

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

GST UPDATE
(DECEMBER 2022)

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GIST of GST Notifications

Centre's Notification No.	Subject
NOTIFICATION No. 25/2022- Central Tax	Seeks to make further amendment in the notification of GOI, Ministry of Finance No. 83/20 dated 10.11.2020.
NOTIFICATION No. 26/2022 – Central Tax	Seeks to amend Rule 8 of the CGST Rule, 2017.
Notification No. 27/2022- Central Tax	Seeks to specify the provision of Sub Rule (4A) of Rule 8.
NOTIFICATION No. 12/2022- Central Tax (Rate)	Seeks to amend notification of GOI, Ministry of Finance No. 1/2017 Central Tax (Rate) dated 28.06.2017
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NOTIFICATION No. 14/2022- Central Tax (Rate)	Seeks to amend notification of GOI, Ministry of Finance No. 4/2017 Central Tax (Rate) dated 28.06.2017
NOTIFICATION No. 15/2022- Central Tax (Rate)	Seeks to amend notification of GOI, Ministry of Finance No. 12/2017 Central Tax (Rate) dated 28.06.2017
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NOTIFICATION No. 15/2022- Integrated Tax (Rate)	Seeks to amend notification of GOI, Ministry of Finance No. 9/2017 Integrated Tax (Rate) dated 28.06.2017

(I) CENTRE GST Notifications

1. NOTIFICATION No. 25/2022- Central Tax

[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. 25/2022- Central Tax
New Delhi, the 13 th December, 2022

G.S.R.(E).— In exercise of the powers conferred by the proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 – Central Tax, dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 699(E), dated the 10th November, 2020, namely: — In the said notification, after the second proviso, the following proviso shall be inserted, namely:- —Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the tax period November, 2022, for the registered persons required to furnish return under subsection (1) of section 39 of the said Act whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvarur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu, shall be extended till the thirteenth day of the month succeeding the said tax period.

||. [F. No. CBIC- 20006/16/2022-GST]

(Alok Kumar)
Director

2. NOTIFICATION No. 26/2022 – Central Tax

[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. 26/2022 – Central Tax
Delhi, the 26th December, 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 (Fifth 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 8,-
 - (i) in sub-rule (1), the words and letters, “mobile number, e-mail address,” shall be omitted;
 - (ii) in sub-rule (2), in clause (a), after the words “Direct Taxes”, the words “and shall also be verified through separate one-time passwords sent to the mobile number and e-mail address linked to the Permanent Account Number” shall be inserted;
 - (iii) in sub-rule (2), clauses (b) and (c) shall be omitted;
 - (iv) for sub-rule (4A), the following sub-rule shall be substituted, namely:-

“(4A) Every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under subsection (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be

deemed to be complete only after completion of the process laid down under this sub-rule.”;

- (v) after sub-rule (4A), the following sub-rule shall be inserted, namely:- “(4B) The Central Government may, on the recommendations of the Council, by notification specify the States or Union territories wherein the provisions of sub-rule (4A) shall not apply.”; (vi) in sub-rule (5), after the words, brackets and figure “sub-rule (4)”, the words, brackets, figure and letter “or sub-rule (4A)”, shall be inserted.

3. In the said rules, in rule 9, -

- (i) in sub-rule (1), in the proviso, after clause (a), the following clause shall be inserted, namely: - “(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or”;
- (ii) in sub-rule (2), in the proviso, after clause (a), the following clause shall be inserted, namely: - “(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or”.

4. In the said rules, in rule 12, in sub-rule (3), after the word, “Where,” the words, brackets and figure, “on a request made in writing by a person to whom a registration has been granted under sub-rule (2) or”, shall be inserted.

5. In the said rules, in rule 37, in sub-rule (1), with effect from 1st day of October, 2022, -

- (i) after the words, “value of such supply”, the words, “, whether wholly or partly,” shall be inserted;
- (ii) after the words, “shall pay”, the words, “or reverse” shall be inserted;
- (iii) after the words, “in respect of such supply”, the letters and words, “, proportionate to the amount not paid to the supplier,” shall be inserted.

6. In the said rules, after rule 37, the following rule shall be inserted, namely: - “37A. Reversal of input tax credit in the case of non-payment of tax by the supplier and reavailment thereof.- Where input tax credit has been availed by a registered person in the return in FORM GSTR-3B for a tax period in respect of such invoice or debit note, the details of which have been furnished by the supplier in the statement of outward supplies in FORM GSTR-1 or using the invoice furnishing facility, but the return in FORM GSTR-3B for the tax period corresponding to the said statement of outward supplies has not been furnished by such supplier till the 30th day of September following the end of financial year in which the input tax credit in respect of such invoice or debit note has been availed, the said amount of input tax credit shall be reversed by the said registered person, while furnishing a return in FORM GSTR-3B on or before the 30th day of November following the end

of such financial year: Provided that where the said amount of input tax credit is not reversed by the registered person in a return in FORM GSTR-3B on or before the 30th day of November following the end of such financial year during which such input tax credit has been availed, such amount shall be payable by the said person along with interest thereon under section 50. Provided further that where the said supplier subsequently furnishes the return in FORM GSTR-3B for the said tax period, the said registered person may re-avail the amount of such credit in the return in FORM GSTR-3B for a tax period thereafter.”

7. In the said rules, in rule 46, in clause (f), the following proviso shall be inserted, namely:- “Provided that where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is unregistered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient.”.
8. In the said rules, in rule 46A, the following proviso shall be inserted, namely, - “Provided that the said single “invoice-cum-bill of supply” shall contain the particulars as specified under rule 46 or rule 54, as the case may be, and rule 49.”;
9. In the said rules, in rule 59, in sub-rule (6), after clause (c), the following clause shall be inserted, namely:- “(d) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88C in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of sub-rule (2) of rule 88C.”.
10. In the said rules, in rule 87, in sub-rule (8), the following proviso shall be inserted, namely:- “Provided that where the bank fails to communicate details of Challan Identification Number to the Common Portal, the Electronic Cash Ledger may be updated on the basis of e-Scroll of the Reserve Bank of India in cases where the details of the said e-Scroll are in conformity with the details in challan generated in FORM GST PMT-06 on the Common Portal.”
11. In the said rules, after rule 88B, the following rule shall be inserted, namely:-
“88C. Manner of dealing with difference in liability reported in statement of outward supplies and that reported in return.- (1) Where the tax payable by a registered person, in accordance with the statement of outward supplies furnished by him in FORM GSTR-1 or using the Invoice Furnishing Facility in respect of a tax period, exceeds the amount of tax payable by such person in accordance with the return for that period furnished by him in FORM GSTR-3B, by such

amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of FORM GST DRC-01B, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to—

- a) pay the differential tax liability, along with interest under section 50, through FORM GST DRC-03; or
- b) explain the aforesaid difference in tax payable on the common portal, within a period of seven days. (2) The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in that sub-rule, either,- (a) pay the amount of the differential tax liability, as specified in Part A of FORM GST DRC01B, fully or partially, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01B electronically on the common portal; or (b) furnish a reply electronically on the common portal, incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, if any, in Part B of FORM GST DRC-01B, within the period specified in the said sub-rule. (3) Where any amount specified in the intimation referred to in sub-rule (1) remains unpaid within the period specified in that sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79.”.

12. In the said rules, in rule 89, in sub-rule (2),- (i) after clause (k), the following clauses shall be inserted, namely:-

“(ka) a statement containing the details of invoices viz. number, date, value, tax paid and details of payment, in respect of which refund is being claimed along with copy of such invoices, proof of making such payment to the supplier, the copy of agreement or registered agreement or contract, as applicable, entered with the supplier for supply of service, the letter issued by the supplier for cancellation or termination of agreement or contract for supply of service, details of payment received from the supplier against cancellation or termination of such agreement along with proof thereof, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;

(kb) a certificate issued by the supplier to the effect that he has paid tax in respect of the invoices on which refund is being claimed by the applicant; that he has not adjusted the tax amount involved in these invoices against his tax liability by issuing credit note; and also, that he has not claimed and will not claim refund of the amount of tax involved in respect of these invoices, in a case where the refund

is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;”;

(ii) in clause (m), after the proviso, the following proviso shall be inserted, namely:- “Provided further that a certificate is not required to be furnished in cases where refund is claimed by an unregistered person who has borne the incidence of tax.”.

