



47th Edition

ICAI-GST

NEWSLETTER
August 2024

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



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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.

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President's Communication



Dear Professional Colleagues,

India's GST collections for August 2024 amounted to a remarkable ₹1.75 lakh crore, marking a 10% increase from ₹1.59 lakh crore in August 2023. IGST collections saw an impressive 12.45% rise compared to the same month last year. This steady year-on-year increase, nearing 10%, underscores the success of ongoing reforms and the effectiveness of compliance measures.

As of August 31, 2024, the GST system recorded 1.47 crore registered taxpayers, with over 142.75 crore returns filed, 515.75 crore e-way bills generated, and ₹78.67 lakh crore collected through the portal. The Second National Conference of Enforcement Chiefs of the Central and State GST formations was held at New Delhi this month. The Conference emphasised on a collective strategy for strengthening GST enforcement.

The GST and Indirect Taxes Committee of ICAI remains deeply committed to supporting the Government's capacity-building initiatives. Through training programs for Central and State Tax Officers, we continue to strengthen partnerships between the profession and Government. I am delighted to inform you that ICAI, through its GST and Indirect Taxes Committee, has recently signed MoUs for capacity building with NACIN ZTIs Kolkata, Bhubaneswar, Patna, and Shillong on August 16, 2024, and NACIN ZTI Chennai on August 30, 2024. With humility, I wish to inform that during 2024-25, we have successfully trained 1,400 GST officers, bringing our total contribution to the capacity building of approx. 7,900 Government officials since the introduction of GST in 2017.

I am pleased to share that recently the Committee has released August 2024 edition of "*GST Act(s) and Rule(s) – Bare Law*". The publication would be of immense use to the members and other professionals working in GST. I am also thrilled to share with you that ICAI CA GPT (Beta Version) which was launched in July 2024 has seen 15000+ prompts so far.

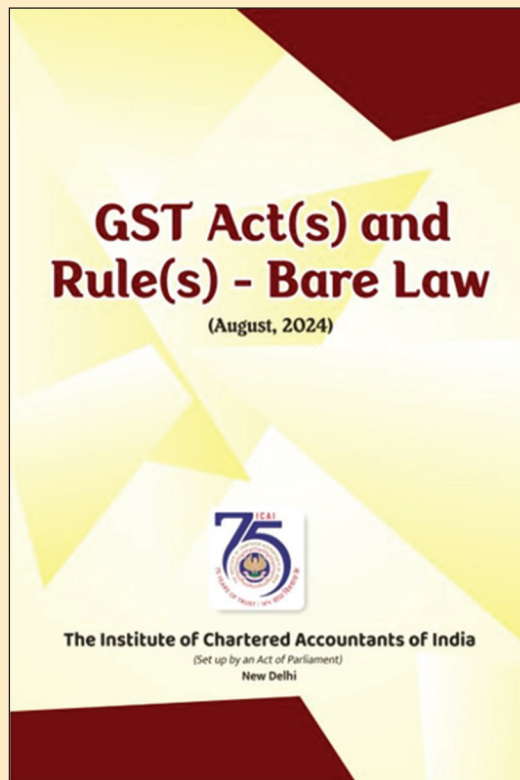
I trust that this issue of Newsletter will be a valuable resource in supporting your professional pursuits. I urge all of you to keep enhancing your knowledge and skills, as our collective growth elevates our profession and serves society, driving us to new heights.

CA. Ranjeet Kumar Agarwal

President

The Institute of Chartered Accountants of India

PUBLICATION



The GST & Indirect Taxes Committee has released August 2024 edition of GST Act(s) and Rule(s) – Bare Law. The physical copy of the publication can be purchased from CDS portal (<https://cds.icai.org/ui/l/>) and the soft copy can be downloaded for free from the website of the Committee (<https://idtc.icai.org/>).



The Institute of Chartered Accountants of India
GST & Indirect Taxes Committee
is organising

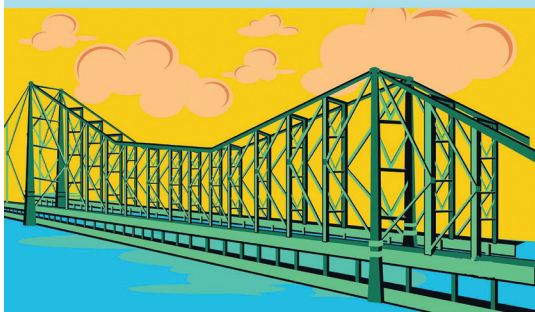


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Chairman's Communication



Dear Member,

It is my pleasure to share with you the 47th edition of ICAI-GST Newsletter. This issue covers the amendments made in GST law in August and outlines the efforts being made by the GST & Indirect Taxes Committee to enhance GST knowledge among stakeholders.

The amendments made in the CGST Act, 2017 vide the Finance Act, 2024 to include reverse charge invoices in the scope of credit distribution by an Input Service Distributor (ISD) and to make ISD mechanism as provided under section 20 mandatory, will come into effect from 1st April 2025. Further, the new section 122A which prescribes the penalty for failure to register certain machines used in manufacture of goods as per special procedure, will come into effect from 1st October, 2024.

The Government has been consistently taking various measures to detect and curb fake GST registrations as part of its broader efforts to strengthen the tax framework and prevent tax evasion. Following the success of the First Special All-India Drive Against Fake GST Registrations, a second such Special All-India Drive against fake GST registrations commenced on August 16, 2024, and will continue through October 15, 2024. GSTN and DGARM will leverage data analytics and risk parameters to flag suspicious GSTINs which will be verified by Central and State tax officers. If any registration is found to be fraudulent, it will be immediately suspended, cancelled, and associated credit will be blocked. The drive also focuses on identifying those behind these fraudulent activities, recovering unpaid taxes, and, where necessary, attaching property or freezing bank accounts.

In line with the Committee's objective to enhance GST knowledge sharing, a new feature has been added in the website of the Committee namely, "**GST Statutes**". This feature provides free access to all GST Acts, Rules, Notifications including the amended notifications, Circulars, Orders, Instructions/Guidelines, minutes of GST Council meetings etc. Further, GSTN Advisories, GST Press releases will also be made available under GST Statutes for ready references of the stakeholders. This step further reinforces our commitment to facilitating accessible and comprehensive resources on GST. Do visit the website of the Committee and make use of this new feature in your professional work and share your feedback or suggestions for making it more user friendly and useful. I would also like to inform that the publications of the Committee hosted on the website are available for free download and print. Your inputs will help us serve you better and continue enhancing the resources we provide.

Happy reading! Wishing you good health and success.

CA. Sushil Kumar Goyal

Chairman

GST & Indirect Taxes Committee

The Institute of Chartered Accountants of India

GST APPELLATE TRIBUNAL – A RAY OF HOPE FOR TAXPAYERS

BACKGROUND:

Appellate Tribunals are an important part of Indian judicial system for effective and speedy dispute redressal between taxpayers and tax department.

