



44th Edition

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



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President's Communication



Dear Professional Colleagues,

Greetings!

On July 1, 1949, the accounting and auditing profession which had been in existence since long was granted autonomy through the Chartered Accountants Act, 1949. Commemorating 75 years of ICAI glorious journey, it's time to celebrate "७५ साल विश्वास के" on 1st July 2024. Driven by rapid economic growth, surge in domestic demand and strong growth projections for the coming years, ICAI strives as a partner in Nation Building by contributing towards the vision of "Viksit Bharat" by 2047.

The reputation carved by the profession has been meticulously built over the years through deliberated and concerted efforts taken in national interest by consistently improving standards and financial reporting practices. The Institute's commitment to independence, integrity and excellence has been instrumental in establishing its distinguished reputation. The profession remains committed to precision, steadfastly introducing the best global practices in the country and upskilling its members to meet the evolving demands of technology and sustainability.

The GST collections for May 2024 stand at ₹1.73 lakh crore, reflecting a 10% increase year-on-year. The cumulative GST collections for FY 2024-25 up to May 2024 have reached ₹3.83 lakh crore, representing a notable 11.3% growth compared to the same period last year. Chartered Accountants have played a pivotal role in increasing GST collections by advising and guiding the taxpayers to ensure proper tax compliance which in turn leads to increased revenue for the Government.

It is imperative for both the Institute and its members to adapt and innovate in order to navigate the emerging realities successfully. By doing so, we can uphold the profession's competitive advantage, which has been built over a period of more than seven decades and serving as a role model within society.

The GST and Indirect Taxes Committee of ICAI has been assisting the Government in its capacity building initiatives for the officers of the Central Tax, State Tax, Union Territory Tax and other Government Departments. The ICAI facilitated in conducting a training for Central and State GST officers on GST Audit of Banking Sector at various cities.

As the festival of democracy concludes and the new Government is taking over, the ICAI will work in tandem with the new Government to steer India on the path of growth and development by fostering transparency, accountability and inclusive governance nurturing economic progress and prosperity.

Wishing you continued success and prosperity.

CA. Ranjeet Kumar Agarwal

President

The Institute of Chartered Accountants of India

Chairman's Communication



Dear Member,

Warm Greetings.

I am thrilled to bring with you 44th Edition of Newsletter, packed with informative articles and important announcements, designed to keep you informed and engaged.

The implementation of the Goods and Services Tax (GST) has significantly transformed India's taxation landscape, bringing both opportunities and challenges. Businesses and taxpayers often face challenges in understanding their GST obligations, leading to disputes and demands from tax authorities. Thus, it is crucial to be aware as to how to respond to such demands and the various appellate remedies available in this regard. To ensure that professional and taxpayers are well-versed in responding to GST notices and understanding the available appellate remedies, the GST & Indirect Taxes Committee is organising trainings in the form of workshops, seminars, residential refresher courses on the topic *GST Demands & Appellate Remedies* for those navigating the intricate web of demands and appeals. Recently, such programmes have been organised at Guwahati, Chennai, Mangalore and various other cities.

The GST & Indirect Taxes Committee has been assisting the Government in its capacity building initiatives for the officers of the Central Tax, State Tax, Union Territory and other Government Departments. In the coming months, the Capacity Building Programmes for Department of State Taxes, Goa; Commercial Taxes Department, Andhra Pradesh and Mangaluru Division; Commercial Taxes Department, Karnataka are lined up. We reaffirm our commitment to support the Government in every possible way.

The GST & Indirect Taxes Committee is continually working towards GST knowledge dissemination by organising webinars on various relevant topics in GST. Recently, a webinar on '*GST Implications in Real Estate Project (REP & RREP)*' was organised wherein provisions and procedures pertaining to the topics were deliberated upon. The recording of these webinars are available on ICAI TV at <https://icaitv.com/> which can be viewed anytime at one's convenience.

The Committee also organises Certificate Courses in various places to upgrade the knowledge and skills in GST for members of ICAI. Currently, the batches are being organised at Erode, Ujjain, Salem, Vasai, CoE, Hyderabad and Mumbai. The details of the various batches for members of ICAI courses are available at the website of the Committee <https://idtc.icai.org/> in the tab 'Upcoming Events'.

Thank you for being a part of our journey. Together, we continue to learn, grow and make a difference.

CA. Sushil Kumar Goyal

Chairman

GST & Indirect Taxes Committee

The Institute of Chartered Accountants of India

NAVIGATING THE PATH TO ROBUST GST COLLECTIONS IN FY 24-25

The Goods and Services Tax (GST) is a value-added tax (VAT) applied to majority of goods and services sold for domestic consumption. While GST is ultimately borne by consumers, it is collected and remitted to the government by the participants of a value chain of the businesses that provide these goods and services supplied by them.

The fiscal year 2023-24 marks a significant milestone with total gross GST collections exceeding ₹ 20 lakh crores, reflecting a strong 11.7% increase over the previous fiscal year. This growth has resulted in an average monthly collection of around ₹ 1.68 lakh crore, indicating a steady 11.5% year-on-year rise. It is noteworthy that April typically records the highest revenue and should not be used as a benchmark month.

Under the GST (Compensation to States) Act, 2017 which expects a nominal annual revenue growth rate of 14%, achieving a consistent monthly collection rate of ₹ 2 lakh crore may initially seem ambitious. Applying this growth rate to the current collection, average monthly collections projects nearly ₹ 1.9 lakh crore for FY 24-25. However, with strategic measures, a monthly collection target of ₹ 2 lakh crore could be attainable by FY 2025-26.

The rise in GST collections points to broad-based economic growth, indicating robust activity across various sectors, which contributes to overall economic health. For investors, especially those interested in stock investments, these figures are insightful. Sectors significantly contributing to GST collections could be promising investment areas, as companies in these sectors are likely experiencing growth, making them attractive for stock investments.

To ensure the sustainability of revenue growth in FY 24-25, we need to delve into following strategies:

a. Enhancing Compliance:

At the inception of GST in July 2017, compliance was modest whereas in July, 2023, 80% of the taxpayers filed GSTR 3B by the due date. However, recent data from the GST Portal shows significant improvement, with over 95% returns filed in December, 2023. While bolstering compliance is crucial, relying solely on this for revenue growth in FY 24-25 may not be sufficient.

b. Establishing the GST Appellate Tribunal:

Persistent ambiguities and frequent legislative changes have increased GST related litigations. The lack of a dedicated GST Appellate Tribunal has compelled taxpayers to seek redress in High Courts, adding strain to the judiciary. Establishing a GSTAT would address these issues, enabling more efficient assessments and speeding

up the recovery process.

Tribunal is the final fact-finding authority and establishing a decentralized web of Tribunal ecosystem would unlock the revenue locked in litigation. Infact, First Appellate Authority could also be pushed by Tribunals to decide the pending matters swiftly.

c. Digitalization of Tax Assessments:

India is set to spearhead major technological advancements in tax administration, such as integrating chatbots to initiate show cause notices and manage hearings. This modernization will streamline dispute resolution and promote accurate tax payments, ultimately enhancing tax collection. Forms like DRC-01B, DRC-01C and ASMT-10 are already said to be using high-tech systems to generate notices and adjudicate the same in a time bound and impartial manner.