13. In the said rules, in rule 108, for sub-rule (3), the following sub-rule shall be substituted, namely: - “(3) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of FORM GST APL-01 and a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of FORM GST APL-01, the date of submission of such copy shall be considered as the date of filing of appeal.”.

14. In the said rules, for rule 109, the following rule shall be substituted, namely: - “109. Application to the Appellate Authority.- (1) An application to the Appellate Authority under subsection (2) of section 107 shall be filed in FORM GST APL-03, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner and a provisional acknowledgment shall be issued to the appellant immediately. (2) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of FORM GST APL-03 and a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of FORM GST APL-03, the date of submission of such copy shall be considered as the date of filing of appeal.”.

15. In the said rules, after rule 109B, the following rule shall be inserted, namely:-
“**109C. Withdrawal of Appeal.** - The appellant may, at any time before issuance of show cause notice under sub-section (11) of section 107 or before issuance of the order under the said sub-section, whichever is earlier, in respect of any appeal filed in FORM GST APL-01 or FORM GST APL-03, file an application for withdrawal of the said appeal by filing an application in FORM GST APL-01/03W:
Provided that where the final acknowledgment in FORM GST APL-02 has been issued, the withdrawal of the said appeal would be subject to the approval of the appellate authority and such application for withdrawal of the appeal shall be decided by the appellate authority within seven days of filing of such application:
Provided further that any fresh appeal filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (2) of section 107, as the case may be.”;
16. In the said rules, in rule 138, in sub-rule (14), in the Annexure, in column (2) of the table, against S.No. 5, after the brackets, word and figures “(Chapter 71)”, the words, brackets and figures “excepting Imitation Jewellery (7117)” shall be inserted.
17. In the said rules, in rule 161, for the word, “order”, the words, “intimation or notice” shall be substituted.
18. In the said rules, in FORM GST REG-01, - (i) in PART A, in the note, for the words, “Authorised signatory filing the application shall provide his mobile number and email address”, the words, “E-mail Id and Mobile Number shall be auto-populated from Income Tax database as linked with the Permanent Account Number of the applicant” shall be substituted; (ii) in the instructions for submission of Application for Registration, paragraph 2 shall be omitted.
19. In the said rules, in FORM GST REG-17, after the words “on merits”, the following shall be inserted, namely: - “
“Kindly refer to the supportive document(s) attached for case specific details.”.
20. In the said rules, for FORM GST REG-19, the following form shall be substituted, namely:

“FORM GST REG-19

[See rule 22 (3)]

Reference Number

Date

To

Name

Address

GSTIN / UIN

Application Reference Number (ARN)

Date

Order for Cancellation of Registration

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

Whereas no reply to the show cause notice has been submitted; and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or

Whereas reply to the show cause notice has been submitted vide <ARN Number> dated_____; and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or

Whereas no reply to the show cause notice has been submitted and on day fixed for personal hearing, you did not appear in person or through an authorised representative; and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or

Whereas no reply to the show cause notice has been submitted, but you/ your authorised representative attended the personal hearing and made a written or verbal submission; and whereas, the undersigned on examination of your written or verbal submission made during personal hearing and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or

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

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

i. ii.

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

2. Kindly refer to the supportive document(s) attached for case specific details.

It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.

4. You are required to furnish all your pending returns.

5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place:

Date:

Signature
<Name of the officer>
Designation
Jurisdiction”.

21. In the said rules, in FORM GSTR-1, - (a) in the box,-

- (i) for the word, “Year”, the words, “Financial Year” shall be substituted;
- (ii) for the word, “Month”, the words, “Tax period” shall be substituted; (b) for Table 3, the following table shall be substituted, namely:-

“3.	(a)	ARN	<Auto>
	(b)	Date of ARN	<Auto>”

- (c) in Table 4A, for the brackets, letters and words, “(i) attracting reverse charge and (ii) supplies made through e-commerce operator”, the words, brackets and letters, “attracting reverse charge (including supplies made through e-commerce operator attracting TCS)” shall be substituted;
- (d) Table 4C and entries relating thereto shall be omitted;
- (e) In Table 5A, for the figure, letters, words and brackets, “5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)”, the words, brackets, letters, “Outward supplies (including supplies made through e-commerce operator, rate wise)” shall be substituted;
- (f) Table 5B and entries relating thereto shall be omitted;
- (g) for the Table 7, the following table shall be substituted, namely:-

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]–Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
Place of Supply (Name of State)					

in Table 9, -

- (h) in the heading, for the words and letters “debit notes, credit notes, refund vouchers”, the words, “debit and credit notes” shall be substituted;

- (ii) for the words and letter, “Revised details of document or details of original Debit or Credit Notes or refund vouchers”, the words and letter, “Revised details of document or details of original Debit or Credit Notes” shall be substituted;
- (iii) in the sub-heading, in column no. 2 and 3, the word, “Inv.” shall be omitted;
- (iv) in the sub-heading, in column no. 5 and 6, for the word, “Invoice”, the word “Document” shall be substituted;
- (i) in Table 9A, for the words, “If the invoice/Shipping bill details furnished earlier were incorrect”, the words, “Amendment of invoice/Shipping bill details furnished earlier” shall be substituted;
- (j) in Table 9B, the words, “/Refund voucher” shall be omitted;
- (k) In Table 9C, for the words and brackets, “Debit Notes/Credit Notes/Refund voucher [amendments thereof]”, the words and brackets, “Debit Notes/Credit Notes [Amended]” shall be substituted;
- (l) in Table 10, for the word, “Month”, the words, “Month/Quarter” shall be substituted;
- (m) Table 10A (1) and entries relating thereto shall be omitted;
- (n) Table 10B (1) and entries relating thereto shall be omitted;
- (o) in Table 11, in the heading, after the words, “earlier tax period”, the brackets and words, “(Net of refund vouchers, if any)” shall be inserted;
- (p) in Table 12, in the sub-heading, in column no. 3, the brackets and words, “(Optional if HSN is provided)” shall be omitted;
- (q) After Table 13 and before Verification, the following tables shall be inserted, namely:-

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

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

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

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

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

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

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

Type of supplier	Original details				Revised details				Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date			Integrated tax	Central tax	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Registered															
Unregistered															

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

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

(r) For the instructions, the following shall be substituted, namely:-

A. General Instructions

1. Terms used:

- a. GSTIN: Goods and Services Tax Identification Number
- b. UIN: Unique Identity Number
- c. UQC: Unit Quantity Code
- d. HSN: Harmonized System of Nomenclature
- e. POS: Place of Supply (Respective State)
- f. TCS: Tax collection at source by e-commerce operator
- g. SEZ: Special Economic Zone
- h. ECO: E-commerce operator
- i. DTA: Domestic Tariff Area
- j. B to B: Supplies from one registered person to another registered person
- k. B to C: Supplies from registered person to unregistered person

2. Quarterly taxpayers filing invoice details through GSTR-1 or IFF for the first two month(s) of the quarter shall not repeat such details while filing GSTR-1 of the quarter.

B. Table specific instructions-

Sr. No.	Table No.	Instructions
1	2	3
1.	4A	i. Supplies made to registered persons including supplies made through ecommerce operator attracting TCS u/s 52, but excluding supplies attracting tax on reverse charge basis, shall be reported. ii. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table. iii. The supplies made by SEZ on cover of a bill of entry shall not be reported by SEZ unit /developer.
2.	4B	Supplies made to registered persons, attracting tax on reverse charge basis, shall be reported. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table.
3.	5	Inter-State supplies made to unregistered persons having invoice value more than Rs. 2.50 lakh shall be reported.
4.	6A	Exports with or without IGST shall be reported. Shipping bill details, if applicable, can be provided later through table 9 if such details are not available at the time of filing the statement.
5.	6B	Supplies made to SEZ units or SEZ developers, with or without IGST, shall be reported.
6.	6C	Deemed export supplies shall be reported.
7.	7	Supplies made to unregistered persons other than those reported in table 5 shall be reported. Values shall be net of credit and debit notes.
8.	8	Supplies having no tax liability (Nil rated, exempted and non-GST supplies) shall be reported. Supplies made through E-commerce Operator under section 9(5) shall not be included under exempted supplies of supplier.
9.	9A	Amendment of values reported in table 4A, 4B, 5, 6A, 6B and 6C shall be reported.
10.	9B	Credit and debit notes issued during the period shall be reported.
11.	9C	Amendment of credit and debit notes reported in table 9B shall be reported.
12.	10	Amendment of unregistered supplies reported in table 7 shall be reported.
13.	11(I)A	Advances received shall be reported. The values shall be net of refund vouchers, if any.
14.	11(I)B	Advances adjusted during the period shall be reported.
15.	11(II)	Amendment to advances received or adjusted shall be reported.
16.	12	HSN details as per notifications issued by Government from time to time shall be reported.
17.	13	Details of the documents issued during the period shall be reported.
18.	14(a)	Details of the supplies reported in any table from 4 to 10, made through e-commerce operator on which ECO is liable to collect tax at source (TCS) under section 52, shall be reported by the supplier.
19.	14(b)	Details of supplies made through ECO, on which ECO is liable to pay tax u/s 9(5), shall be reported by the supplier. Tax on such supplies shall be paid by the ECO and not by the supplier.
20.	14A(a)	Amendment to supplies reported in table 14(a) in earlier tax period shall be reported.
21.	14A(b)	Amendment to supplies reported in table 14(b) in earlier tax period shall be reported.

