount of such guarantee offered, or the actual consideration, whichever is higher.”.

3. In the said rules, in rule 142, in sub-rule (3), for the words “proper officer shall issue an order”, the words “proper officer shall issue an intimation” shall be substituted.

4. In the said rules, in rule 159, in sub-rule (2), after the words “Commissioner to that effect”, the words “or on expiry of a period of one year from the date of issuance of order under sub-rule (1), whichever is earlier,” shall be inserted.

5. In the said rules, in **FORM GST REG-01**, in PART-B, in serial number 2, after clause (xiv), the following clause shall be inserted, namely:-

“(xiva) One Person Company”.

6. In the said rules, for **FORM GST REG-08**, the following form shall be substituted, namely:-

“

FORM GST REG-08

[See rule 12(3)]

Reference No

Date:

To

Name:

Address:

Application Reference No.(ARN)

Date:

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

This is in reference to the request raised vide letter/mail dated for cancellation of registration under the Act due to the following reason, namely:–

i.

ii.

The undersigned is of opinion that the effective date of cancellation of registration is <<DD/MM/YYYY>>.

2. You are required to furnish pending returns immediately.
3. Kindly refer to the supportive document(s) attached for case specific details.
4. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

OR

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

This has reference to the show-cause notice issued dated.....

- Whereas no reply to the show cause notice has been submitted,

and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s): or

- Whereas reply to the show cause notice has been submitted vide letter dated_____,

and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) :- or

- Whereas no reply to the show cause notice has been submitted and on day fixed for personal hearing, you did not appear in person or through authorised representative,

and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s) : or

- Whereas no reply to the show cause notice has been submitted, but you or authorised representative attended the personal hearing and made a written or verbal submission,

and whereas, the undersigned on examination of your written or verbal submission made during personal hearing and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) : or

- Whereas reply to the show cause notice has been submitted vide letter dated_____. But, you or authorised representative did not attend the personal hearing on scheduled or extended date. and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) : or

- Whereas reply to the show cause notice has been submitted vide letter dated_____ and you or authorised representative attended the personal hearing, made a written/oral submission during personal hearing. And whereas, the undersigned has examined your reply to show cause notice as well as submissions made at the time of personal hearing and is of the opinion that your registration is liable to be cancelled for the following reason(s) :

- i.
- ii.

The effective date of cancellation of registration is<<DD/MM/YYYY>>.

2. Kindly refer to the supportive document(s) attached for case specific details.
3. You are required to furnish pending returns immediately.
4. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place:
Date:
Signature

Name of the Officer
Designation
Jurisdiction”;

7. In the said rules, in **FORM GSTR-8**,-
- (a) serial number 5 shall be omitted;
 - (b) for serial number 7 and entries relating thereto, the following serial number and entries shall be substituted, namely :-

“7. Interest, late fee payable and paid

Description	Amount payable	Amount paid
1	2	3
(I) Interest on account of TCS in respect of		
(a) Integrated Tax		
(b) Central Tax		
(c) State Tax		
(II) Late fee		
(a) Central Tax		
(b) State Tax		

”;

- (c) for serial number 9 and entries relating thereto, the following serial number and entries shall be substituted, namely:-

“9. Debit entries in cash ledger for TCS, interest and late fee payment [to be populated after filing of statement]

Description	Tax	Interest	Late fee
1	2	3	4
(a) Integrated Tax			
(b) Central Tax			
(c) State Tax			

”.

8. In the said rules, in **FORM GST PCT-01**, in PART-B, for serial number 4 and entries relating thereto, the following serial number 4 and entries shall be substituted, namely:-

4	Enrolment sought:	<ul style="list-style-type: none"> (1) Chartered Accountant (2) Company Secretary (3) Cost and Management Accountant (4) Graduate or Postgraduate or its equivalent degree in Law (5) Graduate or Postgraduate or its equivalent degree in Commerce (6) Graduate or Postgraduate or its equivalent degree in Banking including Higher Auditing (7) Graduate or Postgraduate or its equivalent degree in Business Administration (8) Graduate or Postgraduate or its equivalent degree in Business Management (9) Degree examination of any Foreign University recognized by any Indian University (10) Retired Government Officials (11) Sales Tax practitioner under existing law for a period of not less than five years (12) Tax return preparer under existing law for a period of not less than five years (13) Any other examination notified by Government
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Note: Sr. No. (4) to (8) of the table should be from an Indian University established by any law for the time being in force.