Under the taxation laws, Appellate Tribunals are setup pursuant to powers conferred upon Union and State legislatures under Article 323B of the Constitution of India.

In this article we will delve into the law and procedure relating to Tribunals under GST legislation and how it is different compared to erstwhile Indirect Tax laws.

CONSTITUTION OF GST APPELLATE TRIBUNAL:

Powers of GST Appellate Tribunal shall be exercised by **Principal Bench and State Benches.**

Principal Bench:

- The Government, by notification, shall constitute Principal Bench of Appellate Tribunal at New Delhi.
- It shall consist of President, a Judicial Member, a Technical Member (Centre) and Technical Member (State).
- Principal bench shall hear appeals arising out of order passed by Appellate Authority (section 107) and Revisional Authority (section 108). However, in cases where any one of the issues involved relates to place of supply, the same shall be heard only by the Principal Bench.
- Section 109 of the CGST Act, 2017 is being amended by the Finance (No. 2) Act, 2024 to empower the Government to notify types of cases that shall be heard only by the Principal Bench of the Appellate Tribunal. However, this amendment is to be notified.

State Bench:

- On request of the State, the Government, by notification, shall constitute such number of State benches at such places with such jurisdiction as may be recommended by the Council.
- State benches shall be constituted of two Judicial members, a Technical Member (Centre) and Technical Member (State).
- State bench shall hear appeals arising out of order passed by Appellate Authority (section 107) or Revisional Authority (section 108) except for cases where any one of the issues pertains to place of supply.

Thus, cases involving dispute on place of supply shall not be heard by the State benches (for obvious reasons of conflict of interest).

President shall by a general or special order distribute the business of GST Appellate Tribunal between Principal Bench and State Benches.

Notified senior-most judicial member of the State benches shall act as Vice-President and shall exercise the prescribed powers of President of Appellate Tribunal.

TIME LIMITS TO FILE APPEAL / MEMORANDUM OF CROSS OBJECTION:

Appeal to GST Appellate Tribunal by taxpayer against order passed by Appellate Authority or Revisional Authority:

Any person aggrieved by an order passed by Appellate Authority u/s 107 of CGST Act or an order passed by Revisional Authority u/s 108 of CGST Act may prefer appeal to GST Appellate Tribunal within -

- three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal; or
- ¹[date as may be notified by the Government, on recommendations of the Council, for filing appeal before Appellate Tribunal whichever is later.]

Department has to file a memorandum of cross objection within forty-five days from the date of receipt of notice intimating about filing of appeal by the taxpayer.

Appeal to GST Appellate Tribunal by department:

The Commissioner is empowered to review the orders passed by Appellate Authority or Revisional Authority and direct any officer sub-ordinate to him to make an application to GST Appellate Tribunal within -

- six months from the date of passing of the order; or
- ²[date as may be notified by the Government, on recommendations of the Council, for filing appeal before Appellate Tribunal whichever is later.]

It is evident that time limit provided to the department to file an appeal before GST Appellate Tribunal is double the time granted to an assessee.

Similar disparity was observed under erstwhile service tax law wherein assessee was provided with time limit of three months as compared to department who was granted time limit of four months to prefer appeal before the Tribunal.

POWER TO CONDONE THE DELAY IN FILING OF APPEAL:

GST Appellate Tribunal is empowered to condone the delay in filing of appeal by the assessee. However, such condonation can be maximum for three months beyond the expiry of time limit to file the appeal.

¹Inserted vide the Finance (No. 2) Act, 2024, to be effective from a date to be notified.

²Inserted vide the Finance (No. 2) Act, 2024, to be effective from a date to be notified.

No appeal can be filed to GST Appellate Tribunal beyond maximum period of six months (including condonation of delay) from the date of communication of the order sought to be appealed against.

As amended by the Finance (No. 2) Act, 2024, with effect from date to be notified, the GST Appellate Tribunal may permit the filing of application within three months after the expiry of time limit to file the application.

Similarly, GST Appellate Tribunal is also empowered to condone the delay in filing of memorandum of cross objection. However, such condonation can be maximum for forty-five days beyond expiry of time limit to file memorandum of cross objection.

Under service tax law, CESTAT was empowered to condone the delay in filing of appeal as well as memorandum of cross objection. However, such condonation was not subject to any further time limit i.e., their power to condone the delay was without restriction.

PRE-DEPOSIT:

Tax laws in India contains provision of making pre-deposit payment (certain percentage of disputed tax dues) in order to file an appeal to Appellate Authorities. Such pre-deposit acts as deterrent to filing of frivolous appeals and also aims at protecting the interest of revenue to some extent.

The constitutional validity of pre-deposit is upheld by Hon'ble Supreme Court in case of *M/s. Satya Nand Jha vs. Union of India [S.L.P. (C) No. 31643 of 2016]* wherein it was observed that right to appeal is a statutory right and such right can be made subject to certain conditions imposed by legislature. Similar views were expressed by Hon'ble Allahabad High Court in case of *M/s. Ganesh Yadav vs Union of India and 3 Others [WRIT - C No. - 33950 of 2015]*.

Section 112(8) of CGST Act provides that appellant needs to make mandatory pre-deposit of 20% of the disputed tax dues for filing appeal to GST Appellate Tribunal. This pre-deposit is over and above the pre-deposit of 10% of the disputed tax dues made at time of filing appeal to Appellate Authority. Hence, total pre-deposit at the GST Appellate Tribunal level goes up to 30% of the disputed tax dues. The maximum cap placed by the statute for pre-deposit is ₹ 100 crores (i.e. ₹ 50 crores under CGST and ₹ 50 crores under SGST).

However, in pursuant to the 53rd GST Council Meeting, the Finance (No. 2) Act, 2024 with effect from date to be notified would reduce the additional pre-deposit to 10% of the disputed tax dues and capped it at maximum to ₹ 40 crores (i.e. ₹ 20 crores under CGST and ₹ 20 crores under SGST).

STAY ON RECOVERY PROCEEDINGS:

Upon payment of pre-deposit, recovery proceedings for the balance demand shall be deemed to be stayed [section 112(9) of CGST Act]. CBIC Circular No. 224/18/2024 -GST dt. 11.07.2024 has clarified that where assessee

decides to file an appeal against the order of Appellate Authority, such assessee is required to make pre-deposit of the prescribed amount within the time limit of filing of appeal. Where such assessee fails to make pre-deposit as prescribed above, it shall be presumed that assessee is not willing to file appeal to GST Appellate Tribunal and hence recovery proceedings shall be initiated against them.

Pre-deposit amount under erstwhile service tax law was 10% of the disputed tax dues or ₹ 10 crores whichever is lower.

WAIVER OF PRE-DEPOSIT:

There is no power conferred upon GST Appellate Tribunals to waive the requirement of pre-deposit.