22.	15	(i) ECO shall report details of the supplies made through him/her on which he/she is liable to pay tax u/s 9(5). (ii) GSTIN of supplier and recipient, if registered, shall be reported. (iii) Details of the documents issued by ECO shall be reported, if recipient is registered.
23.	15A(I)	Amendment to the details reported in table 15 in earlier tax periods in respect of registered recipients shall be reported.
24.	15A(II)	Amendment to the details reported in table 15 in earlier tax periods in respect of unregistered recipients shall be reported.”.

22. In the said rules, in FORM GST RFD-01, in Annexure 1, after Statement-7, the following statement shall be inserted, namely: -

“Statement-8 [rule 89(2)(ka)]

Refund Type: Refund for unregistered persons

Sl. No.	GSTIN of supplier	Document/Invoice Details				Tax Paid				Details of payment of invoice value to the supplier		Details of payment received against cancellation/ termination		Refund Amount Claimed (I+C+S+Cess)
		Type of document	No.	Date	Taxable Value	Integrated Tax (I)	Central Tax(C)	State/ UT Tax(S)	Cess	Date	Amount	Date	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
														”.

23. In the said rules, in FORM GST APL-02, in the heading, after the word, figures and brackets “rule 108(3)”, the word, figures and brackets “and 109 (2)”, shall be inserted.

24. In the said rules, after FORM GST APL-03, the following form shall be inserted, namely: -

“FORM GST APL-01/03 W

[See rule 109C]

Application for Withdrawal of Appeal Application

1. GSTIN:
2. Name of Business (Legal) (in case appeal is filed under sub-section (1) of section 107)
3. Name and designation of the appellant (in case appeal is filed under sub-section (2) of section 107):
4. Order No.& Date:
5. ARN of the Appeal & Date:
6. Reasons for Withdrawal:
 - i. Acceptance of order of the adjudicating authority.
 - ii. Acceptance of order of a Higher Appellate Authority/ Court on similar subject matter
 - iii. Need to file appeal again after rectification of mistakes/omission in the filed appeal
 - iv. Amount involved in appeal is less than the monetary limit fixed for Appeal by the Board/Commissioner
 - v. Any other reason
7. Declaration (applicable in case appeal is filed under sub-section (1) of section 107):

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Signature

Date:

Name of Applicant /Applicant Officer
Designation/ Status.”.

25. In the said rules, after FORM GST DRC-01A, the following form shall be inserted, namely: -

“FORM GST DRC-01B

[See rule 88C]

PART-A (System Generated)

Intimation of difference in liability reported in statement of outward supplies and that reported in return

Ref No:

Date:

GSTIN:

Legal Name:

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period<from><to> by an amount of Rs. The details thereof are as follows:

Form Type	Liability declared/ paid (in Rs.)				
	IGST	CGST	SGST/UTGST	Cess	Total
FORM GSTR-1 / IFF					
FORM GSTR-3B					
Difference in liability					

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.
3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.
4. This is a system generated notice and does not require signature.

PART-B

Reply by Taxpayer in respect of the intimation of difference in liability

Reference No. of Intimation:

Date:

- A. I have paid the amount of the differential tax liability, as specified in **Part A** of **FORM GST DRC01B**, fully or partially, along with interest under section 50, through **FORM GST DRC-03**, and the details thereof are as below:

ARN of FORM GST DRC-03	Paid Under Head	Tax Period	IGST	CGST	SGST/UTGST	CESS

AND/OR

- B. The reasons in respect of that part of the differential tax liability that has remained unpaid, are as under:

S. No	Brief Reasons for Difference	Details (Mandatory)
1	Excess Liability paid in earlier tax periods in FORM GSTR-3B	
2	Some transactions of earlier tax period which could not be declared in the FORM GSTR-1/IFF of the said tax period but in respect of which tax has already been paid in FORM GSTR-3B of the said tax period and which have now been declared in FORM GSTR-1/IFF of the tax period under consideration	
3	FORM GSTR-1/IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	
4	Mistake in reporting of advances received and adjusted against invoices	
5	Any other reasons	

Verification

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

Signature of Authorised Signatory

Name:

Designation/ Status:

Place:

Date:.

26. In the said rules, for FORM GST DRC-03, the following form shall be substituted, namely:-

“FORM GST DRC- 03

[See rules 142(2) & 142 (3)]

**Intimation of payment made voluntarily or made against the show cause notice (SCN) or
statement [or intimation of tax ascertained through FORM GST DRC-01A**

1.	GSTIN												
2.	Name												
3.	Cause of payment												
3A	Shipping bill details of erroneous IGST refund (to be enabled only if the specified category is chosen in drop down menu)					(i) Shipping Bill/ Bill of Export No. & Date: (ii) Amount of IGST paid on export of goods: (iii) Notification No. used for procuring inputs at concessional rate or exemption: (iv) Date of notification: (v) Amount of refund received: (vi) Amount of erroneous refund to be deposited: (vii) Date of credit of refund in Bank Account:							
4.	Section under which voluntary payment is made												
5.	Details of show cause notice, if payment is made within 30 days of its issue, scrutiny, intimation of tax ascertained through Form GST DRC01A, audit, inspection or investigation, GST RFD-01, others (specify)					Reference No./ARN			Date of issue/filing				
6.	Financial Year												
7.	Details of payment made including interest and penalty, if applicable												
													(Amount in Rs.)
Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry	
1	2	3	4	5	6	7	8	9	10	11	12	13	

8. Reasons, if any - << Text box>>

9. Verification-

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

Signature of Authorized Signatory
Designation / Status

Name

Date

Note -

1. Payment to be made only in cash for deposit of erroneous refund of unutilised Input Tax Credit (ITC) and for deposit of erroneous refund of Integrated Goods and Services Tax (IGST), obtained in contravention of sub-rule (10) of rule 96.

2. ARN of FORM GST RFD-01 to be mentioned mandatorily if cause of payment is selected as – ‘deposit of erroneous refund of unutilised ITC’.

3. Details of shipping bills to be entered in the same pattern in which the details have been entered in the returns.”.

27. In the said rules, in FORM GST DRC-25, –

- (i) after the words, “Revisional authority/”, the words and letter, “Adjudicating authority or Appellate authority under Insolvency & Bankruptcy Code/” shall be inserted;
- (ii) for the words, “before disposal of appeal or revision”, the words, “before disposal of appeal or revision or any other proceedings” shall be substituted;
- (iii) after the words, “giving effect of appeal/ revision”, the letters and words, “or any other proceedings” shall be inserted.

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

(Alok Kumar)
Director

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 were last amended, *vide* notification No. 24/2022 -Central Tax, dated the 23rd Nov 2022, *vide* number G.S.R. 843 (E), dated the 23rd Nov, 2022.

3. Notification No. 27/2022- Central Tax | Dated: 26.12.2022

[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. 27/2022- Central Tax

New Delhi, the 26th December, 2022

In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby specifies that the provisions of sub-rule (4A) of rule 8 of the said rules shall not apply in all the States and Union territories except the State of Gujarat.

