



27th Edition

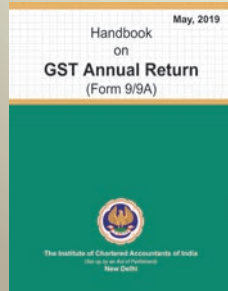
ICAI-GST

NEWSLETTER
March 2020

A Newsletter from The Institute of Chartered Accountants of India on GST



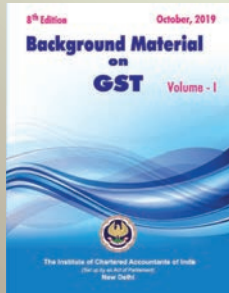
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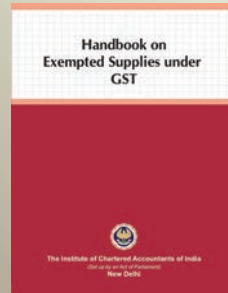
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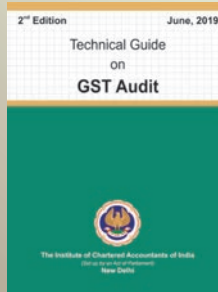
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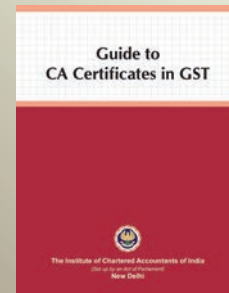
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President's Communication



My Esteemed professional colleagues,

39th GST Council Meeting held on 14th March, 2020 inter-alia recommended retrospective amendment w.e.f. 01.07.2017 for interest for delay in payment of GST to be charged on the net cash tax liability which is a welcome and needed demand of the industry. It also proposed the extension in due date for annual return in FORM GSTR-9 and reconciliation statement in FORM GSTR-9C for FY 2018-19 from 31.03.2020 to 30.06.2020 ; waived late fees for delayed filing of the Annual return for financial year 2017-18 and 2018-19 for taxpayers with aggregate turnover less than Rs. 2 crores; provided relaxation from furnishing Form GSTR 9C to taxpayers having aggregate turnover below Rs. 5 crores. It also stipulated continuation of existing system of furnishing FORM GSTR-1 & FORM GSTR-3B till September 2020. E-invoicing and QR Code implementation has also been extended to 01.10.2020 to give time to the industry for the same.

Further, a new facility called 'Know Your Supplier' is proposed to be introduced to enable every registered person to have some basic information about the suppliers with whom they conduct or propose to conduct business. Restrictions will be imposed on passing of the ITC in case of new GST registrations before physical verification of premises.

ICAI, being partner in Nation Building, has been regularly submitting its suggestions and representations on the different aspects of GST to the Government and has also been assisting the Government in capacity building by organising training programme on accounting and auditing aspects of GST. Recently, four representations on GST have been submitted by ICAI to the Government which include Request for providing

login facility to CA for filing Reconciliation Statement in Form 9C, difficulties in filing Annual Return in Form GSTR 9, withdrawal of Rule 36(4) with retrospective effect and Request for extension availment of ITC under GST pertaining to Financial Year 2018-19.

ICAI has also been playing a crucial role in creating awareness and disseminating knowledge of GST among all the stakeholders through our technical publications. We have recently revised our publication "Handbook on Exempted Supplies under GST" containing various aspect of exemption, classification, principles of exemption, procedural aspects and detailed analysis of various exemptions available under GST alongwith illustrations in easy and lucid manner. Also, a new publication "Guide to CA Certificates in GST" launched with an attempt to cover each area in GST Law requiring furnishing of CA Certificate. These publications can be downloaded from <https://idtc.icai.org/publications.php> or hard copy can also be order online through CDS portal.

It's a great pleasure to inform you that our Institute has organised more than 2210 workshops, seminars or conferences on GST which have been attended and benefited about 2.28 lakh participants. Also, 119 batches of Certificate Courses have been organized across the country which has been attended by 8411 participants.

Let's stand up and aspire yourself for the glory of the nation.

With Best Wishes,

CA. Atul Kumar Gupta
President, ICAI



BONDED MANUFACTURING SCHEME

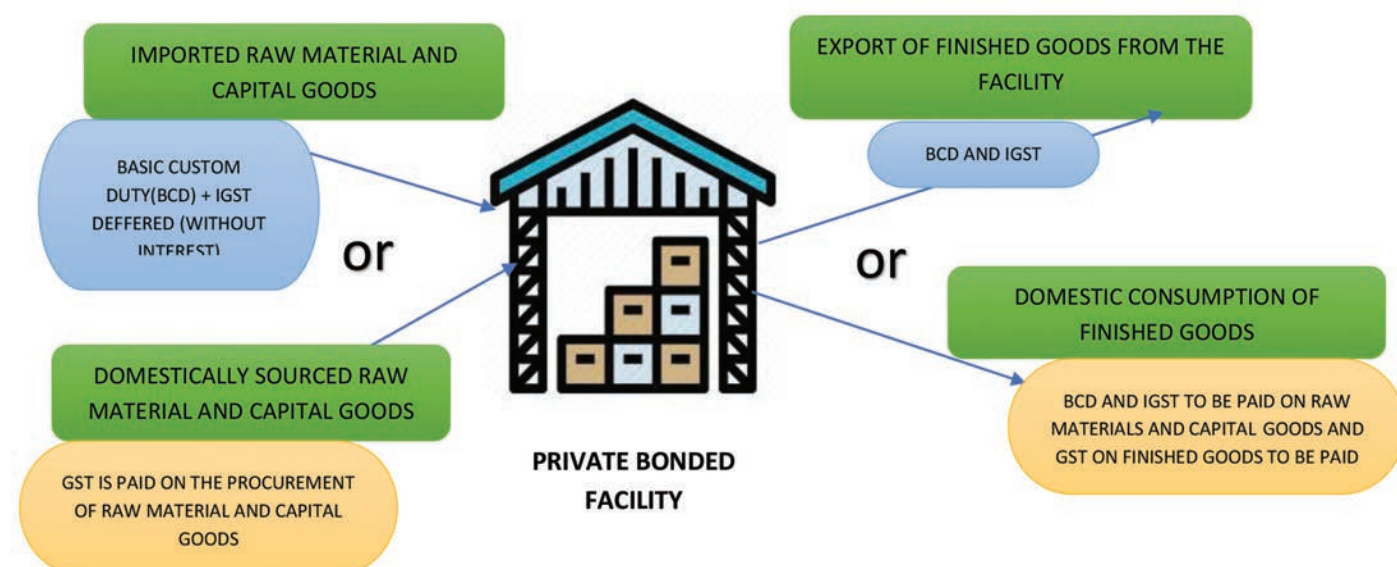
Scheme for manufacturing and Processing in a bonded facility

Overview

“India allows duty-free import of raw materials and capital goods for manufacturing and other operations in a bonded manufacturing facility.”

Government along with CBIC in order to promote India as the manufacturing hub globally, to promote make in India initiative and to facilitate ease of doing business has come up with the bonded manufacturing scheme.

Under this scheme any person undertaking manufacturing or other operations in a bonded manufacturing facility can import raw materials and capital goods without payment of import duties on them as these duties are deferred. If these imported inputs are utilized for exports, the deferred duty is exempted. Only when the finished goods are cleared to the domestic market, import duty is to be paid on the imported raw materials used in the production. Import duty on capital goods is to be paid if and when the capital goods are cleared to the domestic market.



NOTE:

- (1) When finished goods are exported, in addition to the waiver of BCD + IGST on the imported (and duty deferred) goods used, the GST on the finished goods can be zero-rated.
- (2) Any input GST can be taken as a credit against output GST.
- (3) The applicant must comply with the provisions of the Customs Act 1962, and with all other applicable compliances issued by the Government of India for doing business in India.
- (4) The warehouse in which permission to carry out manufacture or other operations (as per Section 65) is granted shall also be declared by the Licensee as the principal/additional place of business for the purposes of GST.

This scheme has been introduced via Notification No. 69/2019-Cus (NT) dated 1 October 2019 and Circular No.34/2019-Cus dated 1 October 2019.

ADVANTAGES OF BONDED MANUFACTURING



DEFERRED DUTY ON CAPITAL GOODS- Import Duties on Capital goods used in the manufacturing and other activities in the bonded facility are deferred until their clearance from the bonded facility. To avoid the deferred duty capital goods after utilization can be sold off to foreign manufacturers.



DEFERRED DUTY ON RAW MATERIAL- Raw material imported and used in the manufacturing and other activities in the bonded facility are deferred until the clearance of finished goods. If the goods manufactured are exported the deferred duty is waived off.



No fixed export obligation- No limit on the share of clearance of finished goods for domestic market. An entity may manufacture in the bonded facility and sell 100 % of the output in the domestic market on payment of deferred import duty and GST on output.