Under erstwhile Excise / Service tax legislation, prior to 6th August 2014, CESTAT was empowered to waive off the requirement of pre-deposit. However, such power to waive the pre-deposit was removed vide Finance Act (No.2), 2014 w.e.f. 6th August 2014.

However, there are judgements under erstwhile Excise and Service tax laws where post 2014 also Courts have waived off the requirement of pre-deposit. Following are some of those circumstances and judgements wherein waiver of pre-deposit has been discussed / accepted:

- **Pioneer Corporation vs. Union of India [2016 SCC OnLine Del 6758] wherein it was held as under:**

"9.A direction, therefore, to the CESTAT that it should waive the pre-deposit would be contrary to the express legislative intent expressed in the amended section 35F with effect from 6th August 2014. While the jurisdiction of the High Court under Article 226 of the Constitution to grant relief notwithstanding the amended section 35F cannot possibly be taken away, the Court is of the view that the said power should be used in rare and deserving cases where a clear justification is made out of such interference. Having heard the submissions of Mr. Datta and having perused the adjudication order, the Court is not persuaded to exercise its powers under Article 226 to direct that there should be a complete waiver of the pre-deposit as far as the petitioner's appeal before the CESTAT is concerned."

- **Shubh Impex vs. Union of India and Others [2018 SCC OnLine Del 8793] wherein it was held as under:**

"10. Given the aforesaid facts, while we are inclined to accept the preliminary objection of the respondents on the alternative remedy, we are also inclined to interfere and relax the condition of pre-deposit. We would direct that on the petitioner making a pre-deposit of ₹ 5,00,000/- in addition to ₹ 3,70,008/-, the appeal which would be filed by the petitioner would be entertained by the first appellate authority. The pre-deposit would abide by the result of the appeal. First

Appeal, if preferred within 21 days, would not be rejected on the ground of limitation.

11. In *Pioneer Corporation v. Union of India*, 2016 (340) ELT 63 (Del), a Division Bench of this Court has held that the High Court while exercising writ jurisdiction under Article 226 of the Constitution can exercise discretion and reduce the pre-deposit in rare and deserving case, notwithstanding the amendment made under section 35F of the Customs Act [sic – Central Excise Act]. The statute has not withdrawn or taken away the said power vested in the Writ Court, which should be exercised in rare but compelling and deserving cases, when the cause of justice requires such reduction.”

- **Narender Yadav vs. Joint Commissioner of Custom (Export) [W.P. (Civil) 195/2019-[Delhi High Court] wherein it was held as under:**

“—.... The petitioner’s grievance is that as H-Card holder, imposition of over ₹ 3.8 crores penalty in the overall circumstances of the case, given that the Order-in-Original did not record any specific adverse finding against him, is unwarranted. The petitioner, therefore, seeks a direction that the requirement of pre-deposit as a condition for the hearing and disposal of the appeal – before the Commissioner (Appeal), should be dispensed with. The Court has considered the submissions, and the fact that the Order-in-Original discloses no reason why penalty was imposed upon the petitioner - a salaried employee drawing ₹14,500/- per month. In the circumstances, the petitioner’s appeal to the Commissioner (Appeals) shall be heard on its merits without insisting upon the requirement of pre-deposit; it is accordingly directed to be waived..”

- **Manoj Kumar Jha v. DRI 2019 (365) ELT 166 (Del) wherein it was held as under:**

“3. To this Court, it appears that the petitioner is a man of limited means it is not clear whether any prosecution has been launched against the petitioner. In these circumstances, in view of the material on record which suggests that the petitioner has very limited means to deposit any amounts, this Court is of the opinion that the relief is warranted. The requirement of pre-depositing of any amount directed to be waived, however, the petitioner shall furnish a bond and also provide reasonable security having regard to the list of immovable properties produced before the Court. Subject to this, the requirement of pre-deposit is hereby waived. The petitioner’s appeal shall be revived and now CESTAT shall proceed to hear the parties on its merits after issuing adequate notice to the counsel.”

- **M/S Ganesh Yadav vs Union of India and 3 Others [WRIT - C No. - 33950 of 2015] wherein it was held as under:**

“In the case of an appeal to the Tribunal against an order passed by the Commissioner (Appeals), the requirement of deposit is 10% of the duty or as the

case may be, the duty or penalty or of the penalty where the penalty is in dispute. The first proviso restricts the amount to be deposited to a maximum of ₹ 10 crores. Prior to the amendment, the Commissioner (Appeals) or the Appellate Tribunal were permitted to dispense with such deposit in a case of undue hardship subject to such conditions as may be imposed so as to safeguard the interest of the revenue. Stay applications and the issue of whether a case of undue hardship was made out, gave rise to endless litigation. There would be orders of remand in the litigative proceedings. All this was liable to result in a situation where the disposal of stay applications would consume the adjudicatory time and resources of the Tribunal or, as the case may be, of the Commissioner (Appeals). Parliament has stepped in by providing a requirement of a deposit of 7.5% in the case of a First Appellate remedy before the Commissioner (Appeals) or to the Tribunal. The requirement of a deposit of 10% is in the case of an appeal to the Tribunal against an order of the Commissioner (Appeals). This requirement cannot be regarded or held as being arbitrary or as violative of Article 14. Above all, as the Supreme Court held in *Shyam Kishore (supra)*, the High Court under Article 226 of the Constitution is vested with the jurisdiction in an appropriate case to dispense with the requirement of pre-deposit and the power of the Court under Article 226 is not taken away. This was also held by the Supreme Court in *P. Laxmi Devi (supra)* in which the Supreme Court observed that recourse to the writ jurisdiction would not be ousted in an appropriate case. Whether the writ jurisdiction under Article 226 should be exercised, having due regard to the discipline which has been laid down under section 35F of the Act, is a separate matter altogether but it is important to note that the power under section 226 has not been, as it cannot be, abridged.”

- **Vijay Chauhan & Anr vs Commissioner of Customs (Export) [C.M.APPL.54241/2018 & 2880/2019 IN W.P.(C) 13105/2018] wherein it was held as under:**

“Furthermore, the Court is of the opinion that in the peculiar circumstances of the case, the requirement of pre-deposit of 7.5% of the sum demanded should be entirely waived and not insisted upon. In other words, the appeals to the Commissioner shall be heard on the merits; the requirement of depositing the amounts shall stand waived. The petitions are disposed of in the above terms.”

From above judgements, it is abundantly clear that even after amendment in August 2014, High Courts have exercised their writ jurisdiction under Article 226 of the Constitution to provide relief from the mandatory pre-deposit where it has caused genuine hardship to appellants.

In light of above judicial precedents, one may approach

High Courts to invoke their writ jurisdiction under Article 226 of the Constitution of India and provide relief from mandatory pre-deposit for filing of appeal. However, it may please be noted that these powers are exercised sparingly by High Courts and only in cases where pre-deposit would cause genuine hardship to the taxpayer and would deprive him of appeal remedy if not waived.

