

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

GST UPDATE

(JULY 2022)

ABSTRACT OF GST UPDATE

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GIST OF GST NOTIFICATIONS

1. CBIC notifies amendment to section 49 & 50 of CGST Act wef 05.07.2022

CBIC notifies the provisions of clause (c) of section 110 and section 111 of the Finance Act, 2022. Section 110 of Finance Act, 2022 related to amendment in Section 49 of CGST Act, 2017 and section 111 of the Finance Act, 2022 relates to amendment in section 50 of the Central Goods and Services Tax Act which relates to Interest on delayed payment of tax. These amendments are effective from 5th day of July, 2022.

[Notification No. 09/2022–Central Tax | Dated: 5th July, 2022]

2. Taxpayers having AATO upto Rs. 2 crores exempted from annual GST return

CBIC exempts taxpayers having AATO upto Rs. 2 crores from the requirement of furnishing annual GST return (GSTR-9) for FY 2021-22 vide Notification No. 10/2022–Central Tax | Dated: 5th July, 2022.

[Notification No. 10/2022–Central Tax | Dated: 5th July, 2022.]

3. CBIC extends due date of furnishing FORM GST CMP-08 for June 2022

Seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending June, 2022 till 31.07.2022 – Notification No. 11/2022–Central Tax | Dated: 5th July, 2022.

[Notification No. 11/2022–Central Tax | Dated: 5th July, 2022.]

4. CBIC extends waiver of late fee for delay in filing FORM GSTR-4

CBIC extend the waiver of late fee for delay in filing FORM GSTR-4 for FY 2021-22 till 28th day of July, 2022 vide Notification No. 12/2022–Central Tax | Dated: 5th July, 2022.

[Notification No. 12/2022–Central Tax | Dated: 5th July, 2022.]

5. CBIC extends compliance dates related to tax recovery & GST Refund

CBIC extend dates of specified compliances related to recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, recovery of erroneous refund and computation of period of limitation for filing refund application in exercise of powers under section 168A of CGST Act vide Notification No. 13/2022-Central Tax | Dated: 5th July, 2022.

[Notification No. 13/2022-Central Tax | Dated: 5th July, 2022.]

6. Central Goods and Services Tax (Amendment) Rules, 2022

1. Notifications amends Following CGST Rules-

Rule 21A– Suspension of registration,

Rule 43 – Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases,

Rule 46 – Tax Invoice,

Rule 86 – Electronic Credit Ledger,

Rule 87 – Electronic Cash Ledger,

Rule 89 – Application for refund of tax, interest, penalty, fees or any other amount,

Rule 96 – Refund of integrated tax paid on goods or services exported out of India,

2. Notification amends Following CGST Forms

Form GSTR 3B

FORM GSTR-9

FORM GSTR-9C

3. Inserts New Rule 88B –

Manner of calculating interest on delayed payment of tax,

4. Omitted Rule 95A- Rule 95A which relates to Refund of taxes to the retail outlets established in departure area of an international Airport beyond immigration counters making tax free supply to an outgoing international tourist shall be deemed to have been omitted with effect from the 1st July, 2019.

5. CBDT introduces New FORM GST PMT –03A under rule 86(4B) which is form for Order for re-credit of the amount to electronic credit ledger.

[Notification No. 14/2022-Central Tax | Dated: 5th July, 2022.]

CENTRAL TAX NOTIFICATIONS

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

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

**NOTIFICATION
No. 09/2022–Central Tax**

New Delhi, the 5th July, 2022

S.O.(E).—In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2022 (6 of 2022), the Central Government hereby appoints the 5th day of July, 2022, as the date on which the provisions of clause (c) of section 110 and section 111 of the said Act shall come into force.

[F.No.CBIC-20001/2/2022-GST]

(Rajeev Ranjan)
Under Secretary

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

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

**NOTIFICATION
No. 10/2022 – Central Tax**

New Delhi, the 5th July, 2022

G.S.R.(E).— In exercise of the powers conferred by the first proviso to section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2021-22 is up to two crore rupees, from filing annual return for the said financial year.

[F. No. CBIC-20001/2/2022-GST]

(Rajeev Ranjan)
Under Secretary

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

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

NOTIFICATION

No. 11/2022 – Central Tax

New Delhi, the 5th July, 2022

G.S.R.....(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 21/2019-Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 322(E), dated the 23rd April, 2019, namely:—

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

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

[F. No. CBIC-20001/2/2022-GST]

(Rajeev Ranjan)

Under Secretary

Note: The principal notification No. 21/2019-Central Tax, dated 23rd April, 2019 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 322(E), dated the 23rd April, 2019 and was last amended, *vide* notification number 25/2021 – Central Tax, dated the 1st June, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 369 (E), dated the 1st June, 2021.

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

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

NOTIFICATION

No. 12/2022 – Central Tax

New Delhi, the 5th July, 2022

G.S.R.....(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 73/2017–Central Tax, dated the 29th December, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1600(E), dated the 29th December, 2017, namely :—

In the said notification, in the sixth proviso, for the figures, letters and words “30th day of June, 2022”, the figures, letters and words “28th day of July, 2022” shall be substituted.

[F. No. CBIC-20001/2/2022-GST]

(Rajeev Ranjan)

Under Secretary

Note: The principal notification No. 73/2017-Central Tax, dated the 29th December, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1600(E), dated the 29th December, 2017 and was last amended, *vide* notification number 07/2022 – Central Tax, dated the 26th May, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 397 (E), dated the 26th May, 2022.

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

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

**NOTIFICATION
No. 13/2022-Central Tax**

New Delhi, the 5th July, 2022

G.S.R.....(E).— In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), No. 35/2020-Central Tax, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 235(E), dated the 3rd April, 2020 and No. 14/2021-Central Tax, dated the 1st May, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 310(E), dated the 1st May, 2021, the Government, on the recommendations of the Council, hereby,-

(i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;

(ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

[F. No. CBIC-20001/2/2022-GST]

(Rajeev Ranjan)
Under Secretary

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

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

NOTIFICATION
No. 14/2022 – Central Tax

New Delhi, the 5th July, 2022

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

1. Short title and commencement. -(1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2022.

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

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21A, in sub-rule (4), after the proviso, the following proviso shall be inserted, namely: -

“Provided further that where the registration has been suspended under sub-rule (2A) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29 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 furnishing of all the pending returns.”;

3. In the said rules, in *Explanation 1* to rule 43, after clause (c), the following clause shall be inserted, namely: -

“(d) the value of supply of Duty Credit Scrips specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No. 35/2017-Central Tax (Rate), dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number GSR 1284(E), dated the 13th October, 2017.”;

4. In the said rules, in rule 46, after clause (r), the following clause shall be inserted, namely: -

“(s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of rule 48, in all cases where an invoice is issued, other than in the manner so specified under the said sub-rule (4) of rule 48, by the taxpayer having aggregate turnover in any

preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under the said sub-rule (4) of rule 48-

“I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule.”;

5. In the said rules, in rule 86, after sub-rule (4A), the following sub-rule shall be inserted, namely: -

“(4B) Where a registered person deposits the amount of erroneous refund sanctioned to him, –

(a) under sub-section (3) of section 54 of the Act, or

(b) under sub-rule (3) of rule 96, in contravention of sub-rule (10) of rule 96,

along with interest and penalty, wherever applicable, through **FORM GST DRC-03**, by debiting the electronic cash ledger, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund deposited by the registered person shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03A**.”;

6. In the said rules, in rule 87, –

(a) in sub-rule (3), after clause (i), the following clauses shall be inserted, namely: -

“(ia) Unified Payment Interface (UPI) from any bank;

(ib) Immediate Payment Services (IMPS) from any bank;”;

(b) in sub-rule (5), after the words “Real Time Gross Settlement”, the words “or Immediate Payment Service” shall be inserted;

(c) after sub-rule (13), the following sub-rule shall be inserted, namely: -

“(14) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for central tax or integrated tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25, in **FORM GST PMT-09**:

Provided that no such transfer shall be allowed if the said registered person has any unpaid liability in his electronic liability register.”;

7. In the said rules, with effect from the 1st July, 2017, after rule 88A, the following rule shall be deemed to have been inserted, namely: -

“88B. Manner of calculating interest on delayed payment of tax.-(1) In case, where the supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger, for the period of delay in filing the said

return beyond the due date, at such rate as may be notified under sub-section (1) of section 50.

(2) In all other cases, where interest is payable in accordance with sub section (1) of section 50, the interest shall be calculated on the amount of tax which remains unpaid, for the period starting from the date on which such tax was due to be paid till the date such tax is paid, at such rate as may be notified under sub-section (1) of section 50.

(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 50, the interest shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.

Explanation. —For the purposes of this sub-rule, —

- (1) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.
- (2) the date of utilisation of such input tax credit shall be taken to be, —
 - (a) the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or
 - (b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.”;

8. In the said rules, in rule 89, —

- (a) in sub-rule (1), after the fourth proviso, the following *Explanation* shall be inserted, namely: -

‘*Explanation.* — For the purposes of this sub-rule, “specified officer” means a “specified officer” or an “authorised officer” as defined under rule 2 of the Special Economic Zone Rules, 2006.’;

- (b) in sub-rule (2), —

- (i) in clause (b), after the words “on account of export of goods”, the words “, other than electricity” shall be inserted;

- (ii) after clause (b), the following clause shall be inserted, namely: -

“(ba) a statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a

part of the Regional Energy Account (REA) under clause (nnn) of sub-regulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of agreement detailing the tariff per unit, in case where refund is on account of export of electricity;”;

- (c) in sub-rule (4), the following *Explanation* shall be inserted, namely: -

“*Explanation.* – For the purposes of this sub-rule, the value of goods exported out of India shall be taken as –

(i) the Free on Board (FOB) value declared in the Shipping Bill or Bill of Export form, as the case may be, as per the Shipping Bill and Bill of Export (Forms) Regulations, 2017; or

(ii) the value declared in tax invoice or bill of supply,

whichever is less.”;

- (d) in sub-rule (5), for the words “tax payable on such inverted rated supply of goods and services”, the brackets, words and letters “{tax payable on such inverted rated supply of goods and services x (Net ITC÷ ITC availed on inputs and input services)}.” shall be substituted;

9. In the said rules, rule 95A shall be deemed to have been omitted with effect from the 1st July, 2019;

10. In the said rules, with effect from the 1st day of July, 2017, in rule 96, –

- (a) in sub-rule (1), for clause (b), the following clause shall be deemed to have been substituted, namely: -

“(b) the applicant has furnished a valid return in **FORM GSTR-3B**:

Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in **FORM GSTR-1**, such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter;”;

- (b) in sub-rule (4),

(i) in clause (b), for the figures “1962” the figures and word “1962; or” shall be deemed to have been substituted;

(ii) after clause (b), the following clause shall be deemed to have been inserted, namely: -

“(c) the Commissioner in the Board or an officer authorised by the Board, on the basis of data analysis and risk parameters, is of the opinion that verification of credentials of the exporter, including the availment of ITC by the exporter, is

considered essential before grant of refund, in order to safeguard the interest of revenue.”;

- (c) sub-rule (5) shall be deemed to have been omitted;
- (d) after sub-rule (5), the following sub-rules shall be deemed to have been inserted, namely: -

“(5A)Where refund is withheld in accordance with the provisions of clause (a) or clause (c) of sub-rule (4), such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5B) Where refund is withheld in accordance with the provisions of clause (b) of sub-rule (4) and the proper officer of the Customs passes an order that the goods have been exported in violation of the provisions of the Customs Act, 1962 (52 of 1962), then, such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5C) The application for refund in **FORM GST RFD-01** transmitted electronically through the common portal in terms of sub-rules (5A) and (5B) shall be dealt in accordance with the provisions of rule 89.”;

- (e) sub-rule (6) and sub-rule (7) shall be deemed to have been omitted;

11. In the said rules, in **FORM GSTR-3B**, -

(a) in paragraph 3.1, in the heading, after the words “liable to reverse charge”, the brackets, words and figures “(other than those covered in 3.1.1)” shall be inserted;

(b) after paragraph 3.1, the following paragraph shall be inserted, namely: -

“3.1.1 Details of supplies notified under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and corresponding provisions in Integrated Goods and Services Tax/Union Territory Goods and Services Tax/State Goods and Services Tax Acts.

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(i) Taxable supplies on which electronic commerce operator pays tax under sub-section (5) of section 9 [to be furnished by the electronic commerce operator]					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under sub-section (5) of section 9 [to be furnished by the registered person making supplies through electronic commerce operator].”;					

(c) in paragraph 3.2, in the heading, after the words, figures, brackets and letter “**supplies shown in 3.1(a)**”, the word, figures, brackets and letter “**and 3.1.1(i)**” shall be inserted;

(d) in the table, under paragraph 4, in column (1), -

(i) in item (B), for the entries against sub-item (1), the following entries shall be substituted, namely: -

“As per rules 38, 42 and 43 of CGST Rules and sub-section (5) of section 17”;

(ii) in item (D), -

(A) for the heading, the following heading shall be substituted, namely: -

“**Other Details**”;

(B) for the entries against sub-item (1), the following entries shall be substituted, namely: -

“ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period”;

(C) for the entries against sub-item (2), the following entries shall be substituted, namely: -

“Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions”;

(e) Under the heading the Instructions, after paragraph 3, following paragraphs shall be inserted, namely: -

“(4) An Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(i) above.

(5) A registered person making supplies through an Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(ii) above.”;

12. 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 2020-21”, the word, letters and figures “or FY 2021-22” 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 2021-22, 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, 5I, 5J and 5K, for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” 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 and 2020-21”, the letters, figures and word “FY 2019-20, 2020-21 and 2021-22” shall respectively be substituted;

(B) against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted;

(c) in paragraph 7, -

(A) after the words and figures “April 2021 to September 2021.”, the following shall be inserted, namely: -

“For FY 2021-22, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April, 2022 to September, 2022.”;

(B) in the Table, in second column, -

(I) against serial numbers 10 & 11, the following entries shall be inserted at the end, namely: -

“For FY 2021-22, 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, 2022 to September, 2022 shall be declared here.”;

(II) against serial number 12, -

(1) after the words, letters, figures and brackets “September, 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”, the following entries shall be inserted, namely: -

“For FY 2021-22, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2022 to September 2022 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;

(2) for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted;

(III) against serial number 13, -

(1) after the words, letters and figures “reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22,”, the following entries shall be inserted, namely: -

“For FY 2021-22, 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 2022 to September 2022 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 2021-22 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23.”;

(2) for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted;

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

(A) against serial numbers, -

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

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

for the figures and word “2019-20 and 2020-21” wherever they occur, the letters, figures and word “2019-20, 2020-21 and 2021-22” shall respectively, be substituted.”;

(B) against serial numbers 16A, 16B and 16C for the figures and word “2019-20 and 2020-21” wherever they occur, the figures and word “2019-20, 2020-21 and 2021-22” shall respectively be substituted.”;

(C) against serial numbers 17 and 18, -

(I) after the words, letters and figures “for taxpayers having annual turnover above ₹ 5.00 Cr.”, the words, letters and figures “From FY 2021-22 onwards, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above ₹ 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ₹ 5.00 Cr.” shall be inserted;

(II) the following paragraph shall be inserted at the end, namely: -

“For FY 2021-22, the registered person shall have an option to not fill Table 18.”;

13. In the said rules, in **FORM GSTR-9C**, under the heading Instructions, -

(a) in paragraph 4, in the Table, in second column, for the figures and word “2019-20 and 2020-21”, wherever they occur, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted;

(b) in paragraph 6, in the Table, in second column, against serial number 14, for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted;

14. In the said rules, after **FORM GST PMT-03**, the following form shall be inserted, namely: -

“FORM GST PMT –03A <i>[See rule 86(4B)]</i> Order for re-credit of the amount to electronic credit ledger	
Reference No:	Date:
1. GSTIN –	
2. Name (Legal) –	
3. Trade name, if any	
4. Address –	
5. Ledger from which debit entry was made-	Cash / credit ledger
6. Debit entry no. and date –	
7. Payment Reference Number (DRC 03): _____ dated _____	
8. Details of Payment: -	
Cause of Payment	(Deposit of erroneous refund of unutilised ITC or Deposit of erroneous refund of IGST)
Details of Refund Sanction order	1. Shipping

	Bill/ Bill of Export No. and Date _____ 2. Amount of IGST paid on export of goods _____ 3. Details of Exemption/Concessional Rate Notification used for procuring inputs _____ 4. Amount of refund sanctioned _____ 5. Date of credit of refund in Bank Account _____ (or) 1. Category of refund and relevant period of refund _____ 2. GST RFD- 01/01A ARN and Date _____ 3. GST RFD-06 Order No. and Date _____ 4. Amount of refund claimed _____ 5. Amount of refund sanctioned _____						
10. No. and date of order giving rise to recredit, if any - 11. Amount of credit -							
S.No.	Act (Central Tax/ State tax/ UT Tax/ Integrated Tax/ CESS)	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	
<div style="text-align: right; margin-bottom: 10px;"> Signature Name Designation of the officer </div> <p>Note: 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax (Compensation to States)";</p>							

15. In the said rules, in **FORM GST PMT-06**, -

- (a) Under the heading **Mode of Payment (relevant part will become active when the particular mode is selected)** for the portion starting with

☐ e-Payment
(This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)"

and ending with "Note: Charges to be separately paid by the person making payment.", the following shall be substituted, namely: -

<input type="checkbox"/> e-Payment (This will include all modes of e-payment such as CC/DC, net banking and UPI. Taxpayer will choose one of this)	<input type="checkbox"/> Over the Counter (OTC)		<input type="checkbox"/> IMPS
	Bank (Where cash or instrument is proposed to be deposited)		
	Details of Instrument		
	<input type="checkbox"/> Cash	<input type="checkbox"/> Cheque <input type="checkbox"/> Demand Draft	
<input type="checkbox"/> NEFT/RTGS			
Remitting bank			
Beneficiary name		GST	
Beneficiary Account Number (CPIN)		<CPIN>	
Name of beneficiary bank		Reserve Bank of India	
Beneficiary Bank's Indian Financial System Code (IFSC)		IFSC of RBI	
Amount			

Note: Bank Charges, if any, shall be paid separately to the bank by the person making payment.

<input type="checkbox"/> IMPS	
Remitting bank	
Beneficiary name	GST
Beneficiary Account Number (CPIN)	<CPIN>
Name of beneficiary bank	<Selected Authorized Bank>
Beneficiary Bank's Indian Financial System Code (IFSC)	<IFSC of selected Authorized Bank >
Amount	

Note: Bank Charges, if any, shall be paid separately to the bank by the person making payment.

- (b) in the Table under the heading Paid Challan Information, for the words, letters and brackets "Bank Reference No. (BRN)/UTR", words, letters and brackets "Bank Reference No. (BRN)/UTR/RRN" shall be substituted;

16. In the said rules, in **FORM GST PMT-07**, in the Table,

- (a) against serial number 6, in the third column, for
be inserted, namely: -

“NEFT/RTGS □”

the following, shall

“NEFT/RTGS □	IMPS □”
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- (b) after serial number 10 the following serial number and entries shall be inserted, namely: -

“10A.	Retrieval Reference Number (RRN) – IMPS.”;	
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17. In the said rules, in **FORM GST PMT-09**, -

- (a) for the brackets, words and figures “[See rule 87(13)]”, the brackets, words and figures “[See rule 87(13) and 87(14)]” shall be substituted;

- (b) in the Table, after serial No. 4, following serial number and entries shall be inserted, namely: -

“4A.	GSTIN of transferee on the same PAN”;	
------	---------------------------------------	--

- (c) Under the heading Instructions, after paragraph 5, following paragraphs shall be inserted, namely: -

“(6) Amount available in cash ledger under CGST / IGST head can be transferred to any other taxpayer registered on the same PAN under CGST/IGST head, if required.

(7) Amount shall not be allowed to be transferred if unpaid liability exists in the Electronic Liability Register of the transferor.”;

18. In the said rules, in **FORM-GST-RFD-01**, -

- (a) in **Statement-3**, in the Table, under the heading Shipping bill/Bill of export, after column 9, the following column shall be inserted, namely: -

“FOB value
9A”;

(b) after **Statement-3A**, the following statement shall be inserted, namely: -

“Statement-3B [rule 89 (2) (ba)]

Refund Type: Export of electricity without payment of tax (accumulated ITC)

Sl. No.	Invoice/Document Details				REA Details					Tariff per Unit in Rs. (As per agreement)	Units exported (Lower of cl. No 5 and 10)	Value of electricity exported in Rs. (11 x 12)
	Type of Document	No.	Date	Energy exported (Units)	Generating Station	Period	Ref. No.	Date	Scheduled Energy Exported (Units)			
1	2	3	4	5	6	7	8	9	10	11	12	13
												”;

19. In the said rules, **FORM GST RFD-10 B** shall be deemed to have been omitted with effect from the 1st day of July, 2019.

[F. No. CBIC-20001/2/2022-GST]

(Rajeev Ranjan)
Under Secretary

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published, *vide* number G.S.R. 610(E), dated the 19th June, 2017 and last amended, *vide* notification No.40/2021 -Central Tax, dated the 29th December, 2021, *vide* number G.S.R. 902(E), dated the 29th December, 2021.

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 15/2022-Central Tax

New Delhi, the 13th July, 2022

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 10/2019-Central Tax, dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 190(E), dated the 7th March, 2019, namely:-

In the said notification, in the Table, against serial number 4, for the entry in column (3), the entry “Fly ash bricks; Fly ash aggregates; Fly ash blocks” shall be substituted.

2. This notification shall come into force on the 18th July, 2022.

[F.No.190354/172/2022-TRU]

(Vikram Vijay Wanere)
Under Secretary to the Government of India

Note: - The principal notification No. 10/2019-Central Tax, dated the 7th March, 2019, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 190(E), dated the 7th March, 2019 and was last amended by notification No. 03/2022 – Central Tax, dated the 31st March, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 242(E), dated the 31st March, 2022.

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 16/2022-Central Tax

New Delhi, the 13th July, 2022

G.S.R. (E).- In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 14/2019-Central Tax, dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 196(E), dated the 7th March, 2019, namely:-

In the said notification, in the TABLE, against serial number 4, for the entry in column (3), the entry “Fly ash bricks; Fly ash aggregates; Fly ash blocks” shall be substituted.

2. This notification shall come into force on the 18th July, 2022.

[F.No.190354/172/2022-TRU]

(Vikram Vijay Wanere)
Under Secretary to the Government of India

Note: - The principal notification No. 14/2019-Central Tax, dated the 7th March, 2019, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 196(E), dated the 7th March, 2019, and was last amended by notification No. 04/2022 – Central Tax, dated the 31st March, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 243(E), dated the 31st March, 2022.