”;

9. In the said rules, in **FORM GST DRC-22**, after the last paragraph, the following paragraph shall be inserted, namely:—

“This order shall cease to have effect, on the date of issuance of order in FORM GST DRC-23 by the Commissioner, or on the expiry of a period of one year from the date of issuance of this order, whichever is earlier.”.

VIKAS PRATAP,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3040/2-2024/Pb. Govt. Press, S.A.S. Nagar

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

NOTIFICATION

The 14th February, 2024

No. S.O. 9/P.A.5/2017/S.15/2024.—In exercise of the powers conferred under sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on recommendations of the Council, is pleased to notify the following supplies under the said sub-section, namely:—

- (i) supply of online money gaming;
- (ii) supply of online gaming, other than online money gaming; and
- (iii) supply of actionable claims in casinos.

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

VIKAS PRATAP,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

3040/2-2024/Pb. Govt. Press, S.A.S. Nagar

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

NOTIFICATION

The 14th February, 2024

No. S.O. 10/P.A.5/2017/S. 148/2024 .- In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on recommendations of the Council, is pleased to amend the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.93/P.A.5/2017/S.148/2017, dated the 28th November, 2017 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 28th November, 2017, namely:-

AMENDMENT

In the said notification, with effect from the 1st October, 2023, after the words and figures “composition levy under section 10 of the said Act”, the words and figures “, other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act,” shall be inserted.

VIKAS PRATAP,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

3040/2-2024/Pb. Govt. Press, S.A.S. Nagar

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

NOTIFICATION

The 14th February, 2024

No.S.O. 11/P.A.5/2017/S. 148/2024 .— In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) (hereinafter referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on recommendations of the Council, is pleased to notify taxable persons who could not file an appeal against the order passed by the proper officer on or before the 31st day of March, 2023 under section 73 or 74 of the said Act within the time period specified in sub-section (1) of section 107 read with sub-section (4) of section 107 of the said Act, and the taxable persons whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in section 107, as the class of persons (hereinafter referred to as the said person) who shall follow the following special procedure for filing appeals in such cases:

2. The said person shall file an appeal against the said order in **FORM GST APL-01** in accordance with sub-section (1) of section 107 of the said Act, on or before 31st day of January 2024:

Provided that an appeal against the said order filed in accordance with the provisions of section 107 of the said Act, and pending before the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification, if it fulfills the condition specified at para 3 below.

3. No appeal shall be filed under this notification, unless the appellant has paid-
 - (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and
 - (b) a sum equal to twelve and a half per cent. of the remaining amount of tax in dispute arising from the said order, subject to a maximum of twenty-five crore rupees, in relation to which the appeal has been

filed, out of which at least twenty percent should have been paid by debiting from the Electronic Cash Ledger.

4. No refund shall be granted on account of this notification till the disposal of the appeal, in respect of any amount paid by the appellant, either on their own or on the directions of any authority (or) court, in excess of the amount specified in para 3 of this notification before the issuance of this notification, for filing an appeal under sub- section (1) of section 107 of the said Act.
5. No appeal under this notification shall be admissible in respect of a demand not involving tax.
6. The provisions of Chapter XIII of the Punjab Goods and Service Tax Rules, 2017, shall *mutatis mutandis*, apply to an appeal filed under this notification.

VIKAS PRATAP,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

3040/2-2024/Pb. Govt. Press, S.A.S. Nagar

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

NOTIFICATION

The 14th February, 2024

No.S.O. 12/P.A.5/2027/S. 158A/2024.— In exercise of the powers conferred by section 158A 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 being satisfied that it is necessary in the public interest so to do, on recommendations of the Council, is pleased to notify “Account Aggregator” as the systems with which information may be shared by the common portal based on consent under section 158A of the said Act.