It is believed that GSTN is also introducing and ideating on the use of technologies like Blockchain, AI & ML that would further empower jurisdictional officers with high quality big data analytics.

d. Standardizing Audits under GST:

Uniform procedures of audit under GST implemented across states are expected to enhance compliance, streamline processes, and diminish tax evasion, ultimately bolstering government revenue collection. The 2023 update of the GST Audit Manual introduces new sections covering various topics, including audit under specific circumstances, thematic and multi-locational co-audit approaches and capacity building in specialized areas. These updates align with the goal of establishing distinct benchmarks based on risk parameters, enabling auditors to systematically pinpoint areas for scrutiny. Furthermore, the generation of exceptional reports aids in targeted assessments, highlighting discrepancies and detecting potential fraudulent activities.

e. FDI:

India has secured its place in the top 100 clubs for Ease of Doing Business (EoDB). Since 2014-15, FDI inflows into India have steadily risen, reaching \$45.15 billion. Over the past 23 years (from April 2000 to December 2023), the total FDI inflow into the country has amounted to \$971.521 billion. Notably, within the last nine years (from April 2014 to December 2023), India has received \$448.896 billion in FDI, nearly 67% of the total FDI inflows over the past 23 years.

FDI is crucial in boosting India's GST collections by stimulating economic growth, expanding the manufacturing

and service sectors, and increasing the number of taxable transactions. This growth leads to more businesses and consumers engaging in taxable activities, thereby broadening the GST base.

Logistical bottlenecks continue to impede FDI inflows, particularly those seeking operational efficiency. In addition to ensuring the timely completion of critical infrastructure projects like dedicated freight corridors, addressing structural issues such as inconsistent policies, fragmented regulatory oversight, and sub-optimal freight transport modalities is essential. Maintaining a stable and predictable policy environment, especially concerning e-commerce, is crucial for securing long-term investment commitments. These measures, complemented by initiatives like the Production Linked Incentive (PLI) scheme, are poised to attract more FDI and bolster India's integration into global value chains.

f. Manufacturing Boom:

The manufacturing sector has seen a steady increase in GST contributions, fuelled by factors such as PLI schemes, domestic demand, and export competitiveness.

Efforts like 'Make in India' have played a pivotal role in nurturing a conducive business climate, stimulating investment, and advancing domestic manufacturing. Simplification of regulatory procedures has played a vital role in enhancing the business environment. Moreover, the implementation of Production-Linked Incentives (PLIs) is significantly energizing various manufacturing sectors. Through incentivizing local production, India is not just seeking to attract investments but also to propel the expansion of essential industries. The PLI initiative, designed to resonate with global manufacturing patterns, is geared towards securing India's competitiveness on the global platform.

g. Green Energy Push:

The Indian government is prioritizing renewable energy sources such as solar power generation, wind energy, and electric vehicle manufacturing. These sectors require significant capital investment. This increased CAPEX in the sector will bolster GST collections.

h. Infrastructure Development:

Infrastructure development in India plays a crucial role in boosting GST collections. By enhancing economic activity and streamlining goods and services movement, major projects such as highways, ports, and urban transit systems contribute significantly. These improvements reduce transportation costs, making it more cost-effective for businesses to operate and expand. As a result, production, distribution and consumption of taxable goods and services increase under the GST framework. Additionally, infrastructure upgrades attract investments and support sectors like manufacturing, logistics, and

retail, which contribute significantly to GST revenue. Well-planned infrastructure development creates more business opportunities, expands the tax base, and ultimately leads to higher GST collections, reflecting overall economic growth.

CONCLUSION

In conclusion, the GST has emerged as a pivotal component of India's tax framework, impacting businesses, consumers, and the economy at large. The fiscal year 2023-24 has witnessed a noteworthy milestone with total gross GST collections surpassing ₹ 20 lakh crore, signalling a robust 11.7% increase from the previous year.

As we look towards sustaining this growth momentum in the forthcoming fiscal years, strategic interventions are imperative. Enhancing compliance, establishing the GST Appellate Tribunal, embracing digitalization in tax assessments, and standardizing audits under GST are pivotal strategies to fortify revenue mobilization efforts. Furthermore, leveraging foreign direct investment (FDI) to stimulate economic growth, fostering the manufacturing sector, promoting green energy initiatives, and investing in infrastructure development are critical avenues to bolster GST collections and drive inclusive prosperity.

In this pursuit, tax professionals also play an indispensable role in ensuring businesses adhere to GST filing obligations promptly and accurately. Their expertise not only ensures regulatory compliance but also facilitates efficient tax collection, fosters financial health, and contributes to socio-economic development. By embracing these strategies and harnessing the collective efforts of stakeholders, India can navigate the evolving tax landscape, realize its growth potential and build a resilient economy for the future.

Contributed by CA. Rajat Mohan



AMENDMENT OF GST REGISTRATION

Every individual or entity registered under GST with a GSTIN, including those who are allocated Unique Identity Number (UIN), is mandated to submit an application for any alteration in their registration details, initially provided or amended thereafter. This requirement is specified under section 28 of the Central Goods and Services Tax (CGST) Act 2017, in conjunction with rule 19 of the CGST Rules.

Procedure for Amendment

Relevant Forms	FORM GST REG-01/07/09/10/13
Applicable Timing	Either at the time of obtaining registration or UIN or as amended from time to time.
Time limit	The registered person shall, within a period of 15 days of such change, submit an application.
Required Form	The application is in FORM GST REG-14. The application must be duly signed or verified through EVC.
Supporting Documents	Documents relating to such change has to be submitted at the Common Portal.
Submission Portal	The application and documents shall be submitted either directly or through a Facilitation Centre notified by the Commissioner.

Different types of Amendments

a) Changes in Core Fields

The following mentioned are considered as core fields of the GST registration application:

- i) Legal name of business;
- ii) Address of principal place of business or any additional place(s) of business; or
- iii) Addition, deletion or retirement of partners or directors, karta, managing committee, chief executive officer or equivalent responsible person for day-to-day affairs of the business, which does not warrant cancellation of registration under section 29.

Aspect	Detail
Amendment Application	Application must be filed using FORM GST REG-14.
Timeframe for Filing	Within 15 days of the occurring of change
Field Type	These are considered core fields.
Officer Approval	The proper officer will approve the amendment within 15 working days(not 15 days) from the date of receipt of application.
Verification and Order Issuance	After verification, an order will be issued electronically in FORM GST REG-15.
Effective Date of Amendment	The amendment shall take effect from the date of the event that necessitated the change.

Further, it must be noted that the changes related to (a), i.e. legal name & (b), i.e. addition, deletion or retirement of partners or directors, karta, managing committee, chief executive officer or equivalent responsible person for day-to-day affairs of the business address shall be applicable on all kinds of registrations obtained by the registered person on the same Permanent Account Number (PAN).