RIGHT TO ADMIT ADDITIONAL GROUND AND EVIDENCE:

Section 111(1) of CGST Act provides that GST Appellate Tribunal shall be guided by the principles of natural justice and subject to other provisions of this Act and Rules made thereunder, the Appellate Tribunal shall have power to regulate its own procedure.

Rule 112 of CGST Rules provide that appellant shall not be allowed to produce any additional oral / documentary evidence, other than that produced during adjudication proceedings or appeal proceedings, as the case may be. However, following are exceptions carved out in law:

- a. where the Adjudicating Authority / Appellate Authority refused to admit such evidence;
- b. where the appellant was prevented by sufficient cause from producing such evidence;
- c. where the appellant was prevented by sufficient cause from producing before the Adjudicating Authority or Appellate Authority any evidence which is relevant to any ground of appeal; or
- d. where the Adjudicating Authority / Appellate Authority passed the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.

GST Appellate Tribunal shall admit the additional evidence only after recording reasons in writing.

Further, Rule 112(3) of CGST Rules provides that GST Appellate Tribunal shall not take any additional evidence unless the adjudicating authority has been allowed a reasonable opportunity to examine the evidence or document or to cross-examine any witness produced by the appellant or to produce any evidence or any witness in rebuttal of the evidence produced by the appellant.

However, an alternative view prevailing among professional circle is that section 111(1) of CGST Act which provides that GST Appellate Tribunal shall, for the purposes of discharging its functions under this Act, have the same powers as are vested in Civil Court under the Code of Civil Procedure, 1908. An Appellate Court u/s 107(1)(d) of Code of Civil Procedure, 1908 has the power to admit additional evidence.

It is pertinent to note that there is no restriction put upon GST Appellate Tribunal to consider additional grounds which were not raised before the lower authorities.

Similar restriction has been put on CESTAT vide Rule 23 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982. The said Rule provides that the parties to appeal shall not be entitled to produce any additional oral / documentary evidence before Tribunal except where lower authorities has decided the case without giving opportunity to produce such evidence. However, Appellate Tribunal may require production of such evidence or examination of witness or filing of affidavit to enable it to pass the orders. Tribunal shall be entitled to admit additional evidence only after reasons to be recorded in writing.

Courts in plethora of cases dealt with the power of Tribunal to entertain additional ground and evidence which were raised for the first time. Some of the judicial pronouncements which allowed production of additional grounds and evidence for the first time in Tribunal are as under:

- **National Thermal Power Co. Ltd. v. Commissioner of Income Tax, reported in 1998 (99) E.L.T. 200 (S.C.)** wherein it was held that Tribunal has jurisdiction to examine the question of law which arises on facts, as found by the authorities below, and having bearing on tax liability of assessee, even though said question was neither raised before the lower authorities nor in appeal memorandum before the Tribunal, but sought to be added later as an additional ground by a separate letter.
- **Devangere Cotton Mills Ltd. v. Commissioner — 2006 (198) E.L.T. 482 (S.C.)** wherein Hon'ble Supreme Court held that Tribunal has wide power to hear and consider a new ground and decide the appeal.
- **Utkarsh Corporate Service Vs. CCE, 2014 (34) STR (35) (Guj.)** wherein it was held that additional legal grounds can be raised before any authority.
- **Gannon Dunkerley & Co. Ltd. vs. Commissioner of Central Excise and Service Tax (Adj) [2021] 123 taxmann.com 369 (New Delhi-CESTAT)** wherein it was held that it would be appropriate to permit assessee to raise this issue by way of Additional grounds and also to produce relevant evidence / documents in support thereof.

Hence, Appellate Tribunals are vested with wide powers to allow production of additional ground and evidence. However, such powers are to be exercised keeping in mind the principles of natural justice.

FORMS AND OTHER PROCEDURAL ASPECTS:

Form:

An appeal to Appellate Tribunal shall be filed in Form GST APL-05 electronically. Upon filing of Form GST APL-05, a provisional acknowledgement shall be issued to the appellant immediately.

However, an appeal can be filed manually in FORM GST APL-05, along with the relevant documents, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order, and in such case, a provisional acknowledgement shall be issued to the appellant immediately

Upon receipt of notice that an appeal has been filed to GST Appellate Tribunal, party against whom the appeal is filed may file memorandum of cross objection within forty-five days from the date of receipt of the notice. Such memorandum of cross objection is to be filed in Form GST APL-06 electronically.

The appeal or memorandum of cross-objections may be filed manually only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order, and provisional acknowledgement shall be issued to the appellant immediately.

Filing of certified true copy of the decision or order appealed against:

A certified true copy of the decision or order appealed against is to be submitted or uploaded within seven days from the date of filing of appeal. Upon filing of certified true copy, a final acknowledgment indicating appeal number shall be issued to appellant. The date of submission or uploading of such certified copy shall be considered as date of filing of appeal.

Fees for filing of appeal:

Fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax / ITC involved or the difference in tax or ITC involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty-five thousand rupees and a minimum of five thousand rupees.

The fees for filing an appeal in respect of order not involving any demand of tax, interest, fine, fee or penalty shall be five thousand rupees. There will be no fee for application made before the Appellate Tribunal for rectification of errors referred to in section 112(10).

Monetary limit for admitting appeal by GST Appellate Tribunals:

GST Appellate Tribunal has power to deny admission of appeal where amount of tax or ITC or differential demand thereof does not exceed fifty thousand rupees.

CBIC Circular No. 207/1/2024-GST dt. 26.06.2024 has fixed monetary limit of ₹ 20 lakhs for department to file appeal in GST Appellate Tribunal against order passed by an Appellate Authority or Revisional Authority.

ORDERS OF APPELLATE TRIBUNAL:

Appellate Tribunal shall provide an opportunity of personal hearing to both the parties involved before passing the order. Appellate Tribunal is empowered to confirm, modify or annul the decision or order appealed against or it may remand back the case to Appellate Authority / Revisional Authority or original Adjudicating Authority with specific directions for fresh adjudication or decision after taking additional evidence, if necessary.

Adjournment of personal hearing:

On sufficient cause being shown, Appellate Tribunal may grant time to the parties and adjourn the hearing of the appeal. However, maximum three adjournments can be granted to each party.

Amending the order:

Appellate Tribunal may amend its order so as to rectify the error apparent on record, if such error is shown by the Commissioner or by the other party to appeal within three months from the date of the order.

Further appeal:

Appeal against the Order passed by the State benches of Appellate Tribunal lies with the High Court within one hundred and eight days from the date on which the order appealed against is received by the aggrieved person.

Appeal against the Order passed by the Principal Bench of Appellate Tribunal and High Court lies with the Supreme Court.

CONCLUSION:

With the appointment of Justice (Retd.) Sanjaya Kumar Mishra as the first President of GSTAT on 6th May 2024 (7 years after rollout of GST, a key indirect tax regime) one can expect operationalization of GSTAT sooner or later. Process for appointment of Judicial Members and Technical Members is already in progress. Operationalization of Tribunal will ensure swift, fair, judicious and effective resolution to GST disputes, besides significantly reducing the burden on higher courts.

