

Significant Notifications and Circulars issued in GST from 16th October 2022 to 15th November 2022

GST

Notifications

1. Extension of due date for filing Form GSTR-3B

The due date for furnishing return under sub-section (1) of section 39 read with rule 61(1)(i) of the CGST Rules, 2017 i.e., Form GSTR-3B for the month of September, 2022 was extended to 21.10.2022.

[Notification No. 21/2022-CT dt. 21.10.2022](#)

2. Amendment in Form GSTR-9

Para 7 of the instructions pertaining to Form GSTR-9 have been amended to incorporate the extended date of 30th November, 2022 i.e., instead of earlier mentioned period “between April, 2022 to September, 2022”, “April, 2022 to October, 2022 filed upto 30th November, 2022” have been substituted.

[Notification No. 22/2022-CT dt. 15.11.2022](#)

Circulars

1. Clarification on ‘date of applicability’ of refund related Notifications

Circular has been issued to clarify on the date of applicability of the notifications pertaining to refund in case of inverted duty structure:

- a) [Notification No. 14/2022 CT dt. 05.07.2022](#) was issued to amend the formula related to calculation of refund of unutilised input tax credit in case of inverted duty structure prescribed under rule 89(5) of the CGST Rules, 2017 w.e.f. 05.07.2022. In order to clarify the date of its applicability, the circular has been issued to reiterate that the new formula shall be applicable only in case of refund applications filed on or after 05.07.2022. Therefore, the refund applications filed before 05.07.2022 shall be dealt as per the formula as it existed before the amendment made vide above notification.
- b) [Notification No. 9/2022 CT \(R\) dt. 13.07.2022](#) was issued to place restriction on refund of unutilised input tax credit on account of inverted duty structure in case of certain goods. The Circular has clarified that restriction imposed by the above notification shall apply prospectively. Hence, restriction imposed by the said notification would be applicable in respect of all refund applications filed on or after 18.07.2022 and would not apply to the refund applications filed before 18.07.2022.

[Circular No. 181/13/2022-GST dt. 10.11.2022](#)

2. Guidelines for verifying Transitional Credit

As per the directions of the Hon'ble Supreme Court in the case of *Union of India vs. Filco Trade Centre Pvt. Ltd.* dated 22.07.2022 & 02.09.2022 that the common portal be opened for filing prescribed forms for availing transitional credit through TRAN-1 and TRAN-2 for two months from 01.10.2022 to 30.11.2022 for the aggrieved registered assesseees, [Circular No. 180/12/2022-GST dt. 09.09.2022](#) was issued specifying that the declaration in FORM GST TRAN-1/TRAN-2 filed/revised by the applicant shall be subjected to necessary verification by the concerned tax officers. The guidelines for verifying the same have been issued through [Circular No.](#)

Further, the detailed guidelines for such verification and the modalities of coordination between Central tax authorities and State tax authorities can be accessed at:

[182/14/2022-GST dt. 10.11.2022.](#)

[Circular No. 182/14/2022-GST dt. 10.11.2022](#)

Customs

Notification

1. Amendment of Project (Import) Regulations, 1986

The Project (Import) Regulations, 1986 have been amended vide Project Imports (Amendment) Regulations, 2022 w.e.f. 20.10.2022. The amendment can be accessed at:

[Notification No. 54/2022-Customs dt. 19.10.2022](#)