Change in Trade Name - Though rule 19(1) doesn't stipulate the trade name of the business as a core field, however, as per GST Common Portal since any change in the "Trade Name" triggers the issuance of a new registration certificate, therefore, it is kept as core amendment process flow.

b) Changes in Non-Core Fields, including changes that does not warrant cancellation of registration under section 29

- **Scope of Non-Core Changes:** Changes that do not require cancellation of registration under section 29 and relate to details other than core fields are classified as non-core changes.
- **Application Process:** To amend non-core details, an application should be submitted via FORM GST REG-14 on the Common Portal.

- **Automatic Amendment:** The certificate of registration will be automatically updated upon the submission of the application. There is no need for approval from the proper officer for non-core amendments.
- **Auto-Approval:** Non-core amendments are auto-approved following successful submission by the taxpayer. No processing by the tax official is necessary.
- **Editable Non-Core Fields:** Business details (excluding legal and trade names), promoter/partner details, authorised signatory, authorised representative, goods and services, bank accounts, and state-specific information can be edited in the GST REG-01 as non-core fields.
- **Changes in Primary Authorised Signatory:** The primary authorized signatory can also be updated, provided that there is a subsequent addition of a new primary signatory.

c) Change in PAN

Where there is a change in the constitution of any business resulting in the change of PAN, the registered person shall apply for fresh registration (since the GSTIN is based on PAN and when the PAN is itself changed, then the person has no option other than applying for fresh registration).

Further, the registered person has to apply for cancellation of registration having old PAN.

d) Change in registered mobile number and/or E-mail ID

Any change in the registered mobile number or e-mail address of the authorised signatory, as amended from time to time, shall be carried out only after online verification through the Common Portal in the manner provided under rule 8(2) i.e. PAN validation from CBDT and thereafter OTP verification of PAN registered mail id and mobile number is done.

Relocation of Business Across State Boundaries

When the operational location of the business is transferred from one state to another, in that case simple amendment in the existing GST registration is not possible due to the state-centric nature of GST registrations. Therefore, the registrant, who is intending to move their business, must first voluntarily terminate the existing registration. Subsequently, procure a new registration in the state to which the business is being relocated.

Date of Effect for Amendments in Registration

The effective date for any change made in the registration details cannot be retroactively applied to a date preceding the submission of the amendment application via FORM GST REG-14 on the Common Portal. This ensures that modifications are timed appropriately according to the procedural submissions.

Nonetheless, there exists a provision where the effective date of the amendment may precede the submission date of FORM GST REG-14, provided such an adjustment is expressly authorized by the Commissioner's order. This exception is contingent upon the Commissioner recording the reasons in writing and may include specific conditions as deemed necessary by the Commissioner within the order.

Restriction on Non-Core Field Amendments during Pendency of Core-Field Modification

In case where the user has already initiated amendment in the core field, resulting in the generation of an Application Reference Number (ARN), and if the same remains unapproved by the tax authorities, in such situation the user is precluded from making any amendments in the non-core fields of the registration. The prohibition on modifying non-core fields remains in effect until the core field amendment application receives approval.

Reset of Password to Login into the GST Portal in case the Primary Authorized Signatory has died or is not traceable

In instances where the primary authorized signatory is deceased or untraceable, the GST Portal allows for password reset through a specific procedure. This process addresses concerns raised by the Ministry of Finance on 14th June 2018, regarding issues faced by taxpayers with intermediaries controlling their GST account credentials.

Case Laws

a) Bengali Lal & Sons vs. State of UP; *Allahabad Writ Tax No. 747 of 2017*

A partnership firm, Bengali Lal & Sons, faced issue while applying for their GST registration on 27th June 2017, due to an initial error in providing a partner's PAN instead of the firm's PAN. A subsequent application was again filed on 14th August 2017 which didn't resolve the issue as there existed two applications for the same user.

In this case, Court ordered for surrender of the later registration and instructed that the initial application should be corrected to reflect the firm's PAN, ensuring its activation and the issuance of correct credentials within two weeks of presenting a certified court order.

b) Sachdeva Overseas vs. State of UP; Allahabad Writ C.No.40400 of 2017

Sachdeva Overseas, a partnership firm, was mistakenly registered as a sole proprietorship following the GST migration. The Court here instructed the Department to correct this error within ten days, following the Department's guidelines on such corrections. The firm was issued a new ID and password reflecting its partnership status, with a review scheduled for 20th September 2017.

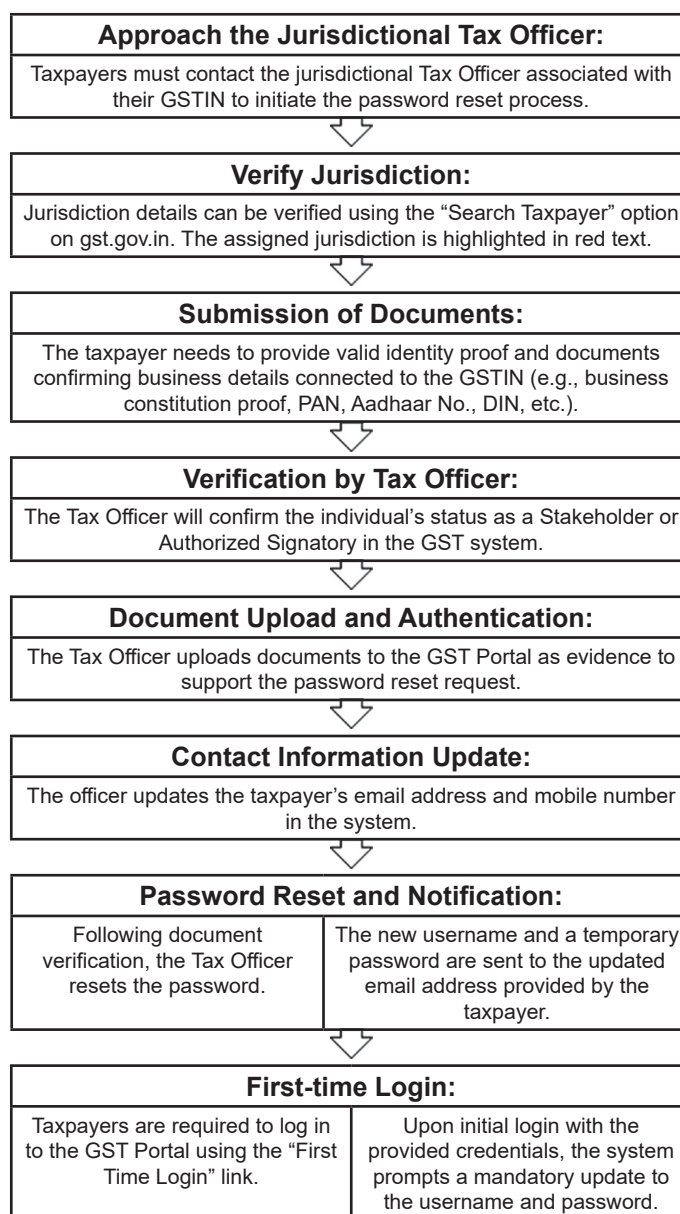
c) Modern Pipe Industries v. State of U.P.; 2017 (5) G.S.T.L. 368 (All)

Modern Pipe Industries experienced issues accessing the GST portal with a new GST ID issued by the department, after being initially registered incorrectly as a proprietorship. The Court requested the department to detail actions taken to rectify portal access issues and to ensure the petitioner received a corrected registration certificate.

d) Modern Pipe Industries v. State of U.P.; 2017 (4)G.S.T.L. 445 (All)

This case again involves Modern Pipe Industries, where the firm was incorrectly issued a GST certificate as a proprietorship concern. The Court directed the issuance of a new GST ID as a partnership concern within two weeks and necessary amendments to the registration certificate thereafter. The Court also ordered that no coercive actions be taken for GST non-payment or non-filing of returns during this period.