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

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

VIKAS PRATAP,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

3040/2-2024/Pb. Govt. Press, S.A.S. Nagar

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

NOTIFICATION

The 14th February, 2024

No. S.O. 13/P.A.5/2017/S. 23/2024.— In exercise of the powers conferred by sub-section (2) of section 23 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 being satisfied that it is necessary in the public interest so to do, on recommendations of the Council, is pleased to specify 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 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 (Central Act 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 (Central Act 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 be deemed to have come into force on and with effect from the 1st day of October, 2023.

VIKAS PRATAP,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

3040/2-2024/Pb. Govt. Press, S.A.S. Nagar

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

NOTIFICATION

The 14th February, 2024

No. S.O. 14/P.A.5/2017/S.148/2024.- 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 being satisfied that it is necessary in the public interest so to do, on recommendations of the Council, is pleased to notify the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons paying tax under section 10 of the said Act (hereinafter referred to as the said person), namely: —

- (i) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
- (ii) the electronic commerce operator shall collect tax at source under sub-section (1) of section 52 of the said Act in respect of supply of goods made through it by the said person and pay to the Government as per provisions of sub-section (3) of section 52 of the said Act; and
- (iii) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in FORM GSTR-8 electronically on the common portal.

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

VIKAS PRATAP,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

3040/2-2024/Pb. Govt. Press, S.A.S. Nagar

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

NOTIFICATION

The 14th February, 2024

No. S.O. 15/P.A.5/2017/S.148/2024.- In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on recommendations of the Council, is pleased to notify the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons exempted from obtaining registration (hereinafter referred to as the said person) in accordance with the notification issued under sub-section (2) of section 23 vide notification number namely: —

- (i) the electronic commerce operator shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
- (ii) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
- (iii) the electronic commerce operator shall not collect tax at source under sub-section (1) of section 52 in respect of supply of goods made through it by the said person; and
- (iv) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR- 8** electronically on the common portal.

2. Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, “the electronic commerce operator” shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.

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

VIKAS PRATAP,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

3040/2-2024/Pb. Govt. Press, S.A.S. Nagar

JUDGEMENTS: -

1. GST order lacking consideration of petitioner's detailed reply is unsustainable: Delhi HC

Svelte Furnitures Private Limited Vs Sales Tax Officer, Delhi & Anr. (Delhi High Court)

Introduction: The case of Svelte Furnitures Private Limited vs. Sales Tax Officer Class II AVATO Ward 95 Delhi & Anr. before the Delhi High Court unfolds a crucial judgment regarding a demand created under Section 73 of the Central Goods and Services Tax Act, 2017 (CGST Act). This article delves into the court's ruling, emphasizing the necessity for proper adjudication procedures in GST matters.

Detailed Analysis: The petitioner contested two show cause notices dated 06.09.2023 and 29.09.2023, alleging deficiencies and lack of conformity with the law. Despite the withdrawal of one notice, the other was adjudicated upon, resulting in a demand against the petitioner. However, the court observed that the order lacked consideration of the petitioner's detailed reply, rendering it unsustainable. The court emphasized the principle of natural justice, highlighting the failure of the proper officer to duly consider the comprehensive response submitted by the petitioner. Consequently, the court ordered re-adjudication of the matter, directing the proper officer to meticulously evaluate the petitioner's reply and provide an opportunity for personal hearing within four weeks. Furthermore, the court left the issue of jurisdiction and validity of the remaining show cause notice open for further examination, ensuring procedural fairness and legal scrutiny. The judgment underscores the significance of adherence to procedural norms and the principles of natural justice in GST adjudication processes. **Conclusion:** The Delhi High Court's directive in the case of Svelte Furnitures Private Limited vs. Sales Tax Officer Class II AVATO Ward 95 Delhi & Anr. underscores the importance of procedural integrity and adherence to natural justice principles in GST matters. By mandating re-adjudication and emphasizing the consideration of the petitioner's detailed reply, the court upholds fairness and transparency in tax administration. This decision reaffirms the judiciary's role in safeguarding the rights of taxpayers and ensuring due process in legal proceedings.