**Contributed by CA. Jinesh Shah and
CA. Siddharth Sheth**



GST UPDATES

1. Appointment of effective date for the applicability of the amendments made vide the Finance Act, 2024

The Finance Bill, 2024 which was presented in the Parliament on 1st February, 2024 and got enacted on 15th February, 2024 had made certain amendments in the CGST Act, 2017. *Notification No. 16/2024-CT dt. 06.08.2024* has been issued to appoint the effective date for the said amendments as under:

a) Substitution of Section 2(61) - Definition of input service distributor: Effective date - 1st April, 2025

Section 2(61) which defines input service distributor had been substituted vide the Finance Act, 2024 to include reverse charge invoices in the scope of credit distribution by an input service distributor.

As per the substituted definition, an input service distributor means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in section 20.

The substituted definition will become effective from 1st April, 2025.

b) Substitution of Section 20 - Manner of distribution of credit by an Input Service Distributor: Effective date – 1st April, 2025

Section 20 which prescribes the manner of distribution of credit by an input service distributor had been substituted vide the Finance Act, 2024 to make the input service distributor mechanism as provided thereunder mandatory. The amendment was made pursuant to the recommendations made in the 50th GST Council meeting held on 11.07.2023.

The substituted section 20 provides as under:

(1) Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, shall be required to be registered as Input Service Distributor under clause (viii) of section 24 and shall distribute the input tax credit in respect of such invoices.

(2) The Input Service Distributor shall distribute the credit of central tax or integrated tax charged on

invoices received by him, including the credit of central or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of section 9 paid by a distinct person registered in the same State as the said Input Service Distributor, in such manner, within such time and subject to such restrictions and conditions as may be prescribed.

(3) The credit of central tax shall be distributed as central tax or integrated tax and integrated tax as integrated tax or central tax, by way of issue of a document containing the amount of input tax credit, in such manner as may be prescribed.

The substituted section 20 will become effective from 1st April, 2025.

c) Insertion of new section 122A - Penalty for failure to register certain machines used in manufacture of goods as per special procedure: Effective date 1st October, 2024

New section 122A had been inserted vide the Finance Act, 2024 to levy penalty on failure to register certain machines used in manufacture of goods (tobacco, pan-masala and similar items) as per special procedure notified u/s 148 of CGST Act.

The new section 122A provides as under:

(1) Notwithstanding anything contained in this Act, where any person, who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees for every machine not so registered.

(2) In addition to the penalty under sub-section (1), every machine not so registered shall be liable for seizure and confiscation:

Provided that such machine shall not be confiscated where—

(a) the penalty so imposed is paid; and

(b) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty.

The new section 122A will become effective from 1st October, 2024.

Notification No. 16/2024-CT dated 06.08.2024

2. Second special All-India Drive against fake registrations

In view of the effectiveness of first Special All-India drive conducted during the period 16th May, 2023 to 14th August, 2023 for weeding out fake registrations, the National Co-ordination Committee has decided to take a concerted action against the fake registrations and fake/bogus invoices on the same pattern as was done during the said drive. The second such drive will be conducted from 16th August, 2024 to 15th October, 2024.

In light of the above, in partial modification of the *Instruction No. 01/2023-GST dated 04.05.2023*, the following guidelines have been issued for Special All-India drive to be conducted during this year:

(a) Identification of fraudulent GSTINs

GSTN, in coordination with Directorate General of Analytics and Risk Management (DGARM), CBIC, will identify suspicious/ high-risk GSTINs, based on detailed data analytics and risk parameters, for the purpose of verification by the State and Central Tax authorities during the said drive and share the details of such suspicious GSTINs, jurisdiction wise, with the concerned tax administration. Besides, the State and Central Tax Authorities, may, at their own option, supplement this list by data analysis/ intelligence gathering at their end, using various available analytical tools like BIFA/ GAIN, ADAIT, NIC Prime, E-Way Bill Analytics etc., as well as through human intelligence, modus operandi alerts, experience gained through the past detections, as well as the first special All-India drive.

(b) Action to be taken by field formations

- A time bound exercise of verification of the suspicious GSTINs shall be undertaken. 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
- Matter may also be examined for blocking of input tax credit in Electronic Credit Ledger without any delay. Additionally, the details of the recipients to whom the input tax credit has been passed by such non-existent taxpayer may be identified through the details furnished in FORM GSTR-1 by the said taxpayer.
- Where the recipient GSTIN pertains to the jurisdiction of the said tax authority itself, suitable action may be initiated for demand and recovery of the input tax credit wrongly availed by such recipient on the basis of invoice issued by the said non-existent supplier.

- Where the recipient GSTIN pertains to a different tax jurisdiction, the details along with the relevant documents/ evidence may be sent to the concerned tax authority, as early as possible, in the format given in Annexure-B.
- A nodal officer shall be appointed immediately by each of the Zonal CGST Zone and State for the purpose of communicating this information to the recipient tax jurisdiction.
- 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.
- Further, during the investigation/ verification, if any linked suspicious GSTIN is detected, similar action may be taken/ initiated in respect of the same.

(c) Feedback and Reporting Mechanism

- An action-taken report in the specified format shall be uploaded by each of the State as well as CGST Zones, through the nodal officer on the portal provided for the same, on a weekly basis on the first working day after completion of the week, for enabling the GST Council Secretariat to monitor the same.
- If any novel modus operandi is detected during the verification/ investigation, the same may also be indicated in the said action taken report. On conclusion of the drive, GSTIN-wise feedback on the result of verification of the suspicious GSTINs shared by GSTN, will be provided by the field formations through the nodal officer to GSTN, as per the specified format.

(d) The Principal Chief Commissioner/ Chief Commissioner of the Central GST Zones and the Chief Commissioner/ Commissioner of the States/ UTs may monitor the progress of action taken in respect of list of suspicious GSTINs received from GSTN and chosen locally. The action taken in respect of the GSTINs received from other tax administrations through the 'Initiate Enquiry' module may also be monitored.

(e) GST Council Secretariat will compile the reports received from various formations and make it available to the National Co-ordination Committee immediately. The unique modus operandi found during this special drive will be compiled by GST Council Secretariat and presented before National Co-ordination Committee, which will be subsequently shared with Central and State Tax administrations across the country.

Instruction No. 02/2024-GST dated 12.08.2024

GSTN ADVISORIES

1. Advisory for Biometric-Based Aadhaar Authentication and document verification for GST Registration for applicants of Jammu & Kashmir, West Bengal, Dadra and Nagar Haveli, Daman and Diu and Chandigarh

Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.

The above-said functionality has been developed by GST and has been rolled out in Jammu & Kashmir and West Bengal on 2nd August 2024 and Dadra and Nagar Haveli and Daman and Diu and Chandigarh on 24th August, 2024. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,

- (a) A Link for OTP-based Aadhaar Authentication OR
- (b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail) .