CENTRAL TAX (RATE) NOTIFICATIONS

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 03/2022- Central Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in the Table, -

(I) against serial number 3, in column (3), -

(a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) against items (vii) and (x), for the entry in column (4), the entry “6” shall be substituted;

(c) in item (xii), for the brackets and figures “(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)”, the brackets and figures “(vii), (viii),” shall be substituted;

(II) against serial number 7, in column (3), in item (i), the words “above one thousand rupees but” shall be omitted;

(III) against serial number 8, in column (3), -

(a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
-----	-----	-----

“(via) Transport of passengers, with or without accompanied belongings, by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]”;
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(b) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	9	-”;

(IV) against serial number 9, in column (3), -

(a) for item (iii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where,-		

(a) GTA does not exercise the option to itself pay GST on the services supplied by it;	2.5	<p>The credit of input tax charged on goods and services used in supplying the service has not been taken.</p> <p>[Please refer to <i>Explanation</i> no. (iv)]</p>
(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5	<p>(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service.</p> <p>[Please refer to <i>Explanation</i> no. (iv)]</p> <p>(2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15th March of the preceding Financial Year:</p> <p>Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022:</p> <p>Provided further that invoice for supply of the service charging Central tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August, 2022.”;</p>
	or	
	6	

(b) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(via) Transport of goods by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]”;

(c) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	9	-”;

(V) against serial number 10, in column (3), -

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	-”;

(b) in item (iii), after the brackets and figure “(i)”, the brackets and figures “, (ia)” shall be inserted;

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“Supporting services in transport.</p> <p><i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.</p>	9	-”;

(VII) against serial number 15, in column (3), -

(a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) in item (vii), the brackets and figures “(i),” shall be omitted;

(VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be omitted;

(IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	<p>The credit of input tax charged on goods and services used in supplying the service has not been taken</p> <p>[Please refer to Explanation no. (iv)]”;</p>

(X) against serial number 32, in column (3), -

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“Supporting services in transport. <i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.	9	-”;

(VII) against serial number 15, in column (3), -

(a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) in item (vii), the brackets and figures “(i),” shall be omitted;

(VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be omitted;

(IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”;

(X) against serial number 32, in column (3), -

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“Supporting services in transport.</p> <p><i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.</p>	9	”;

(VII) against serial number 15, in column (3), -

(a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) in item (vii), the brackets and figures “(i),” shall be omitted;

(VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be omitted;

(IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	<p>The credit of input tax charged on goods and services used in supplying the service has not been taken</p> <p>[Please refer to Explanation no. (iv)]”;</p>

(X) against serial number 32, in column (3), -

(Dated acknowledgment of jurisdictional GST Authority)

Note: The last date for exercising the above option for any financial year is the 15th March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August, 2022.”.

2. This notification shall come into force with effect from the 18th July, 2022.

[F. No. 190354/176/2022-TRU]

(Rajeev Ranjan)
Under Secretary to the Government of India

Note: - The principal notification no. 11/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 690 (E), dated the 28th June, 2017 and last amended vide notification no. 22/2021-Central Tax (Rate), dated the 31st December, 2021 published in the official gazette vide number G.S.R. 923(E), dated the 31st December, 2021.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 04/2022 -Central Tax (Rate)

New Delhi, 13th July, 2022

G.S.R. -----(E). -In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.12/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:—

In the said notification, -

(A) in the Table, -

(a) in column (3), -

(i) against serial number 6, in clause (a), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(ii) against serial number 7, in the *Explanation*, in clause (a), in sub-clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(iii) against serial number 8, in the proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(iv) against serial number 9, in the first proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(b) against serial number 12, in column (3), after the words “as residence”, the words “except where the residential dwelling is rented to a registered person” shall be inserted;

(c) serial number 14 and the entries relating thereto shall be omitted;

(d) against serial number 15, in column (3), for clause (a), the following shall be substituted: -

(3)
“(a) air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal.”;

(e) against serial number 20, in column (3), clause (d) shall be omitted;

(f) against serial number 21, in column (3), clauses (b) and (c) shall be omitted;

(g) against serial number 24B, for the entries in column (3), the following shall be substituted: -

(3)
“Services by way of storage or warehousing of cereals, pulses, fruits and vegetables.”;

(h) after serial number 24B and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“24C	Chapter 9968	Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams).	Nil	Nil”;

(i) serial number 26 and the entries relating thereto shall be omitted;

(j) serial number 32 and the entries relating thereto shall be omitted;

(k) serial number 33 and the entries relating thereto shall be omitted;

(l) serial number 47A and the entries relating thereto shall be omitted;

(m) serial number 51 and the entries relating thereto shall be omitted;

(n) after serial number 52 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
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“52A	Heading 9985	<p>Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India:</p> <p>Provided that value of the tour operator service performed outside India shall be such proportion of the total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less:</p> <p>Provided further that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be considered as one full day and any duration of time less than 12 hours shall be taken as half a day.</p> <p><i>Explanation.</i> - “foreign tourist” means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.</p> <p><i>Illustrations:</i> <i>A tour operator provides a tour operator service to a foreign tourist as follows: -</i></p> <p><i>(a) 3 days in India, 2 days in Nepal;</i> <i>Consideration Charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.40, 000/- (=Rs.1, 00, 000/- x 2/5) or, Rs.50, 000/- (= 50%</i></p>	Nil	Nil”;
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		<p><i>of Rs.1, 00, 000/-) whichever is less, i.e., Rs.40, 000/-(i.e., Taxable value: Rs.60, 000/-);</i></p> <p><i>(b) 2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.60, 000(=Rs.1, 00, 000/- x 3/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-);</i></p> <p><i>(c) 2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.54,545 (=Rs.1, 00, 000/- x 3/5.5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-).</i></p>		
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- (o) serial number 53A and the entries relating thereto shall be omitted;
- (p) against serial number 54, in column (3), clause (h) shall be omitted;
- (q) serial number 56 and the entries relating thereto shall be omitted;
- (r) serial number 73 and the entries relating thereto shall be omitted;
- (s) against serial number 74, in column (3), in clause (a), the following proviso shall be inserted, namely: -

(3)
“Provided that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.”;

- (t) serial number 75 and the entries relating thereto shall be omitted;
- (u) against serial number 80, for the entries in column (3), the following shall be substituted: -

(3)
“Services by way of training or coaching in-

- | |
|---|
| <p>(a) recreational activities relating to arts or culture, by an individual, or
(b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.”;</p> |
|---|

(v) against serial number 82A, in column (3), after the letters, figures and words, “FIFA U-17 Women’s World Cup 2020”, the brackets and words “[whenever rescheduled]” shall be inserted.

2. This notification shall come into force with effect from the 18th July, 2022.

[F. No. 190354/176/2022-TRU]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide notification no. 12/2017 - Central Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 691 (E), dated the 28th June, 2017 and last amended vide notification no. 16/2021 - Central Tax (Rate), dated the 18th November, 2021 published in the official gazette vide number G.S.R. 810(E), dated the 18th November, 2021.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 05/2022-Central Tax (Rate)

New Delhi, the 13th July, 2022

GSR.....(E).-In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.13/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 692(E), dated the 28th June, 2017, namely: -

In the said notification, in the Table, -

(1) against serial number 1, in column (2), -

(a) the words, figures and symbols “who has not paid central tax at the rate of 6%,” shall be omitted;

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

“Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the CGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging Central Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.”;

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority” shall be omitted;

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

(1)	(2)	(3)	(4)
"5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.";

(4) after Annexure II, the following annexure shall be inserted, namely: -

"Annexure III

Declaration

I/we have taken registration under the CGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge."

II. This notification shall come into force with effect from the 18th July, 2022.

F. No. 190354/176/2022-TRU

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: -The principal notification no. 13/2017 -Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended vide notification no. 29/2019 -Central Tax (Rate), dated the 31st December, 2019 published in the official gazette vide number G.S.R. 971(E), dated the 31st December, 2019.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 6/2022-Central Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28th June, 2017, namely:-

1. In the said notification, -

A. in the opening paragraph,

- (i) in clause (v), the word “and” shall be omitted;
- (ii) in clause (vi), after the word and figures “Schedule VI”, the figure and word “, and” shall be inserted;
- (iii) after clause (vi), the following clause shall be inserted, namely:-

“(vii) 0.75 per cent. in respect of goods specified in Schedule VII”.

B. in Schedule I – 2.5%,

- (i) against S. Nos. 1 and 2, in column (3), for the portion beginning with the words “and put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;
- (ii) after S. No. 9 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled”;
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- (iii) against S. Nos. 11 and 13, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;
- (iv) against S. No. 16, in column (3), for the portion beginning with the words “and put up in” and ending with the words “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;

- (v) against S. No. 25, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;
- (vi) against S. No. 26, in column (3), for the portion beginning with the words “put up in” and ending with the words “as in the ANNEXURE”, the words “pre-packaged and labelled” shall be substituted;
- (vii) against S. No. 30, in column (3), for the portion beginning with the words “put up in” and ending with the words “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;
- (viii) against S. Nos. 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;
- (ix) after S. No. 91 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“91A	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled”;
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- (x) after S. No. 98 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled”;
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- (xi) against S. No. 101A, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, other than those pre-packaged and labelled” shall be substituted;
- (xii) S. No. 163 and the entries relating thereto shall be omitted;
- (xiii) after S. No. 181A and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“181B	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes”;
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- (xiv) against S. No. 182, in column (3), for the words “put up in unit containers and bearing a brand name”, the words “, pre-packaged and labelled.” shall be substituted;
- (xv) S. Nos. 197A, 197B, 197C, 197D and 197E and entries relating thereto shall be omitted;
- (xvi) against S. No. 215, in column (3), for the words “put up in unit container and bearing a brand name”, the words “, pre-packaged and labelled” shall be substituted;

(xvii) S. Nos. 230, 232, 233, 234A and 234C and entries relating thereto shall be omitted;

(xviii) after S. No. 255 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]";
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(xix) after S. No. 264 and entries relating thereto, in List No. 3, in item (B), the sub-item (1) and the entries relating thereto shall be omitted;

C. in Schedule II – 6%, -

(i) against S. No. 16, in column (3), after the word "guavas", the words and brackets ", mangoes (other than mangoes sliced, dried)" shall be inserted;

(ii) against S. No. 41A, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;

(iii) against S. No. 46, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;

(iv) against S. No. 65, in column (3), after the word "contraceptives", the words "and Ostomy appliances" shall be inserted;

(v) S. No.70 and the entries relating thereto shall be omitted;

(vi) after S. No. 85A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"85 B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
85D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
85E	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather

85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour”;
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(vii) S. No.120 and the entries relating thereto shall be omitted;

(viii) after S. No. 125 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

“125A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed”;
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(ix) against S. No. 176B, for the entry in column (3), the entry “Fly ash bricks; Fly ash aggregates; Fly ash blocks” shall be substituted;

(x) S. No. 187, 188, 189, 192 and 193 and the entries relating thereto shall be omitted;

(xi) after S. No. 194 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“194A	8419 12	Solar water heater and system”;
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(xii) S. No. 195 and the entries relating thereto shall be omitted;

(xiii) against S. No. 197, in column (3), for the words and figures “machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]”, the words “parts thereof” shall be substituted;

(xiv) S. Nos. 198, 205, 217, 221, 226 and 227 and the entries relating thereto shall be omitted;

D. in Schedule III – 9%, -

(i) against S. No. 30A, for the entry in column (3), the entry “Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars” shall be substituted;

(ii) after S. No. 54B and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink”;
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(iii) against S. No. 148, in column (3), the brackets and words “[Other than aseptic packaging paper]” shall be omitted;

(iv) against S. No. 157B, in column (3), after the word and bracket “Scrips)”, the figures and words “; Cheques, loose or in book form” shall be inserted;

(v) against S. No. 182D, in column (3), for the brackets, words and figures “[other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]”, the brackets and words “[other than Fly ash bricks; Fly ash aggregates; Fly ash blocks]” shall be substituted;

(vi) S. No. 301A shall be re-numbered as S. No. 301AA, and before S. No. 301AA as so re-numbered, the following S. No. and entries shall be inserted, namely:

“301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor”;
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(vii) against S. No. 302A, in column (3), the brackets and words “[other than paper knives, pencil sharpeners and blades therefor]” shall be omitted;

(viii) after S. No. 302A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware”;
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(ix) against S. No. 317A, for the entry in column (3), the entry “(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps” shall be substituted;

(x) after S. No. 317B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“317C	8414 20 10	Bicycle pumps
317D	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps”;

(xi) after S. No. 328 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
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328B	8434	Milking machines and dairy machinery”;
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- (xii) after S. No. 329 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof”;
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- (xiii) after S. No. 371 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“371A	84 or 85	E-waste <i>Explanation.-</i> For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer”;
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- (xiv) against S. No. 376AC, in column (3), the brackets and words “[other than wet grinder consisting of stone as a grinder]” shall be omitted;

- (xv) against S. No. 390, in column (3), the brackets, words and letters “[other than Light-Emitting Diode (LED) Light Sources]” shall be omitted;

- (xvi) after S. No. 406 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“406A	8807	Parts of goods of heading 8801”;
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- (xvii) against S. No. 413, for the entry in column (3), the entry “Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter” shall be substituted;

- (xviii) against S. No. 438A, in column (3), the letters, words, and brackets “LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)” shall be omitted;

E. in Schedule VI – 0.125%,

- (i) against S. No. 1, for the entry in column (3), the entry “Rough diamonds or simply sawn diamonds, industrial or non-industrial” shall be substituted;

(ii) against S. No. 3, for the entry in column (3), the entry "Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped" shall be substituted;

F. after Schedule VI and before Explanation, following entries shall be inserted, namely:-

"Schedule VII – 0.75%

S.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Goods other than those specified against S. No. 1 in Schedule VI
2.	7104	Goods other than those specified against S. No. 3 in Schedule VI";

G. after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely:-

‘(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.’.

2. This notification shall come into force on the 18th day of July, 2022.

[F.No. 190354/172/2022-TRU]

(Vikram Vijay Wanere)

Under Secretary to the Government of India

Note: - The principal notification No.1/2017-Central Tax (Rate), dated the 28th day of June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th day of June, 2017, and was last amended by notification No. 01/2022 – Central Tax (Rate) dated the 31st March, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 236(E), dated the 31st March, 2022.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 7/2022-Central Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017, namely:-

In the said notification,

(A) in the Schedule, -

- (i) against S. Nos. 9 and 22, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (ii) against S. No. 26, for the entry in column (3), the entry “Curd, Lassi, Butter milk, other than pre-packaged and labelled” shall be substituted;
- (iii) against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (iv) against S. No. 46B, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (v) against S. Nos. 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75, in column (3), for the portion beginning with “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (vi) against S. Nos. 77 and 78, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (vii) against S. No. 94, for the entry in column (3), the entry “(i)Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled” shall be substituted;
- (viii) against S. No. 95, in column (3), after the word “Murki”, the words and symbols “, other than pre-packaged and labelled” shall be inserted;

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 7/2022-Central Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017, namely:-

In the said notification,

(A) in the Schedule, -

- (i) against S. Nos. 9 and 22, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (ii) against S. No. 26, for the entry in column (3), the entry “Curd, Lassi, Butter milk, other than pre-packaged and labelled” shall be substituted;
- (iii) against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (iv) against S. No. 46B, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (v) against S. Nos. 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75, in column (3), for the portion beginning with “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (vi) against S. Nos. 77 and 78, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (vii) against S. No. 94, for the entry in column (3), the entry “(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled” shall be substituted;
- (viii) against S. No. 95, in column (3), after the word “Murki”, the words and symbols “, other than pre-packaged and labelled” shall be inserted;

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 08/2022-Central Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 3/2017-Central Tax (Rate), dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 675(E) dated the 28th June, 2017, namely, in the said notification, in the TABLE, against S. No. 1, for the entry in column (4), the entry “6%” shall be substituted.

2. This notification shall come into force on the 18th day of July, 2022.

F.No.190354/172/2022-TRU]

(Vikram Vijay Wanere)

Under Secretary to the Government of India

Note: - The principal notification No. 3/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 675(E) dated the 28th June, 2017, and was last amended by notification No. 16/2019 – Central Tax (Rate) dated the 30th September, 2019 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 715(E)., dated the 30th September, 2019.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 09/2022-Central Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R. (E).- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 5/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 677(E), dated the 28th June, 2017, namely :-

In the said notification,

(i) in the opening paragraph, in the proviso, in clause (i), for the words and figure “serial numbers 1”, the words, figure and letters “serial numbers 1AA” shall be substituted;

(ii) in the TABLE, S. No. 1 shall be re-numbered as S. No. 1AA, and before S. No. 1AA as so re-numbered, the following serial numbers and entries shall be inserted, namely :-

(1)	(2)	(3)
“1A.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1B.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1C.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
1D.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1E.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
1F.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
1G.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1H.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
1I.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
1J.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.

1K.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
1L.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
1M.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
1N.	2702	Lignite, whether or not agglomerated, excluding jet
1O.	2703	Peat (including peat litter), whether or not agglomerated"

2. This notification shall come into force on the 18th day of July, 2022.

F.No.190354/172/2022-TRU]

(Vikram Vijay Wanere)

Under Secretary to the Government of India

Note: - The principal notification No.5/2017-Central Tax (Rate), dated the 28th day of June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 677(E), dated the 28th day of June, 2017, and was last amended by notification No. 20/2018 – Central Tax (Rate) dated the 26th July, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 694(E), dated the 26th July, 2018.

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 10/2022-Central Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 02/2022-Central Tax (Rate), dated the 31st March, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 237(E)., dated the 31st March, 2022, namely: -

In the said notification, in Table, against Sl. No. 1, for the entry in column (3), the entry “Fly ash bricks; Fly ash aggregates; Fly ash blocks” shall be substituted.

2. This notification shall come into force on the 18th July, 2022.

[F. No.190354/172/2022-TRU]

(Vikram Vijay Wanere)
Under Secretary to the Government of India

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 11/2022-Central Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R. (E).-In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 45/2017-Central Tax (Rate), dated the 14th November, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R.1391(E), dated the 14th November, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force on the 18th day of July, 2022.

F.No.190354/172/2022-TRU]

(Vikram Vijay Wanere)

Under Secretary to the Government of India

INTEGRATED TAX (RATE) NOTIFICATIONS

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 03/2022- Integrated Tax (Rate)

New Delhi, the 13th July, 2022

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

In the said notification, -

(A) in the Table, -

(I) against serial number 3, in column (3), -

(a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) against items (vii) and (x), for the entry in column (4), the entry “12” shall be substituted;

(c) in item (xii), for the brackets and figures “(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)”, the brackets and figures “(vii), (viii),” shall be substituted;

(II) against serial number 7, in column (3), in item (i), the words “above one thousand rupees but” shall be omitted;

(III) against serial number 8, in column (3), -

(a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(via) Transport of passengers, with or without accompanied belongings, by ropeways.	5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]”;

(b) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	18	-”;

(IV) against serial number 9, in column (3), -

(a) for item (iii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where,-		

(a) GTA does not exercise the option to itself pay GST on the services supplied by it;	5	<p>The credit of input tax charged on goods and services used in supplying the service has not been taken.</p> <p>[Please refer to <i>Explanation</i> no. (iv)]</p>
(b) GTA exercises the option to itself pay GST on services supplied by it.	5	(1) In respect of supplies on which GTA pays tax at the rate of 5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service.
	or	[Please refer to <i>Explanation</i> no. (iv)]
	12	<p>(2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15th March of the preceding Financial Year:</p> <p>Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022:</p> <p>Provided further that invoice for supply of the service charging Integrated tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August, 2022.”;</p>

(b) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(via) Transport of goods by ropeways.	5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]”;

(c) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	18	-”;

(V) against serial number 10, in column (3), -

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	12	-”;

(b) in item (iii), after the brackets and figure “(i)”, the brackets and figures “, (ia)” shall be inserted;

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely :-

(3)	(4)	(5)
<p>“Supporting services in transport.</p> <p><i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.</p>	18	”;

(VII) against serial number 15, in column (3), -

(a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) in item (vii), the brackets and figures “(i),” shall be omitted;

(VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be omitted;

(IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	5	<p>The credit of input tax charged on goods and services used in supplying the service has not been taken</p> <p>[Please refer to Explanation no. (iv)]”;</p>

(X) against serial number 32, in column (3), -

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	12	”;

(b) in item (ii), after the brackets and figures “(i)”, the word, brackets and figure “and (ia)” shall be inserted;

(B) in paragraph 5, relating to Explanation, after clause (xxxvi), the following clauses shall be inserted, namely: -

“(xxxvii) ‘print media’ means, —

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(xxxviii) ‘clinical establishment’ means, -

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(xxxix) ‘health care services’ means, -

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(xxxx) ‘goods transport agency’ means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.”;

(C) After Annexure IV, following annexure shall be inserted, namely: -

“Annexure V

FORM

Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date: -

1. I/We_____ (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during, the financial year.....under forward charge in accordance with section 5(1) of the IGST Act, 2017 and to comply with all the provisions of the IGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;
2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorised representative:

Name of Authorised Signatory:

Full Address of GTA:

(Dated acknowledgment of jurisdictional GST Authority)

Note: The last date for exercising the above option for any financial year is the 15th March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August, 2022.”.