2. Delhi HC restores GST registration citing lack of reasons for retrospective cancellation

Rajendra Prop. Ramp Weldsafe And Metal Industries Vs Commissioner of Central Goods And Services Tax And Anr. (Delhi High Court)

Introduction: The case of Rajendra Prop. Ramp Weldsafe And Metal Industries vs. Commissioner of Central Goods And Services Tax unfolds a pivotal decision by the Delhi High Court regarding the retrospective cancellation of GST registration. In this detailed analysis, we delve into the court's judgment, dissecting the key arguments and implications.

Detailed Analysis: The petitioner contested the retrospective cancellation of their GST registration, arguing the lack of substantial reasons provided by the authorities. The impugned show cause notice and subsequent order failed to articulate concrete grounds for the cancellation, rendering them untenable. Notably, the court emphasized that cancellation with retrospective effect must be backed by objective criteria, rather than mere non-compliance with return filings. The petitioner's inability to file timely returns due to registration cancellation further exacerbated their predicament, hindering their business operations. Despite efforts to seek revocation, procedural ambiguities thwarted their attempts, culminating in the rejection of their application. The court underscored the importance of procedural transparency, highlighting deficiencies in the notice and order issued by the authorities. Moreover, the retrospective cancellation bore significant ramifications, impacting the input tax credit availed by the petitioner's customers. The court stressed the necessity for the proper officer to consider such consequences while exercising discretion in cancellation matters. The absence of reasoning behind the retrospective action further underscored the arbitrariness of the decision, necessitating judicial intervention.

Conclusion: In a decisive verdict, the Delhi High Court quashed the impugned show cause notice and cancellation order, reinstating the petitioner's GST registration. The ruling not only rectifies procedural irregularities but also underscores the significance of transparency and reasoned decision-making in tax matters. However, the respondents retain the prerogative to pursue lawful measures for tax recovery. This case sets a precedent for procedural integrity and judicial oversight in GST registration cancellations, safeguarding the rights of taxpayers against arbitrary actions.

3. ITC reversal and bank attachment: Madras HC Orders Reassessment

Shree Shyama Traders Vs Assistant Commissioner (ST) (Madras High Court)

In a significant ruling that underscores the importance of procedural fairness in tax assessments, the Madras High Court has set aside an assessment order against Shree Shyama Traders, stemming from a dispute over Input Tax Credit (ITC) reversals and a consequential bank attachment order. This decision, dated back to the proceedings initiated in 2023, highlights the judiciary's role in ensuring that taxpayers are given a fair chance to present their case before any adverse orders are passed against them.

Background of the Case: Shree Shyama Traders faced a challenging situation when it came to light that an assessment order issued on 11.08.2023, along with a subsequent bank attachment order dated 18.11.2023, was based on an alleged failure to respond to notices that the petitioner claimed never to have received. This lack of awareness prevented the petitioner from presenting its case effectively, particularly concerning the ITC availed from suppliers. **Critical Observations by the Court** The court paid heed to the petitioner's argument that it had not engaged in transactions with one of the suppliers, Mahamaya Ispat (a division of Abhishek Steel Industries Limited), claimed to have issued credit notes leading to the ITC reversal. The petitioner's inability to place this crucial piece of information on record, due to being unaware of the tax department's proceedings, formed the basis of the court's decision to remand the matter for reconsideration.

Legal Implications and Taxpayer Rights This judgment is a reminder of the critical balance between the tax department's duty to collect revenue and the taxpayer's right to a fair hearing. The court's decision to quash the assessment order and remand the matter for fresh consideration underscores the importance of ensuring that all relevant information and arguments are considered before reaching a decision that adversely affects taxpayers.

The Way Forward for Shree Shyama Traders Following the court's order, Shree Shyama Traders is granted an opportunity to submit a reply to the show cause notice within two weeks from receiving a copy of the court's order. The tax department is directed to provide a reasonable opportunity for the petitioner, including a personal hearing, before issuing a fresh assessment order. This process ensures that the petitioner's contentions are thoroughly evaluated, safeguarding their rights and interests.