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

ALOK KUMAR,

Director

(III) CGST RATE NOTIFICATIONS

1. NOTIFICATION No. 12/2022-Central Tax (Rate)

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUBSECTION (i)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)
NOTIFICATION No. 12/2022-Central Tax (Rate)
New Delhi, the 30th December, 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, Ministry of Finance (Department of Revenue), No.1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in Schedule I – 2.5%, -

(i) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely: - “Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely: - “Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;

(B) in Schedule II – 6%, -

(i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely: - “Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

(ii) against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely: - “Mathematical boxes, geometry boxes and colour boxes”

(C) in Schedule III – 9%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

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

[F.No. CBIC-190354/316/2022-TRU Section-CBEC]

(Vikram Vijay Wanere)
Under Secretary

Note: - The principal notification No.1/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E)., dated the 28th June, 2017 and was last amended by notification No. 06/2022 – Central Tax (Rate), dated the 13th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 550(E), dated the 13th July, 2022

2. NOTIFICATION No. 13/2022-Central Tax (Rate)

[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. 13/2022-Central Tax (Rate)
New Delhi, the 30th December, 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, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.2/2017-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, in the Schedule, -

- (i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely: - "Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]";
- (ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely:

(1)	(2)	(3)
102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda

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

[F.No. CBIC-190354/316/2022-TRU Section-CBEC]

(Vikram Vijay Wanere)
Under Secretary

3. NOTIFICATION No. 14/2022-Central Tax (Rate)

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

GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

NOTIFICATION No. 14/2022-Central Tax (Rate)

New Delhi, the 30th December, 2022

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017- 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. 676(E), dated the 28th June, 2017, namely:- In the said notification, in the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
" 3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: (a) Of peppermint (<i>Mentha piperita</i>) (b) Of other mints : Spearmint oil (ex- <i>mentha spicata</i>), Water mint-oil (ex- <i>mentha aquatica</i>), Horsemint oil (ex- <i>mentha sylvestris</i>), Bergamot oil (ex- <i>mentha citrata</i>), <i>Mentha arvensis</i>	Any unregistered person	Any unregistered person

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

[F.No. CBIC-190354/316/2022-TRU Section-CBEC]

(Vikram Vijay Wanere)
Under Secretary

Note: - The principal notification No. 4/2017-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. 676(E), dated the 28th June, 2017 and was last amended by notification No. 10/2021-Central Tax (Rate) dated the 30th September, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 695(E), dated the 30th September, 2021.

4. NOTIFICATION No. 15/2022 -Central Tax (Rate)

[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 (Rate)
New Delhi, 30th December, 2022

G.S.R. -----(E). -In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) 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 amendments further to amend the notification of the Government of India, in the 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,

- (i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –

- (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and
(ii) (ii) such renting is on his own account and not that of the proprietorship concern.”;
(iii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01st day of January, 2023.

[F.No. CBIC-190354/316/2022-TRU Section-CBEC]

(Rajeev Ranjan)
Under Secretary

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 by notification No. 04/2022 - Central Tax (Rate), dated the 13th July, 2022 vide number G.S.R. 544(E), dated the 13th July, 2022

(IV) IGST RATE NOTIFICATIONS

1. NOTIFICATION No. 12/2022-Integrated Tax (Rate)

[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. 12/2022-Integrated Tax (Rate)
New Delhi, the 30th December, 2022

In the said notification, -

(A) in Schedule I – 5%, -

(i) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely: - “Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely: - “Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”

(B) in Schedule II – 12%, -

(i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely: - “Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

(ii) against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely: - “Mathematical boxes, geometry boxes and colour boxes”

(C) in Schedule III – 18%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

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

[F.No. CBIC-190354/316/2022-TRU Section-CBEC]

(Vikram Vijay Wanere)
Under Secretary

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. 06/2022 – Integrated Tax (Rate), dated the 13th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 551(E), dated 13July,2022

2. NOTIFICATION No. 13/2022-Integrated Tax (Rate)

[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. 13/2022-Integrated Tax (Rate)

New Delhi, the 30th December, 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, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.2/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, -

- (i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely: - "Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]";
- (ii) (ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely:

"102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda".

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

[F.No. CBIC-190354/316/2022-TRU

Section-CBEC

(Vikram Vijay Wanere)
Under Secretary

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 by notification No. 07/2022 – Integrated Tax (Rate), dated the 13th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 554(E), dated the 13th July, 2022

3. NOTIFICATION No. 14/2022-Integrated Tax (Rate)

[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. 14/2022-Integrated Tax (Rate)
New Delhi, the 30th December, 2022

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017- 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. 669(E), dated the 28th June, 2017, namely:-

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

<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
" 3A	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: - (a) Of peppermint (Mentha piperita); (b) Of other mints : Spearmint oil (ex-mentha spicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-mentha sylvestries), Bergament oil (ex-mentha citrate), Mentha arvensis	Any unregistered person	Any unregistered person

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

[F.No. CBIC-190354/316/2022-TRU Section-CBEC

(Vikram Vijay Wanere)
Under Secretary

Note: - The principal notification No. 4/2017-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. 669(E), dated the 28th June, 2017 and was last amended by notification No. 10/2021-Integrated Tax (Rate) dated the 30th September, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 700(E), dated the 30th September, 2021.

4. Notification No. 15/2022 -Integrated Tax (Rate)

[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 -Integrated Tax (Rate)
New Delhi, 30th December, 2022

G.S.R.....(E).-In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 5, subsection (1) and sub-section (3) 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,

- (i) against S. No. 13, in column (3), after the entry, the following explanation shall be inserted, namely: -

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –

(iii) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and

(iv) such renting is on his own account and not that of the proprietorship concern.”;

(ii) S. No 24A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01st January, 2023.

[F.No. CBIC-190354/316/2022-TRU Section-CBEC]

(Rajeev Ranjan)
Under Secretary

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. 04/2022 - Integrated Tax (Rate), dated the 13th July, 2022 published in the official gazette vide number G.S.R. 545(E), dated the 13th July, 2022

(IV) Advance Rulings

1. ITC available on canteen facility provided to direct employees working in factory

Case Name: In re Tata Motors Limited (GST AAAR Gujarat)
Appeal Number: Advance Ruling No. GUJ/GAAAR/APPEAL/2022/23
Date of Judgement/Order: 22/12/2022
Courts: AAAR AAR Gujarat Advance Rulings

Whether input tax credit (ITC) available to applicant on GST charged by service provider on canteen facility provided to employees working in factory? 2. If ITC is available as per question no. (1) above, whether it will be restricted to the extent of cost borne by the Applicant (employer)? (i) Input Tax Credit (ITC) will be available to the appellant on GST charged by the service provider in respect of canteen facility provided to its direct employees working in their factory, in view of the provisions of Section 17(5)(b) as amended effective from 01.02.2019 and clarification issued by CBIC vide Circular No. 172/04/2022-GST dated 06.07.2022, read with provisions of Section 46 of the Factories Act, 1948, and read with provisions of the Gujarat Factory Rules, 1963 and clause (ii) below; (ii) ITC on the above is restricted to the extent of the cost borne by appellant for providing canteen services to its direct employees, but disallowing proportionate credit to the extent embedded in the cost of food recovered from such employees.

2. 18% GST rate applicable on supply of Services to Uttar Pradesh Jal Nigam

Case Name: In re Indian Hume Pipe Company Ltd. (GST AAR Uttar Pradesh)
Appeal Number: Advance Ruling No. UP ADRG 12/2022
Date of Judgement/Order: 23/09/2022
Courts: AAR Uttar Pradesh Advance Rulings

Question a- Whether the supply of Services by the Applicant to M/s. UTTAR PRADESH JAL NIGAM is covered by Notification No. 15/2021 Central Tax (Rate), dated 18th November, 2021 r/w. Notification No.22/2021- Central Tax (Rate), dated 31st December, 2021. Answer a- Answered in negative. Question b- If the supplies as per Question a are covered by Notification No. 15/2021-Central Tax (Rate), dated 18th November, 2021, r/w. Notification No. 22/2021-Central Tax (Rate), dated 31st December, 2021, then what is the applicable rate of Tax under the Goods and Services Tax Act, 2017 on such Supplies made w.e.f. 01-01-2022. Answer b- Not answered as per reply of question a above. Question c- In case if the supplies as per Question a are not covered by the Notification supra then what is the applicable rate of tax on such supplies under the Goods and Services Tax Act, made w.e.f. 01-01-2022. Answer c- CGST 9% and SGST 9%.