2. This notification shall come into force with effect from the 18th July, 2022.

[F. No.190354/176/2022-TRU]

(Rajeev Ranjan)
Under Secretary to the Government of India

Note: - The principal notification no. 8/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 683 (E), dated the 28th June, 2017 and last amended vide notification no. 22/2021-Integrated Tax (Rate), dated the 31st December, 2021 published in the official gazette vide number G.S.R. 924(E), dated the 31st December, 2021.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 04/2022 -Integrated Tax (Rate)

New Delhi, 13th July, 2022

G.S.R.....(E).-In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 5, subsection (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No.9/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in the Table, -

(a) in column (3), -

(i) against serial number 6, in clause (a), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(ii) against serial number 7, in the *Explanation*, in clause (a), in sub-clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(iii) against serial number 8, in the proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(iv) against serial number 9, in the first proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(b) against serial number 13, in column (3), after the words “as residence” the words “except where the residential dwelling is rented to a registered person” shall be inserted;

(c) serial number 15 and the entries relating thereto shall be omitted;

(d) against serial number 16, in column (3), in clause (a), the following shall be substituted: -

(3)
“(a) air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal.”;

(e) against serial number 21, in column (3), clause (d) shall be omitted;

(f) against serial number 22, in column (3), clauses (b) and (c) shall be omitted;

(g) against serial number 25B, for the entries in column (3), the following shall be substituted: -

(3)
“Services by way of storage or warehousing of cereals, pulses, fruits and vegetables.”;

(h) after serial number 25B and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“25C	Chapter 9968	Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams);	Nil	Nil”;

(i) serial number 27 and the entries relating thereto shall be omitted;

(j) serial number 33 and the entries relating thereto shall be omitted;

(k) serial number 34 and the entries relating thereto shall be omitted;

(l) serial number 42 and the entries relating thereto shall be omitted;

(m) serial number 49A and the entries relating thereto shall be omitted;

(n) serial number 53 and the entries relating thereto shall be omitted;

(o) after serial number 54 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“54A	Heading 9985	<p>Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India:</p> <p>Provided that value of the tour operator service performed outside India shall be such proportion of the total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less:</p> <p>Provided further that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be considered as one full day and any duration of time less than 12 hours shall be taken as half a day.</p> <p><i>Explanation.</i> - “foreign tourist” means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.</p> <p><i>Illustrations:</i></p>	Nil	Nil”;

		<p><i>A tour operator provides a tour operator service to a foreign tourist as follows:-</i></p> <p><i>(a) 3 days in India, 2 days in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.40, 000/- (=Rs.1, 00, 000/- x 2/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.40, 000/-(i.e., Taxable value: Rs.60, 000/-);</i></p> <p><i>(b) 2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.60, 000/-(=Rs.1, 00, 000/- x 3/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-);</i></p> <p><i>(c) 2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.54,545 (=Rs.1, 00, 000/- x 3/5.5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-).</i></p>		
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- (p) serial number 56A and the entries relating thereto shall be omitted;
- (q) against serial number 57, in column (3), clause (h) shall be omitted;
- (r) serial number 59 and the entries relating thereto shall be omitted;
- (s) serial number 76 and the entries relating thereto shall be omitted;
- (t) against serial number 77, in column (3), in clause (a), the following proviso shall be inserted, namely: -

(3)
“Provided that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care

Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.”;

(u) serial number 78 and the entries relating thereto shall be omitted;

(v) against serial number 83, for the entries in column (3), the following shall be substituted: -

(3)
“Services by way of training or coaching in- (a) recreational activities relating to arts or culture, by an individual, or (b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.”;

(w) against serial number 85A, in column (3), after the letters, figures and words “FIFA U-17 Women’s World Cup 2020”, the brackets and words “[whenever rescheduled]” shall be inserted.

2. This notification shall come into force with effect from the 18th July, 2022.

[F. No. 190354/176/2022-TRU]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide notification no. 9/2017 - Integrated Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 684 (E), dated the 28th June, 2017 and last amended vide notification no. 16/2021 - Integrated Tax (Rate), dated the 18th November, 2021 published in the official gazette vide number G.S.R. 811(E), dated the 18th November, 2021.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 05/2022-Integrated Tax (Rate)

New Delhi, the 13th July, 2022

GSR.....(E).-In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.10/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 685(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

(1) against serial number 2, in column (2), -

(a) the words, figures and symbols “who has not paid integrated tax at the rate of 12%,” shall be omitted;

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

“Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the CGST Act, 2017 read with clause (v) of Section 20 of the IGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge, and
- ii. the supplier has issued a tax invoice to the recipient charging Integrated Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.”

(2) against serial number 6, in column (2), in sub-clause (2), in item (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority” shall be omitted;

- (3) after serial number 6A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"6AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.";

- (4) After Annexure II, the following annexure shall be inserted, namely: -

"Annexure III

Declaration

I/we have taken registration under the CGST Act, 2017 read with clause (v) of section 20 of IGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge."

- II. This notification shall come into force with effect from the 18th July, 2022.

F. No. 190354/176/2022-TRU

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: -The principal notification no. 10/2017 -Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended vide notification no. 28/2019 -Integrated Tax (Rate), dated the 31st December, 2019 published in the official gazette vide number G.S.R. 973(E), dated the 31st December, 2019.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 6/2022-Integrated Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 1/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 666(E), dated the 28th June, 2017, namely:-

I. In the said notification, -

A. in the opening paragraph,

- (i) in clause (v), the word “and” shall be omitted;
- (ii) in clause (vi), after the word and figures “Schedule VI”, the figure and word “, and” shall be inserted;
- (iii) after clause (vi), the following clause shall be inserted, namely:-

“(vii) 1.50 per cent. in respect of goods specified in Schedule VII”.

B. in Schedule I – 5%,

- (i) against S. Nos. 1 and 2, in column (3), for the portion beginning with the words “and put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;
- (ii) after S. No. 9 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled”;
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- (iii) against S. Nos. 11 and 13, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;
- (iv) against S. No. 16, in column (3), for the portion beginning with the words “and put up in” and ending with the words “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;

(v) against S. No. 25, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(vi) against S. No. 26, in column (3), for the portion beginning with the words “put up in” and ending with the words “as in the ANNEXURE”, the words “pre-packaged and labelled” shall be substituted;

(vii) against S. No. 30, in column (3), for the portion beginning with the words “put up in” and ending with the words “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;

(viii) against S. Nos. 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(ix) after S. No. 91 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“91A	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled”;
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(x) after S. No. 98 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled”;
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(xi) against S. No. 101A, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, other than those pre-packaged and labelled” shall be substituted;

(xii) S. No. 163 and the entries relating thereto shall be omitted;

(xiii) after S. No. 181A and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“181B	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes”;
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(xiv) against S. No. 182, in column (3), for the words “put up in unit containers and bearing a brand name”, the words “, pre-packaged and labelled.” shall be substituted;

(xv) S. Nos. 197A, 197B, 197C, 197D and 197E and entries relating thereto shall be omitted;

(xvi) against S. No. 215, in column (3), for the words “put up in unit container and bearing a brand name”, the words “, pre-packaged and labelled” shall be substituted;

(xvii) S. Nos. 230, 232, 233, 234A and 234C and entries relating thereto shall be omitted;

(xviii) after S. No. 255 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]”;
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(xix) after S. No. 264 and entries relating thereto, in List No. 3, in item (B), the sub-item (1) and the entries relating thereto shall be omitted;

C. in Schedule II – 12%, -

(i) against S. No. 16, in column (3), after the word “guavas”, the words and brackets “, mangoes (other than mangoes sliced, dried)” shall be inserted;

(ii) against S. No. 41A, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(iii) against S. No. 46, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(iv) against S. No. 65, in column (3), after the word “contraceptives”, the words “and Ostomy appliances” shall be inserted;

(v) S. No.70 and the entries relating thereto shall be omitted;

(vi) after S. No. 85A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“85 B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
85D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114

85E	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour";

(vii) S. No.120 and the entries relating thereto shall be omitted;

(viii) after S. No. 125 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

"125A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed";
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(ix) against S. No. 176B, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted;

(x) S. No. 187, 188, 189, 192 and 193 and the entries relating thereto shall be omitted;

(xi) after S. No. 194 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"194A	8419 12	Solar water heater and system";
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(xii) S. No. 195 and the entries relating thereto shall be omitted;

(xiii) against S. No. 197, in column (3), for the words and figures "machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]", the words "parts thereof" shall be substituted;

(xiv) S. Nos. 198, 205, 217, 221, 226 and 227 and the entries relating thereto shall be omitted;

D. in Schedule III – 18%, -

(i) against S. No. 30A, for the entry in column (3), the entry "Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars" shall be substituted;

(ii) after S. No. 54B and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink";
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(iii) against S. No. 148, in column (3), the brackets and words "[Other than aseptic packaging paper]" shall be omitted;

(iv) against S. No. 157B, in column (3), after the word and bracket "Scripts)", the figures and words "; Cheques, loose or in book form" shall be inserted;

(v) against S. No. 182D, in column (3), for the brackets, words and figures "[other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]", the brackets and words "[other than Fly ash bricks; Fly ash aggregates; Fly ash blocks]" shall be substituted;

(vi) S. No. 301A shall be re-numbered as S. No. 301AA, and before S. No. 301AA as so re-numbered, the following S. No. and entries shall be inserted, namely:

"301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor";
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(vii) against S. No. 302A, in column (3), the brackets and words "[other than paper knives, pencil sharpeners and blades therefor]" shall be omitted;

(viii) after S. No. 302A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware";
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(ix) against S. No. 317A, for the entry in column (3), the entry "(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps" shall be substituted;

(x) after S. No. 317B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"317C	8414 20 10	Bicycle pumps
317D	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps";

- (xi) after S. No. 328 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
328B	8434	Milking machines and dairy machinery”;

- (xii) after S. No. 329 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof”;
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- (xiii) after S. No. 371 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“371A	84 or 85	E-waste <i>Explanation.-</i> For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer”;
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- (xiv) against S. No. 376AC, in column (3), the brackets and words “[other than wet grinder consisting of stone as a grinder]” shall be omitted;

- (xv) against S. No. 390, in column (3), the brackets, words and letters “[other than Light-Emitting Diode (LED) Light Sources]” shall be omitted;

- (xvi) after S. No. 406 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“406A	8807	Parts of goods of heading 8801”;
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- (xvii) against S. No. 413, for the entry in column (3), the entry “Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter” shall be substituted;

(xviii) against S. No. 438A, in column (3), the letters, words, and brackets "LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)" shall be omitted;

E. in Schedule VI – 0.25%,

(i) against S. No. 1, for the entry in column (3), the entry "Rough diamonds or simply sawn diamonds, industrial or non-industrial" shall be substituted;

(ii) against S. No. 3, for the entry in column (3), the entry "Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped" shall be substituted;

F. after Schedule VI and before Explanation, following entries shall be inserted, namely:-

"Schedule VII – 1.5%

S.No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Goods other than those specified against S. No. 1 in Schedule VI
2.	7104	Goods other than those specified against S. No. 3 in Schedule VI";

G. after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely:-

‘(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clause (f) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.’.

2. This notification shall come into force on the 18th day of July, 2022.

F.No.190354/172/2022-TRU]

(Vikram Vijay Wanere)

Under Secretary to the Government of India

Note:- The principal notification No.1/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 666(E), dated the 28th June, 2017, and was last amended by notification No. 01/2022 –Integrated Tax (Rate), dated the 31st March, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 238(E), dated the 31st March, 2022.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 7/2022-Integrated Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 2/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 667(E), dated the 28th June, 2017, namely:-

In the said notification,

(A) in the Schedule, -

- (i) against S. Nos. 9 and 22, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (ii) against S. No. 26, for the entry in column (3), the entry "Curd, Lassi, Butter milk, other than pre-packaged and labelled" shall be substituted;
- (iii) against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (iv) against S. No. 46B, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (v) against S. Nos. 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75, in column (3), for the portion beginning with "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (vi) against S. Nos. 77 and 78, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (vii) against S. No. 94, for the entry in column (3), the entry "(i)Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled" shall be substituted;

(viii) against S. No. 95, in column (3), after the word “Murki”, the words and symbols “, other than pre-packaged and labelled” shall be inserted;

(ix) against S. No. 97A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as specified in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(x) against S. No. 99, in column (3), the word “purified, ” shall be omitted;

(xi) against S. No. 108, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(xiii) S. Nos. 118 and 122 and the entries relating thereto shall be omitted;

(xiv) against S. No. 132A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(xv) S. No. 141 and the entries relating thereto shall be omitted;

(B) after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely:-

“(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clauses (I) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force on the 18th day of July, 2022.

[F. No.19035/172/2022-TRU]

(Vikram Vijay Wanere)
Under Secretary to the Government of India

Note: - The principal notification No. 2/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 667(E), dated the 28th June, 2017, and was last amended *vide* notification No. 19/2021-Integrated Tax (Rate) dated the 28th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 896(E), dated the 28th December, 2021.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 08/2022-Integrated Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 3/2017-Integrated Tax (Rate), dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 668(E) dated the 28th June, 2017, namely, in the said notification, in the TABLE, against S. No. 1, for the entry in column (4), the entry "12%" shall be substituted.

2. This notification shall come into force on the 18th day of July, 2022.

F.No.190354/172/2022-TRU]

(Vikram Vijay Wanere)

Under Secretary to the Government of India

Note: - The principal notification No. 3/2017-Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 668(E) dated the 28th June, 2017, and was last amended by notification No. 16/2019 – Integrated Tax (Rate) dated the 30th September, 2019 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 716(E) dated the 30th September, 2019.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 09/2022-Integrated Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R. (E).- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 5/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 670(E), dated the 28th June, 2017, namely :-

In the said notification,

- (i) in the opening paragraph, in the proviso, in clause (i), for the words and figure “serial numbers 1”, the words, figure and letters “serial numbers 1AA” shall be substituted;
- (ii) in the TABLE, S. No. 1 shall be re-numbered as S. No. 1AA, and before S. No. 1AA as so re-numbered, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)
“1A.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1B.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1C.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
1D.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1E.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
1F.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
1G.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1H.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
1I.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified

1J.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
1K.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
1L.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
1M.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
1N.	2702	Lignite, whether or not agglomerated, excluding jet
1O.	2703	Peat (including peat litter), whether or not agglomerated"

2. This notification shall come into force on the 18th day of July, 2022.

F.No.190354/172/2022-TRUJ

(Vikram Vijay Wanere)

Under Secretary to the Government of India

Note: - The principal notification No.5/2017-Integrated Tax (Rate), dated the 28th day of June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 670(E), dated the 28th day of June, 2017, and was last amended by notification No. 21/2018 – Integrated Tax (Rate) dated the 26th July, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 698(E), dated the 26th July, 2018.

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 10/2022-Integrated Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 6 and clause (iv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 02/2022-Integrated Tax (Rate), dated the 31st March, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 239(E)., dated the 31st March, 2022, namely: -

In the said notification, in Table, against Sl. No. 1, for the entry in column (3), the entry “Fly ash bricks; Fly ash aggregates; Fly ash blocks” shall be substituted.

2. This notification shall come into force on the 18th day of July, 2022.

[F. No.190354/172/2022-TRU]

(Vikram Vijay Wanere)
Under Secretary to the Government of India

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 11/2022-Integrated Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R. (E).-In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 47/2017-Integrated Tax (Rate), dated the 14th November, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R.1396(E), dated the 14th November, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force on the 18th day of July, 2022.

F.No.190354/172/2022-TRU]

(Vikram Vijay Wanere)

Under Secretary to the Government of India

CGST CIRCULARS

Circular No. 170/02/2022-GST

**F.No. CBIC-20001/2/2022-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing**

New Delhi, Dated the 6th July, 2022

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)
The Principal Directors General/Directors General (All)

Madam/Sir,

Subject: Mandatory furnishing of correct and proper information of inter-State supplies and amount of ineligible/blocked Input Tax Credit and reversal thereof in return in FORM GSTR-3B and statement in FORM GSTR-1 –reg.

The process of return filing has been simplified over a period of time. With effect from December 2020, **FORM GSTR-3B** is getting auto-generated on the portal by way of auto-population of input tax credit (ITC) from **FORM GSTR-2B** (auto-generated inward supply statement) and auto-population of liabilities from **FORM GSTR-1** (Outward supply statement), with an editing facility to the registered person. However, it has been observed that there still are some infirmities in information being furnished by the registered person in relation to inter-State supplies effected to unregistered person, registered person paying tax under section 10 of the Central Goods and Services Tax Act, 2017 (composition taxable persons) and UIN holders. Also, there appears to be lack of clarity regarding reporting of information about reversal of Input Tax Credit (hereinafter referred to as the “ITC”) as well as ineligible ITC in Table 4 of **FORM GSTR-3B**.

2. It is desirable that correct reporting of information is done by the registered person in **FORM GSTR-3B** and **FORM GSTR-1** so as to ensure correct accountal and accurate settlement of funds between the Central and State Governments. Accordingly, in order to ensure uniformity in return filing, the Board, in exercise of its powers conferred under sub-section (1) of section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”), hereby clarifies various issues in succeeding paragraphs.

3. Furnishing of information regarding inter-State supplies made to unregistered persons, composition taxable persons and UIN holders:

3.1 It has been noticed that a number of registered persons are not reporting the correct details of inter-State supplies made to unregistered persons, to registered person paying tax

under section 10 of the CGST Act (composition taxable persons) and to UIN holders, as required to be declared in Table 3.2 of **FORM GSTR-3B**, under the notion that the taxable value of the same along with tax payable has already been reported in Table 3.1 of the said **FORM**. In certain cases, it has also been noticed that the address of unregistered person are captured incorrectly by the supplier, especially those belonging to banking, insurance, finance, stock broking, telecom, digital payment facilitators, OTT platform services providers and E-commerce operators, leading to wrong declaration of Place of Supply (PoS) in both the invoices issued under section 31 of the CGST Act, as well as in Table 3.2 of **FORM GSTR-3B**.

3.2 In this context, it may be noted that the information sought in Table 3.2 of **FORM GSTR-3B** is required to be furnished, **place of supply-wise**, even though the details of said supplies are already part of the supplies declared in Table 3.1 of the said **FORM**. For assisting the registered persons, Table 3.2 of **FORM GSTR-3B** is being auto-populated on the portal based on the details furnished by them in their **FORM GSTR-1**.

3.3 Accordingly, it is hereby advised that the registered persons making inter-State supplies –

- (i) to the unregistered persons, shall also report the details of such supplies, **place of supply-wise**, in Table 3.2 of **FORM GSTR-3B** and Table 7B or Table 5 or **Table 9/10** of **FORM GSTR-1**, as the case may be;
- (ii) to the registered persons paying tax under section 10 of the SGST/CGST Act (composition taxable persons) and to UIN holders, shall also report the details of such supplies, **place of supply-wise**, in Table 3.2 of **FORM GSTR-3B** and Table 4A or 4C or **9** of **FORM GSTR-1**, as the case may be, as mandated by the law.
- (iii) shall update their customer database properly with correct State name and ensure that correct PoS is declared in the tax invoice and in Table 3.2 of **FORM GSTR-3B** while filing their return, so that tax reaches the Consumption State as per the principles of destination-based taxation system.

3.4 It is further advised that any amendment carried out in Table 9 or Table 10 of **FORM GSTR-1** or any entry in Table 11 of **FORM GSTR-1** relating to such supplies should also be given effect to while reporting the figures in Table 3.2 of **FORM GSTR-3B**.

4. Furnishing of information regarding ITC availed, reversal thereof and ineligible ITC in Table 4 of GSTR-3B

4.1 Table 4(A) of the **FORM GSTR-3B** is getting auto-populated from various entries of **FORM GSTR-2B**. However, various reversals of ITC on account of rule 42 and 43 of the CGST Rules or for any other reasons are required to be made by the registered person, on his own ascertainment, in Table 4(B) of the said **FORM**. It has been observed that different practices are being followed to report ineligible ITC as well as various reversals of ITC in **FORM GSTR-3B**.

4.2 It may be noted that the amount of Net ITC Available as per Table 4(C) of **FORM GSTR-3B** gets credited into the electronic credit ledger (ECL) of the registered person. **Therefore, it is important that any reversal of ITC or any ITC which is ineligible under any provision of the CGST Act should not be part of Net ITC Available in Table 4(C) and accordingly, should not get credited into the ECL of the registered person.**

4.3 In this context, it is pertinent to mention that the facility of static month-wise auto-drafted statement in **FORM GSTR-2B** for all registered persons has been introduced from August, 2020. The statement provides invoice-wise total details of ITC available to the registered person including the details of the ITC on account of import of goods. Further, details of the said statement are auto-populated in Table 4 of return in **FORM GSTR-3B** which are editable in the hands of registered person. **It may be noted that the entire set of data that is available in FORM GSTR-2B is carried to the table 4 in FORM GSTR-3B, except for the details regarding ITC that is not available to the registered person either on account of limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act or where the recipient of an intra-State supply is located in a different State / UT than that of place of supply.** It is pertinent to mention that the ineligible ITC, which was earlier not part of calculation of eligible/available ITC, is now part of calculation of eligible/available ITC in view of auto-population of Table 4(A) of **FORM GSTR-3B** from various tables of **FORM GSTR-2B**. Thereafter, the registered person is required to identify ineligible ITC as well as the reversal of ITC to arrive at the Net ITC available, which is to be credited to the ECL. In light of the above, the procedure to be followed by registered person is being detailed hereunder for correct reporting of information in the return:

- A. Total ITC (eligible as well as ineligible) is being auto-populated from statement in **FORM GSTR-2B** in different fields of Table 4A of **FORM GSTR-3B** *(except for the ineligible ITC on account of limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act or where the recipient of an intra-State supply is located in a different State / UT than that of place of supply).*
- B. Registered person will report reversal of ITC, which are absolute in nature and are not reclaimable, such as on account of rule 38 (reversal of credit by a banking company or a financial institution), rule 42 (reversal on input and input services on account of supply of exempted goods or services), rule 43 (reversal on capital goods on account of supply of exempted goods or services) of the CGST Rules and for reporting ineligible ITC under section 17(5) of the CGST Act in **Table 4 (B) (1)**.
- C. Registered person will report reversal of ITC, which are not permanent in nature and can be reclaimed in future subject to fulfilment of specific conditions, such as on account of rule 37 of CGST Rules (non-payment of consideration to supplier within 180 days), section 16(2)(b) and section 16(2)(c) of the CGST Act in **Table 4 (B) (2)**. Such ITC may be reclaimed in **Table 4(A)(5)** on fulfilment of necessary conditions. Further, all such reclaimed ITC shall also be shown in **Table 4(D)(1)**. **Table 4 (B) (2)** may also be used by registered person for reversal of any ITC availed in **Table 4(A)** in previous tax periods because of some inadvertent mistake.

- D. Therefore, the net ITC Available will be calculated in Table 4 (C) which is as per the formula (4A - [4B (1) + 4B (2)]) and same will be credited to the ECL of the registered person.
- E. **As the details of ineligible ITC under section 17(5) are being provided in Table 4(B), no further details of such ineligible ITC will be required to be provided in Table 4(D)(1).**
- F. **ITC not available, on account of limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act or where the recipient of an intra-State supply is located in a different State / UT than that of place of supply, may be reported by the registered person in Table 4D (2). Such details are available in Table 4 of FORM GSTR-2B.**

4.4 Accordingly, it is clarified that the reversal of ITC of ineligible credit under section 17(5) or any other provisions of the CGST Act and rules thereunder is required to be made under Table 4(B) and not under Table 4(D) of FORM GSTR-3B.

4.5 For ease of understanding, the manner of reversals is being elucidated in the illustrations enclosed as **Annexure** to this Circular.

5. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

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

(Sanjay Mangal)
Principal Commissioner (GST)

Illustration:

1. A Registered person M/s ABC is a manufacturer (supplier) of goods. He supplies both taxable as well as exempted goods. In a specific month, say April, 2022, he has received input and input services as detailed in Table 1 below. The details of auto-population of Input Tax Credit on all Inward Supplies in various rows of Table 4 (A) of FORM GSTR-3B are shown in column (7) of the Table 1 below:

Table 1

S. No.	Details	IGST	CGST	SGST	Total	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	ITC on Import of goods	1,00,000	-	-	1,00,000	Auto-populated in Table 4(A)(1)
2	ITC on Import of Services	50,000	-	-	50,000	
3	ITC on Inward Supplies under RCM	-	25,000	25,000	50,000	Auto-populated in Table 4(A)(3)
4	ITC on Inward Supplies from ISD	50,000	-	-	50,000	Auto-populated in Table 4(A)(4)
5	ITC on other inward supplies	2,00,000	1,50,000	1,50,000	5,00,000	Auto-populated in Table 4(A)(5)
6	Total	4,00,000	1,75,000	1,75,000	7,50,000	

Other relevant facts:

Note 1: Of the other inward supplies mentioned in row (5), M/s ABC has received goods on which ITC is barred under section 17(5) of the CGST Act having integrated tax of Rs. 50,000/-

Note 2: In terms of rule 42 and 43 of the CGST Rules, M/s ABC is required to reverse ITC of Rs. 75,500/- integrated tax, Rs. 52,000/- central tax and Rs. 52,000/- state tax.

Note 3: M/s ABC had not received the supply during April, 2022 in respect of an invoice for an inwards supply auto-populated in row (5) having integrated tax of Rs. 10,000/-.

Note 4: M/s ABC has reversed ITC of Rs. 500/- central tax and Rs. 500/- state tax on account of Rule 37 i.e. where consideration was not paid to the supplier within 180 days.

Note 5: An amount of ITC of Rs 10,000/- central Tax and Rs 10,000/- state tax, ineligible on account of limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act, has not been auto-populated in Table 4(A) of FORM GSTR-3B from GSTR-2B.

2. Based on the facts mentioned in Table 1 above, M/s ABC is required to avail ITC after making necessary reversals in Table 4 of FORM GSTR-3B as detailed in Table 2 below:

Table 2

4. Eligible ITC				
Details	IGST	CGST	SGST/UTGST	Explanation
1	2	3	4	
(A) ITC Available (whether in full or part)	----	----	----	
1. Import of Goods	1,00,000	----	----	
2. Import of Services	50,000	----	----	
3. Inward Supplies liable to Reverse Charge (other than 1 & 2 above)	----	25,000	25,000	
4. Inward Supplies from ISD	50,000	----	----	
5. All other ITC	2,00,000	1,50,000	1,50,000	
(B) ITC Reversed / Reduced	----	----	----	

1. Reversal of ITC as per rule 42 and 43 of CGST Rules	125,500	52,000	52,000	1. Refer para 4.3 (B) of circular 2. Reversal of Rs. 75,500/- integrated tax, Rs. 52,000/- central tax and Rs. 52,000/- state tax under rule 42 and 43 [Note 2] 3. Ineligible ITC of Integrated tax of Rs. 50,000/- under section 17(5) [Note 1]
2. Others	10,000	500	500	1. Refer para 4.3 (C) of circular 2. Reversal of integrated tax of Rs. 10,000/-, where supply is not received [Note 3] 3. Reversal of ITC of Rs 500/- central tax and Rs 500/- state tax on account of Rule 37 [Note 4]
(C) Net ITC Available (A)-(B)	2,64,500	122500	122500	C=A1+A2+A3+A4+A5-B1-B2
(D) Ineligible ITC				
1. As per section 17(5)	-	-	-	1. Refer para 4.3 (E) of circular 2. Reversals under section 17(5) are not required to be shown in this row. The same are to be shown under 4(B)(1)
2. Others		10,000	10,000	1. Refer para 4.3(F) of circular 2. Ineligible ITC on account of limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act, which has not been auto-populated in Table 4(A) of GSTR-3B

F.No. CBIC-20001/2/2022-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 6th July, 2022

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/
Commissioners of Central Tax (All)/
The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Clarification on various issues relating to applicability of demand and penalty provisions under the Central Goods and Services Tax Act, 2017 in respect of transactions involving fake invoices–Reg

A number of cases have come to notice where the registered persons are found to be involved in issuing tax invoice, without actual supply of goods or services or both (hereinafter referred to as “fake invoices”), in order to enable the recipients of such invoices to avail and utilize input tax credit (hereinafter referred to as “ITC”) fraudulently. Representations are being received from the trade as well as the field formations seeking clarification on the issues relating to applicability of demand and penalty provisions under the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), in respect of such transactions involving fake invoices. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby clarifies the issues detailed hereunder.

Sl. No.	Issues	Clarification
1.	In case where a registered person “A” has issued tax invoice to another registered person “B” without any underlying supply of goods or services or both, whether such transaction will be covered as “supply” under section 7 of CGST Act and whether any demand and recovery can be made from ‘A’ in respect of the said transaction under	Since there is only been an issuance of tax invoice by the registered person ‘A’ to registered person ‘B’ without the underlying supply of goods or services or both, therefore, such an activity does not satisfy the criteria of “supply”, as defined under section 7 of the CGST Act. As there is no supply by ‘A’ to ‘B’ in respect of such tax invoice in terms of the provisions of section 7 of CGST Act, no tax liability

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	<p>the provisions of section 73 or section 74 of CGST Act.</p> <p>Also, whether any penal action can be taken against registered person 'A' in such cases.</p>	<p>arises against 'A' for the said transaction, and accordingly, no demand and recovery is required to be made against 'A' under the provisions of section 73 or section 74 of CGST Act in respect of the same. Besides, no penal action under the provisions of section 73 or section 74 is required to be taken against 'A' in respect of the said transaction.</p> <p>The registered person 'A' shall, however, be liable for penal action under section 122 (1)(ii) of the CGST Act for issuing tax invoices without actual supply of goods or services or both.</p>
2.	<p>A registered person "A" has issued tax invoice to another registered person "B" without any underlying supply of goods or services or both. 'B' avails input tax credit on the basis of the said tax invoice. B further issues invoice along with underlying supply of goods or services or both to his buyers and utilizes ITC availed on the basis of the above mentioned invoices issued by 'A', for payment of his tax liability in respect of his said outward supplies. Whether 'B' will be liable for the demand and recovery of the said ITC, along with penal action, under the provisions of section 73 or section 74 or any other provisions of the CGST Act.</p>	<p>Since the registered person 'B' has availed and utilized fraudulent ITC on the basis of the said tax invoice, without receiving the goods or services or both, in contravention of the provisions of section 16(2)(b) of CGST Act, he shall be liable for the demand and recovery of the said ITC, along with penal action, under the provisions of section 74 of the CGST Act, along with applicable interest under provisions of section 50 of the said Act. Further, as per provisions of section 75(13) of CGST Act, if penal action for fraudulent availment or utilization of ITC is taken against 'B' under section 74 of CGST Act, no penalty for the same act, i.e. for the said fraudulent availment or utilization of ITC, can be imposed on 'B' under any other provisions of CGST Act, including under section 122.</p>
3.	<p>A registered person 'A' has issued tax invoice to another registered person 'B' without any underlying supply of goods or services or both. 'B' avails input tax credit on the basis of the said tax invoice and further passes on the said input tax credit to</p>	<p>In this case, the input tax credit availed by 'B' in his electronic credit ledger on the basis of tax invoice issued by 'A', without actual receipt of goods or services or both, has been utilized by 'B' for passing on of input tax credit by issuing tax invoice to 'C' without any underlying supply of</p>

	<p>another registered person 'C' by issuing invoices without underlying supply of goods or services or both. Whether 'B' will be liable for the demand and recovery and penal action, under the provisions of section 73 or section 74 or any other provisions of the CGST Act.</p>	<p>goods or services or both. As there was no supply of goods or services or both by 'B' to 'C' in respect of the said transaction, no tax was required to be paid by 'B' in respect of the same. The input tax credit availed by 'B' in his electronic credit ledger on the basis of tax invoice issued by 'A', without actual receipt of goods or services or both, is ineligible in terms of section 16 (2)(b) of the CGST Act. In this case, there was no supply of goods or services or both by 'B' to 'C' in respect of the said transaction and also no tax was required to be paid in respect of the said transaction. Therefore, in these specific cases, no demand and recovery of either input tax credit wrongly/ fraudulently availed by 'B' in such case or tax liability in respect of the said outward transaction by 'B' to 'C' is required to be made from 'B' under the provisions of section 73 or section 74 of CGST Act.</p> <p>However, in such cases, 'B' shall be liable for penal action both under section 122(1)(ii) and section 122(1)(vii) of the CGST Act, for issuing invoices without any actual supply of goods and/or services as also for taking/ utilizing input tax credit without actual receipt of goods and/or services.</p>
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2. The fundamental principles that have been delineated in the above scenarios may be adopted to decide the nature of demand and penal action to be taken against a person for such unscrupulous activity. Actual action to be taken against a person will depend upon the specific facts and circumstances of the case which may involve complex mixture of above scenarios or even may not be covered by any of the above scenarios. Any person who has retained the benefit of transactions specified under sub-section (1A) of section 122 of CGST Act, and at whose instance such transactions are conducted, shall also be liable for penal action under the provisions of the said sub-section. It may also be noted that in such cases of wrongful/ fraudulent availment or utilization of input tax credit, or in cases of issuance of invoices without supply of goods or services or both, leading to wrongful availment or utilization of input tax credit or refund of tax, provisions of section 132 of the CGST Act may also be invocable, subject to conditions specified therein, based on facts and circumstances of each case.

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3. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
4. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)
Principal Commissioner (GST)

F. No. CBIC-20001/2/2022-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 6th July, 2022

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/
Commissioners of Central Tax (All)

The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Clarification on various issue pertaining to GST- reg.

Various representations have been received from the field formations seeking clarification on certain issues with respect to –

- i. refund claimed by the recipients of supplies regarded as deemed export;
- ii. interpretation of section 17(5) of the CGST Act;
- iii. perquisites provided by employer to the employees as per contractual agreement; and
- iv. utilisation of the amounts available in the electronic credit ledger and the electronic cash ledger for payment of tax and other liabilities.

2. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarify the issues as under:

S. No.	Issue	Clarification
Refund claimed by the recipients of supplies regarded as deemed export		
1.	Whether the Input Tax Credit (ITC) availed by the recipient of deemed export supply for claiming refund of tax paid on supplies regarded as deemed exports would be subjected to provisions of Section 17 of the CGST Act, 2017.	The refund in respect of deemed export supplies is the refund of tax paid on such supplies. However, the recipients of deemed export supplies were facing difficulties on the portal to claim refund of tax paid due to requirement of the portal to debit the amount so claimed from their electronic credit ledger. Considering this difficulty, the tax paid on such supplies, has been made available as ITC to the recipients

		vide Circular No. 147/03/2021-GST dated 12.03.2021 only for enabling them to claim such refunds on the portal. The ITC of tax paid on deemed export supplies, allowed to the recipients for claiming refund of such tax paid, is not ITC in terms of the provisions of Chapter V of the CGST Act, 2017. Therefore, the ITC so availed by the recipient of deemed export supplies would not be subjected to provisions of Section 17 of the CGST Act, 2017.
2.	Whether the ITC availed by the recipient of deemed export supply for claiming refund of tax paid on supplies regarded as deemed exports is to be included in the "Net ITC" for computation of refund of unutilised ITC under rule 89(4) & rule 89 (5) of the CGST Rules, 2017.	The ITC of tax paid on deemed export supplies, allowed to the recipients for claiming refund of such tax paid, is not ITC in terms of the provisions of Chapter V of the CGST Act, 2017. Therefore, such ITC availed by the recipient of deemed export supply for claiming refund of tax paid on supplies regarded as deemed exports is not to be included in the "Net ITC" for computation of refund of unutilised ITC on account of zero-rated supplies under rule 89(4) or on account of inverted rated structure under rule 89(5) of the CGST Rules, 2017.
Clarification on various issues of section 17(5) of the CGST Act		
3.	Whether the proviso at the end of clause (b) of sub-section (5) of section 17 of the CGST Act is applicable to the entire clause (b) or the said proviso is applicable only to sub-clause (iii) of clause (b)?	<p>1. Vide the Central Goods and Service Tax (Amendment Act) 2018, clause (b) of sub-section (5) of section 17 of the CGST Act was substituted with effect from 01.02.2019. After the said substitution, the proviso after sub-clause (iii) of clause (b) of sub-section (5) of section 17 of the CGST Act provides as under: <i>"Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force."</i></p> <p>2. The said amendment in sub-section (5) of section 17 of the CGST Act was</p>

		<p>made based on the recommendations of GST Council in its 28th meeting. The intent of the said amendment in sub-section (5) of section 17, as recommended by the GST Council in its 28th meeting, was made known to the trade and industry through the Press Note on Recommendations made during the 28th meeting of the GST Council, dated 21.07.2018. It had been clarified <i>“that scope of input tax credit is being widened, and it would now be made available in respect of Goods or services which are obligatory for an employer to provide to its employees, under any law for the time being in force.”</i></p> <p>3. Accordingly, it is clarified that the proviso after sub-clause (iii) of clause (b) of sub-section (5) of section 17 of the CGST Act is applicable to the whole of clause (b) of sub-section (5) of section 17 of the CGST Act.</p>
4.	Whether the provisions of sub-clause (i) of clause (b) of sub-section (5) of section 17 of the CGST Act bar availment of ITC on input services by way of “leasing of motor vehicles, vessels or aircraft” or ITC on input services by way of any type of leasing is barred under the said provisions?	<p>1. Sub-clause (i) of clause (b) of sub-section (5) of section 17 of the CGST Act provides that ITC shall not be available in respect of following supply of goods or services or both—</p> <p><i>“(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:</i></p> <p><i>Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an</i></p>

		<p><i>outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply”</i></p> <p>2. It is clarified that “leasing” referred in sub-clause (i) of clause (b) of sub-section (5) of section 17 refers to leasing of motor vehicles, vessels and aircrafts only and not to leasing of any other items. Accordingly, availment of ITC is not barred under sub-clause (i) of clause (b) of sub-section (5) of section 17 of the CGST Act in case of leasing, other than leasing of motor vehicles, vessels and aircrafts.</p>
Perquisites provided by employer to the employees as per contractual agreement		
5.	Whether various perquisites provided by the employer to its employees in terms of contractual agreement entered into between the employer and the employee are liable for GST?	<p>1. Schedule III to the CGST Act provides that “services by employee to the employer in the course of or in relation to his employment” will not be considered as supply of goods or services and hence GST is not applicable on services rendered by employee to employer provided they are in the course of or in relation to employment.</p> <p>2. Any perquisites provided by the employer to its employees in terms of contractual agreement entered into between the employer and the employee are in lieu of the services provided by employee to the employer in relation to his employment. It follows therefrom that perquisites provided by the employer to the employee in terms of contractual agreement entered into between the employer and the employee, will not be subjected to GST when the same are provided in terms of the contract between the employer and employee.</p>

		<p><i>outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply”</i></p> <p>2. It is clarified that “leasing” referred in sub-clause (i) of clause (b) of sub-section (5) of section 17 refers to leasing of motor vehicles, vessels and aircrafts only and not to leasing of any other items. Accordingly, availment of ITC is not barred under sub-clause (i) of clause (b) of sub-section (5) of section 17 of the CGST Act in case of leasing, other than leasing of motor vehicles, vessels and aircrafts.</p>
Perquisites provided by employer to the employees as per contractual agreement		
5.	Whether various perquisites provided by the employer to its employees in terms of contractual agreement entered into between the employer and the employee are liable for GST?	<p>1. Schedule III to the CGST Act provides that “services by employee to the employer in the course of or in relation to his employment” will not be considered as supply of goods or services and hence GST is not applicable on services rendered by employee to employer provided they are in the course of or in relation to employment.</p> <p>2. Any perquisites provided by the employer to its employees in terms of contractual agreement entered into between the employer and the employee are in lieu of the services provided by employee to the employer in relation to his employment. It follows therefrom that perquisites provided by the employer to the employee in terms of contractual agreement entered into between the employer and the employee, will not be subjected to GST when the same are provided in terms of the contract between the employer and employee.</p>

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		any tax which is payable under reverse charge mechanism.
7.	Whether the amount available in the electronic credit ledger can be used for making payment of any liability other than tax under the GST Laws?	As per sub-section (4) of section 49, the electronic credit ledger can be used for making payment of output tax only under the CGST Act or the IGST Act. It cannot be used for making payment of any interest, penalty, fees or any other amount payable under the said acts. Similarly, electronic credit ledger cannot be used for payment of erroneous refund sanctioned to the taxpayer, where such refund was sanctioned in cash.
8.	Whether the amount available in the electronic cash ledger can be used for making payment of any liability under the GST Laws?	As per sub – section (3) of section 49 of the CGST Act, the amount available in the electronic cash ledger may be used for making any payment towards tax, interest, penalty, fees or any other amount payable under the provisions of the GST Laws.

3. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

4. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)
Principal Commissioner (GST)

**F.No. CBIC-20001/2/2022-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing**

New Delhi, Dated the 6th July, 2022

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/
Commissioners of Central Tax (All)
The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Clarification on issue of claiming refund under inverted duty structure where the supplier is supplying goods under some concessional notification – reg.

Various representations have been received seeking clarification with regard to applicability of para 3.2 of the Circular No. 135/05/2020-GST dated 31.03.2020 in cases where the supplier is required to supply goods at a lower rate under Concessional Notification issued by the Government. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of law in this regard across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issue as under:

2. Vide para 3.2 of Circular No. 135/05/2020-GST dated 31.03.2020, it was clarified that refund on account of inverted duty structure would not be admissible in cases where the input and output supply are same. Para 3.2 of Circular No. 135/05/2020-GST dated 31.03.2020 is reproduced, as under:

“Refund of accumulated ITC in terms clause (ii) of sub-section (3) of section 54 of the CGST Act is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. It is noteworthy that, the input and output being the same in such cases, though attracting different tax rates at different points in time, do not get covered under the provisions of clause (ii) of sub-section (3) of section 54 of the CGST Act. It is hereby clarified that refund of accumulated ITC under clause (ii) of sub-section (3) of section 54 of the CGST Act would not be applicable in cases where the input and the output supplies are the same.”

3. The matter has been examined. The intent of para 3.2 of Circular No. 135/05/2020-GST dated 31.03.2020 was not to cover those cases where the supplier is making supply of goods under a concessional notification and the rate of tax of output supply is less than the rate of tax

Circular No. 173/05/2022-GST

on input supply (of the same goods) at the same point of time due to supply of goods by the supplier under such concessional notification.

4. Therefore, it is clarified that in such cases, refund of accumulated input tax credit on account of inverted structure as per clause (ii) of sub-section (3) of section 54 of the CGST Act, 2017 would be allowed in cases where accumulation of input tax credit is on account of rate of tax on outward supply being less than the rate of tax on inputs (same goods) at the same point of time, as per some concessional notification issued by the Government providing for lower rate of tax for some specified supplies subject to fulfilment of other conditions. **Accordingly, para 3.2 of the Circular No. 135/05/2020-GST dated 31.03.2020 stands substituted as under:**

“3.2 It may be noted that refund of accumulated ITC in terms of clause (ii) of first proviso to sub-section (3) of section 54 of the CGST Act is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. It is noteworthy that, the input and output being the same in such cases, though attracting different tax rates at different points in time, do not get covered under the provisions of clause (ii) of the first proviso to sub-section (3) of section 54 of the CGST Act.

3.3 There may however, be cases where though inputs and output goods are same but the output supplies are made under a concessional notification due to which the rate of tax on output supplies is less than the rate of tax on inputs. In such cases, as the rate of tax of output supply is less than the rate of tax on inputs at the same point of time due to supply of goods by the supplier under such concessional notification, the credit accumulated on account of the same is admissible for refund under the provisions of clause (ii) of the first proviso to sub-section (3) of section 54 of the CGST Act, other than the cases where output supply is either Nil rated or fully exempted, and also provided that supply of such goods or services are not notified by the Government for their exclusion from refund of accumulated ITC under the said clause.”

5. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

6. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)
Principal Commissioner (GST)

F. No. CBIC-20001/2/2022-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 6th July, 2022

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)
The Principal Directors General / Directors General (All)

Madam/Sir,

Subject: Prescribing manner of re-credit in electronic credit ledger using FORM GST PMT-03A – regarding

Difficulties were being faced by the taxpayers in taking re-credit of the amount in the electronic credit ledger in cases where any excess or erroneous refund sanctioned to them had been paid back by them either on their own or on being pointed by the tax officer. In order to resolve this issue, GSTN has recently developed a new functionality of **FORM GST PMT-03A** which allows proper officer to re-credit the amount in the electronic credit ledger of the taxpayer. Further, sub-rule (4B) in rule 86 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “CGST Rules”) has been inserted vide Notification No. 14/2022-CT dated 05.07.2022 to provide for re-credit in the electronic credit ledger where the taxpayer deposits the erroneous refund sanctioned to him.

2. In order to ensure uniformity in the implementation of the above provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the following:

3. Categories of refunds where re-credit can be done using FORM GST PMT-03 A:

3.1 Reference is invited to sub-rule (4B) of rule 86 of the CGST Rules, which is reproduced as under:

(4B) Where a registered person deposits the amount of erroneous refund sanctioned to him –

- a. under sub-section (3) of section 54 of the Act, or*
- b. under sub-rule (3) of rule 96, in contravention of sub-rule (10) of rule 96,*

Circular No. 174/06/2022-GST

*along with interest and penalty, wherever applicable, through **FORM GST DRC-03**, in cash, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund deposited by the registered person shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03A**.*

3.2 From the above, it can be stated that in respect of the following categories of refund sanctioned erroneously, re-credit of amount in the electronic credit ledger can be done through **FORM GST PMT-03A**, on deposit of such erroneous refund along with interest and penalty, wherever applicable, by the taxpayer:

- a. Refund of IGST obtained in contravention of sub-rule (10) of rule 96.
- b. Refund of unutilised ITC on account of export of goods/services without payment of tax.
- c. Refund of unutilised ITC on account of zero-rated supply of goods/services to SEZ developer/Unit without payment of tax.
- d. Refund of unutilised ITC due to inverted tax structure.

4. Procedure for re-credit of amount in electronic credit ledger:

4.1 The taxpayer shall deposit the amount of erroneous refund along with applicable interest and penalty, wherever applicable, through **FORM GST DRC-03** by debit of amount from electronic cash ledger. While making the payment through **FORM GST DRC-03**, the taxpayer shall clearly mention the reason for making payment in the text box as the deposit of erroneous refund of unutilised ITC, or the deposit of erroneous refund of IGST obtained in contravention of sub-rule (10) of rule 96 of the CGST Rules.

4.2 Till the time an automated functionality for handling such cases is developed on the portal, the taxpayer shall make a written request, in format enclosed as **Annexure-A**, to jurisdictional proper officer to re-credit the amount equivalent to the amount of refund thus paid back through **FORM GST DRC-03**, to electronic credit ledger.