Conclusion The Madras High Court's ruling in favor of Shree Shyama Traders serves as a precedent for the tax department and taxpayers alike, emphasizing the need for transparency, communication, and fairness in the assessment process. It highlights the judiciary's role in protecting taxpayer rights and ensuring that justice is served through procedural fairness. As the matter is remanded for reconsideration, it opens a new chapter for Shree Shyama Traders to rectify the misunderstandings and present its case effectively, with the hope of a favorable outcome in the reassessment proceedings.

4. GST registration cannot be cancelled without proper reasoning: Delhi HC

EM Power Engineering Private Limited Vs Central Board Of Indirect Taxes and Customs & Ors. (Delhi High Court)

Introduction: In a significant judgment by the Delhi High Court, EM Power Engineering Private Limited saw a major victory as the court overturned the cancellation of its GST registration. This case, “EM Power Engineering Private Limited Vs Central Board Of Indirect Taxes and Customs & Ors.,” underscores the necessity of due process and adequate reasoning in administrative actions, particularly concerning GST registration cancellations. The court’s decision came after the company’s registration was cancelled retrospectively without a clear explanation, highlighting a crucial oversight in procedural fairness.

Detailed Analysis: The crux of the matter stemmed from a show cause notice issued to EM Power Engineering, which ambiguously stated non-compliance with GST return filings for six months as the reason for potential cancellation. However, the subsequent cancellation order notably lacked any substantive reasoning, merely indicating the absence of a reply from the company and deciding on a retrospective cancellation effect from July 1, 2017. This contradiction and the lack of a cogent explanation rendered the cancellation order unsustainable. Upon reviewing the circumstances, the High Court identified several procedural lapses. Firstly, the show cause notice and the cancellation order failed to provide a detailed reasoning for the cancellation, particularly with a retrospective effect. Secondly, the court noted that the cancellation of GST registration cannot be executed mechanically or retrospectively without assessing the specific conditions that justify such action. The judgment further emphasized the importance of considering the implications of retrospective cancellation, such as denying input tax credit to the taxpayer’s customers, which necessitates a careful and reasoned approach by the proper officer. The court ultimately ruled that administrative decisions, especially those affecting taxpayers’ rights and obligations, must be grounded in clear, justifiable reasons.

Conclusion: The Delhi High Court’s decision to restore EM Power Engineering’s GST registration sends a strong message about the essential principles of transparency, procedural fairness, and reasoned decision-making in administrative actions. By setting aside the impugned show cause notice and cancellation order, the court reaffirmed the need for authorities to adhere to legal standards and safeguard taxpayers’ rights. This judgment not only offers relief to EM Power Engineering but also serves as a precedent for future cases, ensuring that GST registration cancellations are conducted with due regard for legal procedures and substantive reasoning.

5. GST registration cannot be cancelled retrospectively without specific reasons

Shubh Ball Bearings Company Vs Assistant Commissioner (Delhi High Court)

Introduction: In a landmark judgment, the Delhi High Court has sided with Shubh Ball Bearings Company against the Assistant Commissioner, setting a precedent on the procedural requirements for the cancellation of GST registration. The case, challenging the retrospective cancellation of GST registration without detailed reasons, sheds light on the necessity for authorities to adhere to the principles of natural justice and procedural fairness in administrative actions.

Detailed Analysis: The core of the dispute revolved around the cancellation of GST registration of Shubh Ball Bearings Company, dating back to 2017, and the rejection of applications for both cancellation and revocation of this cancellation. The High Court pinpointed several procedural lapses, including the absence of specific reasons in the Show Cause Notice (SCN) and orders rejecting the company's applications, and the unjustified retrospective effect given to the cancellation order. The court emphasized that any cancellation of GST registration, especially with a retrospective effect, demands a thorough justification based on objective criteria, beyond mere non-compliance with return filings. The judgment critiqued the arbitrary nature of the cancellation order and the lack of opportunity for the petitioner to address the retrospective cancellation specifically. Furthermore, the court highlighted the significant consequences of retrospectively cancelling a taxpayer's registration, such as the potential denial of input tax credit to the taxpayer's customers, necessitating a careful and reasoned approach by the proper officer.