Process Overview:



Important FAQs on GST Registration Amendments and Validations

a) Special Economic Zone (SEZ) Changes

- **Relocating Within SEZs:** If your office moves to a different SEZ, you can amend the SEZ Unit/Developer details previously used for generating registration. This amendment falls under core fields amendments. Navigate through GST Portal Home > Services > Registration > Amendment of Registration Core Fields for the amendment.
- **Amending Period of Validity:** The validity period specified during registration as an SEZ Unit/Developer can be updated through the core amendment process, accessible via Services > Registration > Amendment of Registration Core Fields after registration is granted.

b) Bank Account Validation

- **Checking Validation Status:** To verify your bank account validation status, access the “Bank Account Status” link under quick links on your profile.
- **Handling Validation Failure:** If bank account validation fails due to a discrepancy between the PAN registered under GSTIN and the PAN linked with your bank account, ensure to update the PAN details at the bank or use an account with a same PAN as registered under GST.
- **Consequences of not Updating Bank Details:** Not updating bank details prompts a warning message upon login. Click “File Amendment” to proceed with non-core amendment and update your bank details.
- **Updating Legal Name without Bank Details:** You can initiate a core amendment application, including updating your legal name, even if bank details haven't been updated within the specified period. Navigate to Services > Registration > Amendment of Registration Core Fields to make the update.

c) Addition and Modification of Partners and Promoters

- **Adding a New Promoter/Partner:** When a new promoter or partner is added through a core amendment application, there is no need for Aadhaar authentication for the new of the same in case where at least one promoter/partner and the primary authorized signatory have already been Aadhaar authenticated.
- **Editing Details of a Promoter/Partner:** Aadhaar authentication must be revisited and possibly redone for a promoter/partner whose details have been changed through a non-core amendment application. This is necessary if the edited details include critical information like the person's name, father's name, date of birth, and gender. In such cases, the GST system will prompt for Aadhaar authentication again.

d) Changes to the Primary Authorized Signatory

- **Introduction of a New Signatory:** Introducing a new primary authorized signatory via a non-core amendment necessitates a fresh Aadhaar authentication for the newly added individual. This process must be completed by navigating to the “My Profile” option on the GST portal.
- **Modifications to an Existing Signatory:** If there are changes to key details (such as name, father's name, date of birth, and gender) of a primary authorized signatory who has already undergone Aadhaar authentication, these modifications trigger the need for re-authentication of the signatory's Aadhaar details.

e) Core Field Amendments and Documentations

- **Documentation for Additional Business Locations:**
 - o For Own premises – Any document in support of the ownership of the premises like latest property tax receipt or municipal khata copy or copy of electricity bill will be required.
 - o For Rented or Leased premises – A copy of the valid rent / lease agreement with any document in support of the ownership of the premises of the lessor like latest property tax receipt or municipal khata copy or copy of electricity bill will be needed.
 - o For premises not covered above – A copy of the consent letter with any document in support of the ownership of the premises of the consenter like municipal khata copy or electricity bill copy. For shared properties also, the same documents can be uploaded.

Navigating to the Amendment Link

The option to amend registration core fields may be temporarily unavailable for taxpayers under certain conditions, such as when the taxpayer's registration is marked as “Suspended” due to the filing of a cancellation application, or when the GSTIN is “Cancelled” following the acceptance of a cancellation application by the tax authorities.

Resolving Discrepancies in Basic Details

Should there be a mismatch between the name or date of birth listed in the GST registration's basic details and the information associated with the PAN, these discrepancies must be rectified in alignment with the PAN data to ensure the successful validation of the bank account.

Contributed by CA. Gitesh Bajaj

JUDICIAL PRONOUNCEMENTS

- 1) **Burden of proof for imposition of penalty and confiscation of goods is on the Department and the same cannot be done on “eye estimate”. Mere presence of excess stock on estimation basis does not invites penalty. [M/s Eco Plus Steels Pvt. Ltd. vs. State of U.P. and 3 others (Allahabad High Court) - Writ Tax No. - 916 of 2022, 1600 of 2022 dt. 03.04.2024]**

The argument questions why, despite acknowledging that the stock wasn't properly counted or weighed during the initial assessment, the Appellate Authority later reduced the penalty based on a new estimate. This estimation lacks a legal basis, especially considering the initial finding. Consequently, there's no justification for maintaining the confiscation and penalty. Additionally, the significant delay in issuing the confiscation notice raises concerns about the authorities' negligence.

According to established law, the burden of proof lies with the Department to impose penalties and confiscate goods and this cannot be solely based on estimates, especially when physical verification was feasible. Therefore, the entire finding of excess stock based on estimation should be disregarded. As a result, the orders regarding penalties and confiscation are invalidated since they lack a legal foundation and are deemed unlawful. Consequently, the initiation of proceedings under section 74 of the CGST Act which are based on the finding that there was excess stock cannot be upheld. Hence, the petition is allowed.

- 2) **Order served only through portal to be quashed [TVL. Periyasamy Chandran vs. The Deputy State Tax Officer (ST) 1, Theni., The Commissioner, Kodaikanal (Madras High Court) - W.P(MD)No. 4544 of 2024 and WMP(MD)Nos. 4383 & 4384 of 2024 dt. 28.02.2024]**

The petitioner argues that they didn't notice the Department's electronic notice in time, thus couldn't respond promptly. They assert that the reported turnover in GSTR-7 by Kodaikanal Municipality is incorrect, providing evidence of the actual turnover. They highlight that while the Department can choose any communication mode under section 169 of the TNGST Act, 2017, relying solely on electronic means may disadvantage traders unfamiliar with online filing. They suggest using postal communication in regional languages to facilitate timely responses and reduce litigation. They emphasize the importance of principal of natural justice and argue that traders should be

notified in regional languages to ensure fair hearings. The Court agrees, setting aside the initial order and instructing a re-assessment for the year 2019-20 with a hearing opportunity. The writ petition is allowed.

- 3) **Validity of order passed without signature by the Authority [M/S. SRS Traders vs. The Assistant Commissioner ST and others (Andhra Pradesh High Court) - Writ Petition No. 5238/2024 dt. 19.03.2024]**

The petitioner argues that the disputed order lacks the signature of the authority, rendering it legally void. He relies on section 160 and 169 of the CGST Act. The Court ruled that an unsigned order cannot be considered as falling under the category of “any mistake, defect or omission therein” as mentioned in section 160. This expression pertains to errors or omissions in orders regarding assessment, re-assessment, adjudication, etc., which do not invalidate the order if it aligns with the requirements of the Act or any existing law. However, this does not cover the absence of a signature on the order itself, making an unsigned order legally non-existent. Simply uploading an unsigned order, even by the competent authority, does not rectify this fundamental defect in the validity of the order.