4.3 The proper officer, on being satisfied that the full amount of erroneous refund along with applicable interest, as per the provisions of section 50 of the CGST Act, and penalty, wherever applicable, has been paid by the said registered person in **FORM GST DRC-03** by way of debit in electronic cash ledger, he shall re-credit an amount in electronic credit ledger, equivalent to the amount of erroneous refund so deposited by the registered person, by passing an order in **FORM GST PMT-03A**, preferably within a period of 30 days from the date of receipt of request for re-credit of erroneous refund amount so deposited or from the date of payment of full amount of erroneous refund along with applicable interest, and penalty, wherever applicable, whichever is later.

5. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

Circular No. 174/06/2022-GST

- 6.** Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version will follow.

(Sanjay Mangal)
Principal Commissioner (GST)

Annexure-A

From,

GSTIN - _____

Legal Name- _____

Trade Name- _____

To,

Jurisdictional Proper officer,

Address _____

Subject: Request for re-credit of amount in Electronic Credit Ledger

I/We have been granted refund under the following category (please tick the relevant category):

- a. Refund of IGST, obtained in contravention of sub-rule (10) of rule 96 of the CGST Rules, 2017.
- b. Refund of unutilised ITC on account of export of goods/services without payment of tax.
- c. Refund of unutilised ITC on account of zero-rated supply of goods/services to SEZ developer/Unit without payment of tax.
- d. Refund of unutilised ITC due to inverted tax structure.

2. The details of refund sanction order are as under:

(a) In case of refund of IGST, obtained in contravention of sub-rule (10) of rule 96 of the CGST Rules, 2017:

1. Shipping Bill/ Bill of Export No. & Date _____
2. Amount of IGST paid on export of goods _____
3. Details of Exemption/Concessional Rate Notification used for procuring inputs

4. Amount of refund sanctioned _____
5. Date of credit of refund in Bank Account _____

(b) In other cases of refund:

1. Category of refund & relevant period of refund _____
2. GST RFD-01/01A ARN & Date _____
3. GST RFD-06 Order No. & Date _____
4. Amount of refund claimed _____
5. Amount of refund sanctioned _____

Circular No. 174/06/2022-GST

6. Date of credit of refund in Bank Account _____

3. I/We have deposited the erroneous refund amount of Rs. _____ along with interest of Rs. _____ and penalty of Rs. _____ (wherever applicable) vide FORM GST DRC -03 Ref/ARN _____ dated _____ voluntarily on my own ascertainment/ against a notice/order/letter No. _____ dated _____ issued by (details of the tax authority). It is now requested to re-credit an amount equivalent to the amount of erroneous refund, so deposited, in the Electronic Credit Ledger.

4. 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.

Date:

Signature of Authorized Signatory

Name

Designation / Status

F.No. CBIC-20001/2/2022-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 6th July, 2022

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)
The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Manner of filing refund of unutilized ITC on account of export of electricity-reg.

Reference has been received from Ministry of Power regarding the problem being faced by power generating units in filing of refund of unutilised Input Tax Credit (ITC) on account of export of electricity. It has been represented that though electricity is classified as “goods” in GST, there is no requirement for filing of Shipping Bill/ Bill of Export in respect of export of electricity. However, the extant provisions under Rule 89 of CGST Rules, 2017 provided for requirement of furnishing the details of shipping bill/ bill of export in respect of such refund of unutilised ITC in respect of export of goods. Accordingly, a clause (ba) has been inserted in sub-rule (2) of rule 89 and a Statement 3B has been inserted in **FORM GST RFD-01** of the CGST Rules, 2017 vide notification No. 14/2022-CT dated 5th July, 2022. In order to clarify various issues and procedure for filing of refund claim pertaining to export of electricity, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby prescribes the following procedure for filing and processing of refund of unutilised ITC on account of export of electricity:

2. Filing of refund claim:

2.1 Till the time necessary changes are carried out on the portal, the applicant would be required to file the application for refund under “**Any Other**” category electronically in **FORM GST RFD-01**, on the portal. In remark column of the application, the taxpayer would enter “Export of electricity- without payment of tax (accumulated ITC)”. At this stage, the applicant is not required to make any debit from the electronic credit ledger.

2.2 The applicant would be required to furnish/upload the details contained in Statement 3B (and not in statement 3) of **FORM GST RFD-01** (in pdf format), containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement.

2.3 The applicant will also be required to upload the copy of **statement of scheduled energy for electricity exported by the Generation Plants** (in format attached as **Annexure-I**) issued as part of Regional Energy Account by Regional Power Committee Secretariat (“RPC”) under regulation 2 (1)(nnn) of the CERC (Indian Electricity Grid Code) Regulations, 2010, for the period for which refund has been claimed and the copy of the relevant agreement(s) detailing the tariff per unit for the electricity exported. The applicant will also give details of calculation of the refund amount in Statement -3A of **FORM GST RFD-01** by uploading the same in pdf format along with refund application in **FORM GST RFD-01**.

3. Relevant date for filing of refund:

As per sub-section (1) of section 54 of the CGST Act, 2017, time period of two years from the relevant date has been specified for filing an application of refund. Electrical energy is in nature of “goods” under GST and is exported on a continuous basis through the transmission lines attached to the land. Therefore, it is not possible to determine the specific date on which a specific unit of electricity passes through the frontier. However, a statement of scheduled energy for export of electricity by a Generation Plant is issued by Regional Power Committee RPC Secretariat, as a part of Regional Energy Account (hereinafter referred to as “REA”) under Regulation 2(1)(nnn) of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010. Accordingly, it is hereby clarified that in case of export of electricity, the relevant date shall be the last date of the month, in which the electricity has been exported as per monthly Regional Energy Account (REA) issued by the Regional Power Committee Secretariat under regulation 2(1)(nnn) of the CERC (Indian Electricity Grid Code) Regulations, 2010.

4. Processing of refund claim by proper officer

4.1 Rule 89(4) provides for the formula for calculation of refund of unutilised ITC on account of zero-rated supplies which is reproduced as under:

$$\text{Refund Amount} = (\text{Turnover of zero-rated supply of goods} + \text{Turnover of zero rated supply of services}) \times \text{Net ITC} \div \text{Adjusted Total Turnover}$$

Export of electricity being zero-rated supply, refund of unutilised ITC on account of export of electricity would also be calculated using the same formula.

4.2 The turnover of export of electricity would be calculated by multiplying the energy exported during the period of refund with the tariff per unit of electricity, specified in the agreement. It is clarified that **quantum of Scheduled Energy exported, as reflected in the Regional Energy Account (REA) issued by Regional Power Committee (RPC) Secretariat for a particular month, will be deemed to be the quantity of electricity exported during the said month and will be used for calculating the value of zero-rated supply in case of export of electricity. Such monthly Regional Energy Account (REA) issued by Regional Power Committee (RPC) Secretariat, as uploaded on the websites of RPC Secretariat,**

can be downloaded by GST officers as well as the concerned electricity generator for the purpose of refund under Rule 89(4) of CGST Rules 2019. The **calculation of the value of the exports of electricity** during the month, can be done based on the quantity of scheduled electricity exported during the month by the exporter (as detailed in the REA for the month) and the tariff rate per unit (details of which will have to be provided by the concerned exporter based on agreed contracted rates).

4.3 It is also mentioned that usually, the quantum of electricity exported as specified in the statement of scheduled energy exported and on invoice should be same. However, in certain cases, it might happen that the quantum of electricity exported as mentioned on invoice is different from the quantum of electricity exported mentioned on the statement of scheduled energy uploaded with REA on Regional Power Committee website. In such cases, turnover of export of electricity shall be calculated using the lower of the quantum of electricity exported mentioned on the statement of scheduled energy exported and that mentioned on the invoice issued on account of export of electricity.

4.4 Adjusted Total Turnover shall be calculated as per the clause (E) of sub-rule (4) of rule 89. However, as electricity has been wholly exempted from the levy of GST, therefore, as per the definition of adjusted total turnover provided at clause (E) of the sub-rule (4) of rule 89, the turnover of electricity supplied domestically would be excluded while calculating the adjusted total turnover. The proper officer shall invariably verify that no ITC has been availed on the inputs and inputs services utilised in making domestic supply of electricity.

4.5 The proper officer shall calculate the admissible refund amount as per the formula provided under rule 89(4) and as per the clarification furnished above. Further, upon scrutiny of the application for completeness and eligibility, if the proper officer is satisfied that the whole or any part of the amount claimed is payable as refund, he shall request the applicant, in writing, if required, to debit the said amount from the electronic credit ledger through **FORM GST DRC-03**. Once the proof of such debit is received by the proper officer, he shall proceed to issue the refund order in **FORM GST RFD-06** and the payment order in **FORM GST RFD-05**.

5. Difficulties, if any, in implementation of these instructions may be informed to the Board (gst-cbec@gov.in).

(Sanjay Mangal)
Principal Commissioner (GST)

Annexure-I**Statement of Scheduled Energy for exported electricity by Generation Plants (Using Fuel except nuclear, gas, domestic linkage coal, mix fuel) for claiming Input Tax Credit**

1. Month in which electricity was exported : (mmm/yyyy)
2. Name of Generating Station and Location : (insert name of Generating station, District, State)
3. Name of Company : (insert name of Company)
4. GSTIN of Company : (insert GSTIN of Company)
5. Installed capacity of Generating Station : (insert Installed capacity in MW)
6. Connection point, State and region : (specify "STU/ISTS" – insert name of sub-station), state, region

7. Details of the Scheduled Energy during the month:

Domestic	
Name of Domestic Entity	Scheduled Energy in (MU)
(buyer entity 1)	de1
(buyer entity 2)	de2
(PX)	de3
--	--
(buyerentityN)	deN
Subtotal Domestic Sale (A)	Sum of (de1+de2+.....+deN)
Cross Border	
Country 1_entity1	ee1
Country 2_entity2	ee2
--	--
CountryN_entity3	eeN
Subtotal Export (B)	Sum of (ee1+ee2+....+eeN)
Total Scheduled Energy of Generating Station (C=A+B)	(insert sum of subtotal-A and subtotal-B)

Note: As per Complementary Commercial Mechanism under Section 6.1 (d) of CERC (Indian Electricity Grid Code) Regulations, 2010; beneficiaries shall pay energy charges for the scheduled dispatch, in accordance with the relevant contracts/ orders of CERC.

Circular No. 176/08/2022-GST

F.No. CBIC-20001/2/2022-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 6th July, 2022

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)
The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Withdrawal of Circular No. 106/25/2019-GST dated 29.06.2019 – Reg.

Kind attention is invited to Circular No. 106/25/2019-GST dated 29.06.2019 wherein certain clarifications were given in relation to rule 95A, inserted in the Central Goods and Services Tax Rules, 2017 w.e.f. 01.07.2019, for refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange.

2. The said rule 95A has been omitted, retrospectively w.e.f. 01.07.2019, vide notification No. 14/2022-Central Tax, dated 05.07.2022. Accordingly, the Board, in exercise of its powers conferred by section 168(1) of the Central Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, Circular No 106/25/2019-GST dated 29th June, 2019.

3. It is requested that suitable trade notices may be issued to publicize the contents of this circular. Hindi version would follow.

(Sanjay Mangal)
Principal Commissioner (GST)

ADVANCE RULINGS

1. Sale of internet Advertising Space (except on commission) classifiable under SAC 998365

Case Name : In re Myntra Designs Private Limited (GST AAR Karnataka)

Appeal Number : Advance Ruling No. KAR ADRG 19/2022

Date of Judgement/Order : 01/07/2022

Q1. Whether the transaction of the Applicant of providing space on its web-portal for advertisements provided by a foreign entity i.e., Lenzing Singapore Pte Limited for a consideration, is taxable?

A1. No Advance ruling is given on this issue as the question involves the determination of place of supply, which is outside the jurisdiction of this Authority. Sale of internet Advertising Space (except on commission) classifiable under SAC 998365

Q2. Consequently, what will be the correct classification of the services provided and rate of tax on the transaction of the Applicant of providing space on its web-portal for advertisements provided by a foreign entity i.e., Lenzing Singapore Pte Limited ?

A2. The services provided by the applicant are classified under SAC 998365 which reads "Sale of internet Advertising Space (except on commission)" under the Heading 9983 and the same is exigible to CGST at 9% and SGST at 9% as per SI.No.21 of Notification No.11/ 2017- Cent al Tax (Rate)

2. GST registration should be retained or surrendered – AAR cannot answer

Case Name : In re Karnataka Text Book Society (R) (GST AAR Karnataka)

Appeal Number : Advance Ruling No. KAR ADRG 18/2022

Date of Judgement/Order : 01/07/2022

Q1. Whether the service of printing and supply of textbooks received by government entity (the Applicant) from private printers where content belongs to the Applicant and physical inputs belong to the printer, would be covered by Notification No. 12/2017- Central Tax (Rate), as amended and subject to Nil rate of tax. This clarification is sought so as to enable the Applicant to avail the benefit of the Notification during the tendering process.

Q2. If the printing and supply of textbooks is held to be taxable, what would be the rate of GST and the SAC code.

Q3. Whether the amendment of SL No. 27 of Notification No. 11/2017 vide Notification No. 06/2021 would apply to the Applicant, or whether the Notification No. 12/2017- Central Tax (Rate) would supersede it so as to make the Applicant liable for Nil rate of GST on printing and supply of textbooks.

A1, A2 & A3. This questions on which advance ruling is sought by the applicant is not covered under section 97(2) of CGST Act 2017. Hence, the same cannot be answered. Q4. Whether GST should be collected on rental income from property leased by the Appellant to Karnataka Food & Civil Supplies Corporation Ltd. (Govt. of Karnataka Undertaking), and if yes, whether rent received in January 2022 for past periods (2005-2021) is liable for GST.

Q4. Whether GST should be collected on rental income from property leased by the Appellant to Karnataka Food & Civil Supplies Corporation Ltd. (Govt. of Karnataka Undertaking), and if yes, whether rent received in January 2022 for past periods (2005-2021) is liable for GST.

A4. GST should be collected on rental income from property leased by the Applicant to Karnataka Food & Civil Supplies Corporation Limited at 18%(9% CGST and 9% SGST) from 01.07.2017.

Q5. Whether GST is applicable on sales of scrap by the Applicant?

A5. The Applicant has not specified the exact nature/ type of scrap. In the absence of the same, the question cannot be answered.

Q6. Whether the Applicant's GST registration should be retained or surrendered.

A6. This authority refrains from giving any ruling in respect of the question that Whether the Applicant's GST registration should be retained or surrendered as the said question is beyond the jurisdiction of this authority, in terms of Section 97(2) of the CGST Act 2017.

3. GST payable on reimbursement received of stipend if Appellant not qualifies as pure agent

Case Name : In re Teamlease Education Foundation (GST AAAR Karnataka)

Appeal Number : Advance Ruling No. KAR/AAAR /04/2022

Date of Judgement/Order : 06/07/2022

The limited issue for determination is whether the Appellant is acting as a 'pure agent' of the industry partner to the extent of reimbursement received towards stipend paid to trainees as part of the training agreement.

In their appeal before AAAR, the Appellant has contended that the reimbursement received towards stipend is an expenditure incurred as a pure agent of the industry partner as per Rule 33 of the CGST Rules; that the Appellant is merely a conduit for the payment of stipend and the actual service is supplied by the trainees to the industry partner and such reimbursement of stipend should be excluded from the taxable value for payment of GST; that the AAR has misconstrued the provisions of Rule 33 and added a restriction that expenditure must be incurred first and reimbursement claimed later in order to qualify as pure agent; that this condition is not stipulated under law.

4. Question on claim of ITC on Common Services falls under Section 97(2)(d)

Case Name : In re Bharatiya Reserve Bank Note Mudran Pvt. Ltd. (GST AAAR Karnataka)

Appeal Number : Advance Ruling Order No. KAR/AAAR /03/2022

Date of Judgement/Order : 06/07/2022

Q1. Whether ITC can be claimed by the applicant on common services such as CISF & Township Security Services, Maintenance of Water Treatment Plant, Horticulture, Maintenance of residential Quarters, Maintenance of Information System (Computers, Software & Electronic Equipment), Maintenance of Sewage Treatment Plant, etc which are utilized for both taxable as well as exempted supply of Varnika IMU and printing press located in Mysuru?

A1. The question 'Whether ITC can be claimed on common services which are utilized for both taxable as well as exempted supplies?' is admissible for advance ruling as it falls within the scope of Section 97(2)(d) of the CGST Act.

Q2. Whether the method followed by the applicant in connection with claiming of input tax credit is in accordance with the provisions of law?

Q3. Turnover of which financial year to be considered in Rule 42 of the CGST Rules, 2017 while calculating ineligible ITC for the invoices which were accounted in the books of accounts in the FY 2019-20, however ITC was claimed during April to September 2020-21 as per Section 16(4) of the CGST Act, 2017?"

A2 & A3. We uphold the findings of the Authority for Advance Ruling with respect to questions 2 and 3 of their application and hold that they are not questions on which an advance ruling can be given.

5. GST: Supply of telecommunication services to local authority is taxable

Case Name : In re Vodafone Idea Limited (GST AAR Telangana)

Appeal Number : Advance Ruling No. TSAAR Order No. 36/2022

Date of Judgement/Order : 11/07/2022

The Applicant would like to seek a ruling on whether the supply of 'telecommunication services' to local authority (Greater Hyderabad Municipal Corporation) by applicant is a taxable services under Section 9(1) of the CGST Act, 2017 and/or exempted vide Sr. No. 3 (Chapter 99) of Table mentioned in Notification No. 12/2017- Central Tax (Rate) dated 28 June 2017.

AAR held that for the reasons mentioned below the supply of telecommunication services to local authority is a taxable service

6. GST on Product Solar HT/LT XLPE Cables used in manufacture of Solar Power Generating System/ Solar Power

Case Name : In re Apar Industries Limited (GST AAAR Gujarat)

Appeal Number : Advance Ruling No. GUJ/GAAAR/APPEAL/2022/15
Date of Judgement/Order : 12/07/2022

The product Solar HT/LT XLPE Cables to be used in the manufacture of Solar Power Generating System/ Solar Power Generator is eligible for benefit of Entry at Sr. No. 234 under Schedule-I of Notification No.01/2017- Integrated Tax (Rate) dated 28.06.2017 and liable to be taxed at 5% GST upto 30.09.2021 and thereafter under Entry at Sr.No.201A of Schedule-II of Notification No.01/2017-IT (Rate) dated 28.06.2017 amended vide Notification No. 08/2021-IT (Rate) dated 30.09.2021 and liable to be taxed at 12% GST w.e.f. 01.10.2021.

7. Non-woven bags made from polypropylene classifiable under HSN Code 3923

Case Name : In re Karam Green Bags (GST AAAR Gujarat)
Appeal Number : Advance Ruling No. GUJ/GAAAR/APPEAL/2022/10
Date of Judgement/Order : 12/07/2022

1.Whether the product Non-woven Bags manufactured through the intermediate product, Non-Woven Fabrics classifiable under Heading No. 5603 are properly classifiable under Heading No.6305 or under Heading 3923? 2. Whether the product Non-woven Bags would be eligible for exemption under Notification No.01/2017-CT(Rate) and 01/2017-IT(Rate) dated 28.06.2017, as amended?

AAAR held that Polypropylene Non-woven bags are made from polypropylene which is a type of plastic and merits classification under Chapter Heading 3923 of HSN/Customs Tariff Act, 1975.

8. Polypropylene Non-woven bags merits classification under Chapter Heading 3923

Case Name : In re Girivarya Non Woven Fabric Pvt Ltd (GST AAAR Gujarat)
Appeal Number : GURGAAAR/APPEAL/2022/13
Date of Judgement/Order : 12/07/2022

In the present case, Non-woven bags are made from polypropylene granules which are also a type of plastics made from polymerization of propylene. As mentioned in General Notes to Chapter Heading 39 of Custom Tariff Act, 1975, Plastics include materials which are capable of polymerization at some stage and therefore, in view of findings of Madhya Pradesh High Court, fabric made from polypropylene, by no stretch of imagination construed as textile but merits classification as plastic or article of plastic under Chapter Heading No. 3923.

The appellant submitted that the GAAR failed in considering the fact that while referring to the decision in case of Porritts and Spencers (Asia) Limited V/s State of Haryana [1983 (13) ELT 1607 (S.C.)] it is not the intention but the finding is to be looked into. The Supreme Court in above case settled the law that textile means when yarn, whether cotton, silk, woolen, rayon, nylon or made out of any other material. To

understand the findings of Supreme Court in above case, relevant portion is reproduced as under:

6. There can, therefore, be no doubt that the word 'textiles' in Item 30 of Schedule 'B' must be interpreted according to its popular sense, meaning "that scene which people conversant with the subject-matter with which the statute is dealing would attribute to it". There we are in complete Agreement with the Judges who held in favour of the Revenue and against the assessee. But the question is: What result does the application of this test yield ? Are 'dryer felts' not 'textiles' within the ordinary accepted meaning of that word ? the word 'textiles' is derived from the Latin 'texere' which means 'to weave' and it means any woven fabric. When yarn, whether cotton, silk, woollen, rayon, nylon or of any other description as made out of any other material is woven into a fabric, what comes into being is a 'textile' and it is known as such. It may be cotton textile, silk textile, woollen textile, rayon textile, nylon textile or any other kind of textile. The method of weaving adopted may be the warp and woof pattern as is generally the case in most of the textiles, or it may be any other process or technique. There is such phenomenal advance in science and technology, so wondrous is the variety of fabrics manufactured from materials hitherto unknown or unthought of and so many are the new techniques invented for making fabric out of yarn that it would be most unwise to confine the weaving process to the warp and woof pattern. Whatever be the mode of weaving employed, woven fabric would be 'textiles'. What is necessary is no more than weaving of yarn and weaving would mean binding or putting together by some process so as to form a fabric. Moreover a textile need not be of any particular size or strength or weight. It may be in small pieces or in big rolls: it may be weak or strong, light or heavy, bleach or dyed, according to the requirement of the purchaser. The use to which it may be put is also immaterial and does not bear on its character as a textile. It may-be used for making wearing apparel, or it may be used as a covering or bedsheet or it may be used as tapestry or upholstery or as duster for cleaning or as towel for drying the body. A textile may have diverse uses and it is not the use which determines its character as textile. It is, therefore, no argument against the assessee that 'dryer felts' are used only as absorbents of moisture in the process of manufacture in a paper manufacturing unit. 'That cannot militate against 'dryer felts' falling within the category of 'textiles', if otherwise they satisfy the description of 'textiles'." (emphasis supplied)

Supreme Court further observed that:

"7. Now, what. are 'dryer felts' ? They are of two kinds, cotton dryer felts and woollen dryer felts. Both are made of yarn, cotton in one case and woollen in the other. Some synthetic yarn is also used The process employed is that of weaving according to warp and woof pattern. This is how the manufacturing process is described by the assessing authority in its order dated 12th November, 1971 "the raw material used by the company is cotton and woollen yarn which they themselves manufactured from raw cotton and wool and the finished products called 'felts' are manufactured on power looms from cotton and woollen yarn." 'Dryer felts' are, therefore, clearly woven fabrics and must be held to fall within the ordinary meaning of the word 'textiles'... "

From perusal of above findings of Supreme Court we find that it is very clear that the product in question in above case viz. dryer felts is made from cotton and wollen which is covered in the ambit of 'textile' and in present case Non-woven bags are made from polypropylene which is a type of plastic and on this ground alone it can be said that the above case law relied by appellant is not applicable in present case.