Conclusion: The Delhi High Court's decision in favor of Shubh Ball Bearings Company underscores the importance of transparency, detailed reasoning, and adherence to legal procedures in administrative decisions affecting GST registration. By modifying the order to cancel the registration from the date of business discontinuation and allowing for the issuance of a proper SCN regarding the wrongful claim of Input Tax Credit, the court ensures that both the taxpayer's and the department's interests are safeguarded. This judgment serves as a crucial reminder for the tax authorities to exercise their powers judiciously, respecting the rights of taxpayers and the principles of natural justice.

6.GST demand passed without considering detailed reply: Delhi HC directs re-adjudication

Indochem And Polymers Vs Sales Tax Officer (Delhi High Court)

The case of Indochem And Polymers Vs Sales Tax Officer Class II Avato Ward 207 Zone 11, brought before the Delhi High Court, involves the challenge against an order demanding GST without proper consideration of the petitioner's response. The Delhi High Court scrutinized the order passed on December 30, 2023, which concluded proceedings under Section 73 of the Act and imposed a demand on the petitioner. Despite the petitioner's submission of a detailed point-wise reply to the Show Cause Notice received on September 24, 2023, the court observed that the order failed to acknowledge the sufficiency of the petitioner's explanation. The court noted that the order indicated no proper reply/explanation had been received from the taxpayer, contrary to the fact that the petitioner had indeed submitted a comprehensive response. The proper officer's failure to consider the petitioner's reply on its merits and form an opinion regarding its sufficiency was deemed unsustainable. Consequently, the Delhi High Court set aside the impugned order and directed the matter to be remitted to the proper officer for re-adjudication of the show cause notice within four weeks, ensuring the petitioner is granted a personal hearing. The ruling of the Delhi High Court in the Indochem And Polymers Vs Sales Tax Officer case underscores the importance of due consideration of the petitioner's response in tax proceedings. By directing re-adjudication, the court upholds principles of fairness and procedural justice, ensuring that decisions are based on a thorough examination of all relevant factors.

7. SCN & GST Registration cancellation order failed to articulate clear reasons: HC Set aside

Aditi Agencies Through Its Proprietor Mr. Divyanshu Khurana Vs Commissioner of CGST (Delhi High Court)

Introduction: In a recent judgment, the Delhi High Court addressed the validity of a Goods and Services Tax (GST) cancellation order concerning Aditi Agencies. The petitioner contested the order's legality, citing a lack of clarity and reason in both the Show Cause Notice and the subsequent cancellation order.

Detailed Analysis

1. Issue of Clarity: The court highlighted the ambiguity in the cancellation order, which merely stated "Response not received" without providing substantial reasoning. Additionally, the order contradicted itself by referencing a reply from the petitioner.
2. Violation of Procedure: Both the Show Cause Notice and the cancellation order failed to articulate clear reasons for the cancellation, violating procedural norms. The petitioner, engaged in the wholesale trade of medicines, was not adequately informed about the retrospective cancellation.
3. Objective Criteria for Cancellation: The court emphasized that GST registration cannot be cancelled retroactively without sufficient objective criteria. Mere non-filing of returns does not warrant retrospective cancellation, especially if the taxpayer was compliant during the period in question.
4. Consequences of Retroactive Cancellation: The court acknowledged the adverse impact on the taxpayer's customers, who would lose input tax credit. Thus, retrospective cancellation should only occur when warranted by specific circumstances.

Conclusion: The Delhi High Court set aside the impugned Show Cause Notice, cancellation order, and subsequent appeal order. Aditi Agencies' GST registration was restored, provided the petitioner files the requisite returns up to date. However, the respondents retain the right to pursue tax recovery in accordance with the law. This ruling underscores the importance of procedural fairness and clarity in tax-related proceedings.