Furthermore, section 169 of the CGST Act does not apply in this scenario. The issue here pertains to the absence of the order's signature, not its service or method of service.

Therefore, the petition was allowed, and the proceedings/order issued by respondent was revoked. The respondent authorities were directed to issue fresh orders in compliance with the law.

- 4) **Delay in filing of returns - no justification for non-payment of late fees for delayed GSTR-9C filings, especially when GSTR-9C were filed with delay but before the period mentioned in amnesty scheme immunity from late fees is available if return is filed before the period mentioned in amnesty scheme and not only between the period mentioned in the scheme [Anishia Chandrakanth, Proprietrix, M/s. ACS Technologies, Saloom Trading, Hashar Abdulkalam, Fathima Cashew Industries, B. Anilkumar, Abdul Salam Shihansha, Choice Supermarket, vs. The Superintendent, Central Tax & Central Excise, Audit Circle - 1, Thiruvananthapuram, The Central Board of Indirect Taxes & Customs, The State of Kerala (Kerala High**

Court) - W. P (C) Nos. 30644, 32069, 38545, 38547, 38891, 39203 & 40762 of 2023 dt. 09.04.2024]

Essentially, the issue revolves around the fact that the GST portal does not allow payment of late fees for delayed filing of GSTR-9C. Late fees are applicable only for GSTR-9, as well as for other returns like GSTR-3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR-7 and GSTR-8. Filing GSTR-9 without GSTR-9C may attract general penalties, but late fees cannot be applied to regularize GSTR-9 by filing GSTR-9C.

The government has already waived late fees exceeding ₹ 10,000 under two notifications Nos. 7/2023 dated 31.03.2023 and 25/2023 dated 17.07.2023. Given this, there seems to be no justification for non-payment of late fees for delayed GSTR-9C filings, especially for filings before 01.04.2023, when a one-time amnesty begins. Late fees not justified for filing GSTR-9C before the period specified in amnesty scheme. Therefore, the notices seeking late fees for delayed GSTR-9C filings are deemed unjust and unsustainable. However, it's clarified that petitioners cannot claim refunds for late fees already paid exceeding ₹ 10,000.

As a result, all the writ petitions challenging these notices are allowed with the above directions.

- 5) Appellant is entitled to personal hearing as mandated by sub-sections (4) and (5) of section 75 of the CGST Act, 2017. The requirement of a hearing in the statute, synonymous with natural justice, cannot be overlooked or diluted especially when it involves tax liabilities [Mahindra & Mahindra Limited vs. Union of India, State of Chhattisgarh, Central Board of Indirect Taxes and Customs, Joint Commissioner of State Tax Raipur (Chhattisgarh High Court) - WA No. 172 of 2024 dt. 10.04.2024]**

When the law provides for a hearing, it must be thorough and not rushed. Giving a response deadline before scheduling a personal hearing would defeat the purpose of providing an opportunity to be heard. It's not customary or fair for a hearing to be scheduled before a response is filed. This goes against the usual practice and the spirit of the law. The Supreme Court has emphasized that a meaningful opportunity must be granted, including sufficient time to prepare a defence. Without proper notice and opportunity, any decision made is invalid. It's a fundamental principle of Common Law that individuals facing judicial actions must be given a fair chance to be heard.

In this case, scheduling a personal hearing before

the response is filed is unjustifiable. The intent of the statute, especially when it involves tax liabilities, must be strictly followed. It appears that the requirements of section 75(4) of the CGST Act were ignored before the order was passed. The requirement of a hearing in the statute, synonymous with natural justice, cannot be overlooked or diluted. Therefore, the order dated 29.12.2023, which recorded personal hearings on 11.10.2023 and 25.10.2023, would amount to violate the principles of natural justice and legislative intent.

Allowing the order to stand would be endorsing a flawed process. Hence, the appellant is entitled to a personal hearing as mandated by sub-sections (4) and (5) of section 75 of the CGST Act. The appeal is granted.

- 6) Time limit for filing an appeal as per the Limitation Act. The day when order is passed/communicated is excluded from the calculation of time limit for filing Appeal [Pramod Kumar Tomar (Prop. M/s. Paramount Steel) vs. Assistant Commissioner Mundka Division Delhi West, Central Goods and Services Tax & ANR (Delhi High Court) - W. P. (C) 4401/2024 dt. 26.04.2024]**

According to section 12(1) of the Limitation Act, when calculating the time limit for filing an appeal, the day from which the period starts is excluded. Similarly, section 12(2) states that the day on which the judgment in question was announced should also be excluded when calculating the time limit. Therefore, if we assume the order was communicated on the same day it was signed, i.e., 12.08.2022, this date should be excluded from the calculation. Hence, the three-month period begins from 13.08.2022 and the petitioner was required to file the appeal by 12.11.2022. As the appeal, along with a copy of the order, was filed online on 12.11.2022, within this three-month period, it was filed on time.

The rejection of the appeal by the impugned order on the grounds of limitation is erroneous. Consequently, the order dated 18.10.2023 is invalidated and the appeal is restored on the records of the Appellate Authority. The Appellate Authority is instructed to adjudicate the appeal on its merits according to the law.

- 7) Fraudulent claim of ITC on inward supplies from bogus firms. Actual movement of goods not established. [M/s Rajshi Processors Raebareli having office thru. its Partner Ashok Kumar Lakhotia vs. State of U.P. thru. Prin. Secy. Deptt. of State Tax, LKO. and 2 others (Allahabad High Court) - Writ Tax No. - 128 of 2024 dt. 14.05.2024]**

Section 16 of the GST Act outlines the conditions for claiming input tax credit. Sub-section 2(b) of section 16 states that a registered person cannot claim credit for input tax unless they have received the goods. The petitioner had met these conditions and claimed input tax credit. However, upon investigation by the Special Investigation Branch, it was discovered that the firms from which the petitioner claimed to have received supplies did not exist; they were merely paper entities with no physical presence at the claimed addresses. During adjudication, it was found that the GSTN mentioned on receipts were invalid and the contact number mentioned was found to be of a lady who was not associated with the matter. It is clear that the firms were fictitious and did not make actual supplies.

Registering a firm on the date of the transaction does not obligate the department to grant input tax credit, especially when it later becomes evident that the firm is non-existent and did not make any genuine supplies. It is a well-established principle that fraud vitiates even the most solemn proceedings, and the fact that input tax credit was initially granted based on the firm's registration does not prevent the authority from taking action to recover the wrongly claimed benefits.

Given these circumstances, there is no legal basis to challenge the orders in question. The petition is dismissed.

8) Existence of Mens rea - Intention to evade tax is essential for imposition of penalty [Ms. Sangeeta Jain vs. Union of India and 3 others (Allahabad High Court) - Writ Tax No. - 783 of 2023 dt. 22.04.2024]

In the present case, the petitioner contends that the only ground on the basis of penalty u/s 129(3) of the CGST Act is the dispatch address mentioned in the e-way bill. The original authority has stated in his order that mens rea is not required for imposition of penalty. Upon reviewing the penalty imposition order, it is evident that the original authority incorrectly stated that mens rea, or intent, is not necessary for penalty imposition. This interpretation is not correct in law, and the subsequent conclusion drawn from it is clearly invalid.