If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.

However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail. Once the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule. At the time of the visit of GSK, the applicant is required to carry the following details.

- (a) a copy (hard/soft) of the appointment confirmation e-mail;
- (b) the details of jurisdiction as mentioned in the intimation e-mail;

- (c) Aadhaar Card and PAN Card (Original Copies);
- (d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.

The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your respective state.

2. Advisory in respect of Changes in GSTR 8

TCS rate has been reduced from the current 1% (0.5% CGST + 0.5% SGST/UTGST, or 1% IGST) to 0.5% (0.25% CGST + 0.25% SGST/UTGST, or 0.5% IGST) effective from 10.07.2024 vide *Notification No. 15/2024 dated 10.07.2024*.

Thus, the following important aspects regarding the TCS rates effective from 10.07.2024 are to be noticed:

1. Period from 1st July to 9th July 2024:
 - During this period, the old TCS rate of 1% will continue to apply. Taxpayers are required to collect & report TCS at this rate for all transactions happened between these dates.
2. From 10th July 2024 onwards:
 - A revised TCS rate of 0.5% will come into effect from 10th July 2024. Taxpayers must ensure their systems and processes are updated to reflect this new rate for all transactions happened from 10th July forward.

3. Advisory for furnishing bank account details before filing GSTR-1/IFF Notification No. 38/2023– CT dt. 04.08.2023

As per Rule 10A of CGST Rules, 2017 notified vide *notification no. 31/2019 dt. 28.06.2019*, a taxpayer is required to furnish details of a valid Bank Account within a period of 30 days from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both in FORM GSTR-1 or using Invoice Furnishing Facility (IFF), whichever is earlier.

This rule is enforced with effect from 01.09.2024. Therefore, for the tax period August 2024 onwards, the taxpayer will not be able furnish GSTR-01/IFF as the case may be, without furnishing the details of a valid Bank Account in their registration details on GST Portal. Therefore, all the taxpayers who have not yet furnished the details of a valid Bank Account details are hereby requested to add their bank account information in their registration details by visiting *Services > Registration > Amendment of Registration Non - Core Fields* tabs on GST Portal.

It is informed that in absence of a valid bank account details in GST registration, you will not be able to file GSTR-1 or IFF as the case may, be from August-2024 return period.

4. Introduction of RCM liability / ITC Statement

For correctly reporting of RCM transactions, a new statement called “RCM Liability/ITC Statement” has been introduced on the GST Portal. This statement will enhance accuracy and transparency for RCM transactions by capturing the RCM liability shown in Table 3.1(d) of GSTR-3B and its corresponding ITC claimed in Table 4A(2) and 4A(3) of GSTR-3B for a return period. This statement will be applicable from tax period August 2024 onwards for monthly filers and from the quarter, July-September 2024 period for quarterly filers. The RCM Liability/ITC Statement can be accessed using the navigation: *Services >> Ledger >> RCM Liability/ITC Statement*.

(a) Reporting Opening Balance in RCM ITC Statement

- RCM ITC opening balance can be reported by following below navigation:

Login >> Report RCM ITC Opening Balance or Services >> Ledger >> RCM Liability/ITC Statement >> Report RCM ITC Opening Balance

- In case the taxpayers have already paid excess RCM liabilities by declaring the same in Table 3.1(d) of GSTR-3B however he hasn't availed corresponding ITC through Table 4(A)2 or 4(A)3 of GSTR-3B, due to any reason, in such cases taxpayer need to fill positive value of such excess paid liability as RCM ITC as opening balance in RCM statement.

- In case the taxpayers have already availed excess RCM ITC through Table in Table 4(A)2 or 4(A)3 of GSTR-3B however he hasn't paid corresponding liability by declaring the same in table 3.1(d) of GSTR-3B, in such cases taxpayer will be needed to fill a negative value of such excess claimed ITC as RCM as opening balance in RCM Statement.
- In case taxpayer need to reclaim the RCM ITC, which was reversed in earlier tax periods through Table 4(B)2 of GSTR-3B, if eligible, he can reclaim such RCM ITC in Table 4A(5) of GSTR-3B. Such RCM ITC shall not be reclaimed through Table 4(A)2 and 4(A)3 of GSTR-3B. Such RCM ITC reversal need not to be reported as RCM ITC opening balance.

(b) For Opening Balance reconcile till tax Period:

- **Monthly filers:** Report the opening balance considering RCM ITC till the July, 2024 return period.
- **Quarterly filers:** Report the opening balance up to Q1 of FY 2024-25, considering RCM ITC till the April-June, 2024 return period.

(c) Deadline to declare Opening Balance: Opening balance can be declared till 31.10.2024.

(d) Amendments in Opening Balance: Taxpayers can rectify any errors committed while declaring the opening balance on or before 30.11.2024, he shall be provided three opportunities for the same.

This amendment facility shall be discontinued after 30.11.2024.



FAQs ON GSTR-1A- AMENDMENT TO GSTR-1

Q. What is Form GSTR-1A? Who is required to file Form GSTR-1A?

Ans. A taxpayer who needs to amend any supply record furnished in GSTR-1 or need to add any supply record of same tax period, the same can be done through GSTR-1A in the same month after filing of GSTR-1 and before filing of GSTR-3B.

E.g. GSTR-1 for the month of August 2024 has been furnished by the taxpayer on 10th of September 2024. Taxpayer committed a mistake in 2 records and missed to report one record in its GSTR 1. Now GSTR-1A shall be opened for him/her on 10th of September or due date of GSTR1 (i.e. 11th of September) whichever is later. The Taxpayer will be able to amend the incorrect record and shall also be able to add the missed record in Form GSTR-1A. The correct value shall be auto populated in its GSTR-3B.

Q. When GSTR-1A will be available for filing?

Ans. GSTR-1A will be open for monthly filer from the later of the following two dates, till the actual filing of GSTR-3B of the same tax period:

- i. Due date of filing of GSTR-1 i.e., 11th of the following month or
- ii. Date of actual filing of GSTR-1

GSTR -1A will be open for quarterly filer from the later of the following two dates, till the filing of GSTR-3B of the same tax period (Quarter):

- i. Due date of filing the GSTR-1 i.e., 13th of the month following the end of quarter.
- ii. Date of actual filing of GSTR-1 (Quarterly).

Q. What is the due date for filing Form GSTR-1A?

Ans. There is no due date for filing of GSTR-1A. It can be filled till the filing of GSTR-3B of the same tax period.

Q. Can I file Form GSTR-1A after filing Form GSTR 3B?

Ans. No, taxpayer cannot file GSTR-1A once GSTR-3B is filed for the same tax period. However, the functionality of amending records reported in previously filed GSTR-1 in subsequent GSTR-1 will be continued as it is.