(V) JUDGEMENTS

1. Detention of goods for non-generation of E-way bill – HC directs AO to redo Section 129(3) legal drill

Case Name: Shree Info System Solutions Pvt. Ltd Vs Assistant Commissioner (ST) Adjudication (Madras High Court)

Appeal Number: W.P. No. 34474 of 2022 Date of

Judgement/Order: 22/12/2022

Courts: All High Courts (9880) Madras High Court (1085)

As already alluded to supra, captioned writ petition turns on a very narrow compass and therefore it is really not necessary to delve into the factual matrix in detail. It will suffice to say that while the interception followed by detention/seizure was at 08:35 pm on 13.12.2022, the impugned order proceeds on the basis that it is at 08:35 am in the forenoon on 13.12.2022. This error in the case on hand is fatal to the impugned order, as the only ground on which the detention and seizure has been made is that E-way bill had not been generated for movement of the goods whereas there is no disputation or disagreement that E-way bill had been generated at 12:39pm on 13.12.2022. Court set aside the impugned order. This means that the matter reverts to the detention/seizure order under Section 129(1) of TN-G&ST Act. This Court would also now be directing the respondent to redo Section 129(3) legal drill after affording a fresh opportunity to the writ petitioner. Impugned order under Section 129(3) is set aside by high court with a condition that the writ petitioner shall furnish Bank Guarantee as per 129(1)(c) read with Section 129(1)(a) i.e., (penalty equivalent to 200% of the tax payable) latest by Monday i.e., by 26.12.2022.

2. HC set-aside ex-parte order in violation of principles of natural justice

Case Name: Shaurya and Company Vs Union of India (Patna High Court)

Appeal Number: Civil Writ Jurisdiction Case No.18413 of 2021

Date of Judgement/Order: 22/12/2022

Courts: All High Courts Patna High Court

HC held that this Court, notwithstanding the statutory remedy, is not precluded from interfering where, ex facie, we form an opinion that the order is bad in law. This we say so, for two reasons- (a) violation of principles of natural justice, i.e. Fair opportunity of hearing. No sufficient time was afforded to the petitioner to represent his case; (b) order passed ex parte in nature, does not assign any sufficient reasons even decipherable from the record, as to how the officer could determine the amount due and payable by the assessee. The order, ex parte in nature, passed in violation of the principles of natural justice, entails civil consequences; (c) We also find the authorities not to have adjudicated the matter on the attending facts and circumstances. All issues of fact and law ought to have been dealt with, even if the proceedings were ex parte in nature. As such, on this short ground alone, we dispose of the present writ petition. The instant petition stands disposed of.

3. HC restricts bank account attachment amount to refund amount under investigation

Case Name: R Enterprises Vs Union of India & Ors. (Delhi High Court)

Appeal Number: W.P.(C) 17436/2022 & CM APPL. 55565/2022

Date of Judgement/Order: 21/12/2022

Courts: All High Courts Delhi High Court

Section 83 of the CGST Act empowers the concerned authority to provisionally attach assets, in cases where the proceedings have been initiated under Chapter XII, XIV or XV of the CGST Act and the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary to issue provisional attachment. In the present case, it is contended on behalf of the respondent that information had been received from another Commissionerate (DGGI, Ghaziabad) that certain entities have colluded to fraudulently avail GST. Apparently, the petitioner was named as one of the suspicious entities.

In the present case, it is contended on behalf of the respondent that information had been received from another Commissionerate (DGGI, Ghaziabad) that certain entities have colluded to fraudulently avail GST. Apparently, the petitioner was named as one of the suspicious entities. According to Respondent no.3, petitioner has availed of a GST refund of Rs.2.4 crores and the same is under investigation. In the aforesaid view, it would not be apposite for Respondent no.3 to provisionally attach the petitioner's bank account for any amount in excess of Rs.2.4 crores. Learned counsel appearing for the petitioner states that the order dated 06.12.2022, may be read as 'freezing the bank account to the extent of Rs.2.4 crores'. In other words, the petitioner would not be entitled to withdraw any amount from the bank account, till a sum of Rs.2.4 crores is credited into the said account; the petitioner would be free to operate the bank account over and above a minimum balance amount of Rs.2.4 crores.

4. E-way bill expiry – Efficacious alternative remedy available- HC allows appeal before appellate authority

Case Name: Burnpur Polyfabs Pvt. Ltd Vs State of Jharkhand (Jharkhand High Court)

Appeal Number: W.P. (T) No. 3651 of 2021

Date of Judgement/Order: 21/12/2022

Courts : All High Courts Jharkhand High Court

HC held that taking into consideration that an efficacious alternative remedy by way of appeal is available to the petitioner under Section 107 of JGST Act, we therefore, grant liberty to the

petitioner to approach the appellate authority against the impugned order passed under Form GST MOV 09. On his approaching, the State Taxes Officer, Intelligence Bureau, Dhanbad Division, Dhanbad shall provide the GSTIN number so that the petitioner can prefer an appeal online. In case the appeal is not accepted online for any technical reasons, he would be at liberty to prefer an appeal manually before the appellate authority. The petitioner shall be at liberty to raise all the issues of facts & law and the grounds available to it in the appeal which shall be decided by the appellate authority in accordance with law.

5. Release of seized perishable goods – HC directs expeditious conclusion of adjudication proceedings

Case Name: ARJ Exim India & Anr. Vs Assistant Commissioner, CGST (Delhi High Court)

Appeal Number: W.P.(C) 14000/2022

Date of Judgement/Order: 16/12/2022

Courts: All High Courts Delhi High Court

The petitioners has filed the present petition, inter alia, praying as under: “a) issue a writ of mandamus directing the Respondent Authority to conclude the adjudication proceedings expeditiously and in the meantime, release the seized perishable goods; b) direct the Respondent to allow the cross examination of the Panch witnesses, other witnesses whose statements are relied upon in the Show Cause Notice and the officers of the DGGI, whose names are mentioned in para 30 and 32 of this petition.” 2. Search and seizure operations were conducted on the premises of the petitioners on 29.12.2020 and 30.12.2020. It is stated that on 30.12.2020, 375 boxes / cartons were seized from the premises bearing the address, A-63, Road No.1, Mahipalpur Extension, Delhi. 3. One of the principal allegations made against the petitioners is that they had fraudulently availed input tax credit. 4. This Court does not consider it necessary to set out course of events that are transpired after the search and seizure operations. Suffice it to note that the show cause notice dated 23.06.2021 was issued (SCN No.8/2021) under Section 130 of the Central GST Act, 2017, which has not been adjudicated as yet. The petitioners submitted an interim reply dated 22.07.2021 to the aforesaid show cause notice.

6. HC allows filing of GST Appeal condoning the period of limitation

Case Name: Manjeet Cotton Pvt. Ltd. Vs Commissioner of State Tax (Gujarat High Court)

Appeal Number: R/Special Civil Application No. 16857 of 2022

Date of Judgement/Order: 15/12/2022

Courts : All High Courts Gujarat High Court

1. Issue Notice, returnable forthwith. Learned AGP waives service of notice for and on behalf of the respondent-State.

2. Petitioner is before this Court under Article 226 of the Constitution of India seeking to challenge the action of the respondent authority on the ground that the same is violative of principle of natural justice.

3. According to the petitioner, who is having his principal place of business at Ahmedabad and having GST Registration being engaged in the business of trading of Cotton Bales, Cotton Yarn, Cotton Seed Oil Cake, etc. received a show cause notice under Section 73 of the Central Goods and Service Tax/Gujarat Goods and Service Tax Act ('the CGST Act' and GGST Act' hereinafter) along with summary thereof in the Form GST DRC-01 on 13.01.2022 issued by the respondent No.3.

3.1 It was alleged that the petitioner was supplied nil rated or exempted supply, but he had not reversed the ITC related to the said exempt supply as per Section 17(2) of the CGST Act read with Rule 42 of the Central Goods and Service Tax Rules, 2017 and Gujarat Goods and Service Tax Rules, 2017 ('the CGST/GGST Rules' hereinafter). The demand was made of Rs.36,15,696/- with interest at the rate of 24%p.a.

