



The Institute of Chartered Accountants of India

GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE-192

1. Amendments made in the CGST Act, 2017 & IGST Act, 2017 vide the Finance Acts, notified

A. The amendments made vide Finance Act, 2023 in the following sections of the CGST Act, 2017 will become effective from **1st October, 2023**:

- Section 10 (Composition Levy)
- Section 16 (Eligibility and conditions for taking input tax credit)
- Section 17 (Apportionment of credit and blocked credits)
- Section 23 (Person not liable for registration)
- Section 30 (Revocation of cancellation of registration)
- Section 37 (Furnishing details of outward supplies)
- Section 39 (Furnishing of returns)
- Section 44 (Annual return)
- Section 52 (Collection of tax at source)
- Section 54 (Refund of tax)
- Section 56 (Interest on delayed refunds)
- Section 62 (Assessment of non-filers of returns)
- Section 122 (Penalty for certain offences)
- Section 132 (Punishment for certain offences)
- Section 138 (Compounding of offences)
- Section 158A (Consent based sharing of information furnished by taxable person)
- Retrospective exemption to certain activities and transactions in Schedule III to the CGST Act, 2017

B. The amendments made vide Finance Act, 2023 in the following sections of the CGST Act, 2017 have become effective from **1st August, 2023**:

- Section 109 (Constitution of Appellate Tribunal and Benches thereof)
- Section 110 (President and Members of Appellate Tribunal, their qualification,

appointment, conditions of service, etc.)

- Section 114 (Financial and administrative powers of President)
- Section 117 (Appeal to High Court)
- Section 118 (Appeal to Supreme Court)
- Section 119 (Sums due to be paid notwithstanding appeal, etc.)

C. The amendments made vide Finance Act, 2023 in the following sections of the IGST Act, 2017 will become effective from **1st October, 2023**:

- Section 2(16) (Definition of Non-taxable online recipient)
- Section 2(17) (Online information and database access or retrieval services)
- Section 12 (Place of supply of services where location of supplier and recipient is in India)
- Section 13 (Place of supply of services where location of supplier or recipient is outside India)

D. The amendment made vide the **Finance Act, 2021** in section 16 of the IGST Act, 2017 relating to zero rated supply will become effective from **1st October, 2023**.

[Notification No. 28/2023 CT dt. 31.07.2023](#) and [Notification No. 27/2023- CT dt. 31.07.2023](#)

2. Procedure for filing an appeal against the order passed pursuant to the directions of the Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018.

An appeal against the order passed by the proper officer under section 73 or 74 of the said Act in accordance with *Circular No. 182/14/2022-GST, dated 10th November, 2022* pursuant to the directions of the Hon'ble Supreme Court in the case of *Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018* shall be made as follows:

- a) An appeal shall be presented manually in duplicate before the Appellate Authority in Annexure-1 as specified in the notification within the time specified under section 107(1) and 107(2) of the CGST Act, 2017 from the date of the issuance of this notification or the date of said order, whichever is later.
- b) An appellant is not required to deposit any amount as a precondition for filing an appeal.
- c) The appeal needs to be accompanied by relevant documents duly signed by the person specified in Rule 26(2) of the CGST Rules, 2017 including a self-certified copy of the order.
- d) If the appeal fulfils all the requirements, an acknowledgement, indicating the appeal

number, shall be issued manually in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf. An appeal shall be treated as filed only when the aforesaid acknowledgement is issued.

- e) The Appellate Authority shall, along with its order, issue a summary of the order in the Form appended to this notification as Annexure-2.

[Notification No. 29/2023 CT dt. 31.07.2023](#)

3. Special procedure to be followed by a registered person engaged in manufacturing of pan masala and tobacco products

A special procedure has been prescribed for registered persons engaged in the manufacture of pan masala and certain other tobacco products. Such registered persons will have to submit the following details on the common portal:

Form	Description	Time limit to furnish the details, if registration taken	
		before 31.07.2023	after 31.07.2023
FORM SRM-I	Details of packing machines being used for filling and packing of pouches or containers	Within 30 days from 31.07.2023	Within 15 days from the date of grant of registration
FORM SRM-IA	If the production capacity of the manufacturing unit or machines is declared to any other government department or any other agency or organization	Within 30 days from 31.07.2023	Within 15 days of filing the declaration with the Government department or any other agency or organisation
FORM SRM-IIA	Additional filling and packing machine being installed in the registered place of business	Within 24 hours of such installation	
FORM SRM-IIB	Existing filling or packing machine being removed from the registered place of business	Within 24 hours of such removal	
FORM SRM-IV	Monthly statement depicting the details of inputs used and the final goods, electricity consumption and production of goods	On or before the tenth day of the month succeeding such month	