Q. Is it compulsory to file Form GSTR-1A?

Ans. No, GSTR-1A is optional. Taxpayer can file GSTR-1A in following scenario:

- a) To add new records which taxpayer missed out while filing in form GSTR-1, and/or
- b) To amend records which were already reported in same period in form GSTR-1.

Q. What are the available modes of preparing Form GSTR-1A?

Ans. GSTR-1A can be filed only through online mode and through GSP.

Q. Can Nil Form GSTR-1A be filed?

Ans. GSTR-1A can be filed only through online mode and through GSP.

Q. Can Nil Form GSTR-1A be filed?

Ans. No, filing of Nil GSTR-1A is not available.

Q. Can I amend the records reported in earlier GSTR-1 in current GSTR-1A?

Ans. No, GSTR-1A allows to amend the records filed in the GSTR-1 of current tax period only. There records reported in earlier GSTR-1, can be amended in any subsequent GSTR-1 subject to the time limit specified in the law.

Q. Can I file Form GSTR-3B if I save some records in Form GSTR-1A but did not file Form GSTR-1A?

Ans. In case a taxpayer saved any record in Form GSTR-1A but did not file the same before filing the GSTR-3B then he would face error at the time of filing of GSTR-3B, system will not allow to file GSTR-3B. Therefore, he would require to either delete the saved record in GSTR-1A or reset Form GSTR-1A or file GSTR-1A before filing GSTR-3B.

Q. Can I add the details of a debit note / credit note in Form GSTR-1A?

Ans. Yes. A debit note / credit note can be added in the corresponding tables of GSTR-1A.

Q. Can Recipient's GSTIN be amended in GSTR-1A?

Ans. No, GSTIN of the recipient cannot be amended through GSTR-1A. Same can be done only through GSTR-1 of the following tax periods.

Q. I have opted for Quarterly filing of Form GSTR-1. Can I add or amend details of any record furnished through IFF for the Month M1 or M2 in GSTR-1A?

Ans. Yes. Any record furnished for the month of M1 or M2 through IFF can be amended in GSTR-1A of the same tax period which will be available to the taxpayer after filing of GSTR-1 for the quarter.

Q. Can the filed GSTR-1A amended again if the GSTR-3B is not filed?

Ans. GSTR-1A can be filed only once for a particular tax period even if GSTR-3B is not filed.

(Source - www.gst.gov.in)

ANNOUNCEMENTS

NEW FEATURE ON WEBSITE - GST STATUES

The GST & Indirect Taxes Committee has come out with a new feature on the website (<https://idtc.icai.org/>) that contains -

- All the rate and non-rate notifications and circulars of CGST, IGST and UTGST since 2017.
- All the amended rate and non-rate notifications of CGST, IGST and UTGST since 2017 till 16.08.2024.
- All the notifications and circulars of Compensation Cess including amended notifications since 2017 till 16.08.2024.
- PDF files of CGST Act & Rules, IGST Act & Rules, UTGST Act & Rules, GST Compensation to States Act & Rules, Finance Acts, Taxation Laws, Amendment Act.
- Minutes of GST Council Meeting
- State-wise GST website links
- Other useful links such as Finance Ministry, Central Board of Excise and Customs, CBIC – GST, GST Council, Goods and Services Tax Network, GST Portal etc.

GST & Indirect Taxes Committee

Home Overview Certificate Course Program/Seminar Technical Inputs to Government Publications Knowledge Sharing GST Statues

GST Statues You are here: Home > GST Statues

<p>Central Goods and Services Tax</p> <p>More Info</p>	<p>Integrated Goods and Services Tax</p> <p>More Info</p>	<p>Union Territory Goods and Services Tax</p> <p>More Info</p>	<p>Goods and Services Tax (Compensation to States)</p> <p>More Info</p>
<p>Minutes of GST Council Meetings</p> <p>More Info</p>	<p>GST Press Release</p> <p>Coming Soon</p>	<p>GSTN Advisory</p> <p>Coming Soon</p>	<p>State GST websites & other useful links</p> <p>More Info</p>

As part of this effort, the Committee will soon be providing access to GST Press Releases and GSTN Advisories.

GST & Indirect Taxes Committee
The Institute of Chartered Accountants of India

ASSESSMENT TEST OF CERTIFICATE COURSE ON GST SCHEDULED ON 13TH OCTOBER, 2024

The next Assessment Test of Certificate Course on GST has been scheduled online on 13th October, 2024 from 11.30 am to 12.30 pm. To appear in the aforesaid Assessment Test, please follow the steps given hereunder:

- (i) Log-in at <https://learning.icai.org/iDH/icai/> by using your SSP portal credentials and click on product **“IDTC-Assessment-Certificate Course on GST-Eligibility Batch_ October 2024”** which has already been assigned to your dashboard and follow the process given in detailed instructions to subscribe to the product **“IDTC - Assessment - Certificate Course on GST-13th October 2024”**. Please note that the last date for subscribing to the product is 24th September, 2024 (5.30 pm).
- (ii) After you subscribe to the product, complete your face registration at **“IDTC - Assessment - Certificate Course on GST-13th October 2024”** which would be available in your dashboard under **“My Products”** on any date but not later than **27th September, 2024 till 5:30 pm**. Face registration can be done by clicking **“Launch”** on the product **“IDTC - Assessment - Certificate Course on GST-13th October 2024”**.
- (iii) Complete your face authentication by visiting **“IDTC - Assessment - Certificate Course on GST-13th October 2024”**

October 2024” which would be available in your dashboard under **“My Products”** after 24 hours of face registration but not later than **3rd October, 2024 till 5:30 pm**.

- (iv) Participate in the Mock Test scheduled on 9th October, 2024 for 30 minutes at any time between 3:00 pm to 5:00 pm.
- (v) On 13th October, 2024 i.e., on the day of Assessment Test, log-in by 11:00 am to avoid any difficulties.

For detailed instructions providing the structure of the question paper and further guidance on all the above steps - <https://d23z1tp9il9etb.cloudfront.net/download/pdf24/Detailed-instructions-AT-13th-October-2024.pdf>

For detailed instructions for face registration process - <https://d23z1tp9il9etb.cloudfront.net/download/pdf24/Face-Recognition-Process.pdf>

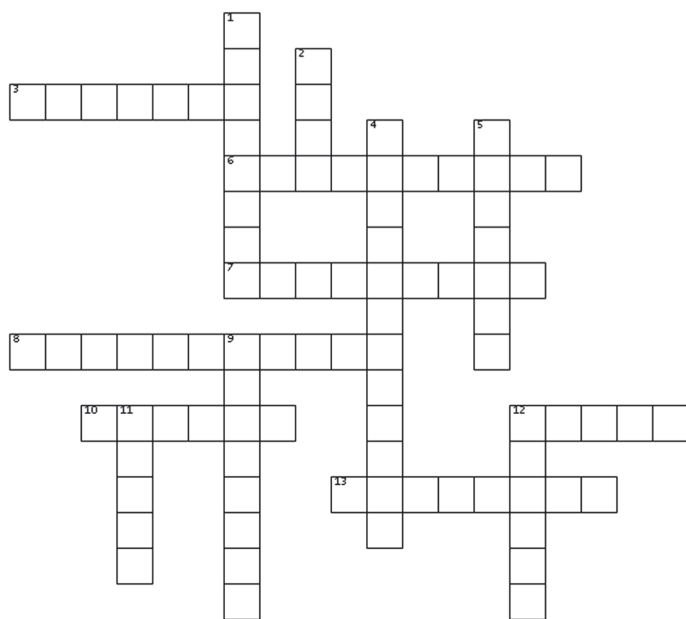
Please go through the aforesaid instructions carefully to avoid any last-minute issues.