Therefore we find that the product in question viz. Polypropylene Non-woven bags merits classification under Chapter Heading 3923 of the HSN/Customs Tariff Act, 1975.

9. Polypropylene Non-woven bags merits classification under CTH 3923

Case Name : In re Max Non Woven Pvt Ltd (GST AAAR Gujarat)

Appeal Number : Advance Ruling No. GUJ/GAAAR/APPEAL/2022/12

Date of Judgement/Order : 12/07/2022

AAAR held that product in question viz. Polypropylene Non-woven bags merits classification under Chapter Heading 3923 of the HSN/Customs Tariff Act, 1975.

1. Whether the product Non-woven Bags manufactured through the intermediate product, Non-Woven Fabrics classifiable under Heading No. 5603 are properly classifiable under Heading No.6305 or under Heading 3923? 2. Whether the product Non-woven Bags would be eligible for exemption under Notification No.01/2017-CT(Rate) and 01/2017-CT(Rate) dated 28.06.2017, as amended ?

The main issue here is to decide the classification of the product viz. Poly Propylene Non-Woven Bags manufactured from intermediate product i.e. Poly Propylene Non-Woven fabrics which in turn is manufactured from Fiber grade poly propylene granules by adopting the Spun Bond technology.

We find that issue of classification of product viz. Poly Propylene Non-Woven bag is already covered in TRU Circular No. 80/54/2018-GST dated 31.12.2018. For reference, relevant portion of above said circular is reproduced below:

“7. Applicability of GST on supply of Polypropylene Woven and Non-Woven Bags and PP Woven and Non-Woven Bags laminated with BOPP:

7.1 Representations have been received seeking the classification and GST rates on Polypropylene Woven and Non-Woven Bags and Polypropylene Woven and Non-Woven Bags laminated with BOPP.

7.2 As per the explanatory notes to the HSN to HS code 39.23, the heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products and includes boxes, crates, cases, sacks and bags.

7.3 Further as per the Chapter note to Chapter 39, the expression “plastics” means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

7.4 Thus it is clarified that Polypropylene Woven and Non-Woven Bags and PP Woven and Non-Woven Bags laminated with BOPP would be classified as plastic bags under HS code 3923 and would attract 18% GST.

7.5 Non-laminated woven bags would be classified as per their constituting materials” (emphasis supplied)

The GAAR also relied upon above circular in its ruling dated 17.09.2020. The appellant submitted that said clarification/circular pertains to Non-woven bags-laminated with BOPP and in Para 7.5 of said circular, it is specifically stated that non-laminated bags would merit classification as per their constituent materials. From the bare perusal of the above TRU Circular, it is forthcoming from Para 7.4 that there has been mention of two product viz. ‘Polypropylene Woven and Non-Woven Bags’ and ‘PP (Polypropylene) Woven and Non-Woven Bags laminated with BOPP’ (both made from polypropylene and separated by using word ‘and’) and both the products merit classification under HS code 3923 as mentioned in circular. In the above said circular, it is further stated at Para 7.5 that Non-laminated woven bags (made from materials other than polypropylene) would be classified as per their constituting materials. What is manufactured by the appellant is non-woven bags and hence Para 7.4 is relevant.

In view of above we find that TRU Circular dated 31.12.2018 is squarely applicable on the product of appellant viz. Poly Propylene Non-Woven bag and the same is classifiable under HSN Code 3923.

10. Polypropylene granule Non-woven bags classifiable under HSN 3923

Case Name : In re Rotex Fabric Pvt Ltd (GST AAAR Gujarat)

Appeal Number : Advance Ruling No. GURGAAAR/APPEAL/2022/11

Date of Judgement/Order : 12/07/2022

In the present case, Non-woven bags made from polypropylene granules which is also a type of plastics made from polymerization of propylene. As mentioned in General Notes to Chapter Heading 39 of Custom Tariff Act, 1975, Plastics include materials which are capable of polymerization at some stage and therefore, in view of findings of Madhya Pradesh High Court, fabric made from polypropylene, by no stretch of imagination construed as textile but merits classification as plastic or article of plastic under Chapter Heading No. 3923.

11. GST on Solar DC Cables supplied for Solar Power Generating System

Case Name : In re Apar Industries Limited (GST AAAR Gujarat)

Appeal Number : Advance Ruling No. GUJ/GAAAR/APPEAL/2022/14

Date of Judgement/Order : 12/07/2022

Find that the product in question viz. Solar DC Cables supplied for Solar Power Generating System, classified under Chapter 85. forms integral part of Solar Power Generating System is eligible for benefit of entry at Sr. No. 234 appearing under Schedule-I to Notification No. 01/2017- Integrated Tax (Rate) dated 28.06.2017 and liable to be taxed @ 5% GST upto 30.09.2021. Thereafter the same will be covered under entry Sr. No. 201A appearing under Schedule-II to the Notification No. 01/2017-

IT (Rate) dated 28.06.2017 amended vide Notification No. 08/2021-IT (Rate) dated 30.09.2021 and liable to be taxed @ 12% GST w.e.f. 01.10.2021.

In view of the foregoing, we modify the Advance Ruling No. GUJ/GAAR/R/02/2021 dated 20.01.2021 of the Gujarat Authority for Advance Ruling in the case of M/s. Apar Industries Limited and hold that –

(i) The product Solar DC Cables to be used in the manufacture of Solar Power Generating System/ Solar Power Generator is eligible for benefit of Entry at Sr. No. 234 under Schedule-I of Notification No. 01/2017- Integrated Tax (Rate) dated 28.06.2017 and liable to be taxed at 5% GST upto 30.09.2021 and thereafter under Entry at Sr.No.201A of Schedule-II of Notification No. 01/2017-IT (Rate) dated 28.06.2017 amended vide Notification No. 08/2021-IT (Rate) dated 30.09.2021 and liable to be taxed at 12% GST w.e.f. 01.10.2021.

12. RCM not applicable to daily wages, Labour Charges & Contract Labour

Case Name : In re Sri Bhavani Developers (GST AAR Telangana)

Appeal Number : Advance Ruling No. SAAR Order No. 38/2022

Date of Judgement/Order : 14/07/2022

Is RCM applicable to daily wages, Labour Charges and Contract Labour?

The law regarding services by an employee to the employer in the course of or in relation to his employment enumerated in Schedule III to CGST Act, 2017 remains unchanged. Therefore tax will not be attracted for labour engaged on daily basis or employees etc., if the service is rendered in the course of such an employment. However manpower supply or labour supply services by manpower supply agency falls under SAC 98519 and is taxable @18%. This tax has to be paid by the manpower supply agency.

COURT JUDGEMENTS

1. Relevant date for Appeal filing limitation is date of upload of demand in Form DRC- 07

Case Name : K.P. Shaneej Vs Joint Commissioner (Kerala High Court)

Appeal Number : WP(C) No. 16388 of 2022

Date of Judgement/Order : 01/07/2022

Revenue very fairly submits that there are certain judgments of this Court which take the view that without the authenticated copy of the assessment order, an appeal cannot be filed and such authentication will be recognised by the system only when a demand is raised pursuant to the order of assessment. It is submitted that the demand in this case in Form DRC- 07 was uploaded only on 12.12.2019. It is submitted that if the date 12.12.2019 is taken as a relevant date for ascertaining the period of limitation, the appeals filed on 17.02.2020 were within the period of limitation.

2. Calcutta HC allows transitional credit through monthly return Form GSTR-3B

Case Name : Haldia Petrochemicals Ltd. & Anr. Vs Commissioner of State Taxes & Ors. (Calcutta High Court)

Appeal Number : W.P.A. 12239 of 2019

Date of Judgement/Order : 01/07/2022

The Hon'ble Calcutta High Court in the case of Haldia Petrochemicals Ltd. & Anr. Vs. Commissioner of State Taxes & Ors., (WPA No. 12239 OF 2019 etc), vide its judgment dated July 1st, 2022, allowed relief of transitional credit in a bunch of petitions wherein the assessee could not upload Form TRAN-1 in time or in appropriate form on account of technical glitch or on account of not being felt sensitized with the system or on account of other connectivity issues or when the assesses/dealers were located in remote corners.

The common but most important feature in all these cases was that the entitlement of the writ petitioners to the input credit had crystallized. This crystallized right, which had ripened into the vested right, was being denied on account of procedural problem.

The Hon'ble High Court granted liberty to the petitioners to file individual tax credit in Form GSTR-3B for the month of June, 2022 to be filed in the month of July, 2022 subject to verification of genuineness of the claim of the petitioner by the respondent GST authorities after filing of the claim in Form GSTR-3B.

This matter was represented by Advocate Vinay Shraff, Advocate Ms. Priya Sarah Paul, Advocate Kaushal Agarwal, Advocate Rahul Dhanuka for the Petitioners and Mr. K.K. Maiti, Mr. Bhaskar Prasad Banerjee, Mr. Tapan Bhanja for respondents.

3. Place of supply is location of service receiver when services are supplied to foreign telecom operators

Case Name : Vodafone Idea Limited Vs Union of India (Bombay High Court)

Appeal Number : Writ Petition No. 3221 of 2021

Date of Judgement/Order : 04/07/2022

Held that services are supplied to Foreign Telecom Operators and hence place of supply of service will be location of service receiver as per section 13(2). Provisions of section 13(3)(b) are not attracted as the services are not provided to the individual.

Facts-

Vodafone Idea Limited (Petitioner) provides, inter-alia, the services in the nature of international Inbound Roaming Services (IIR) and International Long Distance (ILD) Services to Foreign Telecom Operators (FTOs). The services provided by Vodafone Idea Limited is export of services. Petitioner chose the second option u/s 16(3) of IGST Act 2017 and exported services on payment of Integrated Tax and claimed refund thereof.

Department alleged that the place of supply of services provided by the petitioner was the State of Maharashtra and cannot be considered as export of services.

Conclusion-

We find that in the instant case the said services were supplied to FTO and not to an individual. The FTO had supplied services to their subscriber (individual). Here, the supplier of services is Vodafone Idea Ltd and the recipient of the service is FTO as discussed above. Further, Vodafone Idea Ltd has no idea of subscribers of FTO and therefore question of supplying service to an individual (subscribers) does not arise. Vodafone Idea Ltd had issued invoices to FTO and not to any individual which substantiates that services were not provided to an individual.

Held that in our opinion, Vodafone Idea Limited has provided services to FTOs and not to the individual subscribers of FTOs. Therefore Section 13(3)(b) is not attracted.

4. High Court Quashed non-speaking one line order

Case Name : Chandra Udyog Vs Assistant Commissioner, CGST & CX (Calcutta High Court)

Appeal Number : WPA 12256 OF 2022

Date of Judgement/Order : 04/07/2022

By this writ petition petitioners have challenged the impugned order of rejection of petitioners' claim of refund of excess balance of cash ledger being annexure P/6 to the writ petition on the basis of the show cause notice dated 10th May, 2022 as appears at page 24 of the writ petition, on the ground that the aforesaid impugned order dated 30th May, 2022 being annexure P/6 to the writ petition is a non-speaking

one line order without considering and discussing petitioners' objection dated 17th May, 2022 against the impugned show-cause notice.

Considering the submission of the parties and on perusal of the aforesaid impugned order dated 30th May, 2022, I find that the allegation of the petitioners that the aforesaid impugned order is not a speaking order is substantially correct and it does not deal with the objection and contentions raised by the petitioner against the impugned show cause notice.

Considering the submission of the parties this writ petition being WPA 12256 of 2022 is disposed of by setting aside the aforesaid impugned order dated 30th May, 2022 and the matter is remanded back to the respondent authority concerned to pass a fresh order after considering the contention/issues raised by the petitioners in its aforesaid reply dated 17th May, 2022 against the impinged show-cause notice and also objection dated 24th May, 2022 within four weeks from the date of communication of this order.

Needless to mention that the fresh order shall be passed by the respondent authority concerned after giving an opportunity of hearing to the petitioner or his authorized representatives. With this observation and direction this writ petition being WPA 12256 of 2022 stands disposed of.

5. Expression 'tobacco & tobacco products' includes 'bidi': HC

Case Name : Patel Brothers & Co Vs State of Odisha (Orissa High Court)

Appeal Number : STREV No.29 of 2012

Date of Judgement/Order : 05/07/2022

Admittedly, the Petitioner Assessee is a manufacturer of Bidis. The short question is whether it is included within the entry Tobacco and Tobacco products in item 16 of the Schedule under the Orissa Entry Tax Act (OET Act).

Learned counsel for the Petitioner seeks to contend that since the entry does not specifically mention 'bidi' it would not fall within the scope of the above entry. Mr. Mishra, learned Sr. Standing Counsel on the other hand points out that the expression 'tobacco products' is wide enough to include 'bidi' which is nothing but tobacco inserted in Kendu leaves and smoked in the rural countryside. Although learned counsel for the Petitioner sought to contend that under Entry 31 'cigarette and lighter' is a separate item and therefore unless there is a separate entry for 'bidi' it would not be amenable to entry tax in terms of the OET Act, the Court is unable to agree with the above contention. The expression 'tobacco and tobacco products' is wide enough to include 'bidi' and therefore, the Tribunal has not committed any legal error in coming to the conclusion as aforementioned.

6. Telangana Value Added Tax (Second Amendment) Act, 2017 is unconstitutional

Case Name : Sri Sri Engineering Works Vs Deputy Commissioner (CT) (Telangana High Court)

Appeal Number : Writ Petition No. 7893, 9550, 16527, 16853, 16896, 16903 of 2020

Date of Judgement/Order : 05/07/2022

Challenge made in this batch of writ petitions is to the constitutionality of Telangana Value Added Tax (Second Amendment) Act, 2017. It is the contention of the petitioners that Telangana Value Added Tax (Second Amendment) Act, 2017 is ultra vires the Constitution of India and thus unconstitutional.

Held by High Court

We are in respectful agreement with the views expressed by the Kerala High Court in Baiju A.A (10 supra). Intention of Parliament in ushering in the GST regime through the Constitution Amendment Act and enactment of the CGST Act and simultaneous enactment of various State GST Acts by the State Legislatures is to avoid multiplicity of taxes by subsuming those indirect taxes in a single tax called GST. It is in this context we have analyzed Section 19 of the Constitution Amendment Act. Viewed thus the amendments brought in by the Second Amendment Act, as discussed above, are wholly inconsistent with the scheme of the Constitution Amendment Act read with the CGST Act and the TGST Act.

Thus, upon thorough consideration of all aspects of the matter, we have no hesitation in holding that the Second Amendment Act is unconstitutional being devoid of legislative competence. It is accordingly declared as such. Consequently, the notices issued and orders passed under Section 32 (3) of the VAT Act which have been impugned in the present batch of writ petitions are hereby set aside and quashed.

7. HC quashed GST order for violation of principles of natural justice

Case Name : Santosh Kumar Gupta Vs Assistant Commissioner of Revenue (Calcutta High Court)

Appeal Number : M.A.T. 651 of 2022

Date of Judgement/Order : 05/07/2022

The Hon'ble Division Bench of High Court at Calcutta set aside an order passed by the Learned Single Bench of Calcutta High Court by quashing the assessment order passed by the WBGST Authority and remanded the same to the Authority concerned on account of violation of principles of natural justice.

8. GST Refund rejection on ground of Forged ITC: SCN is premature if appeal is pending adjudication

Case Name : Abhishek Gumber, Proprietor of M/S AG Enterprises Vs Commissioner of GST (Delhi High Court)

Appeal Number : W.P.(C) 9629/2022 & CM No. 28733/2022
Date of Judgement/Order : 06/07/2022

It is clear that once the petitioner's refund claim was rejected on the ground that it was founded on forged ITC, the petitioner would be liable to pay tax, interest and perhaps also penalty, in the event the adjudication order is sustained.

The fact that an appeal has been preferred by the petitioner, which is pending adjudication, persuades us to hold that, at this stage, the impugned show-cause notice is premature.

In the event the appeal were to be dismissed, it would then be open to the respondent/revenue to take recourse to Section 75 of the Act and the attendant rules framed thereunder.

Therefore, the impugned demand notice dated 14.06.2022 is set aside, with liberty to the respondent to trigger the process under Section 75 of the Act and the attendant rules, once clarity is attained with regard to the outcome of the pending appeal lodged by the petitioner.

9. GST ITC Scam: HC Grants Bail to accused after 10 Months In Custody

Case Name : Gourav Bansal Vs State of Haryana (Punjab & Haryana High Court)
Appeal Number : CRM-M-12357-2022 (O&M)
Date of Judgement/Order : 07/07/2022

This common order shall dispose of above noted two petitions as they arise out of the same FIR.

Prayer in these petitions, filed under Section 439 of the Code of Criminal Procedure, is for grant of regular bail to petitioners Gourav Bansal and Surender @ Bhura in case FIR No. 337 dated 20.06.2020, registered under Sections 420, 467, 468, 471, 120-B and 201 of the IPC at Police Station Chandani Bagh, District Panipat.

Learned counsels for the petitioners have relied upon order dated 11.03.2022 passed in CRM-M-9743-2022, vide which co-accused Nitish Singhal has been granted the concession of regular bail by this Court. The operative part of the order reads as under:

"Learned counsel for the petitioner relies upon the order dated 25.08.2021 passed in CRM-M-31101-2020, granting regular bail to the petitioner, in another FIR No.259 dated 09.03.2019 under Sections 420, 467, 468, 471 IPC, Police Station Chandni Bagh, Panipat. The operative part of the order reads as under: –

"...The above said FIR was registered on written complaint sent by Excise Taxation Officer (State Tax), Ward-06, Panipat. In the complaint Excise Taxation Officer (State

Tax) alleged that firm M/s Ganesh Trading Co. has shown sales in huge amount to different dealers of the State and passed undue input tax credit by making invoices without movement of goods and caused loss of revenue. Enquiries revealed that no firm by the said name existed at the address given. Summons were issued to Yogesh Sharma, Proprietor of the said firm who alleged that Janender Kumar Sisodia had taken his PAN Card, Aadhaar Card, bank passbook and his passport size photographs for providing bank loan and had given a cheque for an amount of Rs.2 lakhs which was dishonoured. Janender Kumar Sisodia got the firm registered on the basis of documents and deceived the authorities by wrongly passing input tax credit to other firms/taxable persons and issuing invoices with the dishonest intention to evade payment of taxes. Pursuant to registration of the above said FIR, the police investigated the case, arrested the petitioner and his co-accused Surender @ Bhura, Janender Kumar, Yogesh Bhardwaj and Gaurav Bansal and on completion of investigation filed chargesheet against them.

The petition has been opposed by learned State Counsel in terms of reply filed by way of affidavit of Satish Kumar, HPS, Deputy Superintendent of Police, Head Quarter, Panipat.

Vide order dated 15.03.2021, learned State Counsel was granted time to file additional reply with better particulars and personal appearance of S.P., Panipat and concerned D.E.T.C., Panipat before this Court through video conferencing was ordered.

Mr. Mohd. Akil, DGP Crime, Haryana, Mr. Shashank Kumar Sawan, IPS, SP, Panipat, Mr. Anurag Rastogi, Addl. Chief Secretary to Govt. of Haryana, Excise and Taxation Department, Mr. Surat Singh Malik, DETC, Sales Tax, Panipat and Jain, AETC, GST, Haryana have appeared before this Court through video conferencing.

Status report by way of affidavit of Mr. Shashank Kumar Sawan, IPS, Superintendent of Police, Panipat has been filed in CRMM-35679-2020 titled as 'Gaurav Bansal Vs. State of Haryana'.

Learned State Counsel has submitted that photostat copy of the same may be taken on record in the present case also.

The request is allowed and photostat copy of the above said status report is ordered to be placed on record in the present case.

In the status report it has been mentioned that a Special Investigation Team (SIT) under the supervision of Assistant Superintendent of Police, Samalkha Ms. Pooja Vashishth, IPS and consisting of Inspector-Incharge, Special Detective Unit, Panipat and SI Surender Singh was constituted to conduct the remaining investigation of the case. Co-accused Ravinder Sharma was arrested by the SIT on 30.07.2021 and recovery of two laptops used in the commission of offence was made from him in accordance with his disclosure statement.

It has been further mentioned in the status report that Excise and Taxation Department, Panipat has informed that a total of 46 firms have conducted business with M/s Ganesh Trading Co., raising invoices amounting to Rs.1,29,52,83,371/-, resulting in total tax consideration of Rs.9,68,67,081/-.

In the status report it has also been mentioned that as per information of the Excise and Taxation Department, Panipat till 27.07.2021, 26 firms, out of 46 firms, had deposited a sum of Rs.6,43,16,298/-. This deposition was in lieu of ITC claimed by these firms. A sum of Rs.1,14,51,151/-on account of GST input Tax Credit of 14 firms

has been blocked on account of suspicious transactions. However, recovery of balance amount of Rs.2,10,99,632/- is still awaited.

Mr. Mohd. Akil, DGP Crime, Haryana has submitted that steps have been taken for proper investigation of the case and collection of the evidence available and supplementary police report will be filed before the Court on completion of further investigation.

Mr. Anurag Rastogi, Addl. Chief Secretary to Govt. of Haryana, Excise and Taxation Department has stated that requisite proceedings have been carried out for realization of the tax or attachment of the properties for realization of tax amounting to more than Rs.8 crores and requisite amendments are being made in the relevant provisions as well as in the software for preventing GST Input Tax Credit frauds.

I have heard learned Counsel for the petitioner and learned State Counsel and gone through the relevant record.