Seamless warehouse to warehouse transfer- Transfer goods from the bonded facility to another facility without payment of duty



Single point of approval- Commissioner of Customs acts as the single point of contact for all approvals



Common form- Common application cum approval form for a license for private bonded facility and permission for manufacturing and other operations



Unlimited period of warehousing- Capital and non-capital goods (raw materials, components, etc.) can remain warehoused until clearance or consumption






No geographical restriction- New manufacturing facility can be set up or an existing facility can be converted into a bonded manufacturing facility irrespective of its location in India



Easy compliance- Maintain all records of manufacturing and other operations digitally in a single format as per Annexure B

STEPS TO START MANUFACTURING UNDER THE BONDED MANUFACTURING SCHEME

STEP	PROCESS	DESCRIPTION	
1	Fill Online Application	<p>Fill online application as per Annexure A along with the following details at https://www.investindia.gov.in/bonded-manufacturing/application-form</p> <ul style="list-style-type: none"> Nature of manufacturing Particulars of imported inputs Anticipated trade volume, etc. <p>List of documents required:</p> <ul style="list-style-type: none"> Certificate of Incorporation (For companies) MoA and AoA (For partnership firm) Partnership Deed (For partnership firm) Copy of ID proofs of proprietors/ partners/ directors Copy of Aadhar Card of Authorized Signatory Documents supporting property-holding rights, such as rent agreement Copy of warehouse license, if issued earlier Ground plan of the site with details Fire safety audit certificate 	

2	Execute a Bond	Execute a bond as per Annexure C and submit a physical copy to your Jurisdictional Commissioner of Customs. Maintain detailed accounts as per Annexure B Note: Before execution of a Bond, a Customs Officer visits the facility to evaluate the compliances in order to issue the license.	
3	Grant of Sanction	Commissioner of Customs grants the permission for manufacturing or other operations in the bonded facility Permission also includes: <ul style="list-style-type: none"> • Manufacturing process or other operations permitted • Conditions regarding manufacturing 	
4	Start Manufacturing or Other Operations	Once Sanction is granted by the commissioner of Customs the Applicant can start manufacturing or other operations in its registered bonded facility	

NOTE: The processes for availing the license for a private bonded facility (as per Section 58) and for manufacturing or performing other operations (as per Section 65) are combined under single application as per Annexure A.

STEPS FOR CLEARANCE OF WAREHOUSED GOODS



WAREHOUSED GOODS
USED FOR
MANUFACTURING OR
OTHER OPERATIONS

FINISHED GOODS MOVED FOR DOMESTIC CONSUMPTION

Warehoused goods are permitted for clearance after:

- All compliances are met by the owner of goods as per executed Bond.
- Deferred duty on imported raw materials or capital goods is paid.
- GST is paid on the finished goods.
- Any other compliance as per the Customs Act or any other applicable regulations are met



WAREHOUSED GOODS

TRANSFERRED TO ANOTHER BONDED
MANUFACTURING FACILITY OR FINISHED
GOODS ARE MOVED TO CUSTOM STATION
FOR EXPORT



Steps to be followed for Transport Warehoused Goods:

1. Fill Form for Transfer of goods from a facility appended in Warehouse Goods (Removal) Regulations Act, 2016 to transport warehoused goods.
2. Licensee of the originating warehouse affixes a one-time-lock, unless permitted by the Commissioner of Customs to transport without the lock, depending upon the nature of goods or the manner of transport.
3. Produce 'Acknowledgement' received from the licensee of the recipient warehouse stating arrival of goods to Bond Officer of the originating warehouse.

Acknowledgement is to be produced in 1 month.

Note: When goods are transferred from one bonded facility to another, incidence to pay deferred duty is also transferred to the owner of the new facility.

Requirements for Record-keeping Maintenance of Records



- Maintain detailed records of receipt, handling, storing and removal of goods into/ from the facility as per Annexure B.
- Keep record of each activity, operation or action taken in relation to the warehoused goods.
- Keep record of drawl of samples from the warehoused goods.
- Keep copies of the following documents: Bills of Entry
- Transport documents
- Forms for transfer of goods from warehouse
- Shipping Bills
- Bills of Export
- Any other documents indicating receipt/ removal of goods from the warehouse

Preservation of physical and digital records



- As per policy, the records of accounts should be preserved for a minimum of 5 years from the date of removal of goods from the warehouse.
- Digital copies of records should be preserved at a place other than manufacturing or warehousing facility warehouse





Filing monthly returns



- File monthly returns within 10 days of closing of the month

NOTE: If licensees fail to comply with any of the provisions of these regulations, they shall be liable to a penalty in accordance with the provisions of the Customs Act, 1962.

BENEFICIARIES UNDER THIS SCHEME AND RESPECTIVE BENEFITS ACCRUING TO THEM

			
Manufacturer moving the finished goods to the domestic market	Manufacturer moving finished goods for Export	Manufacturer moving waste /refused goods	E-Commerce service provider
<p>Import duty on raw materials and capital goods are deferred till finished goods are removed for domestic consumption and can be stored in the warehouse for an indefinite period. Thus, assesses get additional working capital support during the period of manufacture.</p> <p>On removal of finished goods for home consumption assesses must pay GST on such raw materials as per section 9 of CGST Act and duty payable through ex-bond bill of entry (record of this is to be maintained as per Annexure B).</p>	<p>No duty is to be paid on imported raw materials or capital goods if the following are complied with: (1) Documents of export declaration based on the mode of transportation (Shipping Bill/ Bill of Export/ Form prescribed) are produced (2) Export duty, fines and penalties, if any, are paid (3) Order of clearance of goods issued by the Customs Officer</p>	<p>Exported Goods</p> <p>In case of export of finished goods, the duty on waste is paid as if the waste was imported into India. Licensee can also get the duty remitted by destroying the waste generated.</p> <p>Domestically consumed Goods</p> <p>In the case of domestic consumption of finished goods, the import duty (customs duty + GST) is paid on the quantity of the imported goods contained in the waste and scrap.</p>	<p>Under a bonded facility, the retailer doesn't worry about the permitted time to store warehoused goods with the advantage of unlimited storage.</p> <p>The retailer pays duty on the imported inputs only when the finished goods are cleared from the facility to the domestic market.</p>

JOB WORK:

There is no condition under GST that the person providing services such as treatment or processing on the goods owned by others should be registered under GST, however the recipient of services i.e. principal should be registered in order to treat it as a job work. Where Job worker is supplying services to the goods belonging to a customer located outside India services would not be treated as job work under GST as the services are supplied to a person who is not registered under GST in India.

CONCLUSION:

In the present scenario, it is very important to the assessee to be aware of the legal implications under GST and provisions of different schemes like this. Prima facie, it pertains that this scheme conflicts with the provisions of Section 61(2) of the Customs Act, as it talks about of the time limits. The Exporters, who are eligible manufacturers, can take benefit, & save their Working Capital on Imports of Raw Materials & Capital goods.

Contributed by CA Abhishek Agarwal

GST QUIZ

1. Which of the following categories of registered person is required to file GST Annual Return?

- (i) Composition scheme dealer
- (ii) Input Service distributors
- (iii) Casual Taxable person
- (iv) Person registered as TDS deductor U/s 51

2. A taxpayer can generate IRN (Invoice Reference Number) on the basis of

- (i) GSTIN
- (ii) GSTIN + Financial Year
- (iii) GSTIN + Fin. Year + Doc Type + Doc Number
- (iv) GSTIN + Fin. Year + Doc Number + Doc Date

3. Details of outward supplies uploaded by the supplier will be auto-populated and reflected to recipient in New Return Form:-

- (i) FORM GST ANX-1
- (ii) FORM GST ANX-2
- (iii) FORM GST ANX-1A
- (iv) None of the Above

4. Edit/Amendments of details of earlier tax period can be made by the supplier in which New Return Form ?

- (i) FORM GST ANX-1
- (ii) FORM GST ANX-2
- (iii) FORM GST ANX-1A
- (iv) None of the Above

5. In which New Return Form, the details of outward supplies would be uploaded by the supplier?

- (i) FORM GST ANX-1
- (ii) FORM GST ANX-2
- (iii) FORM GST ANX-1A
- (iv) None of the Above

6. A registered person, whose aggregate turnover in a financial year exceeds prescribed limit, shall have Quick Response (QR) code in which of the following?

- (i) B2B invoice
- (ii) B2C invoice



- (iii) Invoices having total value above Rs.50,000/-
- (iv) None of the above

7. As per the notification issued by the Central Government, the prescribed turnover for Quick Response (QR) code is

- (i) Above Rs. 500 Crores
- (ii) Above Rs. 100 Crores
- (iii) Above Rs. 250 Crores
- (iv) None of the above

8. As per the recent notification issued by the Central Government, the uniform rate of GST on supply of State Run/ State Authorised Lottery w.e.f. 1st March 2020 is :-

- (i) 12 %
- (ii) 18%
- (iii) 28%
- (iv) 5 %

9. As per the recent notification issued by the Central Government, who is authorised as the Revisional Authority for decisions or orders passed by the Assistant Commissioner?

- (i) The Principal Commissioner or Commissioner
- (ii) The Additional Commissioner or Joint Commissioner
- (iii) The Deputy Commissioner
- (iv) None of the above

10. Which section of CGST Act deals with Assessment of unregistered persons?

- (i) Sec. 59
- (ii) Sec.61
- (iii) Sec.63
- (iv) Sec.64

Please provide reply of the above MCQs in the link given below. The name of the first 5 members who provide all the correct answers within 48 hours of receipt of this Newsletter, would be published in the next edition.

Link to reply:

https://docs.google.com/forms/d/e/1FAIpQLSfFGDxmPTK7Lp7dJzAWrvBQj4Fem2CUC6BseLFFdwBpwXmf0w/viewform?usp=pp_url

ASSESSMENTS UNDER GST

An overview:

Just like any drama movie of Bollywood, GST has attained its current maturity after crossing multiple speed breakers placed before its implementation and post its implementation. The GSTN had worked as a spice to the food to make the process of implementation a little more dramatic. However, crossing all the possible hurdles, exactly after two and a half years of its implementation, we have filed the first annual return under GST.

For the last 2.5 years, the tax officers have been working hard to close all the pending legacy assessments and litigation matters. The Central Government and Governments of different states have announced various schemes including Sabka Vishwas Scheme to close the existing litigation matters. The clear intention is to make the officers available for starting the assessments under GST law as soon as all the returns for FY 2017-18 are filed by the taxpayer.