In case of any difficulty, you may write to us at gst@icai.in or call at 0120-3045954 or message us on Whats App at 9212256643/9818240634.

GST & Indirect Taxes Committee

The Institute of Chartered Accountants of India

CROSSWORD



ACROSS

3. Instrument where there is an obligation to accept it as consideration or part consideration for supply of goods or services.
6. Act of examining something.

7. After applying for cancellation of registration, the registration shall be deemed to be _____.
8. Processing of raw material or inputs in any manner that results in emergence of new product having distinct name, character and use.
10. To be treated as supply of service whether or not in the course of furtherance of business.
12. Union Territory with legislature.
13. Rebate of duty, tax or cess chargeable on imported/ domestic inputs or input services used in manufacture of goods.

DOWN

1. Activities relating to use of money.
2. Capital goods not covered under section 143 (i.e., Job work).
4. Supply of goods by a registered person against Advance Authorisation.
5. No. of days for which GST PMT-06 is valid.
9. E – way bill is not required in transportation of _____.
11. A supply that consists of two or more services that describes the variables that are subject to a higher rate of taxation.
12. Action of Government to examine a place, area, person or object in order to find something concealed.

COMPLIANCE SCHEDULE

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

Forms	Compliance Particulars	Due Dates
GSTR 7	Return to be furnished by the registered persons who are required to deduct tax at source.	10.10.2024
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.	10.10.2024
GSTR 1	Statement of outward supplies by the taxpayers having an aggregate turnover of more than ₹ 5 crore or the taxpayers who have opted for monthly return filing.	11.10.2024
IFF	Statement of outward supplies by the taxpayers having an aggregate turnover upto ₹ 5 crore and who have opted for the QRMP scheme.	13.10.2024
GSTR 1A	Amendment of outward supplies of goods or services for the month of August, 2024	
GSTR 5	Return to be furnished by the non-resident taxable persons containing details of outward supplies and inward supplies.	13.10.2024
GSTR 6	Return to be furnished by every Input Service Distributor (ISD) containing details of the input tax credit received and its distribution.	13.10.2024
CMP 08	Statement containing the details of self -assessed tax for Quarter 2 of FY 2024-25 by the registered person paying tax under section 10.	18.10.2024
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.	20.10.2024
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.	20.10.2024
GSTR 3B	Return to be furnished by the taxpayers who have opted for QRMP scheme for Quarter 2 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)	22.10.2024
GSTR 3B	Return to be furnished by the taxpayers who have opted for QRMP scheme for Quarter 2 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)	24.10.2024

Answer to Crossword
Across - 3. Voucher, 6. Inspection, 7. Suspended, 8. Manufacture, 10. Import, 12. State, 13. Drawback
Down - 1. Services, 2. Jigs, 4. Deemed Export, 5. Fifteen, 9. Currency, 11. Mixed, 12. Search

GST QUIZ

- If taxable goods not accounted for are found in a place of a registered person or are found without valid documents, then the proper officer shall -**
 - determine the amount of tax on such goods as if supplied
 - prosecute the registered person
 - No consequence
 - Both (a) and (b)
- What are the possible situations once the job work is completed by job worker?**
 - Principal may bring back the goods.
 - Principal may directly sell the goods from the place of job-worker.
 - Principal may ask job worker to send the goods to another job worker.
 - All of the above
- Mr. A has filed GSTR-1A for the month of July, 2024. However, he realised that he had certain other amendments which are required to be made in GSTR-1A. He has not filed GSTR-3B yet. Whether it is possible for him to amend GSTR-1A?**
 - Yes, as GSTR-1A can be amended before filing GSTR-3B.
 - No, as GSTR-1A cannot be amended once filed.
 - Yes, as GSTR-1A can be amended even after filing GSTR-3B.
 - Yes, GSTR-1A can be amended any time in the month of July.
- Specify the period within which the registered person is required to furnish the bank details.**
 - Within a period of 30 days from the date of grant of registration.
 - Before furnishing the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using IFF.
 - (a) or (b), whichever is earlier.
 - (a) or (b), whichever is later.
- ABC Ltd. has made supply of goods to local authority for ₹ 8,40,000 (inclusive of 12% GST). Determine the amount of tax to be deducted at source and by whom?**
 - ₹ 15,000/- and by local authority.
 - ₹ 16,800/- and by ABC Ltd.
 - ₹ 15,000/- and by ABC Ltd.
 - No TDS is required to be deducted.
- GSTR-1A for a tax period can be filed by registered person-**
 - after filing GSTR-1 but before filing GSTR-3B for the said tax period.
 - after filing GSTR-1 and GSTR-3B for the said tax period.
 - any time after the said tax period.
 - before filing GSTR-1.
- The fees for filing an appeal to Appellate Tribunal in respect of an order not involving any demand of tax, interest, fine or penalty is-**
 - ₹ 2,000/-
 - ₹ 10,000/-
 - ₹ 15,000/-
 - ₹ 20,000/-
- What is the time period within which the Authority for Advance Ruling (AAR) shall pronounce the Advance Ruling?**
 - 30 days from the date of receipt of application.
 - 60 days from the date of receipt of application.
 - 90 days from the date of receipt of application.
 - 120 days from the date of receipt of application.
- Electronic commerce operator is required to collect tax at ____ percent of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the operator.**
 - 0.5%
 - 1%
 - 2%
 - 5%
- Mr. X has made supplies amounting to ₹ 2.8 Crores (including ₹ 1 Crores relating to exempt supplies) in FY 2023-24. Whether he is required to file annual return for the said FY?**
 - Yes, as his aggregate turnover exceeds ₹1.5 Crores.
 - Yes, as his aggregate turnover exceeds ₹2 Crores.
 - No, as his aggregate turnover is less than ₹5 Crores.
 - Yes. as every registered person is required to file annual return irrespective of the aggregate turnover.

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

Name	Membership No.
CA Fayazan Imtiyaz Dabhoiwala	170378
CA Sunil Rajpurohit	178185
CA Kunal Agarwal	188778
CA Akash Tyagi	550061
CA Sooraj B	221583

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/28ZLZn7AgVNs92vG9>