The Allahabad High Court, in the case of *M/s Hindustan Herbal Cosmetics v. State of U.P. and Others (Writ Tax No. 1400 of 2019 decided on January 2, 2024)*, affirmed that mens rea to evade tax is a fundamental requirement for penalty imposition. A typographical error in the e-way bill without any further material to substantiate the intention to evade tax should not and cannot lead to imposition of penalty.

Given this legal precedent, the orders challenged in this writ petition cannot be upheld under the law. Therefore, the orders are quashed and set aside. The petition is allowed.

9) Tests for grant or refusal of bail - THE TRIPOD TEST [Subash Kandulna, Chhatar Singh @ Niku Singh, Ram Bharose Shaw and Dhanman Shaw vs. State of Odisha (Orissa High Court) - BLAPL Nos.13103, 10652, 11209 & 11210 of 2023 & I.A. No. 1430 of 2023 and I.A. No. 1431 of 2023 dt. 27.03.2024]

In the present case, the accused, including the petitioners, are alleged to have wrongly claimed input tax credit amounting to ₹ 316 crores. Among the eight accused against whom prosecution reports were submitted, the petitioners have been in custody since 06.07.2022. The alleged offense carries a maximum penalty of five years imprisonment, although it's uncertain whether the petitioners would receive the maximum sentence as it is at the discretion of the trial court. The trial's dependency on documentary evidence further complicates the timeline. Given these circumstances, the prolonged detention of the petitioners, which impedes their right to a speedy trial and the fact that they have already spent significant time in pretrial detention, raise concerns about their constitutional right to personal liberty under Article 21 of the Indian Constitution.

The decision to grant or refuse bail hinges on the tripod test which prescribes three tests;

- (i) whether the accused poses a flight risk?
- (ii) Whether the accused is capable of influencing prosecution witnesses?
- (iii) whether the accused is capable of tampering prosecution evidence?

Given the logical considerations outlined above, coupled with the extended pretrial detention and the maximum punishment being five years, the Court decides to exercise leniency in favour of the petitioners' personal liberty and grants them bail subject to the satisfaction of the court and on appropriate terms and conditions.

As a result, the bail applications of the petitioners are granted, and the matter is disposed off.

10) Failure of the supplier to file returns cannot serve as grounds for commencing proceedings under section 74 against the purchaser [Subhash Singh vs. Deputy Commissioner (Uttarakhand High Court) - Special Appeal No. 100 OF 2024, dt. 03.05.2024]

The appellant, engaged in the retail and wholesale

business of iron scrap and waste, purchased goods with proper invoices, made payments via banking channels and paid applicable GST. Input tax credit (ITC) was availed based on these transactions for the period April 2021 to March 2022. Despite the appellant's compliance, the supplier, M/s Dev Bhoomi Spat, failed to file returns, resulting in a demand initially raised at ₹ 79,41,598/-, later reduced to ₹ 19,47,801/-. The appellant argued that their ITC rights shouldn't be affected by the supplier's default.

The Court ruled that proceedings under section 74 of the CGST Act cannot be initiated against the appellant for availing ITC if the appellant has purchased goods through proper invoices and made payments via banking channels along with applicable GST.

Taking into account the appellant's argument and the regulations outlined in the Uttarakhand GST Act, the Court adjusted the order, emphasizing that as the appellant had furnished all invoices and it was the supplier's responsibility to file returns, the appellant's obligation was confined to remit 10% of the demanded amount.

- 11) Blocking the ITC by creating a negative credit in the electronic credit ledger, not permissible under law as per rule 86(A) of the CGST Rules, 2017 [M/s. Laxmi Fine Chem vs. Assistant Commissioner**

(Telangana High Court) - Writ Petition No. 5256 OF 2024 dt. 18.03.2024]

The challenged order in this petition indicates that the respondents made negative credit of ₹ 50,06,000/- from the petitioner's electronic credit ledger, which is not permitted. The law only allows for blocking the credit as available in electronic credit ledger and not provide for insertion of negative balance in the ledger. It's evident that the respondents' actions contradict rule 86(A) of the CGST Rules, 2017. This rule doesn't authorize negative balances in the ledger when there's no available input tax credit; instead, it only allows for blocking the electronic credit ledger. Therefore, the respondents' actions violate the aforesaid rule.

Furthermore, the respondents' action of blocking input tax credit unjustly deprived the petitioner of their right to discharge his liability and receive the corresponding monetary value. If the petitioner had wrongly or fraudulently claimed input tax credit, the respondents could have pursued appropriate recovery procedures under section 73 or section 74 instead of resorting to rule 86(A) when no credit was available in the petitioner's ledger.

Consequently, the challenged order is quashed, and the petition is allowed.

Contributed by CA. Pallavi Garg & CA. Nikhil Gupta

GSTN ADVISORIES

1. Information from manufacturers of Pan Masala and Tobacco taxpayers

Government had issued a notification to seek information from taxpayers dealing in the goods mentioned therein vide *Notification No. 04/2024 – CT dt. 05.01.2024*. Two forms have been notified vide this notification namely GST SRM-I and GST SRM-II. The former pertains to registration and disposal of machines while the later asks information on inputs and outputs during a month.

To begin with, facility to register the machines have been made available on the GST Portal to file the information in Form GST SRM-I. All taxpayers dealing in the items mentioned in the said notification may use the facility to file the information about machines. Form GST SRM-II will also be made available on the portal shortly.

2. Launch of E-Way Bill 2 Portal

NIC is releasing the E-Way Bill 2 Portal (<https://ewaybill2.gst.gov.in>) on 1st June, 2024. This portal ensures high availability and runs in parallel to the e-way bill main portal (<https://ewaybillgst.gov.in>). The e-way bill 2 portal synchronises the e-way bill details with main portal within a few seconds. The highlights of the portal are as follows:

- Presently, e-way bill 2 portal provides the critical services of e-way bill system, and gradually it will be extended with other services of e-way bill system.
- e-way bills can be generated and updated on the e-way bill 2 portal independently.
- e-way bill 2 portal provides the web and API modes of operations for e-way bill services.
- The taxpayers and logistic operators can use the e-way bill 2 portal with the login credentials of the main portal.
- The taxpayers and logistic operators can use the e-way bill 2 portal during technical glitches in e-way bill main portal or any other exigencies.
- The Criss-Cross operations of printing and updating of Part-B of e-way bills can be carried out on these portals. That is, updating of Part-B of the e-way bills of portal 1 can be done at portal 2 and vice versa.
- In case e-way bill main portal is non-operational because of technical reasons, the Part-B can be updated to the e-way bills, generated at portal 1, at portal 2 and carry both the e-way bill slips.

PHOTOGRAPHS



CA. Sushil Kumar Goyal, Chairman, GST & IDTC, ICAI addressing participants at National Conference on Goods & Services Tax at Indore



CA. Sushil Kumar Goyal, Chairman, GST & IDTC, ICAI at Certificate Course on GST at Ujjain



CA. Rajendra Kumar P, Vice-Chairman, GST & IDTC, ICAI inaugurating Certificate Course on GST at Erode



CA. Sushil Kumar Goyal, Chairman, GST & IDTC, ICAI and CA. Rajendra Kumar P, Vice-Chairman, GST & IDTC, ICAI inaugurating Residential Refresher Course held at Centre of Excellence, Hyderabad.