It is now time for the tax officers to start the assessment proceedings under the GST Act.

Types of assessments under GST:

Section 59 to Section 64 of the CGST Act, 2017 talks about various types of assessments under GST which can be stated as follows:

- Self-Assessment (Section 59 of the CGST Act, 2017)
- Provisional Assessment (Section 60 of the CGST Act, 2017)
- Scrutiny Assessment (Section 61 of the CGST Act, 2017)
- Assessment of non-filers of returns (Section 62 of the CGST Act, 2017)
- Assessment of unregistered person (Section 63 of the CGST Act, 2017)
- Summary Assessment in special cases (Section 64 of the CGST Act, 2017)

Self-Assessment:

As the name suggests, the person will make a self-assessment of his output gst payable by him and report the same in the monthly/annual return and discharge the computed tax liability.

Provisional Assessment:

Provisional assessment means assessing the taxable income and computing the tax on a provisional basis by the tax officer. Provisional assessment is conducted by the officer upon an application filed by the registered taxpayer when a registered person is unable to determine the value of the goods and/or services supplied by him and/or when he is unable to determine the rate of tax applicable on goods and/or services supplied by him.

Within 90 days of making the application by the taxpayer, the officer would need to pass the order indicating the provisional tax assessed by him, and within a period of 6 months from the date of order, final assessment should be concluded by the proper officer. The said period of 6 months may be extended by another 6 months or 4 years by the Joint Commissioner or Commissioner on case to case basis.

Scrutiny Assessment:

- ❖ To verify the correctness of the returns, the GST officer scrutinizes it.

In case any discrepancy found, he shall furnish the notice to the registered persons about the discrepancy and seeking a reply from the person.

- ❖ The person shall within 30 days from the date of the notice furnish the reply.
- ❖ The registered person may accept the discrepancy as mentioned in the notice and pay the taxes, interest and any other amount due and inform the same to the proper officer.
- ❖ If proper office found the information is acceptable, the proper officer shall inform the registered person accordingly.
- ❖ In case of a discrepancy is not accepted by the person then he shall explain to the proper officer.
- ❖ The officer can take the following actions after receiving the explanations for the same:
 - When the Explanation is Satisfactory- The officer will inform the taxpayer and no further actions will be taken in this regard.
 - When the Explanation is not Satisfactory- The taxpayer has not given the explanation within 30 days or has not rectified the discrepancies the officer may:
 - Conduct an Audit under section 65, Audit by CGST or SGST Department;
 - Start a Special Audit under section 66, Audit by CA appointed by Commissioner;
 - Inspect and search the places of the taxpayer's business as per section 67;
 - Initiate demand and recovery provisions under section 73 or section 74, as the case may be.

Assessment of non-filers of return:

In case a taxpayer fails to furnish the returns even after the notice under section 46, a GST officer shall conduct an assessment of the tax liability of the registered person on the best of his judgement, taking into consideration all the relevant

materials that are available with him.

The officer may issue an assessment order within a period of five years from the due date of furnishing of annual return for the financial year for which the tax has not been paid. After receiving this order, if the concerned taxpayer furnishes a valid return (declaring his total taxable turnover and paying tax on the same) within 30 days from the issue of the assessment order, the order under this section shall be deemed withdrawn.

In this case, the taxpayer will be liable to pay a late fee under section 47 and/or interest under section 50(1).

Assessment of unregistered person:

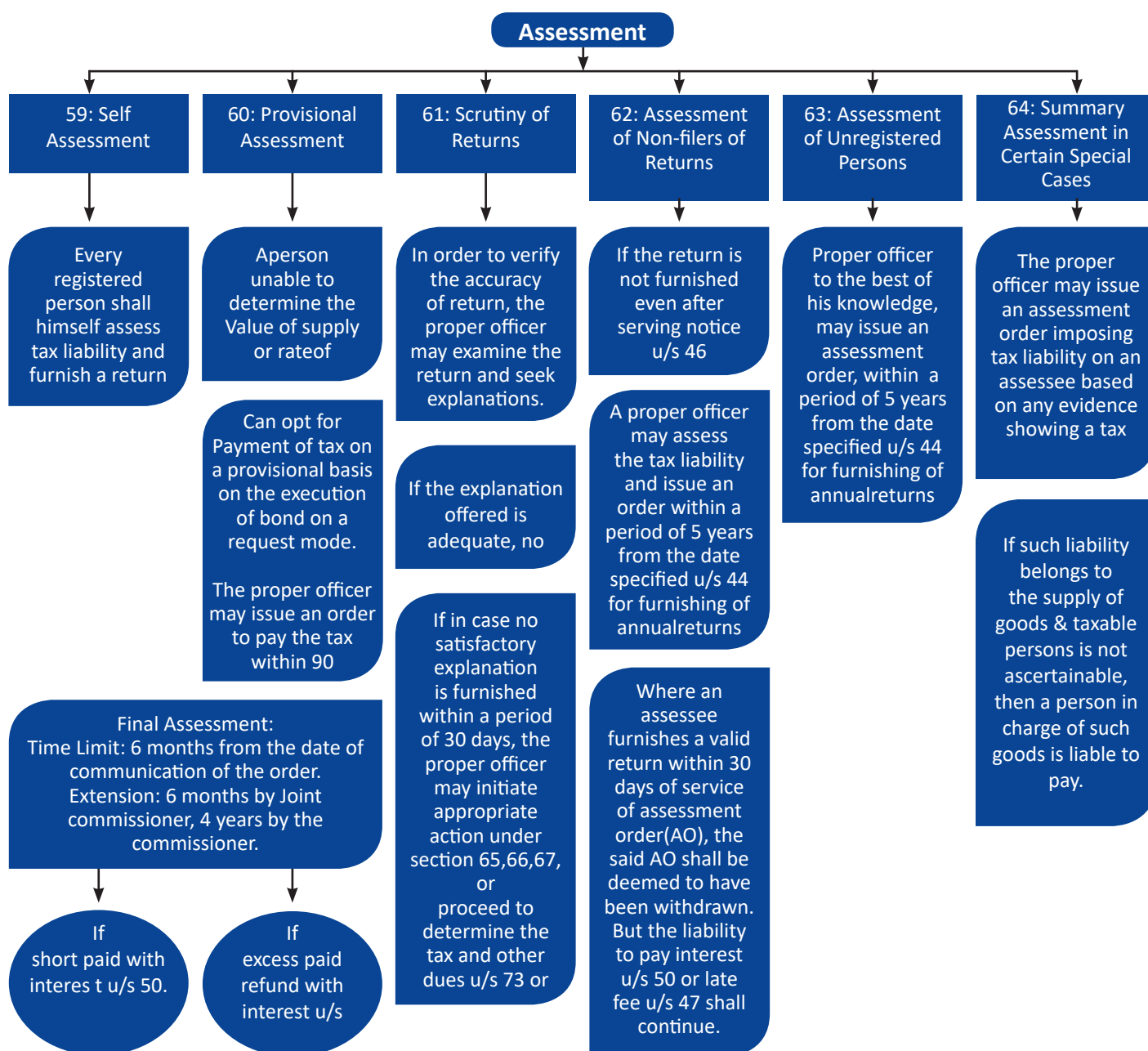
If in case, any taxable person fails to obtain a GST registration or whose registration has been cancelled under section 29(2) even

if he is liable to be registered and pay tax, the GST officer can process his tax liability to the best of his judgement.

The officer may issue an assessment order within a period of five years from the due date of furnishing of annual return for the financial year for which the tax has not been paid

Summary Assessment in special cases:

The proper officer may, on any evidence showing a tax liability of a person coming to his notice, with the previous permission of Additional Commissioner or Joint Commissioner, proceed to assess the tax liability of such person to protect the interest of revenue and issue an assessment order, if he has sufficient grounds to believe that any delay in doing so may adversely affect the interest of revenue.



Being Assessment Ready:

At present, assessment under section 61, section 62 and section 63 may be initiated by the tax authorities. The taxpayer must be ready to provide desired information in time to the tax authorities for a smooth closing of assessment proceedings. While the tax officer is expected to verify all the transactions of the taxpayer and ensure the correctness of the tax assessed by the registered person in self-assessment is correct, the following are the major areas that the assessing officer may verify during assessment proceedings:

1. Input Tax Credit:

The GST law has been introduced as a Good and Simple tax with a vision to make the complex indirect tax system a transparent and pro-business tax regime by creating an environment of seamless flow of credit across the supply chain system. However, the credits may not fly as seamlessly as projected.

With multiple frauds happening in GST across the nation by way of claiming excess ITC through bogus invoices. The first target of the tax authority would likely to be verifying the genuineness of the ITC claimed by the taxpayer in the returns filed. If the officer is not in receipt of valid documents and satisfactory information, the credit claimed in the monthly returns would be disallowed and demand would be created along with interest and penalty. In order to have a smooth closing of the assessment observations in this connection the taxpayer should ensure to:

1. Have all the valid invoices/debit note/credit note for the credit taken in the returns.
2. Have received the goods and/or services in connection to the credits taken.
3. The supplier is a registered person and had filed a valid return discharging his liability.
4. Suo-moto reversal of ineligible ITC along with interest.
5. Have proper workings and documentation for transitional credits taken.

2. Valuation:

Section 15 of the CGST Act, 2017 read with Rule 27 to Rule 35 discusses the methods of determining the taxable value of supply in order to calculate the tax liability on the same. The taxpayer should ensure to the company with the provision more precisely in a case or related party transactions. They must have enough documents to substantiate the open market value of the supply in case of transaction done with related parties.

