



49th Edition

ICAI-GST

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



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



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President's Communication



Dear Professional Colleagues,

I extend heartfelt greetings to all the committed professionals, taxpayers, and stakeholders contributing to the growth and success of the Goods and Services Tax (GST) ecosystem.

Since its implementation in July 2017, GST has significantly contributed to India's economic metrics. The tax's contribution to the GDP has steadily grown, with indirect tax collections now forming a larger share of overall tax revenue. In FY 2023-24, GST revenues crossed ₹ 18 lakh crore, contributing nearly 40% of the total tax collections. The cumulative GST collection for April-November 2024 amounts to ₹ 14.57 lakh crore (9.3% higher than during April-November 2023). Monthly GST collections have consistently exceeded ₹ 1.5 lakh crore, reflecting robust economic activity and improved compliance. For November 2024, the gross GST collections grew 8.5 per cent amounting to over ₹ 1.82 lakh crore.

As far as States are concerned, GST revenue Y-o-Y growth was strong in regions like Sikkim (52%) and Jammu & Kashmir (25%) followed by Chandigarh (20%), Delhi (18%), Tripura (18%), Maharashtra (17%) and Karnataka (15%). Maharashtra reported the highest monthly revenue contribution amongst States/Union Territories in November 2024. The consistent growth across various states underscores the effectiveness of GST as a unified tax system in promoting fiscal consolidation and economic integration nationwide.

An important upcoming change in GST compliance is the revision of e-Invoicing requirements for taxpayers. Currently, the taxpayers with an Annual Aggregate Turnover (AATO) of ₹ 100 crores and above have to report e-Invoices on IRP portals within a time frame of 30 days. With effect from 01.04.2025, this threshold shall be lowered to ₹ 10 crores and above. This restriction would apply to all document types (Invoices/Credit Notes/Debit Notes) for which an IRN is to be generated. Further, IMS facility has been implemented on the portal w.e.f. 01.10.2024. However, certain developments/clarifications are required to enhance its functionality. Accordingly, the GST & Indirect Taxes Committee of ICAI has submitted its suggestions to GSTN for consideration.

The ICAI is organising **“The World Forum of Accountants (WOFA)”** from 31st Jan, 2025 to 2nd Feb, 2025 at New Delhi. The forum aspires to be a visionary and futuristic conclave, charting the future of the accounting profession in a rapidly evolving global landscape. Bringing together global accounting leaders, innovators, policymakers, and thought leaders, the forum will not only reflect on current trends but will build a blueprint for what lies ahead in the world of finance, technology, and sustainability. The forum will also delve into the future of education and skills, spotlighting the integration of emerging fields like Ethics, AI, and Sustainability into the accounting curriculum. It envisions a profession equipped not only to adapt to change but to lead it.

Be part of this visionary forum and expand your global network to connect, collaborate and shape the future.

CA. Ranjeet Kumar Agarwal

President

The Institute of Chartered Accountants of India

RECENT EVENTS



Meeting at GSTN



Two Days GST Conference on the theme "Path to Purnatva - Unlocking the Key areas in GST Law" at Goa



Workshop on GST at Jalgaon



One Day Workshop on GST at Madurai



One Day Workshop on GST at Sivakasi



Seminar on GST at Neemuch



Two Days Conclave on GST at Nashik



One Day Workshop on GST Audit in Construction sector & Works Contract services at Cochin

Chairman's Communication



Dear Member,

As we are approaching the end of the calendar year 2024, I wish to remind you about filing of Form GSTR-9 (Annual Return) and Form GSTR-9C (Reconciliation Statement) for the FY 2023-24, if applicable. The due date for filing these returns is approaching, and timely compliance is essential to avoid penalties and ensure a smooth tax journey. This will help to rectify the errors, if any in the returns filed for the FY 2023-24.

Section 128A of the CGST Act, 2024 has become effective from 1st November, 2024 which provides for the waiver of interest or penalty or both relating to demands raised under section 73 subject to certain conditions as specified. This section provides much-needed relief to taxpayers who may have defaulted on their tax obligations during the period from 1st July, 2017 to 31st March, 2020. However, it needs to be kept in mind that orders in which interest and penalty has been waived as per the provisions of section 128A cannot be appealed after this settlement has been finalized.

Further, in order to facilitate the taxpayers, the supplier view of IMS has also been made available where the action taken by their recipients on the records/invoices reported in Form GSTR-1/1A/IFF, are visible to them in 'Supplier View' functionality. This will help a supplier to see the action taken on his reported outwards supplies and will help to avoid any wrong action taken by the recipient.

The Committee has been working relentlessly in furtherance of its objectives of supporting the Government in GST policy making and implementation and also in GST knowledge sharing and upskilling the members in GST. The Committee has recently organized Virtual Certificate Courses across all the regions of the Country. These Virtual Certificate Courses are currently organised for the members registered in the branches having less than 1000 members. I am confident that these initiatives of the Committee will significantly benefit the members, helping them stay ahead in their professional journey and maintain a competitive edge in the evolving GST landscape.

The Committee strives to uphold the highest standards of professional excellence. Whether it's recent amendments, clarifications, or compliance best practices, this Newsletter is your go-to resource for staying informed and ahead in the realm of GST. I encourage you to share your feedback and ideas. Together, let us continue to foster knowledge, strengthen compliance, and contribute meaningfully to the dynamic GST ecosystem.

CA. Sushil Kumar Goyal

Chairman

GST & Indirect Taxes Committee

The Institute of Chartered Accountants of India

SUPREME COURT VERDICT ON INPUT TAX CREDIT : IMPACT ON LEASING AND CONSTRUCTION

Introduction

The recent judgement of the Hon'ble Apex Court in the case of Chief Commissioner of *Central Goods and Service Tax & Ors. v. M/s Safari Retreats Private Ltd. & Ors.*¹ regarding the much-debated issue on the topic related to Input Tax Credit (ITC) (i.e., Whether the ITC is allowed on the construction of immovable properties for a commercial purpose) and the constitutional validity of section 17(5)(c) & (d) of the CGST Act has generated much attention and debate, particularly among businesses and legal communities. The Court in its historic and landmark judgement upheld the constitutional validity of both the clauses. It has also allowed the ITC on the construction of immovable property intended for leasing and renting.