CA. Sushil Kumar Goyal, Chairman, GST & IDTC, ICAI addressing officers at "Training on GST Audit of Banking Companies" for Centre and State GST officers held at NACIN, Shillong



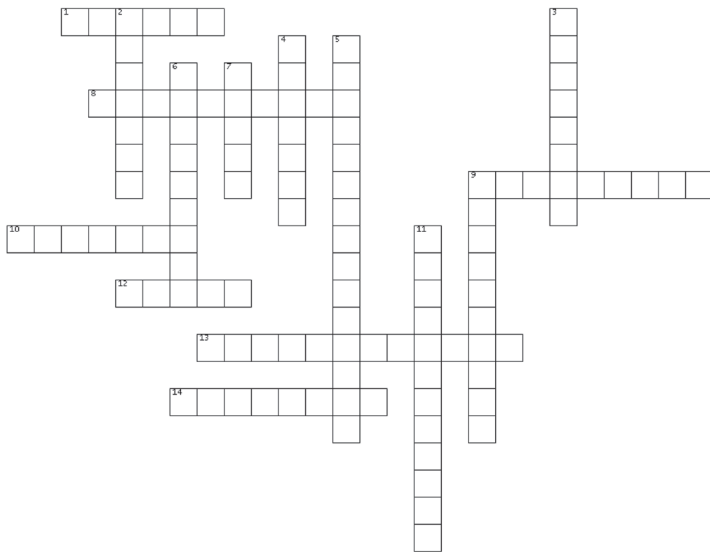
CA. Rajendra Kumar P, Vice-Chairman, GST & IDTC, ICAI at National Conference on GST held at Ernakulam

COMPLIANCE SCHEDULE

Compliances for the month of June, 2024 or the Quarter ended June, 2024

Forms	Compliance Particulars	Due Dates
GSTR 7	Return to be furnished by the registered persons who are required to deduct tax at source.	10.07.2024
GSTR 8	Return to be furnished by the registered electronic commerce operators who are required to collect tax at source on the net value of taxable supplies made through it.	10.07.2024
GSTR 1	Statement of outward supplies by the taxpayers having an aggregate turnover of more than Rs. 5 crore or the taxpayers who have opted for monthly return filing.	11.07.2024
IFF	Statement of outward supplies by the taxpayers having an aggregate turnover upto Rs. 5 crore and who have opted for the QRMP scheme.	13.07.2024
GSTR 5	Return to be furnished by the non-resident taxable persons containing details of outward supplies and inward supplies.	13.07.2024
GSTR 6	Return to be furnished by every Input Service Distributor (ISD) containing details of the input tax credit received and its distribution.	13.07.2024
CMP 08	Statement containing the details of self -assessed tax for Quarter 1 of FY 2024-25 by the registered person paying tax under section 10.	18.07.2024
GSTR 3B	Return to be furnished by all the taxpayers other than who have opted for QRMP scheme comprising consolidated summary of outward and inward supplies.	20.07.2024
GSTR 5A	Return to be furnished by Online Information and Database Access or Retrieval (OIDAR) services provider for providing services from a place outside India to non-taxable online recipient (as defined in Integrated Goods and Services Tax Act, 2017) and to registered persons in India and details of supplies of online money gaming by a person outside India to a person in India.	20.07.2024
GSTR 3B	Return to be furnished by the taxpayers who have opted for QRMP scheme for Quarter 1 of FY 2024-25 comprising consolidated summary of outward and inward supplies. (For registered taxpayers having their place of business in the states of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep)	22.07.2024
GSTR 3B	Return to be furnished by the taxpayers who have opted for QRMP scheme for Quarter 1 of FY 2024-25 comprising consolidated summary of outward and inward supplies. (For registered taxpayers having their place of business is in states of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi)	24.07.2024

CROSSWORD



ACROSS

1. Taking into custody of a person under some lawful command or authority.
8. Goods do not cover_____.
9. Supply which constitutes predominant element of composite supply.

10. Person not normally resident in India, who enters India for a stay of not more than 6 months for legitimate non-immigrant purposes.
12. Offering a free bucket with detergent is a_____supply.
13. Expenses of examination and audit of records under special audit is to be borne by_____.
14. Exclusion from value of supply subject to some conditions.

DOWN

2. Sitting fees received by director from the company is taxable under_____charge.
3. Specified actionable claim.
4. Taking over actual possession of goods by the department.
5. Different GSTNs under same PAN
6. Debited to electronic credit ledger.
7. Type of breach in case the amount of tax involved is less than Rs. 5,000/-.
9. State in which Biometric Based Aadhar Authentication is applicable.
11. Document to be generated in case of exempted supply.

Invitation to write articles on GST

Chartered Accountants and other experts, with academic passion and flair for writing are invited to share their expertise on GST through ICAI-GST Newsletter. The article may be on any topic related to GST Law. While submitting the articles, please keep the following aspects in mind:

- 1) Article should be of 2000-2500 words.
- 2) An executive summary of about 100 words may accompany the article.
- 3) It should be original and not published/should not have been sent for publishing anywhere else.
- 4) Copyright of the selected article shall vest with the ICAI.

Please send editable soft copy of the article at gst@icai.in.



Down: 2. Reverse, 3. Gambling, 4. Seizure, 5. Distinct Persons, 6. Output Tax, 7. Minor, 9. Pouchery, 11. Bill of Supply
Across: 1. Arrest, 8. Securities, 9. Principal, 10. Tourist, 12. Mixed, 13. Commissioner, 14. Discount

Answer to Crossword

ANNOUNCEMENT

CERTIFICATE COURSES ON GST

We are pleased to inform you that the GST & Indirect Taxes Committee of ICAI is organising the Certificate Course on GST as per below mention schedule & Locations:

Location	Kolkata	Raipur
Dates	06-07-2024 => Saturday 07-07-2024 => Sunday 13-07-2024 => Saturday 14-07-2024 => Sunday 20-07-2024 => Saturday 21-07-2024 => Sunday 03-08-2024 => Saturday 04-08-2024 => Sunday 10-08-2024 => Saturday 11-08-2024 => Sunday	13-07-2024 => Saturday 14-07-2024 => Sunday 20-07-2024 => Saturday 21-07-2024 => Sunday 27-07-2024 => Saturday 28-07-2024 => Sunday 03-08-2024 => Saturday 04-08-2024 => Sunday 10-08-2024 => Saturday 11-08-2024 => Sunday
Time	10:00 a.m. to 5:00 p.m.	
Venue	ICAI Bhawan, 382/A, Prantik Pally, Rajdanga, Kasba, Kolkata - 700107	Hotel Punjab Palace Jail Road, Kutchery Chowk, near Hotel Satlaj, Raipur, Chhattisgarh 492001
Fees	Rs. 9,000/- plus GST	
Registration Link	https://learning.icai.org/committee/gst/gst-at-kolkata-2024/	https://learning.icai.org/committee/gst/gst-at-raipur-2024/
Details about the Course	https://idtc.icai.org/about-certificate-course.html	

30 CPE Hours (25 after the classes + 5 after the Assessment Test) will be provided to the participants. Members may write to us at gst@icai.in for any clarification.