3. Documentation:

CGST Act, 2017 read with CGST Rules, 2017 provides specified formats for invoices, debit note, credit note, self-invoice, Receipt Voucher, Payment Voucher and Delivery Challan, etc. to be issued under the GST era. One must ensure to comply with the said requirement. Non-compliance would invite penalties under section 125 of the CGST Act.

4. Reconciliation of taxable turnover:

Table 5 "O" of the GSTR 9C would have been used by the

auditor as a tool to report un-reconciled turnover while filing the audit report. However, at the time of assessment, the explanation would be required to give for the taxable turnover and total turnover. The taxpayer should ensure to have a reconciliation of the HSN wise Turnover with total turnover reported in the audited financial statement. The difference, if any may be subject to additional tax liability along with interest and penalties.

5. E-way bill summary:

The state VAT officers are very much familiar with the verification of the E-way bill and reconcile the same with the turnover declared by the dealer in the monthly VAT return. This has been one of the most common exercises done by the VAT officers during the VAT assessments. The same may be the approach of the proper officer in GST as well. They may want to reconcile the total T/o as per e-way bills generated v/s total turnover declared in the annual return v/s total turnover as per the books of accounts. In case of differences, higher of the three would be considered.

Points to note during assessment proceedings:

Assessment is a process of assessing the taxable supply of the registered person to compute the total gst payable by such registered person. Therefore, it becomes important that full and accurate information has been correctly provided to the proper officer. The following must be considered while providing the information to the proper officer in the course of assessment proceedings:

1. All the communications should be done in writing.
2. Ensure to obtain acknowledgment of submission made.
3. Maintain a copy of all the submissions made to the department. The same may be required as a referral copy at the time of appeal proceedings if any.
4. Since GST is a new law strong presentation of facts will help in making a strong case and not the preceding judgments. Therefore, it becomes very important to present all the facts at the time of assessment proceedings. Ensure to provide full and detailed facts of the transactions done during the year. No fact should be missed to be brought to the notice of the assessing officer.

Conclusion:

The GST Act will take its time to attain a stage of maturity till then the assessment proceedings would be more on facts than on the interpretation of the statute in its true spirit. Both, the tax authorities and the industry are putting its efforts for the best implementation of this new statute and are contributing their feedback from time to time for improving the statute. In this process, a lenient view from the tax officers may be expected on revenue-neutral, un-wilful technical errors done by the taxpayers while filing the monthly returns in the initial period of GST implementation. However, with time the assessments under GST would turn into more of interpretational matters than that of factual assessments, as the system will take care of facts.

Contributed by- CA Sumith Rath

FINANCE BILL 2020 HIGHLIGHTS (INDIRECT TAXES)

Goods and Services Tax

Amendments proposed in the CGST Act, 2017

Changes applicable w.e.f. date to be notified after enactment of Finance Bill, 2020

- The definition of Union Territory in clause (114) of section 2 is proposed to be amended to give effect to the reorganization of State of Jammu and Kashmir into Union Territory of Jammu and Kashmir and Union Territory of Ladakh and to merger of Union Territories of Dadra and Nagar Haveli and Daman and Diu.
- Clauses (b), (c) and (d) of section 10(2) are proposed to be amended to exclude a registered person engaged in making:
 - o supply of services not leviable to tax,
 - o inter-State outward supplies of services,
 - o supply of services through an electronic commerce operator who is required to collect tax at source from the ambit of the composition scheme.
- Section 16(4) to be amended to delink the date of issuance of debit note from the date of issuance of the underlying invoice for purposes of determining time limit for availing input tax credit in respect of the same.
- Section 29(1)(c) is proposed to be amended to enable a registered person who has obtained registration voluntarily to apply for cancellation of registration.
- Proviso to section 30(1) is to be inserted to empower the jurisdictional tax authorities to extend the time-limit for applying for revocation of cancellation of the registration in deserving cases.
- Proviso to section 31(2) to be substituted to provide enabling provision to prescribe the manner of issuance of invoices in case of supply of taxable services.
- Section 51 to be amended to do away with the requirement of issuance of TDS certificate by the deductor; and to omit the corresponding provision of imposition of late fees for delay in issuance of TDS certificate.
- Section 109 to be amended to bring the provision for Appellate Tribunal under the CGST Act in the Union territory of Jammu and Kashmir and Union Territory of Ladakh.
- New sub-section (1A) is proposed to be inserted in section 122 to provide a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed, on the beneficiary of the following transactions:
 - o Supply of any goods and/or services without issue of any invoice or issuance of an incorrect or false invoice with regard to any such supply;
 - o Issuance of any invoice/bill without supply in violation of the provisions of the Act or the rules made thereunder;

- o Taking or utilising input tax credit without actual receipt of goods and/or services either fully or partially, in contravention of the provisions of the Act or the rules made thereunder;
- o Taking or distributing input tax credit in contravention of section 20, or the rules made thereunder.
- Section 132 to be amended to make the offence of fraudulent availment of input tax credit without an invoice or bill a cognizable and non-bailable offence; and to make any person who commits, or causes the commission, or retains the benefit of transactions arising out of specified offences liable for punishment.
- Section 172 is proposed to be amended to enable the issuance of removal of difficulty order till the expiry of a period of 5 years from the date of commencement of the CGST Act as against earlier 2 years. Similar amendment is also proposed in the IGST Act, 2017.

Effective from w.e.f. date to be notified after enactment of Finance Bill, 2020

- Para 4(a) and 4(b) of Schedule II to the CGST Act proposed to be amended to make provision for omission of supplies relating to transfer of business assets made without any consideration from Schedule II of the said Act.

Customs

Amendments proposed in the Customs Act, 1962

Effective from the date of enactment of the Finance Bill, unless otherwise specified

- For the purpose of improving compliance, a new Chapter VAA and a new section 28DA are proposed to be introduced so as to provide for administration of rules of origin under a trade agreement and to lay down procedure regarding claim of preferential rate of duty on goods imported under a trade agreement entered into between the Government of India and the Government of a foreign country or territory or economic union.
- Section 28AAA is proposed to be amended so as to provide for recovery of duty from a person against utilisation of instruments issued under any other law, or under any scheme of the Central Government, for the time being in force, in addition to the Foreign Trade (Development and Regulation) Act, 1992.
- It also aims to expand the scope of the term “instrument” to include duty credit issued under section 51B.
- A new section 51B is proposed to be inserted so as to provide for creation of an electronic duty credit ledger in the customs automated system and manner of its utilisation.
- In this regard, enabling provisions for issuance of suitable regulations for the manner of maintaining electronic duty

ledger, making of payment from that ledger, transfer of duty credit from ledger of one person to the ledger of another and the conditions, restrictions and the time limit relating thereto are also being inserted in section 157(2).

- The provisions for recovery of duties provided under section 28AAA are also being expanded to include such electronic credit of duties.
- Section 111 is proposed to be amended so as to provide for confiscation of improperly imported goods for contravention of the provisions of Chapter VAA.
- Section 156(2) is proposed to be amended so as to empower the Central Government to make rules providing for the form, time limit, manner, circumstances, conditions, restrictions and other matters for carrying out the provisions of Chapter VAA.
- Section 11(2)(f) is proposed to be amended so as to include any other goods along with gold or silver to enable the Central Government to prohibit either absolutely or conditionally the import or export of such goods to prevent injury to the economy on account of uncontrolled import or export of such goods.
- With the objective of reducing litigation, an explanation is being inserted in section 28 to explicitly clarify that any notice issued under the said section, prior to the enactment

of the Finance Act, 2018, shall continue to be governed by the section 28 as it existed before the said enactment, notwithstanding order of any Appellate Authority, Appellate Tribunal, Court or any other law to the contrary. This amendment shall come into effect retrospectively from the 29th day of March, 2018, the date of commencement of the Finance Act, 2018.

Amendment proposed in the Customs Tariff Act, 1975

- Section 8B providing for imposition of safeguard duty is being amended so as to empower the Central Government to apply safeguard measures including Tariff Rate Quota to curb increased quantity of imports of an article to prevent serious injury to domestic industry.
- Anti-Dumping Rules are proposed to be amended to strengthen the anti-circumvention measures by making them more comprehensive and wider in scope to take care of all types of circumventions of antidumping duty in line with best international practice.
- Currently, there is no provision for investigation in case of circumvention of countervailing duties. A provision is being inserted in the Countervailing Duty Rules to enable investigation into case of circumvention of countervailing duty for enabling imposition of such duty.

GST UPDATES

E-invoicing -Exemption to certain class of registered persons & Deferment of its implementation date

The Central Government vide Notification No. 13/2020-Central Tax dated 21st March 2020 has deferred the date of implementation of E-Invoicing to 1st October, 2020 for those registered persons whose aggregate turnover whose aggregate turnover in a financial year exceeds one hundred crore rupees.

The said notification has also exempted the following persons from requirement of E-invoicing even if the aggregate turnover exceeds the specified limit:-

- Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company
- Where the supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage.
- Where the supplier of taxable service is supplying passenger transportation service
- Where the supplier of taxable service is a registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens.

[Notification No. 13/2020- Central Tax dated 21st March 2020]

QR code –Exemption to certain class of registered persons & Deferment of its implementation date

The Central Government vide Notification No. 14/2020-

Central Tax dated 21st March 2020 has deferred the date of implementation of Dynamic Quick Response (QR) code to 1st October, 2020 for those registered persons whose aggregate turnover in a financial year exceeds five hundred crore rupees.

The said notification has also exempted the following persons from requirement of QR Code even if the aggregate turnover exceeds the specified limit:-

- Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company
- Where the supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage.
- Where the supplier of taxable service is supplying passenger transportation service
- Where the supplier of taxable service is a registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens.