3.2 The petitioner submitted a reply on 26.01.2022 in Form GST DRC-06 wherein he requested to grant the adjournment of 30 days to submit a detailed reply in response to the show cause notice.

3.3 The adjournment was granted by the respondent No.3 of 15 days and asked the petitioner to reply on or before 11.02.2022. The petitioner could not file the reply in response to the said show cause notice. According to him, because on account of last date to file GST return in Form GSTR-1 for the month of January 2022, he was handicapped.

7. GST Section 129 provides for issue of notice/hearing before order is made

Case Name: New Royal Ferrous and Non-Ferrous Trading Corporation Vs Deputy State Tax Officer (Madras High Court)

Appeal Number: W.P.No.33472 of 2022

Date of Judgement/Order: 14/12/2022

Courts: All High Courts Madras High Court

Petitioner is engaged in the business of dealing in Ferrous and Non-Ferrous goods; that writ petitioner raised an invoice for transport of battery scrap from Tiruvannamalai to Malur in State of Karnataka; that the consignment was being carried in a Truck bearing Registration No.KA01-AG-4894; that the truck was intercepted by the respondent on 04.12.2022 at 10.00am at Krishnagiri Toll Plaza; that the statement of the driver/ person in-charge of the vehicle was recorded on 04.12.2022; that there was interception of goods under Section 68 (3) of 'The Central Goods and Services Tax Act, 2017' [hereinafter 'CG&ST Act' for the sake of brevity, convenience and clarity]; that it is the case of the respondent that vide impugned notice that transport of the consignment is from Tiruvannamalai to Malur in Karnataka vide invoice dated 09.12.2022 but a vehicle track App shows the movement of the same truck on 03.12.2022 at Thoppur Toll at around 10:56pm but E-way bill has been generated at 09:56.p.m on 03.12.2022; that this is in contravention of Rule 138 of 'Goods and Services Tax Rules, 2017' is the basis for the impugned notice.

In any event, on a demurrer even if it is construed as 10.56 p.m, the question as to whether the vehicle could have crossed Thoppur Toll within one hour of declaration of e-way bill are all matters turning on facts. Section 129 provides for issue of notice / hearing before order is made. This Court is informed that notice has been issued on 04.12.2022. The order has to be made within 7 days but owing to the captioned writ petition being filed on 09.12.2022, making of the order has been put on hold is learned Revenue counsel's say. Section 129 provides for issue of notice / hearing before order is made. This Court is informed that notice has been issued on 04.12.2022. The order has to be made within 7 days but owing to the captioned writ petition being filed on 09.12.2022, making of the order has been put on hold is learned Revenue counsel's say. In the light of the narrative and discussion thus far, this is not a fit case for interfering with the impugned notice. Let the petitioner respond to 04.12.2022 notice, let the respondent consider the same on its own merits and in accordance with law after affording an opportunity to the writ petitioner as per Section 129(3) of C-G &ST Act. Though obvious, it is made clear that if the order is adverse to the writ petitioner, it is open to the writ petitioner to assail the same in a manner known to law.

8. When limitation elapses right is not extinguished but remedy is barred

Case Name: Golcha Garments Vs Joint Commissioner of GST & Central Excise (Appeals)

(Madras High Court) Appeal Number: W.P.No. 33363 of 2022

Date of Judgement/Order: 12/12/2022

Courts: All High Courts Madras High Court

Hon'ble Supreme Court has made it clear that what was extended by order of Hon'ble Supreme Court qua Covid-19 period was only the period of limitation and not the period upto which the delay can be condoned in exercise of discretion conferred by the Statute. Therefore, this Court in the light of the authoritative pronouncement of Hon'ble Supreme Court, finds no grounds to interfere with the order of the first respondent. The argument that impugned order returns a finding in favour of writ petitioner but does not grant relief owing to limitation bar is no argument as law is well settled that when limitation elapses right is not extinguished but remedy is barred.

9. GST Registration cancellation- HC allows time barred application for revocation

Case Name: Devendra Prasad Vs Assistant Commissioner (Uttarakhand High Court)

Appeal Number: Writ Petition (M/S) No. 3263 of 2022

Date of Judgement/Order: 16/12/2022

Courts: All High Courts Uttarakhand High Court

Since, the petitioner failed to furnish returns for a continuous period of six months and show cause notice has been sent to him, it is directed that the petitioner shall file an application for revocation under Section 30 of the CGST Act in terms of Rule 23 of the CGST Rules. Though it is time barred, we are inclined to wave the limitation and direct the petitioner to file an application for reviving of G.S.T. registration before the Revenue within a period of 21 days, hence. He shall also comply the other provisions of Section 30 of the U.K. GST Act, that is submission of returns for the defaulted six months and any further completed months after the revocation. In such case, if dues are found to be due from the petitioner and he pays the same, then his case shall be considered liberally by the revenue and shall be disposed of within a period of 30 days. Accordingly, the writ petition is disposed of.

10. Gujarat High Court directs GST dept to release goods & conveyance of petitioner

Case Name: Chintankumar Karshanbhai Daraji Vs State of Gujarat (Gujarat High Court)

Appeal Number: R/Special Civil Application No. 11235 of 2022

Date of Judgement/Order: 22/07/2022

Courts: All High Courts Gujarat High Court

Heard learned advocate Mr. H.J. Trivedi, learned advocate for the petitioner and Mr. Krutik Parikh, learned AGP for the respondents for the purpose of admission of the petition and/or otherwise for grant of interim relief. 2. The principal prayer of the petitioner is to set aside the notice dated 11.04.2022 in FORM GST MOV-10 as well as order dated 10.04.2022 in FORM GST MOV-6, whereby the goods and conveyance of the petitioner came to be confiscated and detained 2.1 The petitioner has further prayed by way of interim relief to stay the operation and implementation of the order dated 21.04.2022 passed in FORM GST MOV-11 under Section 130 of the Central Goods and Services Tax Act, 2017. 3. The basic facts are that the petitioner transported the goods being copper scraps pursuant to the order from the buyers. While it was being transported to the destination in the truck bearing registration No. GJ-05-AT-3042, the vehicle was intercepted by the respondent authorities and the goods as well as the vehicle came to be confiscated. Thereafter, the notices and orders demanding tax, penalty and fine, etc., came to be issued. 3.1 The question involved in this petition is about the interaction, interplay and inter se application of Section 129 and Section 130 of the Central Goods and Services Tax Act, 2017 and the natures of powers exercisable under the said provision. 4. It was stated that Special Civil Application No. 8353 of 2012 involving same point has been subjected to Rule. Therefore, Rule returnable on 08.09.2022. To be heard along with Special Civil Application No. 8353 of 2012.

11. HC set-aside GST Assessment & Refund order passed without considering CBIC circular

Case Name: Infor (India) Private Limited Vs Union of India (Karnataka High Court)

Appeal Number: Writ Petition No.5948/2021 (T-Res)

Date of Judgement/Order: 08/12/2022

Courts: All High Courts Karnataka High Court

Petitioner submits that during the pendency of the present writ petition, respondents have issued a Circular bearing No.159/15/2021 -GST dated 20.09.2021 clarifying and explaining the scope of Intermediary services. It is the contention of the learned counsel for the petitioner

that the said explanation contained in the Circular has not been considered either by the Appellate Authority or in the orders-in- original and consequently, the impugned orders deserve to be set aside. Per contra, learned counsel for the respondents submits that in view of availability of equitable and alternative remedy by way of an appeal to the Appellate Authority as well as the Tribunal, the present petition is not maintainable. It is also submitted that in the event, this Court were to quash the orders in-original as well as the order passed by the Appellate Authority, the orders passed by the respondents sanctioning refund also deserve to be set aside and the matter has to be remitted back to the respondents for reconsideration afresh in accordance with In view of the aforesaid facts and circumstances of the case and in the light of the aforesaid submission and the Circular dated 20.09.2021 which has come into effect during the pendency of the present writ petition, I am of the considered opinion that the impugned orders as well as the refund orders at Annexure-K dated 11.02.2019, Annexure-L dated 22.05.2019, Annexure-M dated 25.05.2019 and Annexure-N dated 12.2019 deserve to be set aside and the matter deserves to be remitted back to the concerned respondents for reconsideration afresh in accordance with law.