The registration window has been opened for ICAI members and the same shall be on first-come-first-serve basis. Registration will be closed once the batch size reaches its full capacity.

For any questions or doubts, the FAQs for the Course, which are self-explanatory, may be referred to. For any further clarifications, members may write to us at gst@icai.in.





The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

Certificate Course on GST

An exhaustive 10 days course for building capacities of members in GST and equipping them to take up new opportunities in the field of GST



GST QUIZ

- XYZ Ltd. had supplied goods to an establishment of Central Government for ₹ 7,56,000/- (inclusive of 12% GST). Determine the interest liability if the amount of tax is deducted on 15.11.2023 and is deposited on 20.01.2024.
 - ₹ 273/-
 - ₹ 266/-
 - ₹ 298/-
 - Nil
- ABC & Co has been engaged in the business of selling watches. The company has made “buy one get one free” offer on Diwali to every customer. Which statement is correct with respect to the input tax credit on the second watch?
 - Company can take the input tax credit on both the watches as it is a composite supply.
 - Company can take the input tax credit on both the watches as a single price is charged for supply of two watches.
 - Company can take the input tax credit on second watch if company issues an invoice for the second watch and then gives the entire value as discount.
 - Company will first take input tax credit and then reverse it as per section 17(5)(h) of CGST Act.
- What is the limit of generation of e-way bill in case of inter-State movement of goods by principal to job worker?
 - ₹ 50,000/-
 - ₹ 1,00,000/-
 - ₹ 2,00,000/-
 - No limit
- The registered person should take corrective action after accepting the discrepancies communicated by the proper officer in case of scrutiny of returns within _____.
 - return for the month in which discrepancy is accepted.
 - reasonable time
 - 30 days from the date of acceptance of discrepancy.
 - 30 days from the communication of discrepancy.
- PQR Ltd., registered under GST has provided sponsorship services to Mr. A, a registered person under GST. Who is liable to pay GST on the above transaction?
 - Mr. A
 - PQR Ltd.
 - Either (a) or (b)
 - Sponsorship services are exempt from GST.
- Who is authorized to hear appeals against the orders passed by the Appellate Authority in cases where any of the issues pertain to the place of supply?
 - Principal Bench
 - State Bench
 - Area Bench
 - Principal Bench and State Bench
- In which of the following cases, E-way bill is not required?
 - Transportation of alcoholic liquor for human consumption, petroleum crude, high speed diesel.
 - Transportation of goods being done by a non-motorized conveyance.
 - Transportation of currency, kerosene oil sold under PDS, coral.
 - All of the above
- Mr. Sagar, an electric goods dealer wants to transport goods from one of its store in Jodhpur to his another store in Jaipur. Mr. Sagar has taken the registration for the store located in Jaipur and has shown Jodhpur store as an additional place of business. Specify the document that Mr. Sagar has to issue in order to transport goods from one store to another.
 - Tax Invoice
 - Invoice cum bill of supply
 - Bill of supply
 - Delivery Challan
- Mr. M is supplying goods to Mr. N who is registered as an Export Oriented Unit. Who can file an application for refund in this case?
 - Mr. M - supplier
 - Mr. N - recipient
 - Any one of them depending upon who bears the burden of tax.
 - Both have an option of filing refund irrespective of who bears the burden.
- XYZ & Co., a courier agency located in Delhi has provided services relating to the transportation of goods to PQR & Co., registered in Haryana for delivery of goods to Kolkata. Specify the nature of tax to be levied along with place of supply?
 - CGST & SGST, Delhi
 - IGST, Haryana
 - IGST, Kolkata
 - CGST & SGST, Haryana

The names of first five members who were the top scorers in the last Quiz are as under:

Name	Membership No.
CA. Arti Gupta	509301
CA. Vishal Golchha	421811
CA. Sunil Rajpurohit	178185
CA. Alpa Lalwani	158659
CA. Anirudh Kashyap	466175

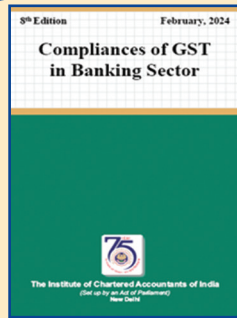
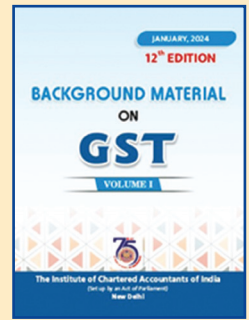
Please provide reply of the above MCQs in the link given below. Top five scorers will be awarded hard copy of the publication 'GST Act(s) and Rule(s)- Bare Law' & their names will be published in the next edition of the Newsletter.

Link to reply: <https://forms.gle/ZS633BnzWvwhoHe939>

PUBLICATIONS

Background Material on GST –12th Edition (January, 2024)

This is a comprehensive publication covering the entire gamut of GST law. It was first published in 2016 (on the basis of Model GST Law). GST law has been explained in this publication through analysis, charts, tabular presentations, FAQs, MCQs etc. The publication is updated with all the amendments made by various notifications issued up to 1st February, 2024.

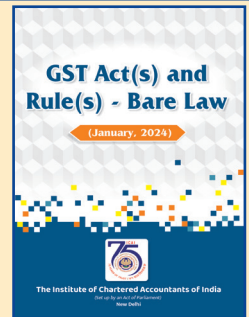


Compliances of GST in Banking Sector – 8th Edition (February, 2024)

This publication focusses on provisions of GST law which are relevant to different activities/ operations of banking sector like income earned by banks, claims of input tax credit, applicability of reverse charge, input service distributor etc. The publication has been updated with the latest provisions to facilitate members in discharging their professional duties.

GST Act(s) and Rule(s) - Bare Law

The publication “GST Act(s) and Rule(s) – Bare Law” is a compilation of seven Act(s) and two sets of Rule(s) pertaining to GST, namely the Constitution (101st Amendment) Act, the Central Goods & Services Tax Act, 2017, the Integrated Goods & Services Tax Act, 2017, the Union Territory Goods & Services Tax Act, 2017, the GST (Compensation to States) Act, 2017, the Central Goods & Services Tax (Amendment) Act, 2023, the Integrated Goods & Services Tax (Amendment) Act, 2023, the Central Goods & Services Tax Rules, 2017 and the Integrated Goods & Services Tax Rules, 2017. The publication is amended for the changes taken place up to 31st December, 2023.



GST & INDIRECT TAXES COMMITTEE OF ICAI

A ONE STOP DESTINATION FOR ALL INDIRECT TAXES

website: www.idtc.icai.org

The website of GST and Indirect Taxes Committee of ICAI viz. www.idtc.icai.org provides the users a well-set platform for sharing and gaining knowledge on GST and easy accessibility to the Committee. The Committee works relentlessly towards keeping the members abreast with the latest changes in all the indirect taxes laws vide various mediums like organising programmes, developing/ updating publications, sending regular updates, etc.

Main features:

- ❖ Regular GST/Indirect Taxes Updates
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- ❖ 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

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

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