[Notification No. 14/2020- Central Tax dated 21st March 2020]

Waiver from filing GSTR-1 for 2019-20 for specified taxpayer

The Central Government vide Notification No. 12/2020- Central Tax dated 21st March 2020 has exempted those registered persons from filing GSTR-1 for 2019-20 who could not opt for availing the option of special composition scheme under

notification No. 2/2019-Central Tax (Rate) dated 07.03.2019 by filing FORM CMP-02 & have furnished a return in FORM GSTR-3B instead of furnishing the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 under the Central Goods and Services Tax Rules, 2017.

[Notification No. 12/2020- Central Tax dated 21st March 2020]

Exemption of Foreign Airlines from furnishing reconciliation Statement in FORM GSTR-9C

The Central Government vide Notification No.09/2020-Central Tax, dated 16th March, 2020 has notified the foreign company which is an airlines company covered under the notification issued under sub-section (1) of section 381 of the Companies Act, 2013 (18 of 2013) and who have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014 as the class of registered persons who shall follow the special procedure as mentioned below :-

Special procedure to be followed:-

- Exemption from furnishing GSTR-9C:-

The said persons shall not be required to furnish reconciliation statement in FORM GSTR-9C to the Central Goods and Services Tax Rules, 2017 under subsection (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules:

- Requirement to submit the Receipts & Payment statement of Indian Business Operations:-

Provided that a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing Chartered Accountant in India or a firm or a Limited Liability Partnership of practicing Chartered Accountants in India is submitted for each GSTIN by the 30th September of the year succeeding the financial year.

[Notification No.09/2020-Central Tax, dated 16th March, 2020]

Advisory on Opting-in Composition Scheme for 2020-21 by filing FORM GST CMP-02

A. How to opt-in Composition Scheme:

- i. The application for opting-in composition scheme for the financial year, 2020-21 has been made available on GST Portal.
- ii. The taxpayers who are already in composition scheme in previous financial year are not required to opt in for composition again for FY 2020-2021.
- iii. The eligible registered taxpayers, who want to opt-in for composition scheme for the Financial Year 2020-2021, may file FORM GST CMP-02 application up to 31st March, 2020 on common portal.
- iv. The taxpayers should navigate as follows:
 - o Log-in>Services > Registration > Application to opt for Composition Levy>filing form GST CMP-02>file application under DSC/EVC.
- v. Once CMP-02 application is filed, the composition

scheme shall be available to the taxpayer w.e.f. 1st April 2020.

- vi. The taxpayers who were a regular taxpayers in previous financial year but are opting-in composition scheme for 2020-21 should file ITC-03 for reversal of ITC credit on stocks of Inputs, semi-finished goods and finished goods available with him within a period as prescribed under Rule, 3(3A) of CGST Rules, 2017.
- vii. For more information taxpayers may consult user-manual available at GST Portal. Following links may also be used for opening user manual: <https://tutorial.gst.gov.in/userguide/compositionpoc/index.htm>

B. Return / Payment

All taxpayers opting in for composition shall file FORM GST CMP-08 quarterly and pay GST and shall file GSTR-4 annually.

C. Who are eligible taxpayers for opting-in for Composition Scheme:-

Following taxpayers may opt for this scheme:

- The normal taxpayers having aggregate turnover (at PAN level) below Rs. 1.5 Crore in the previous financial year, who doesn't want to avail ITC facility,
- The normal taxpayers having aggregate turnover (at PAN level) below Rs. 75 lakh in the previous financial year who are situated in following states:
Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand:
- The normal taxpayers supplying services and/or mixed supplies having aggregate turnover of last financial year below Rs. 50 lakhs.

D. Taxpayers, who are not eligible for opting in composition scheme:

- i. Suppliers of the goods/services who are not liable to be taxed under GST,
- ii. Inter-State outward suppliers of goods/services,
- iii. The taxpayers supplying through e-commerce operators, who are required to collect tax under section 52,
- iv. The manufacturers of notified goods like (i) Ice cream and other edible ice, whether or not containing cocoa, (ii) All goods, i.e. Tobacco and manufactured tobacco substitutes and (iii) Pan Masala, (iv) Aerated water
- v. A Casual taxpayer,
- vi. A Non-Resident Foreign Taxpayer,
- vii. A person registered as Input Service Distributor (ISD),
- viii. A person registered as TDS Deductor /Tax Collector,

[source: gst.gov.in – 18th February, 2020]

LUT obtained for FY 2019-2020 will expire on 31.3.2020. Those who have zero-rated supply to file LUT for FY 2020-2021.[Source : gst.gov.in]

Amendment in the CGST Rules, 2017 to prescribe the value of Lottery

The Central Government vide Notification No.08/2020-Central Tax, dated 2nd March, 2020 has made the following amendment in the CGST Rules 2017 :-

In the Central Goods and Services Tax Rules, 2017, with effect from the 1st March, 2020, in rule 31A, for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

Explanation:- For the purposes of this sub-rule, the expression “Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.”.

Comment: - This amendment has been made to prescribe the uniform valuation of both State run and State authorized lottery which were valued differently earlier.

[Notification No. 08/2020-Central Tax, dated 2nd March, 2020]

Changes in Rate of GST on supply of lottery

The Central Government vide Notification No.01/2020-Central Tax (Rate) dated 21st February, 2020 and Notification No.01/2020-Integrated Tax (Rate) dated 21st February, 2020 has notified the uniform rate of GST on supply of Lottery w.e.f. 1st March 2020 as 28 % instead of the earlier differential rates of 12% on State run and & 28 % on State authorized lottery.

[Notification No.01/2020-Central Tax (Rate) dated 21st February, 2020]

[Notification No.01/2020-Integrated Tax (Rate) dated 21st February, 2020]

RECOMMENDATIONS OF GST COUNCIL

Recommendations of GST council related to law & procedure

The 39th GST Council in its meeting held on 14th March, 2020, has made the following recommendations on Law & Procedures changes.

1. Measures for Trade facilitation:

- a. Interest for delay in payment of GST to be charged on the net cash tax liability w.e.f. 01.07.2017 (Law to be amended retrospectively).
- b. Where registrations have been cancelled till 14.03.2020, application for revocation of cancellation of registration can be filled up to 30.06.2020 (extension of period of application as one-time measure to facilitate those who want to conduct business).
- c. Annual Return:
 - i. Relaxation from furnishing of Reconciliation Statement in FORM GSTR-9C, for the financial year 2018-19, for taxpayers having aggregate turnover below R. 5 crores;
 - ii. Due date for filing the Annual return and the Reconciliation Statement for financial year 2018-19 to be extended to 30.06.2020; and
 - iii. Late fees not to be levied for delayed filing of the Annual for financial year 2017-18 and 2018-19 for taxpayers with aggregate turnover less than Rs. 2 crores.
- d. A new facility called ‘Know Your Supplier’ to be introduced so as to enable every registered person to have some basic information about the suppliers with whom they conduct or propose to conduct business.
- e. The requirement of furnishing FORM GSTR-1 for 2019-

20 to be waived for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-Central Tax (Rate) dated 07.03.2019 by filing FORM CMP-02.

- f. A special procedure is being prescribed for registered persons who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016 and are undergoing the corporate insolvency resolution process, so as to enable them to comply with the provisions of GST Laws during the CIRP period.
- g. Extension of due dates for FORM GSTR-3B for the month of July, 2019 to January, 2020 till 24th March, 2020 for registered persons having principal place of business in the Union territory of Ladakh. Similar extension is also recommended for FORM GSTR-1 & FORM GSTR-7.
- h. Bunching of refund claims allowed across financial years to facilitate exporters.

2. Deferment of E-invoice and QR Code:

- a. Certain class of registered persons (insurance company, banking company, financial institution, non-banking financial institution, GTA, passenger transportation service etc.) to be exempted from issuing e-invoices or capturing dynamic QR code; and
- b. The dates for implementation of e-invoicing and QR Code to be extended to 01.10.2020.

3. Deferment of e-wallet Scheme:

- a. Extension of the time to finalize e-Wallet scheme up to 31.03.2021; and
- b. Extension of the present exemptions from IGST and Cess on the imports made under the AA/EPCG/EOU schemes up to 31.03.2021.

4. **Continuation of existing system of furnishing FORM GSTR-1 & FORM GSTR-3B till September, 2020;**
5. **Other new initiatives:**
 - a. Seeking information return from Banks;
 - b. To curb fake invoicing and fraudulent passing of ITC, restrictions to be imposed on passing of the ITC in case of new GST registrations, before physical verification of premises and Financial KYC of the registered person.
6. **Issuance of circulars in respect of:**
 - a. Clarification in apportionment of ITC in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules;
 - b. Appeals during non-constitution of the Appellate Tribunal;
 - c. Clarification on refund related issues; and
 - d. Clarification on special procedure for registered persons who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016, undergoing the corporate insolvency resolution process.
7. **Amendments to the CGST Rules: Key amendments are as below:**
 - a. Procedure for reversal of input tax credit in respect of capital goods partly used for affecting taxable supplies and partly for exempt supplies under rule 43 (1) (c);
 - b. ceiling to be fixed for the value of the export supply for the purpose of calculation of refund on zero rated supplies;
 - c. to allow for refund to be sanctioned in both cash and credit in case of excess payment of tax;
 - d. to provide for recovery of refund on export of goods where export proceeds are not realized within the time prescribed under FEMA; and
 - e. to operationalize Aadhaar authentication for new taxpayers.
8. **Certain amendments to be carried out in the GST laws.**

Recommendations of GST council related to changes in GST rates on supply of goods and services

GST Council took following decisions relating to changes in GST rates on supply of goods and services.