12. Transaction cannot be suspected when GST registration of other end dealer is cancelled with retrospective effect

Case Name: Shraddha Overseas Private Limited Vs Assistant Commissioner of State Tax (Calcutta High Court)

Appeal Number: M.A.T No. 1860 of 2022

Date of Judgement/Order: 16/12/2022

Courts: All High Courts Calcutta High Court

Transaction cannot be suspected when GST registration of other end dealer is cancelled with retrospective effect The Hon'ble Calcutta High Court in M/s Shraddha Overseas Private Limited & Anr. v. The Assistant Commissioner of State Tax [M.A.T No.1860 of 2022 dated December 16, 2022] set aside the order passed by the Revenue Department cancelling Goods and Services Tax ("GST") Registrations of the assessee on the grounds of suspicion. Held that, the transaction cannot be suspected merely on the grounds that the GST Registration of the other-end dealer was cancelled with retrospective effect.

13. Revenue Department cannot retain any amount that has been erroneously paid as tax

Case Name: Varshan Enterprises Vs Office of the GST Council (Andhra Pradesh High Court)

Appeal Number: Writ Petition No. 10637 of 2021

Date of Judgement/Order: 09/12/2022

Courts: All High Courts Andhra Pradesh HC

The Hon'ble Andhra Pradesh High Court in M/s. Varshan Enterprises v. Office of the GST Council [Writ Petition No.10637 of 2021, dated December 12, 2022] held that the Revenue Department cannot retain any amount that has been paid as tax as a result of any inadvertent error and the error committed by the assessee being accidental shall have the opportunity to rectify it.

Facts:

M/s. Varshan Enterprises ("the Petitioner") is involved in the business supplying telecom pipe-laying services in Telangana and had provided its services to M/s Vodafone Mobile Services Limited with office located in Telangana ("Vodafone, Telangana"). M/s Vodafone Mobile Services Limited also has an office in Mumbai, Maharashtra ("Vodafone, Mumbai"). The Petitioner erroneously issued two tax invoices in June, 2018 to Vodafone, Mumbai instead of Vodafone, Telangana, by entering the GSTIN of Vodafone, Mumbai, while entering the details and returns information on the GST common portal. Due to such error, Vodafone, Telangana was unable to claim the Input Tax Credit ("ITC") on the IGST paid by the Petitioner. However, the Petitioner tried to rectify its mistake in May, 2020 but it was available for rectification only up to October 20, 2019. The Petitioner vide letter dated February 2, 2021 requested the Revenue Department ("the Respondent") to either refund the amount or adjust the same with existing liabilities. In reply, The Respondent directed the Petitioner to adhere to the process specified in Circular CBEC-20/16/04/18-GST, dated November 18, 2019 ("the Circular"). The Respondent contended that the Petitioner's claim was time-barred by limitation because it violated Section 54 of the Central Goods and Services Tax Act, 2017 ("the CGST Act") which set a two-year limitation period.

Issue:

Whether the Respondent was correct in denying the rectification of the details and the refund amount, under Section 54 of the CGST Act which erroneously paid by the Petitioner?

Held:

The Hon'ble Andhra Pradesh High Court in Writ Petition No.10637 of 2021 held as under:

- Observed that, when Rule 97A of the Central Goods and Service Tax Rules, 2017 ("the CGST Rules") allows manual filing, but restricts to file the same by electronic means on the common portal, as per the Circular.
- Stated that, the amounts that were paid by the Petitioner, furnishing the incorrect details cannot be taken as a tax due to the Respondents, legally. Further, the Respondent cannot contend that the claim of the Petitioner, is barred by limitation.

Further, the Petitioner cannot be compelled to follow the Circular, which debarred the Petitioner from manual filing and be compelled to do certain things which are impossible to be performed.

- Further noted that, the amount that was paid by the Petitioner while providing erroneous details cannot be considered as tax owed to the Respondent and hence the Petitioner cannot be barred by limitation.
- Relied on the judgment of the Hon'ble Supreme Court in the matter of Mafatlal Industries Limited v. Union of India [111 STC 467 SC dated December 19, 1996], wherein it was held that one cannot enrich themselves and is bound to return the amounts which were paid wrongfully, therefore, the assessee cannot be prejudiced from availing credit to which they are entitled to.
- Held that, the Respondent cannot retain the disputed amount that are paid to them, due to inadvertent error and the error committed by the Petitioner was accidental and hence it should have the opportunity to rectify it.
- Further held that, the Petitioner is not barred by limitation.
- Directed the Petitioner to file a manual application for the refund of the amount. Further directed the Respondent to issue orders accordingly within four weeks.

Relevant Provisions:

Para No. 3 of the Circular: "With effect from 26.09.2019, the applications for the following types of refunds shall be filed in FORM GST RFD 01 on the common portal and the same shall be processed electronically:

- a. Refund of unutilized input tax credit (ITC) on account of exports without payment of tax;
- b. Refund of tax paid on export of services with payment of tax;
- c. Refund of unutilized ITC on account of supplies made to SEZ Unit/SEZ Developer without payment of tax;
- d. Refund of tax paid on supplies made to SEZ Unit/SEZ Developer with payment of tax;
- e. Refund of unutilized ITC on account of accumulation due to inverted tax structure;
- f. Refund to supplier of tax paid on deemed export supplies;
- g. Refund to recipient of tax paid on deemed export supplies;
- h. Refund of excess balance in the electronic cash ledger;
- i. Refund of excess payment of tax;
- j. Refund of tax paid on intra-State supply which is subsequently held to be inter-State supply and vice versa;
- k. Refund on account of assessment/provisional assessment/appeal/any other order;
- l. Refund on account of "any other" ground or reason."

Rule 97A of the CGST Rules:

"Manual filing and processing. –

Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application,

intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”

14. HC refuses to exercise it’s writ jurisdiction to condone delay in filing of appeal

Case Name: Morya Facility Management Service Pvt. Ltd. Vs Union of India (Bombay High Court)

Appeal Number: Writ Petition No. 15631 of 2022

Date of Judgement/Order: 20/12/2022

Courts: All High Courts Bombay High Court

Petitioner sought to contend that the power under Article 226 of the Constitution of India can be exercised even under such circumstances and the Authority can be directed to condone the delay and the order of the original authority can set aside in writ jurisdiction. The Hon’ble Supreme Court in case of Assistant Commissioner(CT) LTU, Kakinanda and Ors v M/s. Glaxo Smith Kline Consumer Health Care Ltd,¹ has examined the issue. The Hon’ble Supreme Court observed that once proceedings are barred by limitation under a statute the legislative mandate cannot be overcome by issuing a writ under Article 226 of the Constitution of India contrary to the legislative mandate.

15. Writ Petition not to be filed when an efficacious alternative remedy of appeal is available

Case Name: Shivam Hi Tech Steels Pvt. Ltd. Vs State of Jharkhand (Jharkhand High Court)

Appeal Number: W.P.(T) No. 1823 of 2021

Date of Judgement/Order: 21/12/2022

Courts: All High Courts Jharkhand High Court

The Hon’ble Jharkhand High Court in M/s Shivam Hi Tech Steels Pvt. Ltd v. State of Jharkhand [W.P.(T) No. 1823 of 2021 dated December 21, 2022] directed the assessee to seek alternative statutory remedy of appeal against the order of demand and detention of vehicle for alleged expiry of E-Way bill, passed by the State Taxes Officer.

Facts: M/s Shivam Hi Tech Steels Pvt. Ltd. (“the Petitioner”) is engaged in the business of Ferro Alloy and other ancillary products who received a purchase order from M/s. Tata Steel Ltd. for supply of 500 tons of Ferro Alloys & Ferro Titanium to its plant at Jamshedpur & Kalinga Nagar for the period commencing from August 1, 2020 to May 31, 2021. The consignment was dispatched on January 30, 2021 and while in transit, the truck was intercepted on February 4, 2021 by the officers of Intelligence Bureau. Subsequently, for alleged expiry of E-Way Bill, an

order of detention and a Show Cause Notice (“SCN”) was issued on February 8, 2021. The Petitioner then executed a bond for an amount of INR 31,52,780/- for release of goods and vehicle on February 15, 2021 and accordingly, the truck and goods were released with imposing tax and penalty under Section 129(3) of the Central Goods and Services Tax Act, 2017 (“the CGST Act”). However, on March 23, 2021, the State Tax Officer, Ranchi, proceeded suo-moto and register the truck driver in terms of Rule 16(1) of the Central Goods and Services Tax Rules, 2017 (“the CGST Rules”), for payment of tax and penalty. The Petitioner contended that there being no evasion of tax and no contravention of Section 129(3) of the CGST Act and that the State Tax Officer has no jurisdiction to carry out the proceedings under Section of 129 of the CGST Act. Further, the proceeding has been initiated against the truck driver, but the truck driver is not registered as a dealer and also the Bank Guarantee had been furnished by the Petitioner. Furthermore, an attempt to file an appeal was made by the Petitioner, but due to some technical difficulties, the appeal was not filed. Hence, this petition has been filed.

