



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

GOODS & SERVICES TAX UPDATE-221

Clarifications on various issues pertaining to special procedure for the manufacturers of the specified commodities as per Notification No. 04/2024 -Central Tax dt. 05.1.2024

[Notification No. 04/2024 -Central Tax dt. 05.01.2024](#) prescribes a special procedure to be followed by the registered persons engaged in manufacturing of goods like Pan-masala, Tobacco, etc.

[Circular No. 208/2/2024-GST dated 26.06.2024](#) has clarified following issues pertaining to the said special procedure:

S. No.	Issue	Clarification
1.	Non-availability of make, model number and machine number	In Table 6 of FORM GST SRM-I as notified vide Notification No. 04/2024-CT dated 05.01.2024, make and model number are optional. However, for make- the year of purchase of the machine may be declared. Machine No. is mandatory field – If not available, then the manufacturer may assign any numeric number to the said machine and provide the details of the same.
2.	In cases where the electricity consumption rating of the packing machine is not available in the specifications of the said machine or in the documents/record of the same, then how to declare the electricity consumption rating of the said machine in Table 6 of FORM GST SRM-I?	The manufacturer may get such electricity consumption per hour of the said machine calculated through a Chartered Engineer and get the same certified by the said Chartered Engineer in the format prescribed in FORM GST SRM-III, as notified vide <i>Notification No. 04/2024-CT dated 05.01.2024</i> . The copy of such certificate of the Chartered Engineer needs to be uploaded along with FORM GST SRM-I. In cases where there are certificates of Chartered Engineer for more than one

		machine, then all such certificates may be uploaded in a single PDF file.
3.	Which value has to be reported in Column 8 of Table 9 of FORM GST SRM-II in case of goods having no MRP, for example, goods manufactured for export market?	In cases where there is no MRP of the package, then the sale price of the goods so manufactured shall be entered in Column 8 of Table 9 of FORM GST SRM-II as notified vide Notification No. 04/2024-CT dated 05.01.2024.
4.	What should be the qualification and eligibility of the Chartered Engineer for providing Chartered Engineer certificate under the special procedure notified vide <i>Notification No. 04/2024-CT dated 05.01.2024</i> ?	A Practicing Chartered Engineer having a certificate of practice from the Institute of Engineers India (IEI) is qualified to provide Chartered Engineer certificate.
5.	In cases where multiple machines are required for filling, capping and packing of containers, the serial number of which machine is required to be declared in Table 6 of FORM GST SRM-I?	The detail of that machine is required to be reported in Table 6 of FORM GST SRM-I which is being used for final packing of the packages of the specified goods.
6.	In case of job work or contract manufacturing, which person shall be required to comply with the special procedure as notified vide <i>Notification No. 04/2024-CT dated 05.01.2024</i> ?	All persons involved in manufacturing process including a job worker / contract manufacture shall be responsible for the compliance. However, if the job worker/ contract manufacturer is unregistered, then the liability to comply with the said special procedure will be of the concerned principal manufacturer.
7.	The special procedure as notified vide <i>Notification No. 04/2024-CT dated 05.01.2024</i> is not applicable to the manufacturing units located in Special Economic Zone.	
8.	The said special procedure notified vide <i>Notification No. 04/2024-CT dated 05.01.2024</i> is not applicable in respect of manual seamer/ sealer being used for packing operations.	
9.	The said special procedure is not applicable in respect of manual packing operations such as those in cases of post-harvest packing of tobacco leaves.	

[Circular No. 208/2/2024-GST dated 26.06.2024](#)

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

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

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