The details as tabulated below are also required to be maintained by these registered

persons in each place of business, in the format as specified in the forms:

Form	Particulars
FORM SRM- IIIA	Daily record of inputs being procured and utilized in quantity and value terms along with the details of waste generated as well as the daily record of reading of electricity meters and generator set meters
FORM SRM- IIIB	Shift-wise record of machine-wise production, product-wise and brand-wise details of clearance in quantity and value terms

Brand name has been defined to mean brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is issued in relation to such specified goods for the purpose of indicating or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

[Notification No. 30/2023 CT dt. 31.07.2023](#)

4. Applicability of biometric based Aadhaar authentication extended to Puducherry

Notification No. 27/2022-CT dt. 26.12.2022 lays down that the provisions of rule 8(4A) of CGST Rules, 2017 shall not apply in all the States and Union territories except the State of Gujarat thereby, implying that biometric based Aadhaar authentication and taking of photograph for completion of registration application shall be applicable only in Gujarat. The applicability of this notification has now been extended to Puducherry.

[Notification No. 31/2023-CT dt. 31.07.2023](#)

5. Exemption from filing of Annual Return

Registered persons with aggregate turnover upto Rs. 2 crores in the financial year 2022-23 have been exempted from filing of annual return in Form GSTR-9 for the said financial year.

[Notification No. 32/2023-CT dt. 31.07.2023](#)

6. Consent based sharing of information by the common portal through 'Account Aggregator'

Section 158A of the CGST Act, 2017 articulates consent-based sharing of information that a taxable person has furnished, by the common portal with such other systems as may be notified by the Government. The Central Government on the recommendations of the Council has notified 'Account Aggregator' as the system with which information may be

shared by the common portal based on consent under section 158A.

For the purpose of this notification, 'Account Aggregator' means a non-banking financial company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the RBI under section 45JA of the RBI Act, 1934 and defined as such in the Non-Banking Financial Company – Account Aggregator (Reserve Bank) Directions, 2016.

This notification shall be applicable w.e.f. 01.10.2023.

[Notification No. 33/2023-CT dt. 31.07.2023](#)

7. Requirement of mandatory registration waived for persons supplying goods through an ECO, subject to certain conditions

Exercising the power under section 23(2) of the CGST Act, 2017, the Central Government has specified the persons making supply of goods through an electronic commerce operator (ECO) who is required to collect tax at source under section 52 of the CGST Act, 2017 and having an aggregate turnover in the preceding and current financial year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State/Union territory, as the category of persons exempted from obtaining registration, subject to the following conditions:

- a) such persons shall not make any inter-state supply of goods;
- b) such person shall not make supply of goods through ECO in more than one State or Union Territory;
- c) such persons shall be required to have PAN under Income Tax Act, 1947 and will have to declare the same on the portal along with the address of the place of business and the State or Union territory in which he seeks to make such supply, which shall be subject to validation on the common portal;
- d) on successful validation of the details furnished, such person will be granted an enrolment number on the portal. Such persons shall not be granted more than one enrolment number in a State or Union Territory;
- e) no supplies shall be made by the persons through ECO unless he has obtained the enrolment number.
- f) Where such persons are subsequently granted registration under section 25 of the CGST Act, the enrolment number shall cease to be valid from the effective date of registration.

This notification shall be applicable with effect from **1st October, 2023**.

[Notification No. 34/2023- CT dt. 31.07.2023](#)

8. Appointment of common adjudicating authority in respect of show cause notices of M/s BSH Household Appliances Manufacturing Pvt Ltd.

In exercise of powers conferred under section 5 of the CGST Act, 2017 and section 3 of the IGST Act, 2017, the Board has appointed a common adjudicating authority in respect of show cause notices of M/s BSH Household Appliances Manufacturing Pvt Ltd. for its offices in Mumbai, Chennai and Karnataka.

[Notification No. 35/2023- CT dt. 31.07.2023](#)

9. Government notifies goods and services which may be exported on payment of IGST, and the refund can be claimed of the tax so paid

Pursuant to amendment made by the Finance Act, 2021 in 16(4) of the IGST Act, 2017 becoming effective from October 1, 2023, all goods and services (other than the following goods) have been notified, which may be exported on payment of integrated tax and on which the supplier of such goods and services may claim the refund of tax so paid:

S. No.	Description of Goods
1.	Pan-Masala
2.	Certain specified tobacco products
3.	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

This notification shall be applicable with effect from **1st October, 2023**.

[Notification No. 01/2023- IT dt. 31.07.2023](#)

***Vice - Chairman
GST & Indirect Taxes Committee***

***Chairman
GST & Indirect Taxes Committee***

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