1. The Council made the following recommendations:-
 - i. To raise the GST rate on Mobile Phones and specified parts presently attracting 12% to 18%.
 - ii. To deliberate the issue of calibrating the rate in other items for removing inversion in future meetings with further consultation and examination of issue.
2. GST rate on all types of matches (Handmade and other than Handmade) has been rationalised to 12% (from 5% on Handmade matches and 18% on other matches). This

would address the classification issues.

3. To reduce GST rate on Maintenance, Repair and Overhaul (MRO) services in respect of aircraft from 18% to 5% with full ITC and to change the place of supply for B2B MRO services to the location of recipient. This change is likely to assist in setting up of MRO services in India. Domestic MRO will also get protection due to 5% tax paid under section 3(7) of the Customs Tariff Act, 1975 on most imported goods (sent abroad for repairs) as this tax is not available as credit.

Note: It is proposed to issue notifications giving effect to these recommendations of the Council on 01st April, 2020.

Recommendations of GST Council related on IT Roadmap

In the GST Council meeting, Shri Nandan Nilekani, on behalf of Infosys, made a presentation addressing the system related issues that are being faced by the taxpayers in the GST system. He first gave the summary of the recently observed IT issues and the way forward to resolve them.

He suggested that in order to smoothen the rollout of the new return system, and to ensure a better uptake of the new return, the transition to the new return system may be made in an incremental manner. He suggested that the process may be initiated by addressing the compliance related issues first so that the problem of tax evasion and gaming of the system due to non-linking of FORM GSTR-1 and FORM GSTR-3B is addressed immediately. The journey could start with linking of the details of the statement of outward supplies in FORM GSTR-1 to the liability in FORM GSTR-3B. This would be followed by the linking of the input tax credit in FORM GSTR-3B to the details of the supplies reflected in the FORM GSTR-2A. In order to tackle evasion and preventing the gaming of the system, implementation of Aadhaar authentication and spike rules would also be initiated.

He informed the Council that to augment the capacity of the IT system to concurrently handle 3 lakh taxpayers from the present level of 1.5 lakh taxpayers, hardware procurement process has been initiated which is slightly impacted by the Covid-19 pandemic.

The GST Council further made the following suggestions after due discussions-

- a. Shri Nandan Nilekani would attend the next 3 meetings of the GST Council and update the council of the status of implementation of the decisions taken by the Council and assist the Council in taking appropriate decisions on technology related issues,
- b. To support the timely implementation of various initiatives, the Council gave a go ahead for deployment of additional manpower (60 in number) on T&M basis and assured that both on procurement of additional hardware and hiring of manpower, expeditious approvals would be given however the return filing experience of the taxpayers and removal of technical glitches needs to be carried out urgently.

Shri Nandan Nilekani assured that he would personally monitor the progress of the GSTN project and also agreed to attend the

IT-GoM for the next 6 months or till such time the initiatives are implemented. The GST Council expects these initiatives to be implemented by the 31st of July, 2020.

[<https://pib.gov.in/index.aspx>]

Appointment of Revisional Authority under CGST Act, 2017

The Central Government vide Notification No. 05/2020-Central Tax ,dated 13th January, 2020 authorizes the following as the Revisional Authority under section 108 of the CGST Act –

Sl. No	Revisional Authority	For Orders Passed by
(a)	The Principal Commissioner or Commissioner of Central Tax	for decisions or orders passed by the Additional or Joint Commissioner of Central Tax
(b)	The Additional or Joint Commissioner of Central Tax	for decisions or orders passed by the Deputy Commissioner or Assistant Commissioner or Superintendent of Central Tax.

[Notification No. 05/2020-Central Tax ,dated 13th January, 2020]

Standard Operating Procedure (SOP) – detailed scrutiny of selected exporters claiming refund

With a view to mitigate the risk of bogus refund by exporters, the Central Board of Indirect Taxes & Customs vide Circular No. 131/1/2020-GST dated 23rd January 2020 has issued the following SOP for detailed scrutiny of exporter selected on the basis of data analytics and Artificial Intelligence. The summary of SOP are as follows:

- The Board has taken measures to apply stringent risk parameters-based checks driven by rigorous data analytics and Artificial Intelligence tools based on which certain exporters would be taken up for further verification.

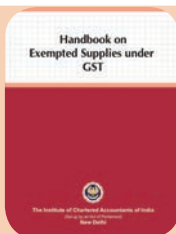
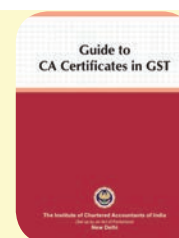
- The refund for exporters selected for verification would be kept in abeyance till the verification report is received from the field formations. Further, the export consignments/ shipments of concerned exporters are subjected to 100 % examination at the customs port.
- The exporters who are subjected to the verification would be informed at the earliest possible either by the jurisdictional CGST or by Customs. To expedite the verification, the exporters on being informed in this regard or on their own volition should fill in information in the format in Annexure prescribed in the Circular and submit the same to their jurisdictional CGST authorities for verification by them.
- Verification shall be completed by jurisdiction CGST office within 14 working days of furnishing of information in proforma by the exporter.
- If the verification is not completed within this period, the jurisdiction officer will bring it the notice of a nodal cell to be constituted in the jurisdictional Pr. Chief Commissioner/ Chief Commissioner Office
- After a period of 14 working days from the date of submission of details in the prescribed format, the exporter may also escalate the matter to the Jurisdictional Pr. Chief Commissioner/Chief Commissioner of Central Tax by sending an email to the Chief Commissioner concerned.
- The Jurisdictional Pr. Chief Commissioner/Chief Commissioner of Central Tax should take appropriate action to get the verification completed within next 7 working days.
- In case, any refund remains pending for more than one month, the exporter may register his grievance at www.cbic.gov.in/issue by giving all relevant details like GSTIN, IEC, Shipping Bill No., Port of Export & CGST formation where the details in prescribed format had been submitted etc.. All such grievances shall be examined by a Committee headed by Member GST, CBIC for resolution of the issue.

[Circular No. 131/1/2020-GST dated 23rd January 2020]

PUBLICATIONS

Guide to CA Certificates in GST

The publication attempts to facilitate the members and other stakeholders in understanding the requisite contents of certificates, supporting documents so as to assiduously discharge duties and responsibilities casted on them. It covers each and every area in GST Law requiring furnishing of CA Certificate. Further, check points have been included for each Certificate which may be referred by the members before certifying the credential provided by the tax payers.



Handbook on Exempted Supplies under GST

The publication contained various aspect of exemption, classification, principles of exemption, procedural aspects and detailed analysis of various exemptions available under GST along with illustrations in easy and lucid manner. It embraces analysis of various important elaborative exemption provisions.

EXTENSION IN RETURN FILING DUE DATE

Extension of the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/ FORM GSTR-9C for the period from 01.07.2017 to 31.03.2018

The Central Government vide Notification No. 06/2020-Central Tax dated 3rd February, 2020 has extended the time limit for furnishing of the annual return specified under section 44 of the CGST Act read with rule 80 of the CGST rules, electronically through the common portal, in respect of the period from the 1st July, 2017 to the 31st March, 2018, for the class of registered person specified in Table below:-

Sl. No.	Registered person, whose principal place of business is in	Due date for furnishing return under section 44 of the CGST Act for the FY 2017-18
1.	Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, Uttarakhand.	5th February, 2020.
2.	Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, West Bengal, Other Territory.	7th February, 2020.

[Notification No. 06/2020-Central Tax, dated 3rd February 2020]



Due dates for filing of return in FORM GSTR-3B in a staggered manner

The Central Government vide Notification No.07/2020-Central Tax dated 3rd February, 2020 has provided the due date for filing of return in Form GSTR-3B in a staggered manner for the months of January, February & March, 2020 as under:-

Registered person having an aggregate turnover of up to Rs. 5 Crores in the previous financial year, whose principal place of business is in the States of :	Return for the month	Due date
Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	January, 2020	22nd February, 2020
	February, 2020	22nd March, 2020
	March, 2020	22nd April, 2020
Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.	January, 2020	24th February, 2020
	February, 2020	24th March, 2020
	March, 2020	24th April, 2020

Comment: - Those registered persons having an aggregate turnover above Rs. 5 Crores in the previous financial year will continue to file the GSTR -3B for the months of January, February & March 2020 by 20th of the succeeding month.

[Notification No. 07/2020-Central Tax, dated 3rd February 2020]

Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases

The Central Board of Indirect Taxes & Customs vide Order No.01/2020-GST dated 7th February, 2020 has extended time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 till 31st March, 2020 for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal & whose cases have been recommended by the Council.

[Order No.01/2020-GST dated 7th February 2020]

CUSTOM UPDATES

Implementation of automated clearance on pilot basis

The Central Government vide Circular No.05/2020-Customs dated 27th January 2020 clarified that the facility of automated clearance as envisaged in 1st proviso to Section 47(1) of the Customs Act, 1962 will be initially rolled out on a pilot basis at two customs locations- Chennai Customs House and Jawaharlal Nehru Customs House from 6th February 2020. Thereafter, the facility will be reviewed and further expanded on PAN India basis at all Customs EDI locations where RMS is enabled and functional.

Earlier, para 3 of Circular No 09/2019-Customs dated 28.02.2019 provides that in terms of the 1st proviso to Section 47(1), the Customs Automated System would electronically give clearance to Bill(s) of Entry, on completion of Customs Compliance Verification (CCV) and payment of duty by the importer.

The important features of the automated clearance are as follows-

- i. The facility will only be for ICES locations where RMS is enabled and fully functional.
- ii. All the Customs Compliance Verification (CCV) requirements under the Customs Act, rules, instructions etc will be done by the designated proper officer of Customs.
- iii. The CCV would operate even while duty has not been paid or payment is under process.
- iv. After completion of CCV, the proper officer of customs, on satisfaction that the goods are ready for clearance, will confirm the completion of the CCV for the particular Bill of Entry in the Customs System.
- v. On confirmation of payment of applicable duty, the Customs System will then electronically give clearance to the Bill of Entry.