This judgement is seen as a positive development in the real estate industries but the broader denial of ITC on the construction of immovable property for other commercial uses like factories etc., continued to raise concern. As these properties are essential for business operation but excluding these from the benefit of ITC will lead to higher cost of construction and a significant impact on the business operation in terms of price determination leading to a cascading effect. The judgment while resolving certain ambiguities highlights deeper issues of differential treatment of ITC across different sectors. This critical analysis delves into the crux of the judgement, issued frame and the contentions raised. Further, it deals with the implication of the judgment, how it is aligned with the fundamental principle of the GST and explores the areas in which the reforms are needed for the growth of a healthy business environment.

Facts of the case

In the instant case, the assessee was constructing a shopping mall for the purpose of the letting out this mall on rent. The construction materials such as cement, iron rods, aluminium, bricks, wire, wood, & electric appliances etc., which are essentially required for the construction of the mall and getting it ready for usable and rentable purposes are being purchased through proper GST invoices and since all the construction material and the service of professional and other skilled worker are taxable under the GST. The assessee accordingly paid the GST. Since the assessee is a registered person under GST, the assessee wanted to avail the accumulated ITC in order to set off the GST which the assessee is liable

to pay on the rent as received by the assessee as a business activity. But the Department didn't allow this in view of section 17(5)(d) of the CGST Act & Orissa Goods & Services Tax (OGST) Act. Aggrieved by the decision of the Department, the assessee approached the Orisa High Court with the prayer to declare that section 17(5)(d) of the CGST Act & OGST Act doesn't apply to the business of construction and subsequent rental of such immovable property as a business activity and to declare that this section is in violation of fundamental right enshrined under the Constitution of India particularly Article 14 & Article 19(1)(g). The second assessee with Civil no 2949 of 2023 also joined the first assessee on the same prayer. The Hon'ble Orissa High Court in view of the well-settled judgment of the Hon'ble Supreme Court² taking broad interpretation held that this particular section doesn't bar the assessee from availing the ITC on the construction of the immovable property intended for the letting out and subsequent GST is paid on rent received by the assessee³. The case of second assessee came under the exception of this judgment accordingly the second assessee was not allowed to avail ITC on the construction of a building intended for factory purposes. Subsequently aggrieved by the decision of the High Court, the Department preferred an appeal against this order before the Hon'ble Supreme Court and the Hon'ble Supreme Court clubbed all the similar matters pending before the Hon'ble Court in the present Civil appeal and framed the issues for the consideration of the Hon'ble Court⁴.

Issues raised before the Court

1. Whether clauses (c) and (d) of section 17(5) and section 16(4) of the CGST Act are unconstitutional?
2. Whether the definition of "Plant and Machinery" in the explanation appended to section 17 of the CGST Act applies to the expression "Plant or Machinery" used in clause (d) of sub-section (5) of section 17?
3. If it is held that the explanation does not apply to "Plant or Machinery", what is the meaning of the word "Plant"?

Arguments on behalf of the Assesseees

- **That the section 17(c) & section 17(d) is violative of Articles 14, 19(1)(g) & 300A of the Constitution.**

The assessee in the argument submitted that this section is violative of the Article 14 on the ground that it fails to satisfy the twin condition test as laid down by the Hon'ble Apex court⁵ i.e., intelligible differentia & the reasonable nexus with the object.

¹ 2024 INSC 756.

² *Eicher Motors Limited & Anr. v. Union of India & Ors* (1999) 2 SCC 361.

³ *Safari Retreats Private Limited Vs Chief Commissioner of Central Goods & Service tax (Orissa High Court)W.P. (C) No. 20463 of 2018*

⁴ *Writ petition (civil) nos. 804 of 2022 & 1030 of 2022, Civil appeal no. 2949 of 2023, Writ petition (civil) nos. 1036 of 2022 & 90 of 2023, Writ petition (civil) no. 846 of 2023 and Writ petition (civil) no. 847 of 2023.*

⁵ *Union of India and Ors. v. Nitdip Textile Processors Pvt. Ltd. and Anr.*(2012) 1 SCC 226.

The assessee submits that this section fails to satisfy the intelligible differentia on the ground that it has treated unequal as equal i.e., this section has failed to differentiate between a person engaged in the business of the construction of immovable property for the purpose of

- a. selling
- b. renting /leasing/letting out.

This section treated both purposes on equal footing. So there exist no differentia based on which such classification has been done neither based on immovable characteristics nor the break of the credit chain.

Secondly, the assessee also contended that the basic object of the GST Act is to remove the cascading effect of the taxes i.e., tax on the tax but denial of ITC in these cases leads to cascading effect. As the denial of ITC leads to an add on in the price of the services i.e., renting /leasing out etc., which in turn results in tax on tax.

➤ **That the phrase “on its own account” should be construed purposive**

The assessee contended that this phrase should be treated purposive instead of myopic. As per the assessee, this phrase should mean construction done for personal use not for services. The assessee content that, given this phrase ITC should only be denied when the construction is for personal use i.e., office factory etc., not when such construction used for the supply of services i.e., renting, leasing/hotel accommodation. In this way, there will be no breakage in the chain of taxable supplies leading to negative cascading effects.