Issue: Whether the writ petition filed by the Petitioner maintainable where efficacious remedy of appeal is available to the Petitioner?

Held: The Hon’ble Jharkhand High Court in W.P.(T) No. 1823 of 2021 held as under:

- Noted that, an efficacious alternative remedy by way of appeal is available to the Petitioner under Section 107 of the CGST Act.
- Directed that, the Petitioner to approach the Appellate Authority against the order of detention passed.
- Stated that, in case the appeal is not accepted online for any technical reasons, the Petitioner shall file an appeal manually before the Appellate Authority, to raise all the issues of facts and law and the grounds available, which shall be decided by the Appellate Authority in accordance with law.

Relevant Provisions:

Section 107 of CGST Act:

“Appeals to Appellate Authority.

- (1) Any person aggrieved by any decision or order passed under this Act or the Central 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 the said decision or order is communicated to such person.
- (2) The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or the Commissioner of Union territory tax, call for and examine the record of any proceedings in which an adjudicating authority has passed any decision or order under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, for the purpose of satisfying himself as to the legality or propriety of the said decision or order and may, by order, direct any officer subordinate to him to apply to the Appellate Authority within six months from the date of communication of the said decision or order for the determination of such points arising out of the said decision or order as may be specified by the Commissioner in his order.
- (3) Where, in pursuance of an order under sub-section (2), the authorised officer makes an application to the Appellate Authority, such application shall be dealt with by the Appellate Authority as if it were an appeal made against the decision or order of the adjudicating

authority and such authorised officer were an appellant and the provisions of this Act relating to appeals shall apply to such application.

- (4) The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month.
- (5) Every appeal under this section shall be in such form and shall be verified in such manner as may be prescribed.
- (6) No appeal shall be filed under sub-section (1), unless the appellant has paid- (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and (b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order subject to a maximum of twenty-five crore rupees, in relation to which the appeal has been filed. Provided that no appeal shall be filed against an order under sub-section (3) of section 129, unless a sum equal to twenty-five per cent. of the penalty has been paid by the appellant.
- (7) Where the appellant has paid the amount under sub-section (6), the recovery proceedings for the balance amount shall be deemed to be stayed.
- (8) The Appellate Authority shall give an opportunity to the appellant of being heard.
- (9) The Appellate Authority may, if sufficient cause is shown at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing: Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal.
- (10) The Appellate Authority may, at the time of hearing of an appeal, allow an appellant to add any ground of appeal not specified in the grounds of appeal, if it is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.
- (11) The Appellate Authority shall, after making such further inquiry as may be necessary, pass such order, as it thinks just and proper, confirming, modifying or annulling the decision or order appealed against but shall not refer the case back to the adjudicating authority that passed the said decision or order: Provided that an order enhancing any fee or penalty or fine in lieu of confiscation or confiscating goods of greater value or reducing the amount of refund or input tax credit shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order: Provided further that where the Appellate Authority is of the opinion that any tax has not been paid or short-paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, no order requiring the appellant to pay such tax or input tax credit shall be passed unless the appellant is given notice to show cause against the proposed order and the order is passed within the time limit specified under section 73 or section 74.
- (12) The order of the Appellate Authority disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for such decision.
- (13) The Appellate Authority shall, where it is possible to do so, hear and decide every appeal within a period of one year from the date on which it is filed: Provided that where the issuance of order is stayed by an order of a court or Tribunal, the period of such stay shall be excluded in computing the period of one year.
- (14) On disposal of the appeal, the Appellate Authority shall communicate the order passed by it to the appellant, respondent and to the adjudicating authority.

- (15) A copy of the order passed by the Appellate Authority shall also be sent to the jurisdictional Commissioner or the authority designated by him in this behalf and the jurisdictional Commissioner of State tax or Commissioner of Union Territory Tax or an authority designated by him in this behalf.
- (16) Every order passed under this section shall, subject to the provisions of section 108 or section 113 or section 117 or section 118 be final and binding on the parties.”

16. E-way bill Issue: HC refrains from expressing any views on factual matter

Case Name: Sri Balaji Transport Vs Principal Secretary/Commissioner of Commercial Taxes (Madras High Court)

Appeal Number: W.P.No. 33742 of 2022 & W.M.P. No.33252 of 2022

Date of Judgement/Order: 15/12/2022

Courts: All High Courts Madras High Court

Short facts shorn of granular particulars are that the writ petitioner transported ‘Carbon Black Feedstock Oil’ [‘CBFS Oil’ or ‘said consignment’ for the sake of convenience]; that the writ petitioner imported said consignment from Singapore by sea; that thereafter it was transported by Rail from Mumbai to Chennai; that in Chennai when the truck was moved by surface, the truck was intercepted on 06.12.2022 at 09.35 a.m at Tondiarpet (Kasimedu); that the truck bears Registration No. TN 32-AE-9889; that one Deepak, who was in the truck, had given a ‘statement which has been recorded on 06.12.2022 in FORM GST MOV-01, bearing reference O.R.No.142/2022-23 (RS-VI)’ [hereinafter ‘impugned proceedings’ for convenience] and this has been impugned in captioned writ petition; that the impugned proceedings says owner/driver/person incharge but the options have neither been scored off or ticked by the Authority concerned; that the Revenue counsel, on instructions, submits that Deepak was at the wheel (it would be desirable for the respondents to be careful when such options with obliques are available in templates while making order); that proceedings are under Section 129 of ‘The Central Goods and Services Tax Act, 2017’ [hereinafter ‘C-G&ST Act’ for the sake of brevity, convenience and clarity] are underway. Learned counsel for writ petitioner submits that the consignment was transported by truck from the Railway yard to a weigh bridge and the interception occurred during such transit. Adverting to the impugned proceedings, learned Revenue counsel pointed out that only a statement has been assailed and in any event, the interception was owing to the reason that the writ petitioner was not in a position to produce E-way bill. Learned counsel for writ petitioner submitted that E-way bill can be applied for only after weighment at the weigh bridge. Learned Revenue counsel for respondent entered upon a disputation saying that the writ petitioner himself has made an internal weighing and therefore, it is an ingenious but fallacious argument. In the light of the disputations and contestations, considering that the same turns heavily on facts, this writ Court refrains itself from expressing any opinion or view on the same.

17. HC disposes Writ as efficacious remedy of appeal is available

Case Name : GMT Industries Ltd Vs State of Jharkhand (Jharkhand High Court) Appeal

Number : W.P. (T) No. 1846 of 2021

Date of Judgement/Order : 21/12/2022

Courts : All High Courts Jharkhand High Court

Mr. Ashok Kumar Yadav, learned G.A. has filed counter affidavit inter-alia challenging the maintainability of the writ petition, as also on merits and has contended that the efficacious remedy of appeal is available to assessee, since the dispute pertains to questions of fact, the Hon'ble Court may not entertain the writ petition and relegate the petitioner to prefer an appeal. Having heard learned counsel for the parties and after going through the series of events, as also, taking into consideration that an efficacious alternative remedy by way of appeal is available to the petitioner under Section 107 of JGST Act, we therefore, grant liberty to the petitioner to approach the appellate authority against the impugned order passed under Form GST MOV 09. On his approaching, the State Taxes Officer, Intelligence Bureau, Jamshedpur Division, Jamshedpur shall provide the GSTIN number so that the petitioner can prefer an appeal online. In case the appeal is not accepted online for any technical reasons, he would be at liberty to prefer an appeal manually before the appellate authority. The petitioner shall be at liberty to raise all the issues of facts & law and the grounds available to it in the appeal which shall be decided by the appellate authority in accordance with law.