Learned Counsel for the petitioner has submitted that the petitioner was not named in the FIR and no allegation was made against the petitioner in the FIR even by reference. The petitioner has been falsely implicated in the case subsequently on statement of co-accused. Alleged recovery of the photocopies of identity proofs was planted on him. The same also does not show his involvement in commission of the alleged offences. The petitioner is neither the proprietor nor partner of the firm. The petitioner is also not the beneficiary of the defrauded amounts. The petitioner was not aware about the fraudulent evasion of the taxes. The petitioner has not committed any offence and has no concern with the alleged offences. The petitioner was nominated as accused in two other cases of similar nature but the petitioner has been granted regular bail in both the cases by this Court vide order dated 26.08.2020 and 23.07.2020 passed by CRM-M-52922-2019 and CRMM-53063-2019 respectively. The offences alleged to have been committed by the petitioner are triable by the Judicial Magistrate First Class. The petitioner is in custody for more than two years. The trial is likely to take long time and no useful purpose will be served by further detention of the petitioner in custody. Therefore, the petitioner may be granted regular bail.

On the other hand, learned State Counsel has submitted that the petitioner along with his co-accused created fake firm and issued invoices in huge amounts without movement of goods for wrongful claim of input tax credit and thereby caused loss of huge amount of more than Rs.9.68 crores to the public exchequer. His mobile phone was used for creating e-mail account of the firm. The petitioner does not deserve grant of regular bail. Therefore, the petition may be dismissed.

In view of the facts and circumstances of the case, nature of accusation and evidence against the petitioner, the period of his custody, the fact that all the offences are triable by the Judicial Magistrate First Class and also the fact that the trial is likely to take long time due to restrictions imposed to prevent spread of infection of Covid-19, but without commenting on the merits of the case, I am inclined to extend the concession of regular bail to the petitioner...”

Learned counsel further submits that on similar set of allegations, four FIRs were registered against the petitioner and it is already noticed in the aforesaid order that he has already been granted regular bail in two cases as well as in FIR No.259. It is also submitted that the allegations in all the FIRs are that by using mobile phone of the

complainant, his firm evaded the GST. Learned counsel further submits that the petitioner is in custody for the last about 07 months and it will take some time in conclusion of the trial, as the offences are triable by the Court of Magistrate.

Learned State counsel, on the basis of custody certificate dated 10.03.2022 filed in the Court today, has not disputed the factual position. As per custody certificate, the petitioner is in custody for the last more than 07 months and challan stands presented.”

Learned counsels for the petitioners further submitted that all the four FIRs were registered on the same set of allegations and even the petitioners have been released on regular bail by the co-ordinate Bench in two FIRs as noticed above.

Learned State counsel has filed the custody certificates and has not disputed the factual position. As per custody certificates, petitioner Gourav Bansal is in judicial custody for the last 10 months and 21 days; whereas petitioner Surender @ Bhura is in judicial custody for the last 09 months and 14 days and he is already on bail in other FIRs.

I have heard learned counsel for the parties.

Without commenting upon the merits of the case, considering the aforesaid facts and circumstances, the instant petitions are allowed. Petitioners Gourav Bansal and Surender @ Bhura are ordered to be released on regular bail on their furnishing bail/surety bonds to the satisfaction of the trial Court/Illaq Magistrate concerned.

A photocopy of this order be placed on the file of other connected case.

10. Annuity received by concessionaries towards construction of roads is exempt from GST

Case Name : DPJ Bidar - Chincholi (Annuity) Road Project Private Limited Vs Union of India (Karnataka High Court)

Appeal Number : Writ Petition No. 22250 of 2021

Date of Judgement/Order : 11/07/2022

Held that circular no. 150/06/2021-GST dated 17.06.2021 clarifying that GST exemption is not available to annuity (deferred payments) received by the concessionaries towards construction of roads is contrary to notification no. 32/2017 and notification no. 33/2017 dated 13.10.2017.

Facts-

The case of the petitioners is that the annuity (deferred payments) paid for construction of roads is exempt from GST as per notification nos. 32 and 33/2017 dated 13.10.2017 and the clarification issued by the GST Council in this regard in its meeting held on 28.05.2021 and the subsequent Circular dated 17.06.2021 (wherein it was clarified that entry 23A doesn't exempt GST on the annuity paid for constructions of roads)

issuing clarification regarding the same is contrary to the exemption notifications and are liable to be set aside.

Conclusion-

As stated above, the deliberation of GST Council in its meeting held on 06.10.2017 and the notifications issued pursuant thereto clearly exempts the entire annuity being paid to the petitioners towards construction and maintenance of roads. It cannot be construed to have not exempted the annuity (deferred payments) towards construction of roads. The impugned circular has the effect of overriding the notification bearing nos. 32 and 33/2017 dated 13.10.2017 and has to be held as bad in law. Nothing prevents respondent no.1 from imposing GST on the consideration paid to concessionaires like the petitioners on the payment received by them by way of annuity but that has to be done in the manner known to law. In the instant case, respondent no.1 has issued the notifications under Section 11 of the Central Goods and Services Tax Act, 2017 and Section 6 of the Integrated Goods and Services Tax Act, 2017 exempting the consideration received by concessionaires from highway authorities as annuity from GST. The clarification issued is contrary to the said notifications for the reasons recorded above. If respondent no.1 is desirous of altering the same, it has to issue fresh notifications amending its earlier notifications.

11. Adjudication order without proper SCN is non-est in the eye of law

Case Name : Shyam Hardware Store Vs State of Jharkhand (Jharkhand High Court)
Appeal Number : W.P.(T) No. 1117 of 2021
Date of Judgement/Order : 11/07/2022

The respondents have failed to establish that the petitioner has ever ignored the directions given in the inspection report rather it appears from the entire order sheet (Annexure-3 series) that the petitioner has not only appeared on the date as prescribed in the inspection report but also on various dates as required by the adjudicating officer. At no point of time, the adjudicating officer has mentioned in the order sheet that the petitioner has failed to appear.

On the contrary, it appears from the order sheet that the adjudicating officer has mentioned that the proceeding under Sections 73, 50(1) and 125 has been initiated by the inspecting team itself; whereas from the concluding part of the inspection report it clearly transpires that the petitioner was directed to appear on 17.1.2020 before the Joint Commissioner of State Tax (Admin) Hazaribagh Division, Hazaribagh failing which proceeding under Sections 73, 50(1) and 125 of JGST Act would be initiated. The said direction nowhere elucidates that if the petitioner fails to appear, the said direction will suo-motto convert into a notice under Section 73, 50(1) and 125. Even otherwise, the averment of the respondents that the direction shall be treated as notice under Section 73 already being issued and served upon the petitioner is nothing but an attempt to misrepresent the facts and is not accepted by this Court.

In para-8 of the supplementary counter affidavit the respondents have averred that the direction in the inspection report is a deemed notice. In this regard it is pertinent to mention that in the matter where the principles of natural justice is at stake, words such as deemed, tantamount etc. hold no merit. Moreover under Rule 142 of JGST Rules, 2017 procedure of notice under Section 73 has already been prescribed; hence any other such deemed notice, can be treated no notice in the eye of law.

This Court it has been categorically held that any adjudication order is non-est in the eye of law if the same is passed without issuance of proper show-cause notice being dehors principle of natural justice. In the instant case admittedly, the procedure has not been followed.

In view of the aforesaid discussions, we are of the considered view that since the inspection report does not fulfill the ingredients of a proper show-cause notice it amount to violation of principles of natural justice. The challenge is therefore maintainable in exercise of writ jurisdiction of this Court and the instant writ application deserves to be allowed.

12. Proceedings concluded due to no tax dues and zero tax effect

Case Name : State of Gujarat Vs Cadila Healthcare Ltd (Supreme Court of India)

Appeal Number : Civil Appeal No. 7322 of 2021

Date of Judgement/Order : 11/07/2022

Held that as the issue in question is in the academic interest and as there is no revenue implication as there are no tax dues and therefore there is zero tax effect, we close the present proceedings keeping the larger question on the Common Parlance Test open

Facts-

The present proceeding arise out of the Determination Order passed by the Deputy Commissioner of Sales Tax under Section 62 of the GST Act by which the Deputy Commissioner held that the product in question – KADIPROL would be covered as “Drug and Medicine” under Entry 26(1) of Schedule II Part A of the GST Act.

Notably, the High Court has answered the reference in favour of the respondent – assessee and has held that the product “KADIPROL” would be covered as “Poultry Feed” under Entry 25 of Schedule I of the GST Act.

Feeling aggrieved and dissatisfied with the impugned judgment and order passed by the High Court holding that the product “KADIPROL” manufactured by the respondent would be covered by Entry 25 of Schedule I of the GST Act as “Poultry Feed”, the State of Gujarat has preferred the present Appeal.

Conclusion-

It is noticed that the product in question was sold in a sachet/packet of 100 gm. It was not meant to be given as a food to the poultry. It was required to be mixed with the

feed given to the poultry/birds. It cannot be directly fed and/or given to the birds. Therefore, there is some merit in the contention of the Revenue that the impugned judgment and order does not deal with the reasoning given by the Tribunal. It merely quotes and relies upon the two decisions in the case of Glaxo Laboratories (India) Ltd. and M/s. Pfizer (India) Ltd. without a detailed and an in-depth examination of the facts as found. Therefore, usually in the aforesaid background, we would have remitted the matter to the High Court for a fresh decision. However, we are not inclined to pass an order of this nature as it is accepted that the issue in question is of academic interest and even if we decide the appeal in favour of the Revenue, it would not have any revenue implication as there are no tax dues.

In view of the above facts and as the issue in question is in the academic interest and as there is no revenue implication as there are no tax dues and therefore there is zero tax effect, we close the present proceedings keeping the larger question on the Common Parlance Test open, to be considered in an appropriate case in a like matter.

13. Time limits, based on circumstance, can be compelling guidelines or mandatory prescription

Case Name : Commissioner of Sales Tax Odisha and Ors. Vs Essel Mining and Industries Ltd and Anr. (Supreme Court of India)

Appeal Number : Special Leave Petition (C) No. 29294 of 2018

Date of Judgement/Order : 11/07/2022

Held that time limits placed by the legislature intends to enforce discipline in governance and could therefore be compelling guidelines or even mandatory prescriptions. Matter referred to three judge bench.

Facts-

The questions arise in the context of Section 42(6) of the Orissa Value Added Tax Act, 2004. The first question is whether the power of the Commissioner to allow further time of six months to the Assessing Authority to complete the audit assessment must be exercised before the Assessing Authorities time to conclude the proceedings expire. The second question is whether an Assessing Authority could pass the assessment order after the period of six months in expectation of the Commissioner extending the time. The third and the last question is whether a Commissioner could grant post-facto extension, ratifying the assessment order passed beyond the period of six months.

Conclusion-

Held that considering this from the perspective of administrative law, the time limitations are restrains placed by the legislature to regulate exercise of administrative power. They are intended to enforce discipline in governance and could therefore be compelling guidelines or even mandatory prescriptions. The Court must therefore, examine the provisions in the context of balance between need for executive flexibility and the quest against arbitrariness. It is the duty of the Court to synthesize these

competing claims keeping in mind the public interest of good governance. This Court has traditionally drawn a distinction between statutes prescribing no time limit while performing public duties and statutes providing a time limit. Even with the statutes providing for the time limit, there is a distinction between statutes providing for consequence for not acting with the time limit and statutes not providing for any such consequences. Examination of these factors become necessary for appreciating the procedural ultra vires in the executive action. For the present, we need not say anything more.

14. HC lifts Bank Attachment for Payment of admitted interest on GST

Case Name : Orissa Stevedores Ltd. Vs Union of India (Orissa High Court)

Appeal Number : W.P.(C) No. 15862 of 2020

Date of Judgement/Order : 12/07/2022

In view of submission made by the learned Senior Counsel that since all the bank accounts have been seized and the Petitioner is unable to operate, it is not possible to deposit the entire admitted interest at one go. Therefore, he prayed for lifting forthwith the attachment on the Bank as aforesaid in para-8 to enable it to deposit Rs. 5,00,00,000/-(rupees five crores only) within 48 hours and the Petitioner undertakes to deposit rest of the amount out of Rs.9,25,43,693.52 in two equated fortnightly instalments but not later than 16th August, 2022. Upon such deposit of the aforesaid amount, the Revenue/Opposite Parties shall forthwith ensure the withdrawal of all the attachments made in pursuance of the original demand(s). The prayer of the Senior Counsel for the Petitioner is allowed.

15. Orissa Sales Tax Act- Tin containers classifiable under Entry 129 of List-C

Case Name : Maharshi Steel Industries Vs Commissioner of Sales Tax (Orissa High Court)

Appeal Number : STREV No. 81 of 2013

Date of Judgement/Order : 12/07/2022

HC held that that the expression 'tin containers' is to be understood in the normal commercial and trade parlance and it would be erroneous for the Department to insist that only containers manufactured entirely out of tin should be considered to be tin containers. The essential character of the product being that of a metal container, as understood in trade and common parlance, metal containers with a coating of tin would satisfy the description of 'tin containers'. There is, therefore, merit in the contention that it is classifiable under Entry 129 of List-C of the rate chart appended to the Orissa Sales Tax Act, 1947 (OST Act).

16. MVAT: Govt can impose mandatory pre-deposit condition for Appeal filing

Case Name : United Projects Vs State of Maharashtra through Commissioner of Sales Tax (Bombay High Court)

Appeal Number : Writ Petition No. 2883 of 2018

Date of Judgement/Order : 12/07/2022

Held that the State of Maharashtra has legislative competence to enact amendment to incorporate a condition/modifying the earlier condition for entertaining an appeal for a mandatory pre-deposit for filing appeals against the assessment orders pertaining to all the goods after 16th September 2016

Facts-

The petitioners filed first quarterly returns for the period 2013-2014, under the Maharashtra Value Added Tax Act, 2002 (MVAT Act, 2002) on 24th July 2013. On 18th July, 2016, the assessment proceedings were initiated. On 13th October 2017, AO passed an assessment order for the period 2013-2014 under the MVAT Act, 2002. On 10th July 2018, the petitioner filed a stay application in Form No. 311 of the MVAT, Act, 2002 before the Joint Commissioner of State Tax, (Appeals) Mumbai. It being the First Appellate Authority. The petitioners also filed appeal in Form No. 301 before the State First Appellate Authority.

The Joint Commissioner of State Tax (Appeals) II addressed a letter to the petitioners on 10th August, 2018, inviting attention to Section 26(6A) of the MVAT Act, 2002 and stated that until a part payment towards the tax liability is made, as per the said provisions of the MVAT Act, 2002, the document submitted by the petitioners cannot be called as an appeal.

On 26th June 2018, a Division Bench of this Court at Nagpur in case of Anshul Impex Private Ltd Vs. State of Maharashtra held that the amended section 26(6B)(c) of the MVAT Act requiring appellant to deposit 10% of the disputed tax is not applicable to the appellant therein as it had commenced in the year 2011 while the amendment was prospective w.e.f. 15th April 2017.

On 6th March, 2019, the Hon'ble Governor of Maharashtra promulgated an Ordinance i.e. Maharashtra Ordinance No. VI of 2019, which was published in the Government Gazette on 6th March, 2019. By the said Ordinance the State of Maharashtra inserted an explanation w.e.f. 15th April 2017. It is the case of State of Maharashtra that the said explanation was inserted for the purpose of removal of doubts, in view of the Judgment of Nagpur Bench of this Court in the case of Anshul Impex Private Ltd.

Writ Petition No.2883 of 2018 along with various connected petitions were on board before this Court for seeking various reliefs. The petitioners sought relief by relying upon the Judgment of Nagpur Bench of this Court in case of Anshul Impex Private Limited.

Conclusion-

Held that the petitioner has not made out the case of legislative incompetence on the part of the State Government to make the amendment to the provisions of the MVAT including the explanation inserted to section 26(6B). In our view, the State of

Maharashtra has legislative competence to enact the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017 and the Maharashtra Tax Laws (Amendment and Validation) Act, 2019 to amend the provisions of the Maharashtra Value Added Tax Act, 2002 to incorporate a condition/modifying the earlier condition for entertaining an appeal for a mandatory pre-deposit for filing appeals against the assessment orders pertaining to all the goods after 16th September 2016 that is post 101 Constitutional Amendment Act, 2016.

17. HC excludes period of writ pending with it for filing of appeal with Appellate Authority

Case Name : Hemraj Jain Vs State of West Bengal (Calcutta High Court)

Appeal Number : W.P.A. 721 of 2022

Date of Judgement/Order : 13/07/2022

Section 107 of the WBGST 2017 Act provides that any person aggrieved by any decision or order passed under this Act by an Adjudicating Authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which such decision or order is communicated to such person.

The order being No.509 dated March 9, 2022 passed by the respondent no.2 is an appealable order under the WBGST 2017 Act. Though the time limit prescribed for preferring appeal has expired in the meantime, it is not in dispute that this writ petition was filed on March 22, 2022, that is, well within the prescribed time limit for preferring such appeal.

This writ petition was also pending before this Court for some time for which the petitioners cannot be faulted with. Thus, this Court of the considered view that the petitioners will be entitled to the benefit of the period during which this writ petition was pending.

Since Ms. Mukherjee, learned advocate for the petitioners submits that an appeal will be preferred within a period of one week from this date, this Court direct the Appellate Authority to accept the same. In that case such appeal can be said to be filed within the period of limitation after excluding the time spent in disposing of the writ petition. The Appellate Authority shall not dismiss the appeal filed in terms of the order on the ground of limitation.

18. GST demand Recovery before Expiry of Time to file Appeal is Violation of Law

Case Name : Purulia Metal Casting Pvt. Ltd. Vs Assistant Commissioner of State Tax (Calcutta High Court)

Appeal Number : W.P.A. 14288 of 2022

Date of Judgement/Order : 14/07/2022

GST demand Recovery without giving any opportunity to petitioner to file statutory appeal which is mandatory before initiating any recovery proceeding is clear violation of Section 78 of GST Act.

By this writ petition, petitioner has challenged the impugned action of recovery of the demand arising out of the adjudication order dated 14th December, 2021 by debiting from its electronic credit ledger such demand on 1st February, 2022 in violation of Section 78 of the WBGST Act, 2017 without giving any opportunity to the petitioner three months time to file the statutory appeal which is mandatory before initiating any recovery proceeding. Admitted position of fact is that the adjudication order was passed on 14th December, 2021 while just within 49 days i.e. on 1st February, 2022 respondent authorities concerned has recovered the demand in question which is a clear violation of the aforesaid provision of Section 78 of the Act.

19. GST demand based on promotion of business on social media – HC directs petitioner to Approach Appellate Authority

Case Name : Vasavi Wedding And Event Planners Vs State of Andhra Pradesh
(Andhra Pradesh High Court)
Appeal Number : W.P. No. 10250 of 2022
Date of Judgement/Order : 14/07/2022

Held that information available on the social media platform of petitioner shows that the event were conducted. Petition dismissed giving liberty to the Petitioner to approach the Appellate Authority.

Facts-

The Petitioner is engaged in the business of event management. Due to personal reasons, the petitioner was not able to conduct the business except small events from August 2018 to January 2020. Accordingly, the petitioner applied for cancellation of GST registration. Post inquiry, based on the advertisements uploaded on Facebook, the respondent issued show cause notice proposing levy of IGST of Rs. 18,00,000/-, CGST of Rs. 26,55,000/- and SGST of Rs. 26,55,000/- for conducting major events.

Conclusion-

A perusal of the Order impugned, prima facie, show that the authorities gathered information from the platform of the Petitioner, which is used for promotion of business and basing on that G.S.T. was assessed.

Held that prima facie it cannot be said that the Petitioner has not conducted any event during the relevant period.

Concluded that we do not want to go into these factual aspects and, accordingly, the Writ Petition is dismissed giving liberty to the Petitioner to approach the Appellate Authority and avail the remedy by putting forth the grievances on the factual aspects.

20. Allowing 3 months time to file appeal is mandatory before GST recovery proceeding initiation

Case Name : Purulia Metal Casting Pvt. Ltd Vs Assistant Commissioner of State Tax (Calcutta High Court)

Appeal Number : W.P.A. 14286 of 2022

Date of Judgement/Order : 14/07/2022

By this writ petition, petitioner has challenged the impugned action of recovery of the demand arising out of the adjudication order dated 14th December, 2021 by debiting from its electronic credit ledger such demand on 30th December, 2021 in violation of Section 78 of the WBGST Act, 2017 without giving any opportunity to the petitioner three months time to file the statutory appeal which is mandatory before initiating any recovery proceeding. Admitted position is that the adjudication order was passed on 14th December, 2021 while just within 16 days i.e. on 30th December, 2021 respondent authorities concerned has recovered the demand in question which is a clear violation of the aforesaid provision of Section 78 of the Act.

Considering the facts and circumstances of this case as appears from record and submission of the parties, this writ petition being WPA No.14286 of 2022 is disposed of by directing the authorities concerned to refund the money which it has collected in excess of demand in question which is required to be deposited as a pre-deposit for filing of appeal against the impugned adjudication order within 15th days from date on condition that petitioner will file the appeal against the impugned adjudication order within 15 days from date and if such appeal is filed by the petitioner within the time stipulated herein, the appellate authority concerned will consider the issue of limitation by taking a lenient view. In case petitioner fails to file appeal within the time stipulated herein, respondent authorities concerned will be free to take action in future for realizing the demand in question again. Liberty is given to the petitioner to file appeal offline since the time to file appeal online has already expired.

With this observation and direction, the writ petition being WPA No.14286 of 2022 is disposed of.

It is recorded that this Court has not gone into the merit of the adjudication order in question and that shall be decided by the appellate authority concerned.

21. Bail granted in GST tax evasion case as accused already undergone 1½ year of actual sentence

Case Name : Sunil Kumar Vs State of Haryana (Punjab & Haryana High Court)

Appeal Number : CRM-M-11274-2021(O&M)

Date of Judgement/Order : 15/07/2022

Held that the power to grant bail is not to be deployed as a mechanism for imposing sentence even before a guilt is yet to be proved and established.

Facts-

A case has been registered against the petitioners for alleged use of fake bills. The petitioners contended that they do not have any other criminal case registered against them and have already undergone more than 1½ years of actual custody. Besides, the investigation in the case is already complete and the trial has commenced and out of 17 witnesses so cited by the prosecuting agency only 02 witnesses have been examined so far.

Conclusion-

Held that the present case being a Magisterial trial wherein the petitioners have already undergone substantive sentence of 1½ years since their arrest in the month of December 2020 and that only 02 witnesses have been examined so far coupled with the fact that the petitioners do not suffer from any criminal antecedents, I deem it appropriate to enlarge the petitioners on bail. No apprehension has been expressed by the State about the petitioners absconding from trial or tampering with the prosecution evidence. There is no compelling circumstance as would call for continued custodial detention of an accused in a Magisterial trial when they have already undergone 1½ years of actual sentence and the trial is still at the nascent stage and is likely to take long to conclude. Magnitude of a crime and its social impact are even though essential aspects to be kept in mind while constituting a bail petition, however, the same can not remain the sole ground for prolonging detention for indefinite period of time. Court needs to strike a fine balance while considering an application of bail since the adopted criminal jurisprudence in the country hinges on presumption of innocence.