➤ **That section 17(5)(d) can be interpreted to include ITC on the construction of immovable property for further supply.**

In this regard, the assessee contended on the three grounds:

- a. That the expression “Plant or Machinery” is different from the expression “Plant & Machinery”. As in the act the definition of “Plant & Machinery” is given and this expression has been used several times in the Act. But the term “Plant or Machinery” has been used only in this section which clearly shows the intention of the legislature to exempt the expression “Plant or Machinery” from blocked credit.
- b. The assessee contended that since the expression “Plant or Machinery” is no where defined in the Act, the functionality or essentiality test should be applied to decide what constitutes plant i.e., to understand in the neutral sense in the language of trade. As per this interpretation, the term “Plant” includes the building when used for commercial purposes of forming part of business supplies i.e.,

hotel, warehouse renting etc.

- c. That the service of renting, leasing or letting out concerning immovable property constitutes supply under the CGST Act as per clause 2 & clause 5A of Schedule II.

Contentions from the side of the Department

- a. That the provision is not violative of Article 14 on the ground that the classification is on an equal footing and is justified on the ground that both leads to the creation of immovable property which itself is intelligible differentia & it has a reasonable nexus with the objective as there is a break in the tax chain during the supply.
- b. The Revenue Department also contented that denial of ITC is also justified on the ground that ITC is a statutory right, not a fundamental or constitutional right, so if the legislation does not allow such rights, then the Court has no power to issue mandamus to grant such right.
- c. The Revenue Department with regards to the interpretation of the expression “Plant and Machinery” and “Plant or machinery” contended that it is common to read the expression “or” as “and” vice versa⁶. The Department further contended that if “or” is not read as “and” then there will be discrimination between clause (c) & clause (d) as in the earlier clause ITC will not be allowed but in the later clause ITC will be allowed. The Department further submitted that both clauses deal with the same subject matter and can’t be treated differently.

Ruling of the Hon’ble Supreme Court

1. Rule of Interpretation of Taxing Statues

The Hon’ble Supreme Court before dwelling into the matter summarised the well-settled rule of the interpretation of taxation statutes:

- a. The statutes should be read as it is without any deduction or addition of the word.
- b. It is for the legislature to remove the absurdity in the case plain reading of the statutes give some absurd result.
- c. The principle of strict interpretation should be applied.
- d. In case, two interpretations are possible, the interpretation favor the taxpayer should be followed by the Court.
- e. While interpretation, there should not be any equitable consideration or assumption or presumption. The rule of equity should only be followed in the case consideration does not result in injustice.
- f. If literal interpretation is not only possible, then the Court can modify the language.
- g. It is not unjust if the taxpayer is escaping the tax if the word mentioned in the statute does not catch him.

⁶ *Indore Development Authority v. Manoharlal & Ors. (2020) 8 SCC 129.*

h. If any word is not defined in the statutes, the definition should not be interpreted according to other laws instead it should be interpreted in commercial terms.

2. What is the meaning of the term “Plant or Machinery”?

The Hon'ble Court while interpreting the section 17(5)(c) & 17(5)(d) of the CGST Act observed that both of these clauses are different and operate in different domains. The only similarity between these two clauses is that both apply to the construction of immovable property.

The Hon'ble while interpreting the word “Plant and Machinery” as given in clause (c) and the word “Plant or Machinery” as given in clause (d) laid down the functionality test to determine whether the building is a plant.

The Hon'ble Court held that if the building is so designed and constructed as to serve the assessee's technical requirement then, it is a plant. Otherwise, it will not fall under the definition of plant.

The Court further observed that since renting/ leasing is taxable supplies of the services, then the building in which the premises is situated qualifies for the definition of the plant and ITC is allowed on the goods and services used in setting up the building. The Court further held that to determine whether a mall or warehouse or any building except a hotel or cinema can be classified as a plant, the case needs to be determined through a functionality test and the nature of the business of the assessee and the role of such building.

3. Constitutional validity of section 17(5)(c) & (d) and section 16(4)

The Hon'ble Court while determining the constitutional validity of both the clauses held that the contention submitted by the Department is valid and both the clauses are not violative of Article 14 as the twin test is properly satisfied.

The Court further held that the ITC is statutory and no one claimed the ITC unless it is proved by the statutes.

The Court regarding the validity of section 16(4) held that only the facts that this section can be drafted in a more articulated or better manner, no where attracts the arbitrariness.

Critical analysis of the judgment

The recent judgment regarding the denial & availment of ITC under section 17(5)(c) & (d) under CGST Act, while clarifying certain key aspects has a significant impact on the businesses dealing in the field of construction of immovable properties for commercial purposes. Despite this judgement upholding the constitutional validity of these provisions, significantly the Court allowed the business to avail the ITC on the construction of immovable properties

that are for the purposes of leasing or renting out such as mall etc. Although this judgement provides major relief to the businesses dealing in this purpose but it raises other critical concerns about the broader application of section 17(5)(d), especially for the businesses constructing immovable properties for non-leasing activities like manufacturing units etc. The core of this judgement mainly revolved around the interpretation of section 17(5) (d) and the term “Plant or Machinery” as the section implies that ITC is only allowed when such construction is “Plant or Machinery”. The Court laid down the concept of “functionality test” and accordingly classified the renting or leasing of building as a “Plant”. However, the distinction raised a significant question about the treatment of the other commercial properties, such as factory or manufacturing units, where ITC on the construction materials and services continued to be allowed. But from the perspective of the taxpayer, this creates an inconsistency within the GST framework i.e., businesses of renting out commercial properties like malls can now claim ITC on the GST paid on construction materials (such as cement taxed at 28%) and services (like work contracts taxed at 18%) but the same benefit is denied to manufacturers who construct factories. This differential treatment seems contradictory, especially since factories, like malls, also play a critical role in generating taxable outputs (e.g., goods) and should logically qualify for ITC. This broader denial of ITC is also leading to cascading impact which is contrary to GST objective whose purpose is to prevent cascading taxes.