8. Delhi HC: GST Registration Cancellation – Retrospective Effect

Raghav Arora L/H of Sh. Gopal Kishan Arora Vs GST Officer (Delhi High Court)

This article analyzes the recent Delhi High Court judgment in the case of Raghav Arora vs GST Officer (W.P.(C) No. 1272/2024), which sheds light on the crucial legal aspects surrounding the cancellation of Goods and Services Tax (GST) registration with retrospective effect.

Background: The case involved M/s Hari Gopal Steel, a company registered under the GST Act, 2017. The firm's proprietor, Sh. Gopal Kishan Arora, passed away in March 2021. His legal heir, Raghav Arora, challenged the GST officer's order dated November 24, 2020, which retrospectively cancelled the company's registration effective July 1, 2017.

Key Issues and Arguments: The petitioner, Raghav Arora, contested the retrospective cancellation on several grounds:

- **Delay in Order:** The appeal against the cancellation order was dismissed solely due to limitation issues, ignoring the petitioner's arguments.
- **Lack of Proper Notice:** The show-cause notice issued in August 2019 did not mention the possibility of retrospective cancellation.
- **Unjustified Retrospection:** The cancellation order lacked justification, as the firm reportedly filed GST returns and made payments before November 2018.
- **Business Discontinuation:** The petitioner clarified that the business ceased operations upon Sh. Gopal Kishan Arora's demise and expressed no intention of continuing it.

Court's Observations and Judgment: The Delhi High Court acknowledged the limitations highlighted by the petitioner regarding the dismissed appeal and the lack of proper notice in the show-cause notice. The court emphasized that the power to cancel GST registration retrospectively, as per Section 29(2) of the Act, should not be exercised mechanically but based on objective criteria and with due consideration of the consequences.

Here are the key takeaways from the court's judgment:

- **Retrospective Cancellation Criteria:** The court emphasized that cancellation with retrospective effect requires specific justification and consideration of its impact on the taxpayer's customers, who may be denied input tax credit.
- **Proportionality Principle:** The court stressed the importance of proportionality, ensuring that the extent of retrospective cancellation aligns with the justification for such action.
- **Show Cause Notice Clarity:** The show-cause notice issued to the taxpayer must clearly mention the possibility of retrospective cancellation if deemed necessary.

Conclusion: The Raghav Arora vs GST Officer case serves as a valuable precedent for both businesses and tax authorities. It emphasizes the need for clarity and justification when considering the cancellation of GST registration with retrospective effect. Businesses should ensure they receive clear and complete show-cause notices and understand the potential consequences of failing to comply with GST regulations. Tax authorities, on the other hand, must exercise the power of retrospective cancellation judiciously and in accordance with established legal principles.

9. Money Not ‘Goods’ Under GST Act: Delhi HC Orders Return of Cash Seized

K.M Food Infrastructure Pvt Ltd Through Its Director Mukesh Kapoor Vs Director General DGGI Headquarters (Delhi High Court) Delhi High Court’s Groundbreaking Ruling: Cash Is Not ‘Goods’ Under GST Act

In a landmark decision, the Delhi High Court has set a precedent in the interpretation of the Goods and Services Tax (GST) Act, providing significant relief to taxpayers across the nation. The court ordered the return of cash seized illegally, ruling that money does not fall under the definition of ‘goods’ as per the GST Act. This judgment, stemming from the cases of K.M Food Infrastructure Pvt Ltd and others against the Director General DGGI Headquarters, marks a pivotal moment in GST law enforcement and taxpayer rights.

Background of the Case The heart of the matter dates back to October 4, 2021, when GST officers conducted a search operation at the premises of Mr. Mukesh Kapoor, Director of K.M. Food Infrastructure Pvt. Ltd., and Apparent Marketing Pvt. Ltd. During the search, a substantial amount of cash totaling Rs. 1,90,66,000 was seized. The petitioners argued that this seizure was illegal, arbitrary, and contrary to the legal provisions, requesting the court to order the return of the seized currency.

Petitioners’ Standpoint The petitioners contended that the seized cash was duly accounted for in their books of accounts. They challenged the CGST officers’ power to seize cash under Section 67 (2) of the CGST Act, stating that the act’s provisions for seizing goods liable for confiscation do not extend to cash, as it does not fall within the ‘goods’ definition.