[Circular No.05/2020-Customs dated 27th January 2020]

Valuation of second hand machinery

The Central Government vide Circular No. 07/2020- Customs dated 5th February 2020 clarified the following procedure for valuation of second hand machinery:-

- a) All imports of second-hand machinery/used capital goods shall be ordinarily accompanied by an inspection/ appraisement report issued by an overseas Chartered Engineer or equivalent, prepared upon examination of the goods at the place of sale.
- b) The report of the overseas chartered engineer or equivalent should be as per the Form A as provided along with this circular.
- c) In the event of the importer failing to procure an overseas report of inspection/appraisement of the goods, he may have the goods inspected by any one of the Chartered

Engineers empanelled locally by the respective Custom Houses.

- d) In cases where the report is to be prepared by the Chartered Engineers empanelled by Custom Houses, the same shall be in the Form B as provided along with this circular.
- e) The value declared by the importer shall be examined with respect to the report of the Chartered Engineer. Similarly, the declared value shall be examined with respect to the depreciated value of the goods determined in terms of the circular No. 493/124/86-Cus VI dated 19/11/1987 and dated 4/1/1988. If such comparison does not create any doubt regarding the declared value of the goods, the same may be appraised under rule 3 of the CVR, 2007. If there are significant differences arising from such comparison. Rule 12 of the CVR, 2007 requires that the proper officer shall seek an explanation from the importer justifying the declared value. The proper officer may then evaluate the evidence put forth by the importer and after giving due consideration to factors such as depreciation, refurbishment or reconditioning (if any), and condition of the goods, determine whether the declared transaction value conforms to Rule 3 of CVR, 2007. Otherwise, the proper officer may proceed to determine the value of the goods, sequentially, in terms of rule 4 to 9.

[Circular No. 07/2020- Customs dated 5th February 2020]

Streamlining export data to include District level details in Shipping Bills

The Central Government vide Circular No. 09/2020- Customs dated 5th February 2020 clarified the incorporation of additional attributes in the Shipping Bill to enable the Customs System to capture the Districts and States of Origin for goods being exported. It will help to boost domestic manufacturing and promote exports. The initiative is also aimed at bringing uniformity with the data/ information captured in the Goods and Services Tax Network (GSTN).

Accordingly, with effect from 15th February 2020, apart from the data/ information required to be furnished in the present electronic form of electronic integrated declaration mentioned in Regulation 3 of Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations 2019, the following additional information will be required to be furnished for every item in the Shipping Bill: -

- (i) The State of Origin of goods.
- (ii) District of Origin of goods.
- (iii) Details of Preferential Agreements under which the goods are being exported, wherever applicable.
- (iv) Standard Unit Quantity Code (SQC) for that CTH as per the first schedule of the Customs Tariff Act, 1975.

Further, the declaration of GSTIN shall also be mandatory in import/export documents for the importers and exporters

registered as GST taxpayers with effect from 15th February 2020.

[Circular No. 09/2020- Customs dated 5th February 2020]

Electronic sealing - Deposit in and removal of goods from Customs bonded Warehouses

The Central Government vide Circular No. 10/2020- Customs dated 7th February 2020 clarified that RFID sealing shall be extended to transport of goods for deposit in a warehouse as well as removal therefrom. Therefore, where ever the Warehousing Regulations prescribe affixing of a "One Time Lock", the importer or owner of the goods shall use RFID anti-tamper one-time-locks (hereinafter referred as "RFID OTL").

Considering the fact that goods may be removed through a variety of vehicles, different types of RFID OTLs, such as bolt seals (already specified by circular 36/2017-Cus) or wire- cable seal shall be used. The specifications, data elements and procedure to be used under the Regulations for Warehousing shall be as follows:

- (i) For containers (RFID One-Time-Bolt Seal)- As prescribed under circular 36/2017 - Customs dated 28th August 2017
- (ii) For closed body vehicles (RFID Wire Cable seal)
 - a) Each seal shall be a one-time-lock bearing a unique serial number and brand of the vendor in the format ABCD XXXX XXXX, where ABCD stands for the brand of the vendor and X (8 digit) is a numerical digit from 0-9.
 - b) The RFID seal shall conform to ISO 17712:2013 and ISO/ IEC 18000-6 Class 1 Gen 2 which is globally accepted in industrial applications and can be read with the use of UHF (i.e. 860 MHz to 960 MHz) Reader-Scanners.
 - c) The manufacturer or vendor, as the case may be, shall be in possession of certifications required for conformance of the ISO standard ISO 17712:2013 namely, clauses 4, 5 and 6 (as applicable to cable-wire seals)
 - d) Before commencement of sales, the vendor shall submit self-certified copies of the above certifications to the Risk Management Division (RMD).

[Circular No. 10/2020- Customs dated 7th February 2020]

Notification of Inland Container Depots

The Central Government vide Notification No. 12/2020- Customs (N.T.) dated 11th February 2020 notified the following Inland Container Depots relating to the State of Karnataka: -

Places	Purpose
"(v) Vemgal Industrial Area, Koorgal Village, Kolar Taluk and Kolar District.	Unloading of imported goods and loading of export goods."

[Notification No. 12/2020- Customs (N.T.) dated 11th February 2020]

Transportation of goods (Through Foreign Territory) Regulations, 2020

The Central Government vide Notification No. 16/2020-Customs (N.T.) dated 21st February, 2020 has made the Transportation of Goods (Through Foreign Territory), Regulations, 2020 as under:-

- **Application** -These regulations shall apply to the movement of goods, -
 - (i) under the Agreement on the Use of Chattogram and Mongla Ports for Movement of Goods to and from India between the People's Republic of Bangladesh and the Republic of India (hereinafter referred to as 'ACMP');
 - (ii) under the Protocol on Inland Water Transit and Trade between the People's Republic of Bangladesh and the Republic of India (herein after referred to as 'PIWTT');

Provided that it shall not apply to the movement of export-import cargo between India and Bangladesh or export to third countries under the PIWTT; and

 - (iii) from one part of India to another through a land route which lies partly over the territory of a foreign country, not being a movement covered above.
- **Documentation** - The consignor of the goods or the carrier of the goods or their authorised agent shall, at the customs station of exit in India, -
 - (i) file a Customs Transit Declaration, -
 - (a) in Annexure 'A', for movements under clause (i) of regulation 2;
 - (b) in Annexure 'B' for movements under clauses (ii) and (iii) of regulation 2; and
 - (ii) execute a bond, for the value of the goods, to ensure safe transportation of the goods up to the destination declared in the Customs Transit Declaration, as per Annexure 'C'.
- **Approval of Customs Transit Declaration** - Upon the compliance of Regulation 3, by the consignor of the goods or the carrier of the goods or their authorized agent, the proper officer shall approve the Customs Transit Declaration.
- **Permission to load goods** - No person-in-charge of a conveyance shall allow the loading of goods under these regulations unless the Customs Transit Declaration relating to such goods has been approved by the proper officer.
- **Permission for transshipment** – Where pursuant to the approval, goods have been loaded on the conveyance, the proper officer shall, -
 - (a) ensure that the cargo is sealed securely with a customs one-time-lock:

Provided that the Principal Commissioner of Customs or Commissioner of Customs, may having regard to the nature of goods or manner of transport, permit the movement of goods without affixing a customs one-time-lock;

- (b) endorse the Customs Transit Declaration with the one-time-lock number.
- **Arrival at the customs station of re-entry-**
 - (1) The proper officer at the customs station of re-entry shall check the intactness of the customs one-time-lock and if it's found intact, he shall endorse the Customs Transit Declaration and allow clearance of the goods.
 - (2) In case the customs one-time-lock affixed is not found intact, the proper officer shall make due verification of the goods to check whether the goods are in accordance with the Customs Transit Declaration and upon being satisfied that there is no irregularity, he shall endorse the Customs Transit Declaration and allow clearance of the goods.
 - (3) In case the goods are not in accordance with the Customs Transit Declaration, the proper officer shall inform the customs station of exit about the irregularity for further action.
 - (4) The consignor of the goods or the carrier of the goods or their authorised agent shall submit copy of the Customs Transit Declaration duly endorsed by the proper officer, to the customs officer at the customs station of exit in India, as a proof of due arrival of the goods, within 3 months of the departure from the customs station of exit, which may be extended by a further 6 months by the proper officer.
 - (5) The customs officer at the customs station of exit in India shall after receipt of the duly endorsed Customs Transit Declaration, credit or close the bond, as the case may be, unless the said endorsement indicates that the goods have not arrived into India as per the Customs Transit Declaration.
 - (6) Notwithstanding the above, where the customs officer at the customs station of re-entry in India makes an electronic entry accessible to the customs station of exit regarding the due arrival of the goods, the endorsed Customs Transit Declaration as per sub-regulation (4) shall not be required to be submitted.