The ruling brings positive changes in real estate but does not go far enough in addressing the financial burden placed on businesses, particularly those in capital-intensive sector. In order to promote economic growth and foster a more competitive business environment, it is essential to reconsider the broader application of the section 17(5) and allow the ITC on all immovable property used in furtherance of taxable supplies.

Conclusion

The judgement allowing ITC on the construction of immovable property for commercial purposes is a positive step which is significant for the growth of the real estate sector and significant development which is in align with the objective of the GST. However, the broader denial of the ITC on other immovable properties such as factories, warehouse, continues to create financial challenges for businesses and undermines the intended purpose of the GST. To foster a more equitable and competitive tax environment, it is crucial for the policymaker to reconsider the denial of ITC on non-leasing commercial properties and ensure that the GST framework supports the seamless flow of credit across all the sections of the economy.

Contributed by Adv. Krishna Nigam

GST UPDATES

1. Clarification regarding GST rates & classification of goods

(a) Clarification regarding GST rate on Extruded/ Expanded Savoury food products

W.e.f. 10.10.2024, extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion), falling under HS 1905 90 30 attract 12% GST at par with namkeens, bhujia, mixture, chabena (pre-packaged and labelled) and similar edible preparations in ready for consumption form. The GST rate of 5% shall continue on un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion.

It has been clarified that the reduced GST rate of 12% on extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion) shall apply prospectively from the date of effect of the said notification (i.e. 10.10.2024). For the past period, 18% GST shall be payable.

(b) Clarification regarding GST rate on Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways

It has been clarified that Roof Mounted Package Unit (RMPU) Air Conditioning Machines for railways are classified under HS 8415, which attracts a GST rate of 28%.

(c) Clarification regarding GST rate on Car and Motorcycle seats

HS 9401 covers 'Seats, whether or not convertible into beds and parts thereof' (Tariff Item 9401 20 00 specifically covers seats of a kind used for motor vehicle). However, the Explanatory Note for HS 9401 has specifically excluded items under HS 8714 (includes parts and accessories of two wheelers). The explanatory note for HS 8714 has a list of inclusions, which has mention of Saddles (seats). Thus, for two wheelers (HS 8711), the seats would be classifiable under HS 8714.

Car seats which are classifiable under 9401 attract

GST@18 % vide S. No. 435A of Schedule III of Notification No. 1/2017-CT(R) dt.28.06.2017, (as amended) and seats meant for two wheelers are classifiable under HS 8714 which attract a GST rate of 28%.

In order to bring parity with seats of motorcycles (classified under HS 8714) which already attract a GST rate of 28%, based on the recommendation of the Council w.e.f. 10.10.2024, vide S. No. 210A of Schedule IV of Notification No. 1/2017-CT(R) dt.28.06.2017 (as amended), car seats classifiable under HS 9401 attract GST at the rate of 28%.

It has been clarified that the 28% rate on car seats classifiable under HS 9401 is applicable prospectively, that is, from the date of effect of the said notification (w.e.f. 10.10.2024).

Circular No. 235/29/2024-GST dt. 11.10.2024

2. Clarification regarding the scope of "as is / as is, where is basis" mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings

The phrase 'regularized on as is where is' basis means that the payment made at lower rate or exemption claimed by the taxpayer shall be accepted and no refund shall be made if tax has been paid at the higher rate. The intention of the Council is to regularize payment at a lower rate including nil rate due to the tax position taken by taxable person, as full discharge of tax liability. The tax position of a taxable person is reflected in the returns filed by the person where the applicable rate of tax (or relevant exemption entry) on a transaction/supply is declared.

Thus, in cases where the matters have been regularized on "as is" or "as is, where is basis", in case of two competing rates and the GST is paid at lower of the two rates, or at nil rate where one of the competing rates was nil under notification entry, by some suppliers while other suppliers have paid at higher rate, payment at lower rate/non-payment on account of exemption entry shall be treated as tax fully paid for the period that is regularized. No refunds will be given to taxpayers who paid at a higher GST rate.

Situation	GST Council decision	Tax position taken by taxpayer	Impact of regularization on 'as is where is basis' for period prior to 01.12.2023
Illustration 1 Two competing GST rates - 5% and 12%	Rate reduced to 5% prospectively from 01.12.2023; past period regularized on 'as is where is basis'	GST paid @ 5%	5% GST paid will be treated as tax fully paid and tax differential of 7% will not be required to be paid.
		GST paid @ 12%	No refund will be allowed.
Illustration 2 5% or Nil rate on account of exemption entry	Rate clarified as 5% prospectively from 01.12.2023; past period regularized on 'as is where is basis'	GST paid @ 5%	No refund will be allowed.
		Nil GST paid on account of exemption entry	Non-payment of GST on account of exemption entry will be treated as full discharge of tax liability and tax differential of 5% between Nil and 5% will not be required to be paid.

Illustration 3 Two competing GST rates - 5% and 12%	Rate clarified as 12% prospectively from 01.12.2023; past period regularized on 'as is where is basis'	GST paid @ 5%	5% GST paid will be treated as tax fully paid and tax differential of 7% will not be required to be paid.
		GST paid @ 12%	No refund will be allowed.
		No GST paid	12% tax will be recovered; regularization will not apply.

Circular No. 236/30/2024-GST dt. 11.10.2024

3. Clarification of the issues regarding implementation of provisions of sub-section (5) and sub-section (6) in section 16 of CGST Act, 2017

The various issues have been clarified pertaining to availment of benefit of the amendments made in section 16 of CGST Act by the taxpayers against whom demands have been issued alleging wrong availment of input tax credit (ITC) in contravention of provisions of section 16(4) of CGST Act, who are now entitled to avail the said ITC as per the retrospectively inserted provisions of sub-section (5) or sub-section (6) of section 16 w.e.f. 01.07.2017.