Respondents’ Argument On the other side, the respondents justified the seizure on the grounds that the petitioners could not satisfactorily explain the cash’s source. They believed the money was the result of clandestine and illegal activities, invoking prior judgments to support their actions.

Delhi High Court’s Analysis and Conclusion

The Delhi High Court meticulously analyzed the provisions of Section 67 of the CGST Act, emphasizing the clear distinction between ‘goods’ and ‘money.’ The court pointed out that cash is explicitly excluded from the definition of goods. It relied on the principle of ejusdem generis, which states that general terms following specific ones in statutory lists should be interpreted in light of those specific terms.

In this context, the court found that the term ‘things’ in Section 67, intended to include items that could be useful or relevant to proceedings under the Act, does not extend to cash. The court

noted that cash, not being liable for confiscation under the GST Act for the reasons cited by the respondents, could not be seized.

Implications of the Judgment

This ruling has far-reaching implications for taxpayers and GST law enforcement:

- **Clarification of the Law:** The judgment clarifies that cash cannot be considered 'goods' under the GST Act, setting a clear precedent for future cases.
- **Protection of Taxpayer Rights:** It upholds taxpayer rights against arbitrary seizure of assets, ensuring that enforcement actions are within the legal framework.
- **Guidance for GST Officers:** The ruling serves as a guideline for GST officers, delineating the boundaries of their powers under the GST Act.
- **Impact on Future Seizures:** This decision is likely to impact how future seizures are conducted, ensuring that they are in strict compliance with the law.
- **Legal Recourse and Remedies:** The judgment underscores the importance of legal recourse and remedies available to taxpayers, reinforcing the judicial system's role in safeguarding against arbitrary actions by authorities.

Conclusion

The Delhi High Court's decision in the case of K.M Food Infrastructure Pvt Ltd and others versus Director General DGGI Headquarters is a landmark in the interpretation of the GST Act. By ruling that cash is not 'goods' under the GST Act, the court has provided crucial clarity and protection for taxpayers. This judgment is a testament to the judiciary's role in interpreting the law in a manner that ensures fairness, justice, and adherence to the statutory provisions, reinforcing the principles of lawful administration and taxpayer rights in India's GST regime.

10.No Penalty for Non-Filing of Part-B of E-Way Bill Without Tax Evasion Intent: AllahabadHC

Patil Biotech Pvt. Ltd. Vs State of U.P. And 2 Others (Allahabad High Court)

Introduction: In a recent ruling by the Allahabad High Court in the case of Patil Biotech Pvt. Ltd. Vs State of U.P., the court addressed the issue of penalty imposition for the non-filing of Part-B of the E-Way Bill without any intention to evade tax. This article delves into the details of the judgment and its implications.

Detailed Analysis: The petitioner in this case challenged an order passed by the authorities imposing a penalty for the non-filing of Part-B of the E-Way Bill. The basis of the penalty imposition was the failure to fill up Part-B of the E-Way Bill. However, the Allahabad High Court, in a previous judgment in the case of M/s Roli Enterprises vs. State of U.P. and others, held that the non-filing of Part-B of the E-Way Bill, without any proof of intention to evade tax, does not warrant the imposition of a penalty. The court emphasized that if the error was of a technical nature and there was no intention to evade tax, then penalty imposition under Section 129(3) of the Act is not justified. Applying the principles laid down in the aforementioned judgment, the court in the present case found that the facts were similar, and there was no evidence of the petitioner intending to evade tax. The invoice itself contained the details of the vehicle, indicating a technical error rather than deliberate evasion. Therefore, the court quashed the orders imposing the penalty and allowed the writ petition.

Conclusion: The Allahabad High Court's ruling in Patil Biotech Pvt. Ltd. Vs State of U.P. clarifies that non-filing of Part-B of the E-Way Bill, without any intention to evade tax, does not attract penalty under Section 129(3) of the Act. This judgment provides relief to taxpayers facing penalties for technical errors in E-Way Bill compliance, highlighting the importance of proving intent in penalty imposition cases.