Further, the Central Board of Indirect Taxes & Customs vide Circular No. 14/2020-Customs dated 21st February, 2020 has also clarified the following with reference to the above notification:-

- In the recent past, India and Bangladesh have signed the Agreement for use of Chattogram and Mongla ports for movement of goods to and from India (hereinafter referred to as the ACMP) on 25.10.2018 and a Standard Operating Procedure (SoP) inter alia prescribing the documentation, procedure and time limits and extension thereof, for movement of goods under the ACMP has also been signed on 05.10.2019. Further, as per the Article VIII of the Trade Agreement between India and Bangladesh signed on 06.06.2015, the two countries have also agreed on a Protocol on Inland Water Transit and Trade between the People's Republic of Bangladesh and the Republic of India on 06.06.2015 (herein after referred to as PIWTT).
- In view of the above developments, the Transportation of

Goods (Through Foreign Territory) Regulations, 1965 have been superseded by the Transportation of Goods (Through Foreign Territory) Regulations, 2020 dated 21st February 2020. The new regulations provide for:

- (i) movement of goods from one part of India to another through Bangladesh under the ACMP,
 - (ii) movement of goods from one part of India to another through Bangladesh under the PI WTT;
 - (iii) movement of goods from one part of India to another through land route which lies partly over the territory of a foreign country.
- It is clarified here that for the movements under PIWTT, only transit movements are covered by the new regulations i.e. movement of goods from one part of India to another through Bangladesh. For bilateral trade and export to third countries, the extant provisions shall prevail.
 - For any movement under the regulations, the consignor of the goods, the carrier or their authorised agent shall file a Customs Transit Declaration (CTD) and a bond. The format of the CTD and the bond is already prescribed in the regulations.

The Board has also clarified the procedure for each movement in details for which the circular may be referred.

[Notification No. 16/2020-Customs (N.T.) dated 21st February, 2020 & Circular No. 14/2020-Customs dated 21st February, 2020]

Schemes for Rebate of State and Central Taxes and Levies (RoSCTL) and Additional Ad-hoc Incentive for export of garments and made-ups

The Central Board of Indirect Taxes & Customs vide Circular No. 13/2020-Customs dated 19th February, 2020 has elaborated on the schemes for Rebate of State and Central Taxes and Levies (RoSCTL) and Additional Ad-hoc Incentive for export of garments and made-ups as under:-

Upon withdrawal of MEIS benefit for garments and made-ups (falling under Chapters 61, 62 and 63), with a view to compensate exporters affected under the RoSCTL scheme when compared with the benefit under erstwhile RoSL + MEIS, Government vide MoT's notification no. 14/26/2016-IT/Vol. II dated 14.01.2020 has notified the scheme for Additional Ad-hoc Incentive of upto 1% of FoB value to be given to such exports of garments and made-ups.

Therefore, DGFT has revised paragraphs 4.95 and 4.96 of Handbook of Procedures (HBP) to provide for procedure to apply for incentive, recovery mechanism etc. under RoSCTL and Additional Ad-hoc Incentive schemes.

It may be noted that under the erstwhile RoSL scheme that was in operation till 06.03.2019, the rebate was provided in exporter's bank account based on budgetary allocation of MoT. However, under the RoSCTL and Additional Ad-hoc Incentive schemes, the rebate will be granted by DGFT in the form of electronic duty credit scrips similar to the scrips issued under MEIS. The

benefit under the two schemes will be given in single electronic scrip to be utilised for payment of duties of Customs and Central Excise. The scrips issued under the schemes will be freely transferable. The procedure regarding use of electronic scrips was provided in Board's Circular No. 11/2019-Customs dated 09.04.2019. The benefit of RoSCTL scheme shall be available for export of garments and made-ups with Let Export Order (LEO) dates from 07.03.2019 to 31.03.2020, while for Additional Ad-hoc Incentive scheme, the benefit shall be available for exports with LEO dates from 07.03.2019 to 31.12.2019.

In pursuance of the above referred developments, Government has notified the use of scrips for payment of specified duties of Customs under the RoSCTL and Additional Ad-hoc Incentive schemes vide Notification No. 13/2020 -Customs dated 14.02.2020. Similarly, Notification No. 1/2020 —Central Excise dated 14.02.2020 has been issued which provides for use of scrips for payment of duties of Central Excise for clearance of goods specified in the Fourth Schedule to the Central Excise Act, 1944. These notifications may be seen for further details.

[Circular No. 13/2020-Central Tax dated 19th February 2020]

Implementation of automated clearance on All-India basis

The Central Board of Indirect Taxes & Customs vide Circular No. 15/2020-Customs dated 28th February, 2020 has extended the facility of automated clearance of Bills of Entry to all customs

formations where the Customs EDI system is operational, with effect from 5th March, 2020.

The important features of the automated clearance are as follows: -

- i. The facility will only be for ICES locations where RMS is enabled and fully functional.
- ii. All the Customs Compliance Verification (CCV) requirements under the Customs Act, rules, instructions etc will be done by the designated proper officer of Customs.
- iii. The CCV would operate even while duty has not been paid or payment is under process.
- iv. After completion of CCV, the proper officer of customs, on satisfaction that the goods are ready for clearance, will confirm the completion of the CCV for the particular Bill of Entry in the Customs System.
- v. On confirmation of payment of applicable duty, the Customs System will then electronically give clearance to the Bill of Entry.

The Board has taken this decision was taken after reviewing the implementation of the pilot roll-out of automated clearance at the two customs locations namely Chennai Customs House and Jawaharlal Nehru Customs House.

[Circular No. 15/2020-Customs dated 28th February, 2020]



GST & INDIRECT TAXES COMMITTEE OF ICAI

A ONE STOP DESTINATION FOR ALL INDIRECT TAXES

website: www.idtc.icai.org



The GST & Indirect Taxes Committee of ICAI has launched its website viz. www.idtc.icai.org to provide the users a well set platform for sharing and gaining knowledge on GST & other indirect taxes and easy accessibility to the GST & Indirect taxes Committee. The Committee works relentlessly towards keeping the members abreast with the latest changes in all the Indirect tax laws vide various mediums like, organising programmes, updating study materials, sending regular updates etc.

Main features:

- ❖ Regular GST / Indirect Taxes Updates
- ❖ Knowledge Bank of Indirect Taxes/ GST– Articles, Legal Updates etc.
- ❖ Publications on GST and others IDT Law including UAE VAT Law etc.- (Available for free download and online ordering)
- ❖ Recordings of Live Webcasts / E-lectures on GST
- ❖ E-learning on GST
- ❖ Upcoming events
- ❖ Details of Certificate Courses, Programme, Seminars etc. on GST/ Indirect Taxes
- ❖ Links of related important website
- ❖ Connect with GST & Indirect Taxes as a faculty / author of the publication etc.
- ❖ GST Tab newly created on website to provide consolidated GST information.

Your suggestions on the website are also welcome at gst@icai.in

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ICAI'S CONTRIBUTION FOR SMOOTH IMPLEMENTATION OF GST AS PARTNER IN NATION BUILDING

1. Publications

The Committee has released/revised following 2 new publications:

- a. **Guide to CA Certificates in GST:** The publication attempts to cover each and every area in GST Law requiring furnishing of CA Certificate. Further, check points have been included for each Certificate which may be referred by the members before certifying the credential provided by the tax payers.
- b. **Handbook on Exempted Supplies under GST:** The publication contained various aspect of exemption, classification, principles of exemption, procedural aspects and detailed analysis of various exemptions available under GST along with illustrations in easy and lucid manner. It embraces analysis of various important elaborative exemption provisions.

2. Representation to the Government

The GST & Indirect Taxes Committee has submitted following representations to the Government:

(i) Difficulties in filing Annual Return in Form GSTR 9

A representation was submitted to the Government on 27th February, 2020 highlighting the difficulties being faced by the Registered Person in filing GST Annual Return for financial years 2018-19, who had not filed their Annual Return for financial years 2017-18

(ii) Login facility to CA for filing Reconciliation Statement in Form 9C

A representation was submitted to the Government on 3rd March, 2020 for providing separate login facility to CA for filing Reconciliation Statement in Form 9C in line with Income Tax Audit was submitted.

(iii) Withdrawal of restriction imposed by Rule 36(4) of CGST Rules, 2019

A representation was submitted to the Government on 3rd March, 2020 requesting the withdrawal of sub-rule 4 to Rule 36 from retrospective effect.

(iv) Permitting availment of input tax credit pertaining to Financial Year 2018-19 till due date of filing of Annual Return

A representation was submitted to the Government on



3rd March, 2020 for Permitting availment of input tax credit pertaining to Financial Year 2018-19 till due date of filing of Annual Return.

(v) Unique Document Identification Number (UDIN) on Certificates/Reports

A representation was submitted to the Government on 3rd March, 2020 for providing facility for mentioning UDIN in all the forms/Certificates to be certified/ issued by CAs.

4. Certificate Course on GST

With a view to provide update knowledge on GST, ICAI has further commenced following three batches of Certificate Course on GST since 12th February 2020:

S. No.	City	Commencement Date
1.	Delhi	22nd Feb, 2020
2.	Surat	22nd Feb, 2020
3.	Gwalior	22nd Feb, 2020

The 6th Assessment Test of Certificate Course on GST was organised on 2nd February 2020. The result of the same was declared on 11th February 2020 wherein out of 365 members appeared for the test, 324 members were declared passed.

5. Live webcast on Classification Concepts relevant to GST

The Committee has organised a Live Webcasts on "Classification Concepts relevant to GST" on 13th March, 2020 for the benefit of members at large.

6. Workshops, Seminars and Conferences

ICAI has organised more than 2210 workshops, seminars or conferences on GST which have been attended and benefited by 2.28 lakh participants.



Certificate Course on GST at Delhi



One Day Workshop on GST at Madurai



Certificate Course on GST at Kumbakonam



Certificate Course on GST at Surat



One Day Training Programme on GST Accounts & Audit for West Bengal State GST Officials organised in Association with HRD Cell, Directorate of Commercial Taxes, West Bengal.



Two Days Training Programme on GST Accounts & Audit for CGST Officials organised in Association with Central Tax (Audit) Kolkata-II Commissionerate, Kolkata.



One Day Workshop on GST at Jammu



Certificate Course on GST at Hyderabad