The following action may be taken by the tax authorities and/or the taxpayers in various scenarios for availment of said benefit:

S. No.	Scenario	Action to be taken by the Proper Officer
1.	Where any investigation/ proceedings in respect of wrong availment of ITC under section 16(4) has been initiated but no demand notice/statement under section 73 or section 74 has been issued and taxpayers are now entitled to avail the said ITC under sub-section (5) or sub-section (6) of section 16	The proper officer shall take cognizance of the sub-section (5) or sub-section (6) of section 16, inserted retrospectively with effect from 01.07.2017 and take further appropriate action. This shall also include the cases where an intimation in FORM DRC-01A has been issued under rule 142(1A) of the CGST Rules for denial of ITC on account of contravention of section 16(4) but no demand notice/statement under section 73 or section 74 has been issued.
2.	Where demand notice/ statement under section 73 or section 74 has been issued but no order under section 73 or section 74 has been issued by the Adjudicating Authority	The Adjudicating Authority shall take cognizance of sub-section (5) or sub-section (6) of section 16, inserted retrospectively with effect from 01.07.2017 and pass appropriate order under section 73 or section 74.
3.	Where order under section 73 or section 74 has been issued and appeal has been filed under section 107 with the Appellate Authority but no order under section 107 has been issued by the Appellate Authority	The Appellate Authority shall take cognizance of sub-section (5) or sub-section (6) of section 16 retrospectively with effect from 01.07.2017 and pass appropriate order under section 107.
4.	Where order under section 73 or section 74 has been issued and Revisional Authority has initiated proceedings under section 108 but no order under section 108 has been issued by the Revisional Authority	The Revisional Authority shall take cognizance of sub-section (5) or sub-section (6) of section 16 inserted retrospectively with effect from 01.07.2017 and pass appropriate order under section 108.
5.	Where order under section 73 or section 74 has been issued but no appeal against the said order has been filed with the Appellate Authority, or where the order under section 107 or section 108 has been issued by the Appellate Authority or the Revisional Authority but no appeal against the said order has been filed with the Appellate Tribunal	The concerned taxpayer may apply for rectification of such order under the special procedure under section 148 notified vide <i>Notification No. 22/2024 –CT dt. 08.10.2024</i> , within a period of 6 months from the date of issuance of the said notification.

The procedure of electronic filing of rectification application in various cases has been set out in the said Circular. While taking a decision on rectification application filed under the said special procedure, the proper officer shall also consider other grounds, if any, for denial of ITC, other than contravention of section 16(4), invoked in the concerned notice issued under section 73 or section 74, as applicable, in respect of the said amount of ITC.

Where any rectification has been made by the proper officer in the order for which the rectification application has been filed, an appeal against such a rectified order can be filed under the provisions of section 107 or section 112, as the case may be, within the time limit specified therein.

It is pertinent to note that in terms of section 150 of the Finance (No. 2) Act, 2024, no refund of tax already paid, or ITC already reversed would be available, where such tax has been paid or ITC has been reversed on account of contravention of provisions of sub-section (4) of section 16 and where such ITC is now available as per the provisions of sub-section (5) or sub-section (6) of section 16.

In cases where the issue relating to wrongful availment of ITC on account of contravention of provisions of section 16(4) and such ITC becoming available now as per section 16(5) & (6), is not involved and a taxpayer wishes to file an application for the rectification of an order, such rectification application can be filed by the taxpayers only under the provisions of section 161. In case a taxpayer has filed a rectification application under the special procedure notified vide *Notification No. 22/2024 –CT dt. 08.10.2024* but it is found that the issues in the said order do not involve any issue of wrong availment of ITC on account of contravention of provisions of section 16(4) and such ITC becoming available now as per section 16(5) & (6), such an application would be summarily rejected by the proper officer.

4. Clarification of various doubts related to section 128A of the CGST Act, 2017

Various clarifications with regard to implementation of section 128A of the CGST Act, 2017 read with rule 164 of the CGST Rules, 2024, have been provided as follows:

S. No.	Issue	Clarification
1.	Whether the benefit provided under section 128A will be applicable to taxpayers who have paid the tax component in full before the date on which the said section has come into effect?	In this regard, it is to be mentioned that all such amount paid towards the said demand upto the date notified under sub-section (1) of section 128A, irrespective of whether the said payment has been done before section 128A comes into effect, or after that, and irrespective of whether such payment was made before the issuance of the demand notice or demand order, or after that, shall be considered as paid towards the amount payable in sub-section (1) of section 128A, as long as the said amount has been paid up to the date notified under sub-section (1) of section 128A and was intended to be paid towards the said demand.
2.	Whether the amount recovered by the tax officers as tax due from any other person on behalf of the taxpayer, against a particular demand can be considered as tax paid towards the same for the purpose of section 128A?	Yes, provided the same has been recovered on or before the date notified under sub-section (1) of section 128A.
3.	Whether the amount recovered by the tax officers as interest or penalty or both, pertaining to demand under section 73 pertaining to Financial Years 2017-18, 2018-19 and 2019-20, can be adjusted against the tax amount payable towards the demand made under section 73 pertaining to the said financial years?	No, it is mentioned that as per the third proviso to sub-section (1) of section 128A, no refund of such an amount of interest or penalty or both, is available. Accordingly, any amount paid by the taxpayer or recovered by the tax officers, as interest or penalty, cannot be adjusted towards the amount payable as tax.
4.	Whether the benefit provided under section 128A will be applicable in cases where the tax due has already been paid and the notice or demand orders under section 73 only pertains to interest and/or penalty involved?	Where the tax due has already been paid and the notice or demand orders under section 73 only pertain to interest and/or penalty involved, the same shall be considered for availing the benefit of section 128A. However, the benefit of waiver of interest and penalty shall not be applicable in the cases where the interest has been demanded on account of delayed filing of returns, or delayed reporting of any supply in the return, as such interest is related to demand of interest on self-assessed liability and does not pertain to any demand of tax dues and is directly recoverable under sub-section (12) of section 75.
5.	Whether the benefit under section 128A is available, if the taxpayer intends to avail partial waiver of interest or penalty or both, on certain issues, by making part payment of the amount demanded in the notice/ statement/ order, as the case may be, and opts to litigate for the remaining issues?	No, section 128A (1) clearly provides that the waiver of interest or penalty or both is only applicable when the full amount of tax demanded in the notice/ statement/ order is paid.

