

## Significant Notifications and Circulars issued in GST and Customs from 16<sup>th</sup> April 2023 to 15<sup>th</sup> May 2023

### GST

#### Notifications

#### 1. Extension of due date for exercise of option by a GTA to pay GST under forward charge

A goods transport agency (GTA) has an option to pay GST under forward charge [5% without ITC or 12% with ITC] or reverse charge [5% without ITC]. GTA has to exercise the option to pay GST under forward charge for a financial year by making a declaration in Annexure V by 15<sup>th</sup> March of the preceding financial year [[Notification No. 11/2017- CT \(Rate\) dated 28.06.2017](#) amended vide [Notification No. 3/2022-CT\(R\) dt. 13.07.2022](#)].

[Notification No. 05/2023-CT\(R\) dt. 09.05.2023](#) has further amended [Notification No. 11/2017- CT \(Rate\)](#) to extend the last date for filing Annexure V by a GTA for the financial year 2023-24 to 31<sup>st</sup> May, 2023. A GTA who commences a new business or crosses the threshold for registration during any financial year, may file Annexure V within 45 days from the date of applying for GST registration or 1 month from the date of obtaining registration, whichever is later.

*Note: Payment of tax under reverse charge is the default mode of payment of tax for a GTA. Annexure V is required to be filed only when GTA wishes to pay tax under forward charge.*

#### 2. E-invoicing applicability limit reduced from Rs. 10 Crores to Rs. 5 crores w.e.f. 1st August 2023

The threshold limit of aggregate turnover for the applicability of e-invoicing provisions has been reduced from Rs 10 crores to Rs. 5 crores. In other words, taxpayers having an aggregate turnover exceeding Rs. 5 Cr in any preceding financial year from 2017-18 onwards shall be liable to generate e-invoice. The said amendment shall become effective from 01.08.2023.

[Notification No. 10/2023 – CT dated 10.05.2023](#).

#### Instructions:

#### 1. Guidelines for Special All-India Drive against Fake Registrations

The Central and State Tax administrations have decided to launch a Special Drive on All-India basis from 16<sup>th</sup> May 2023 to 15<sup>th</sup> July 2023 to detect suspicious/ fake registrations and to conduct requisite verification.

Based on detailed data analytics and risk parameters, GSTN will identify fraudulent GSTINs and will share the details of such identified suspicious GSTINs with the

concerned State/ Central Tax administration. On receipt of such data, a time bound exercise of verification of the suspicious GSTINs shall be undertaken by the concerned jurisdictional tax officer(s).

If, after detailed verification, it is found that the taxpayer is non-existent and fictitious, then the tax officer may immediately initiate action for suspension and cancellation of the registration of the said taxpayer. The matter may also be examined for blocking of input tax credit in Electronic Credit Ledger as per the provisions of Rule 86A of CGST Rules without any delay. Suitable action may be initiated for demand and recovery of the input tax credit wrongly availed by the recipient on the basis of invoice issued by the said non-existing supplier, without underlying supply of goods or services or both. Action may also be taken to identify the masterminds/ beneficiaries behind such fake GSTIN for further action, wherever required, and also for recovery of Government dues and/ or provisional attachment of property/ bank accounts, etc. as per provisions of section 83 of CGST Act.

**Instruction No. 01/2023-GST dt. 04.05.2023**

**Customs**

**Notification**

**1. Exemption to certain deposits from the provisions of section 51A of the Customs Act, 1962 extended**

[Notification No.18/2023-Customs \(N.T.\) dated 30.03.2023](#) exempted certain deposits from the provisions of section 51A of the Customs Act, 1962 [Payment of duty, interest, penalty, etc. through electronic cash ledger (ECL)] from 01.04.2023 to 30.04.2023.

[Circular No. 09/2023-Customs dated 30.03.2023](#) has specified that ECL as envisaged in section 51A of Customs Act, 1962 will be implemented in phases. In the first phase starting from 01.04.2023 till 30.04.2023, the exemption to deposit from the provisions of section 51A shall be restricted to the items specified in [Notification No.18/2023-Customs \(N.T.\) dated 30.03.2023](#). In second phase, starting from 01.05.2023, the exemptions cited above would continue, except for the deposits with respect to goods imported or exported at International Courier Terminals.

[Notification No. 31/2023-Customs \(N.T.\) dated 26.04.2023](#) has amended [Notification No.18/2023-Customs \(N.T.\) dated 30.03.2023](#) to extend the exemption to be given under first phase till 30.06.2023. Consequently, the exemption to be given under second phase has also been extended till 01.07.2023 vide [Notification No. 30/2023-Customs \(N.T.\) dated 26.04.2023](#).