22. SCN Cancelling GST Registration must Disclose Reason for cancellation

Case Name : Ram Krishna Garg Supplier Vs State Of U.P. And 4 Others (Allahabad High Court)

Appeal Number : Writ Tax No. 1064 of 2021

Date of Judgement/Order : 15/07/2022

In the present case, the show cause notice was issued, ostensibly with reference to Section 29(2)(a) of the Act, inasmuch as, the notice dated 9.7.2021 alleged non-compliance of specified provisions of GST Act or the Rules. However, that notice did not disclose the exact violation of the Act or the Rules, alleged. Unless that allegation was specified in the notice with details and unless material considered adverse to the petitioner had been confronted to it for the purposes of eliciting its reply thereto, the notice dated 9.7.2012 would remain completely vague and mute.

A person who may be visited with the notice proposing such a harsh civil consequence had a perfect right to be informed of the exact allegations levelled against him. In a way, the harshest penalty contemplated is cancellation or registration of the assessee. The cancellation of the registration has the consequence of bringing the business of

an assessee to a complete stand still. Its a death of his business. It has adverse impact on his fundamental right to do business.

The petitioner was not confronted either with the substance of the allegation of violation of the provisions of the Act and the Rules framed thereunder and it is not shown that alleged violations were such, as may have warranted cancellation of the petitioner's registration under Section 29(2)(a) of the Act. Also, since the material if any that may have founded the basis for such allegation had not been confronted to the petitioner, the entire exercise would remain an irregular exercise. In fact, the proceedings had been initiated, continued and concluded without jurisdictional facts shown to exist. Since the cancellation notice did not refer to the notice dated 8.6.2021, reference made to it in the appeal order is irrelevant and uncalled. Even then, it does not make out allegation of violation of Section 29(2)(a) of the Act.

In view of the above, the impugned orders dated 23.09.2021, 06.09.2021 and 20.07.2021 are quashed.

23. Assessee's bank account cannot be blocked without complying provisions embedded u/s 83 of CGST Act

Case Name : Zuric Traders Petitioner Vs Commissioner (Delhi High Court)

Appeal Number : W.P.(C) 13911/2021

Date of Judgement/Order : 15/07/2022

The Hon'ble High Court, New Delhi in the matter of M/s Zuric Traders v The Commissioner, Customs and Central Excise, Delhi and Anr [W.P.(C) 13911/2021 dated July 15, 2022] quashed the letter issued by the Revenue department for blocking assessee's bank account as it does not comply with the perquisites embedded under Section 83 of the Central Goods and Services Tax Act 2017 (CGST Act).

Facts:

A Letter dated February 25, 2020 ("the Letter") was issued by the Revenue department ("the Respondent") to the IndusInd Bank, Punjabi Bagh Branch, New Delhi to block the bank account of the M/s Zuric Traders ("the Petitioner"). Being aggrieved by the Letter, the Petitioner has filed the present writ petition to direct the Respondent for unblocking the bank account. In this regard the Hon'ble High Court issued the notice to the Respondent, to file a counter affidavit.

Petitioner's contention:

There is no reference to Section 83 of the CGST Act. The Letter was never served to the Petitioner. The Petitioner obtained the knowledge only when the bank account has been blocked.

Submitted that, if the Section 83 of the CGST Act had been mentioned in the communication, the right of the Petitioner to file objections would have been triggered

under Rule 159(5) of the Central Goods and Services Tax Rules, 2017 (“the CGST Rules”).

Hence, the action taken by the Respondent is violative not only of the provisions of Section 83 of the CGST Act, but also Rule 159(5) the CGST Rules.

Respondent’s contention:

The Letter has been issued in exercise of power conferred under Section 83 of the CGST Act.

By virtue of the orders passed by the Supreme Court in Cognizance for Extension of Limitation [Suo Motu Writ Petition (C) No.3/2020 dated March 23, 2022], the time frame prescribed under Section 83 of the CGST Act stands extended and that the department would have the benefit of period prescribed in Section 83 of the CGST Act.

Inward supplies had been made to the Petitioner, the investigation has shown that the foreign currency remittances have not been received against the exports made by the Petitioner for which the Integrated Goods and Services Tax (“IGST”) refund was credited to the account of the Petitioner. Hence the Respondent have to make the recovery of the IGST refund availed by the Petitioner.

Issues:

Whether the Letter issued, was in reference to Section 83 of the CGST Act?

Whether the time frame conferred in Section 83 of the CGST Act be extended by the virtue of orders passed by the Supreme Court in Cognizance for Extension of Limitation [Suo Motu Writ Petition (C) No.3/2020 dated March 23, 2022]?

Whether the refund of the IGST was wrongly availed by the Petitioner?

Held:

The Hon’ble High Court, New Delhi in [W.P.(C) 13911/2021 dated July 15, 2022] has held as under:

- The Letter does not advert to Section 83 of the CGST Act and the Petitioner would have been entitled to trigger the provisions of Rule 159 (5) of the CGST Rules i.e., to file objections against the Letter purported “blocking” of the bank account.
- Further that, the expression used in Section 83 is “provisional attachment” and not “blocking”; with the former having a definitive connotation in law, as its use requires fulfilment of certain pre-requisites.
- Opined that, the blocking order does not comply with the jurisdictional pre-requisites which are embedded in Section 83 of the CGST Act.
- The Letter is thus, quashed.
- Stated that Section 83 of CGST Act, provides a time frame i.e. statutory space for enabling investigation, to protect the interest of the revenue and not a period of limitation.

- Lastly, that the foreign remittances against the export made by the Petitioner have not been received, has never been put to the Petitioner and no record to show that this aspect was put to the petitioner
- Directed the Respondent to communicate the bank regarding unblocking the Petitioner's account.

Relevant Provision:

Section 83 of the CGST Act:

(1) Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as may be prescribed.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1).

24. SC directs GST council to implement Document Identification No (DIN)

Case Name : Pradeep Goyal Vs Union of India (Supreme Court of India)

Appeal Number : Writ Petition (Civil) No. 320 of 2022

Date of Judgement/Order : 18/07/2022

The Hon'ble Supreme Court in Pradeep Goyal v. Union of India & Ors. [Writ Petition (Civil) No. 320 of 2022 dated July 18, 2022] held that implementation of Document Identification Number ("DIN") for intimating communications sent by the State Tax Officers/Other Officials, would be beneficial in the larger public interest to enhance good governance and to bring transparency and accountability in the indirect tax administration.

Facts: Mr. Pradeep Goyal ("the Petitioner") a Chartered Accountant by profession, sought relief in the form of Public Interest Litigation ("PIL") against issuance for an appropriate writ, order or direction to the respective States and the GST Council ("the Respondent") to take necessary steps to implement a system for electronic generation of a DIN to bring transparency and accountability in the indirect tax administration in order to facilitate communication channel between the state tax officers/concerned officials and the taxpayers.

The Respondent in agreement with the Petitioner also sought for implementation of electronic DIN, pointing out that the implementation of the same would bring transparency and accountability in the indirect tax administration. However, on the aspect of implementation, the concerned State has to take the initiative for its implementation. Further submitted that the GST Council has substantive powers drawn from the Constitution of India to issue advisory and make recommendations to

the States for generation of electronic DIN for all communications being shared amongst the State Tax Authorities/other officials and the taxpayers.

Issue:

Whether implementation of electronic DIN necessary to facilitate communication between the State Tax Authorities/other officials and the taxpayers?

Held:

The Hon'ble Supreme Court in Writ Petition (Civil) No. 320 of 2022 dated July 18, 2022 held as under:

Observed that the GST Council is empowered to make recommendations to the States on any matter relating to GST. The GST Council can also issue advisories to the respective States for implementation of the DIN system, which shall be in the larger public interest and which may bring in transparency and accountability in the indirect tax administration.

Opined that, implementing the system for electronic generation of a DIN for all communications sent by the State Tax Officers to taxpayers and other concerned persons would be in the larger public interest and enhance good governance. It will bring in transparency and accountability in the indirect tax administration, which are so vital to efficient governance.

Directed the GST Council to issue advisory/instructions/recommendations to the respective States regarding implementation of the system of electronic DIN.

25. GST: Voluntary Payment of Tax/Penalty U/S. 129 Does Not Debar A Dealer From Filing Appeal U/S.107

Case Name : Hindustan Steel and Cement Vs Assistant State Tax Officer & Ors (Kerala High Court)

Appeal Number : WP(C) No. 17454 of 2022

Date of Judgement/Order : 18/07/2022

The Hon'ble High Court of Kerala in Hindustan Steel and Cement Vs. Assistant State Tax Officer & Ors (W.P.C. No. 17454 of 2022 dated: 18.07.2022) held that even in cases where tax or penalty levied U/s. 129 of the GST Acts, 2017 was paid by a taxable person he can file an appeal U/s. 107 of the said Acts. Here the provision contained under sub –section (5) of Section 129 that “ On payment of amount referred in sub-section (1), all proceedings in respect of the notice specified in sub –section (3) shall be deemed to be concluded” does not mean that the affected assessee/taxable person has no statutory right to file an appeal under the Acts, if payment is made.

FACTS OF THE CASE

The goods/conveyance of the petitioners were the subject matter of detention/seizure U/s.129 of the CGST/SGST Acts and the petitioners in these cases opted to pay amounts in terms of the pre amended provisions of Section 129(1)(a) of the CGST/SGST Acts, to get the goods/conveyance released pending finalisation of proceedings. On payment of the amount, the goods and the conveyance were

released as contemplated by sub-section (1) by issuing Form MOV-05. While an order was issued in Form MOV-09 (issued under sub-section (3) of Section 129), a corresponding summary of order/demand in form MOV-07 was not issued. As a result, the petitioners are not in a position to approach the appellate authority by filing an appeal U/s. 107 of the CGST/SGST Acts. On the reading of sub-section (3) of Section 129 CGST/SGST Acts with Rule 142 (5) of the CGST/SGST Rules and the provisions of Circular No.41/15/2018-GST dated: 13.04.2018, the order under sub-section (3) of Section 129 issued in Form MOV- 09 should have been accompanied by a summary of the order in Form MOV-07. Without a summary of the order in Form MOV-07, the petitioners are disabled from filing an appeal as the system accepts an appeal only if there is a summary of an order issued in Form MOV-07.

HELD BY THE COURT

√ A reading of sub-section (3) of Section 129 of the CGST/SGST Acts, the provisions of Rule 142 referred to above and the provisions of the circular, cumulatively, compel me to hold that whether or not a person opts to make payment under section 129(1)(a) or to provide security under Section 129(1)(c), the responsibility of the officer to pass an order under sub-section (3) of Section 129 and to upload a summary of the order/demand in Form MOV 7 continues. The provisions of sub-section (5) or Section 129 which were pointed out by the learned Senior Government Pleader only contemplate that the procedure for detention on seizure of goods or documents or conveyances come to an end and it is always open to the person who suffers proceedings under 129 of the CGST/SGST Acts to challenge those proceedings if he feels that the demand has been illegally raised on him. This can be the only reasonable interpretation that can be placed on the provisions referred to above. Any other interpretation would clearly violate Article 265 of the Constitution of Further, Section 107 of the CGST Act is widely worded and provides that any person aggrieved by any decision, or order passed under the CGST/SGST Acts or Union Territory Goods and Services Tax Act, by an adjudicating authority, may appeal to such appellate authority as may be prescribed, within three months from the date on which such decision or order is communicated to such a person.

√ It is obvious that the learned counsel for the petitioners in these cases is correct and contenting that whether or not a payment is made U/s. 129(1)(a) or security is provided U/s. 129 (1) (c), the person who is the subject matter of proceedings U/s.129 of the CGST Act has the right to challenge those proceedings, culminating in an order under sub-section (3) of Section 129, before the duly constituted Appellate Authority U/s. 107 of that The fact that the culmination of proceedings in respect of a person who seeks to make payment of Tax and Penalty U/s. 129(1)(a) does not result in the generation of a summary of an order under Form DRC-07 cannot result in the right of the person to file an appeal U/s.107 being deprived. The fact that the system does not generate a demand or that the system does not contemplate the filing of an appeal without a demand does not mean that the intention of the legislature was different.

√ In the light of the above finding, these writ petitions will stand allowed in terms of prayer (i) in both cases. The concerned among the respondents shall do the needful within one month from the date of receipt of a certified copy of this judgment. In order

to prevent the recurrence of such issues, the Commissioner, Office of the State Goods & Services Tax Department, Thiruvananthapuram will issue an appropriate circular taking note of the aforesaid findings.

26. Interest on delayed GST refund cannot be denied for Covid-19

Case Name : Ankush Auto Deals Vs Commissioner of DGST (Delhi High Court)

Appeal Number : W.P.(C) 12233/2021

Date of Judgement/Order : 21/07/2022

GST refund application was filed by the petitioner on 20.07.2021 and thereafter, albeit in tranches, the refund was remitted to the petitioner.

The only reason the respondents/revenue have denied grant of statutory interest to the petitioner, is because Covid-19 was raging and there was delay in processing the petitioner's refund.

It is thus contended, that when the respondents/revenue were doing so, they should have also granted statutory interest in accordance with provisions of Section 56 of the Central Goods and Services Tax Act, 2017.

Having heard the learned counsel for the parties, we are unable to agree with the contentions advanced on behalf of the respondents/revenue.

Respondents/revenue ought to have released the amount along with statutory rate of interest, as provided under Section 56 of the Act.

27. SC directs GSTN to open portal for filing of TRAN-1 and TRAN-2 (Read Judgment)

Case Name : Union of India & Anr. Vs Filco Trade Centre Pvt. Ltd. & Anr. (Supreme Court of India)

Appeal Number : Special Leave To Appeal (C) No(S). 32709- 32710/2018

Date of Judgement/Order : 22/07/2022

Permission to file Special Leave Petition(s) is allowed.

Delay condoned.

Having heard learned Additional Solicitor General, learned counsel appearing for different States and learned counsel appearing for different private parties and having perused the record, we are of the view that it is just and proper to issue the following directions in these cases:

1. Goods and Service Tax Network (GSTN) is directed to open common portal for filing concerned forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two months i.e. w.e.f. 01.09.2022 to 31.10.2022.
2. Considering the judgments of the High Courts on the then prevailing peculiar circumstances, any aggrieved registered assessee is directed to file the relevant form or revise the already filed form irrespective of whether the taxpayer has filed writ petition before the High Court or whether the case of the taxpayer has been decided by Information Technology Grievance Redressal Committee (ITGRC).
3. GSTN has to ensure that there are no technical glitch during the said time.
4. The concerned officers are given 90 days thereafter to verify the veracity of the claim/transitional credit and pass appropriate orders thereon on merits after granting appropriate reasonable opportunity to the parties concerned.
5. Thereafter, the allowed Transitional credit is to be reflected in the Electronic Credit Ledger.
6. If required GST Council may also issue appropriate guidelines to the field formations in scrutinizing the claims.

The Special Leave Petitions are disposed of accordingly. Pending applications, if any, also stand disposed of.

28. GSTN may provide additional field to feed vehicle type in E-way bill Form: HC

Case Name : Riadi Steels LLP Vs State of U.P. (Allahabad High Court)
 Appeal Number : Writ Tax No. 974 of 2022
 Date of Judgement/Order : 22/07/2022

The GSTN authority is required to consider the feasibility of providing an additional field in the online form to be filled by dealers/transporters to obtain E-way bill, such that an additional field may be provided to feed the vehicle type i.e. normal or ODC etc., as may allow for the validity of the E-way bill to be issued with appropriate validity printed on that form issued to the concerned.

The above exercise if done may also allow for accurate tracking of vehicles and fewer disputes between the revenue authorities and the transporters with respect to validity period of E-way bills. Here, it may be noted, under Rule 138 of the UPGST Rules, the period of validity of an E-way bill has been provided on the basis of 100 Km of distance covered per day by an ordinary vehicle. However, the validity gets extended in case of ODC vehicles where the validity is determined on the basis of 20 Km of distance covered per day. Also, unless, the description of the vehicle is disclosed before hand, the movement may not be properly tracked, through software.

29. GST: Rajasthan HC granted interim protection against arrest

Case Name : Ritik Arora Vs Union of India (Rajasthan High Court)
 Appeal Number : Criminal Misc. Bail Application No. 5830/2022
 Date of Judgement/Order : 25/07/2022

The Hon'ble High Court, Rajasthan in the matter of Anil Kumar Arora v Union of India [Criminal Misc. Bail Application No. 5830/2022 dated July 25, 2022] has issued interim protection against arrest and directed the Petitioner to appear before the concerned authority in response to the summon received under Section 70 of the Central Goods and Services Tax Act, 2017 ("the CGST Act").

Facts:

M/s Ritik Arora ("the Petitioner") received summon under Section 70 of the CGST Act. The Petitioner had already been issued summons so many times but did not appear before the concerned authority apprehending his arrest.

Issue:

What will be the consequences for not appearing before the concerned authority in response to the summon under Section 70 of the CGST Act?

Held:

Directed, the Petitioner to join the enquiry and make himself available before the competent authority on the date given by the authority concerned and respond to the summon issued under Section 70 of the CGST Act. Held that, the Petitioner shall not be arrested and granted interim protection against the arrest.

30. GST payable on Haj pilgrimage services by Private Tour Operators

Case Name : All India Haj Umrah Tour Organizer Association Vs Union of India (Supreme Court of India)

Appeal Number : Writ Petition (C) No. 755 of 2020

Date of Judgement/Order : 26/07/2022

Held that there is no discrimination done when GST exemption is available only on services or religious pilgrimage facilitated by Central/ state government, whereas, private tour operators are excluded from the purview of exemption.

Facts-

The broad question involved in this group of writ petitions is about the liability of Haj Group Organizers (HGOs) or Private Tour Operators (PTOs) to pay service tax on the service rendered by them to Haj pilgrims for the Haj pilgrimage.

It was mainly argued that the services were consumed outside India and hence the same cannot be subject to GST. Further, it was also argued that the tax is discriminatory as certain hajjis, who undertake the pilgrimage via the Haj Committee of India, are exempted.

Conclusion-

GST is leviable on tour operator service for organizing Haj/Umrah pilgrimage tour. GST exemption is available only on services of religious pilgrimage facilitated by Central govt or State govt, under a bilateral arrangement. There is no exemption

available to services of religious pilgrimage of any religion provided by any private tour operator. Therefore, existing exemption available on services of religious pilgrimage facilitated by Government of India is not discriminatory. The legislature intends to exclude private tour operators from the purview of Service Tax/GST exemption.

Article 14 prohibits class legislation and not reasonable classification. It is very much within the powers of legislature to categorize goods and services for the purpose of taxation in such manner as meets the policies and objectives of the government. The legislation intends to differentiate between tour operator services rendered by public and private entities. There is no discrimination between religious pilgrims. All pilgrims who undertake Haj/Umrah pilgrimage or any other religious pilgrimage through private tour operators are treated equally.

31. Seriousness of Offence alone cannot be the basis for Granting Bail: Allahabad HC releases GST Accused from Custody after 5 Months

Case Name : Paras Jain Vs Union of India (Allahabad High Court)

Appeal Number : Criminal Misc. Bail Application No. 21848 of 2022

Date of Judgement/Order : 29/07/2022

The Hon'ble High Court Allahabad in the matter of Paras Jain v Union of India [Criminal Misc. Bail Application No. – 21848 of 2022 dated July 29, 2022] granted bail to an Applicant involved in a trial relating to Input Tax Credit ("ITC") fraud and held that seriousness of the offences alone is not conclusive of the Applicant's entitlement to bail.

Facts:

A bail application has been filed by M/s Paras Jain ("the Applicant") with a prayer to release him against the complaint file by the Directorate General of G.S.T ("the Respondent"), regarding offences committed under Section 132 (1)(b) of the Central Goods and Services Tax Act, 2017 ("the CGST Act") that fake ITC of INR 40.66 crores on the strength of invoices issued by non-existent firms, M/s JMJ Traders and Ms. Durga Traders ("the Firms"). The Firms had passed on fraudulent ITC to M/s Balaji Enterprises ("the Buyer") of INR 57.96 lacs. In the search conducted in the registered office of the Buyer wherein the proprietor of the firm stated that some invoices for metal scrap from the Applicant without receiving any goods has been received and admitted his tax liability on account of availing fake ITC. The Applicant admitted that fake invoices from 76 bogus firms to various business buyers without supplying of goods or services were issued and have availed ineligible ITC amounting to INR 343 crores.

Applicant's contentions:

The allegation is that the firms in dispute were non existing. However, the registration number generated by Goods and Services Tax department of the firms are mentioned in the complaint itself and the registration number was granted as per Rule 8 & 9 of

the Central Goods and Services Tax Rules, 2017 (“the CGST Rules”) after due verification of their credentials. No demand notice for ascertaining tax claimed has been issued till date as per Section 74 of the CGST Act.

The offence alleged is punishable upto 5 years. The Applicant is in jail since February 18, 2022. No custodial interrogation of the Applicant is required. The sanction for transaction accorded is based merely on his subjective satisfaction and not as per requirements of the Section 69(1) of the CGST Act.

Respondent’s contentions:

The allegations against the Applicant in the complaint are fully proved.

Fraudulent availment and utilization of ITC of more than INR 5 crore has been done by the Applicant and offence alleged is cognizable and non bailable as per Section 132(5) of the CGST Act.

The involvement of the Applicant with 75 fake firms was discovered and no one turned up in response to the summons from 75 firms.

Issue:

Whether bail application of the accused against the complaint by the Respondent regarding offences committed under Section 132 (1)(b) of the CGST Act should be accepted?

Held:

The Hon’ble High Court Allahabad in [Criminal Misc. Bail Application No. – 21848 of 2022 dated July 29,2022] has held as under:

Relied upon the judgement of Hon’ble Supreme Court in case of [Sanjay Chandra v CBI, [2012 1 SCC 40] dated November 23, 2012] and remarks that, “seriousness of the offences alone is not conclusive of the Applicant’s entitlement to bail” and taking into consideration the course of investigation, the trial will take considerable time and , if the bail is denied then the judicial custody can be prolonged beyond the statutory period of punishment which is five years.

Held, in favour of the Applicant after taking into consideration that – (i) Applicant has no prior criminal history of any economic offence or otherwise against him, (ii) the trial will take considerable time, (iii) Applicant’s argument, evidence on record regarding Applicant’s complicity and larger mandate of the Article 21 of the Indian Constitution. Accordingly, Court allows the bail application, subject to furnishing a personal bond, two sureties in the like amount to the satisfaction of the Court and a bank guarantee of Rs. 50 lacs.