6.	<p>Where the notice/order involves multiple periods, ranging from the period for which waiver provided in section 128A is applicable, and includes some other tax periods for which such waiver is not applicable, whether the benefit of waiver of interest or penalty or both under section 128A can be availed for the period covered under section 128A? If so, what is the tax amount payable for claiming waiver under section 128A?</p>	<p>The taxpayer is eligible to apply for waiver of interest or penalty or both, in such cases where the demand notice/ order spans tax periods covered under section 128A and those not covered under the said section. Further, the amount of tax demanded shall be required to be paid as per the notice/ statement / order, as the case may be, for whole of the period covered under the said notice/ statement / order, but the waiver of interest or penalty or both under section 128A shall only be applicable for the period specified in section 128A, and not for the period not covered under the said section. On payment of the full amount demanded in the notice/ statement/ order, if the proper officer finds that the applicant is eligible for waiver of interest or penalty or both for tax periods covered under section 128A, he will reduce the liability to that extent in his order in FORM GST SPL-05, and the remaining liability of interest or penalty or both for tax periods not covered under section 128A, remains payable by the taxpayer.</p>
7.	<p>Where the notice/ statement/ order issued under section 73 involves multiple issues and one of them is regarding demand of erroneous refund, whether an application can be filed for waiver of interest or penalty or both under section 128A? If so, what is the tax amount payable for claiming waiver under section 128A?</p>	<p>Yes. However, as per sub-rule (3) of rule 164, the taxpayer shall be required to pay the full amount of tax demanded in the notice/ statement / order, as the case may be, including on account of demand of erroneous refund, to avail the benefit of waiver of interest or penalty or both under section 128A. Further, in such cases, the waiver of interest or penalty or both under section 128A shall only be available in respect of tax demand other than that pertaining to demand of erroneous refund. On payment of the full amount demanded in the notice/ statement/ order, if the proper officer finds that the applicant is eligible for waiver of interest or penalty or both for tax periods covered under section 128A in respect of tax demand other than that pertaining to demand of erroneous refund, he will reduce the liability to that extent in his order in FORM GST SPL-05, and the remaining liability of interest or penalty or both, that corresponds to demand of erroneous refund, remains payable by the applicant. The said amount shall be required to be paid by the applicant within three months from the date of issuance of order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be. If the said amount is not paid within the time limit as mentioned above, the order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be, the waiver of interest or penalty or both under section 128A as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, shall become void, as per sub-rule (17) of rule 164.</p>
8.	<p>In cases where Department has filed an appeal against the order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A and the Appellate Authority or the Appellate Tribunal or the Court or the Revisional Authority, has issued an order enhancing the tax liability, and in the meanwhile the proper officer has issued an order in FORM GST SPL-05 under section 128A, and the taxpayer has not paid the said additional amount of tax liability within the specified time limit, what will be the status of the conclusion of proceedings under section 128A?</p>	<p>As per the second proviso to section 128A, the conclusion of proceedings in such cases is subject to the condition that the said person pays the additional amount of tax payable, if any, in accordance with the order of the Appellate Authority or the Appellate Tribunal or the Court or the Revisional Authority, as the case may be, within three months from the date of the said order. Accordingly, it becomes clear that even in cases where an order in FORM GST SPL-05 or in FORM GST SPL-06 has been issued the conclusion of the said proceedings will be subject to the condition that the taxpayer pays the additional tax amount as determined by the Appellate Authority or the Appellate Tribunal or the Court or the Revisional Authority by an order issued in the matter of appeal filed by the Department, within a period of three months from the date of the such order enhancing the tax liability.</p>

		In case such additional payment is not made within a period of three months from the date of the said order, then as per sub-rule (16) of rule 164, the waiver of interest or penalty or both under section 128A as per the order issued in FORM GST SPL-05 shall become void.
9.	Sub-section (3) of section 128A refers to only appeal or writ petition. In this regard, whether matters where SLP filed by the applicant is ending before the Supreme Court, what is the procedure to be followed by the taxpayer to avail the waiver of interest or penalty or both?	Yes, in such cases also the applicant will be required to withdraw the said special leave petition and file an application in FORM GST SPL-01 or FORM GST SPL-02, as the case may be, along with proof of withdrawal of SLP or the copy of the application or any other document filed for withdrawal of SLP, where the order for withdrawal of SLP has not been issued at the time of filing application in FORM GST SPL-01 or FORM GST SPL-02.
10.	Whether the benefit provided under section 128A will be available for matters involving IGST and Compensation Cess?	Yes, on joint reading of section 20 of the IGST Act, 2017 and section 11 of GST (Compensation to States) Act, 2017 along with section 128A of CGST Act, it becomes clear that the benefit provided under section 128A of CGST Act will be available for matters involving IGST and compensation cess as well. In this regard, it is mentioned that in such cases, full payment of tax means payment of CGST, SGST, IGST and compensation cess demanded in the notice/ statement/ order, as the case may be.
11.	Whether section 128A covers cases involving demand of irregularly availed transition credit?	On reading rule 121 with sub-rule (3) of rule 117, it is clear that any demand in respect of transitional credit wrongly availed, whether wholly or partly can be made under section 73 or, as the case may be, section 74. Therefore, it is mentioned that if the amount of transitional credit has been availed in the period covered under section 128A and notice for demand of wrongly availed credit is issued under section 73, the same is covered under section 128A.
12.	Whether section 128A will cover waiver of penalties under other provisions, late fee, redemption fine etc?	It is clarified that any penalty, including penalties under section 73, section 122, section 125 etc, demanded under the demand notice/ statement/ order issued under section 73, is covered under the waiver provided under section 128A. However, late fee, redemption fine etc are not covered under the waiver provided under section 128A.
13.	Whether payment to avail waiver under section 128A can be made by utilizing ITC?	Yes. The payment of tax required to be made for eligibility for waiver under section 128A is the amount of tax demanded in the notice/ statement/ order. Therefore, it can be paid either by debiting from the electronic cash ledger or by utilising the Input Tax Credit (ITC), by debiting the electronic credit ledger, or partly from both. However, where the demand is in respect of any amount of tax to be paid by the recipient under reverse charge mechanism or by the electronic commerce operator under section 9(5), then the said amount shall be required to be paid by debiting the electronic cash ledger only and not through the electronic credit ledger. Further, where the amount has to be paid for demand of erroneous refund, the demand in respect of erroneous refund paid in cash is required to be paid only by debiting the electronic cash ledger only and not through the electronic credit ledger.
14.	Whether the benefit of waiver under section 128A be availed qua import IGST payable under the Customs Act, 1962?	No. In such cases, demand is not issued under section 73 of the CGST Act, but is issued under the provisions of Customs Act, 1962 and therefore, such cases are not covered under waiver of interest or penalty or both under section 128A.

15.	With retrospective insertion of sub-sections (5) and (6) to section 16 of the CGST Act, the tax demanded in notice/ statement/ order reduces. Whether the entire tax amount demanded in the notice/ statement/ order has to be paid in such cases, to avail the benefit under section 128A?	The applicant is required to pay only the amount that is payable, calculated after deducting the amount not payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be, before submitting the application. Here, taxpayer is required to ensure that such amount is deducted only where ITC has been denied solely on account of contravention of section 16(4) of the CGST Act and not on any other grounds. He is also advised to provide a breakup of the amount not payable by him anymore, as per sub-sections (5) and (6) of section 16, in FORM GST SPL-01 or FORM GST SPL-02, as the case may be, to enable the officer to verify the payment easily. It is also re-iterated that where the taxpayer is deducting the amount of ITC which was denied on account of contravention of sub-section (4) of section 16 of the CGST Act, but which is now available, as per retrospectively inserted provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act, he is not required to file application for rectification in respect of the same as per special procedure notified under section 148 vide <i>Notification No. 22/2024-CT dt.08.10.2024</i> .
16.	In case of application in FORM GST SPL-02, where the applicant has paid full or partial amount of tax through FORM GST DRC-03, whether the said applicant is mandatorily required to file application in FORM GST DRC-03A for such tax amount which he desires to get adjusted against tax demand as per FORM GST DRC-07/ FORM GST DRC-08/ FORM GST APL-04?	Yes. In cases where order in FORM GST DRC-07, FORM GST DRC-08 or FORM GST APL-04, as the case may be, has been issued and such taxpayer has paid required amount through FORM GST DRC-03, such applicant is required to adjust the said amount towards the demand created in the electronic liability ledger, as per the second proviso to sub-rule (2) of rule 164, before filing the application in FORM GST SPL-02.

Circular No. 238/32/2024-GST dt. 15.10.2024

5. Amendment in assignment of powers to Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of DGGI

Notification No. 2/2022-CT dt. 11-3-2022 inserted Table V in *Notification No. 2/2017-CT dt. 17.06.2017* which notifies the jurisdiction of Central Tax Officers and assigned power to the following Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of DGGI(Directorate General of Goods and Services Tax Intelligence).

Table V

S. No.	Principal Commissioner or Commissioner of Central Tax	Powers (Exercisable throughout the territory of India)
1.	Principal Commissioner Ahmedabad South	Passing an order or decision in respect of notices issued by the officers of DGGI under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of CGST Act 2017.
2.	Principal Commissioner Bhopal	
3.	Principal Commissioner Chandigarh	
4.	Commissioner Chennai South	
5.	Principal Commissioner Delhi North	
6.	Principal Commissioner Guwahati	
7.	Commissioner Rangareddy	
8.	Principal Commissioner Kolkata North	
9.	Principal Commissioner Lucknow	
10.	Commissioner Thane	

This table has now been amended to extend such power to the following officers with effect from 01.12.2024:

1. Principal Commissioner Bengaluru East
2. Principal Commissioner Bhubaneswar
3. Commissioner Delhi West
4. Commissioner Faridabad
5. Principal Commissioner Jaipur
6. Principal Commissioner Meerut
7. Commissioner Nagpur-II
8. Commissioner Palghar
9. Commissioner Pune-II
10. Principal Commissioner Ranchi
11. Commissioner Surat
12. Commissioner Thiruvantathapuram
13. Principal Commissioner Visakhapatnam

Notification No. 27/2024-CT dt. 25.11.2024

6. Corrigendum to Notification No. 9/2024-CT(R) dt. 8.10.2024

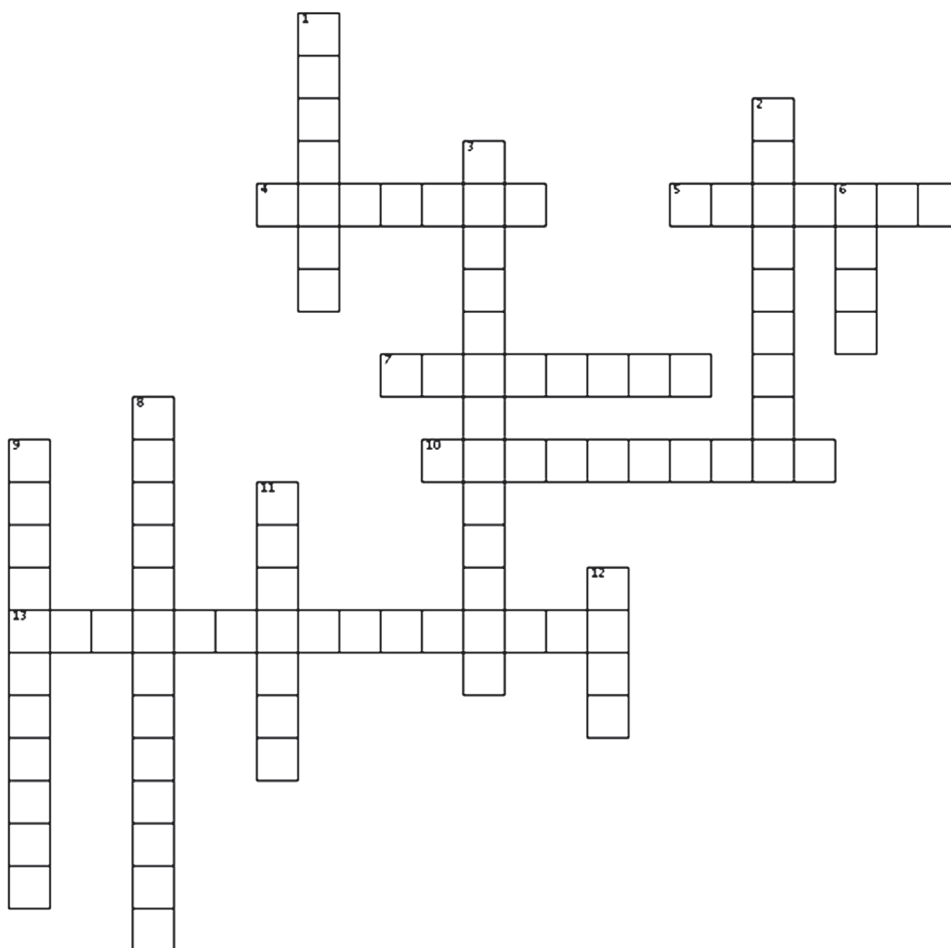
Notification No. 9/2024-CT(R) dt. 8.10.2024 had been issued to provide that GST shall be payable by the registered recipient under reverse charge, where the service of renting of 'any property' other than residential dwelling has been received by him from an unregistered supplier.

Now, Corrigendum has been issued to replace the words 'any property' with 'any immovable property'.

Corrigendum dt. 22.10.2024

Similar corrigendum has been issued for Notification No. 09/2024-IT(R) dt. 08.10.2024 and Notification No. 09/2024-UT(R) dt. 08.10.2024

CROSSWORD



10. The document issued in case of reduction in taxable value after issuing a tax invoice.
13. Taxpayer with a single PAN but multiple GST registrations in different states.

DOWN

1. Company having option to either reverse ITC on goods or services or both used for affecting taxable and exempted supplies or avail 50% of the eligible ITC on inputs, capital goods and input services.
2. The person liable to pay tax under the reverse charge mechanism.
3. State in which Biometric Based Aadhar Authentication is applicable.
6. The type of GST levied on export of goods/services.
8. Movement of goods between branches.
9. Supply when multiple items are sold together for a single price.
11. Instrument where there is an obligation to accept it as consideration or part consideration for supply of goods or services.
12. A Form used for amending statement of outward supplies.

ACROSS

4. Special category state with a threshold limit of ₹10 lakh for registration.
5. Manner in which detained goods can be sold.
7. Document required to accompany goods during movement under GST.

GSTN ADVISORIES

1. Time Limit for Reporting e-Invoice on the IRP Portal – Lowering of Threshold to AATO 10 Crores and Above

The threshold for reporting e-Invoices on IRP portals for taxpayers has been lowered to cover taxpayers with an AATO of 10 crores and above with effect from 1st April 2025. Taxpayers with an AATO of 10 crores and above would not be allowed to report e-Invoices older than 30 days from the date of reporting on IRP portals. This restriction would apply to all document types (Invoices/Credit Notes/Debit Notes) for which an IRN is to be generated.

It is further clarified that there would be no such reporting restriction on taxpayers with an AATO of less than 10 crores as of now.

2. Advisory for Form GST DRC-03A

The Government has notified a new form named GST DRC-03A which was notified vide *Notification No. 12/2024 dt. 10.07.2024* as some taxpayers have paid the demanded amount vide DRC 07/DRC 08/MOV 09/MOV 11/APL 04 through DRC-03 instead of using payment facility 'Payment towards demand' available on GST portal. This led to a situation where demand has been paid by the taxpayer, however the demand is not closed in the electronic liability register.

Accordingly, GSTN has developed the new Form GST DRC-03A on GST portal which is available now to adjust the paid amount through DRC-03 against the corresponding demand order. Therefore, taxpayers are advised to use the DRC-03A form to link the payment made vide DRC-03 with the demand order. Only DRC-03 forms where the cause of payment is either 'Voluntary' or 'Others' can be used in the Form GST DRC-03A.

Taxpayers will be required to enter the ARN of the DRC-03 along with the relevant demand order number on the portal. Upon entering the ARN and selecting the demand order number of any outstanding demand, the system will auto-populate relevant information of the DRC-03 form as well as from the specified demand order against which the payment is to be adjusted.

Once the adjustment is made, corresponding entries will automatically be posted in the taxpayer's liability ledger to reflect the updated status of demands.

3. Advisory For waiver scheme under section 128A

The GST Council in its 53rd meeting had recommended for waiver of interest and penalties in the demand notices or orders issued under section 73 of the CGST Act, 2017 (i.e. the cases not involving fraud, suppression or wilful misstatement, etc.) for the financial years 2017-18, 2018-19 and 2019-20 for reducing the tax disputes and to provide a big relief to the taxpayers. To avail this waiver, the condition is that the full tax demanded is paid on or before 31.03.2025.

Rule 164 of CGST rules, 2017 was notified through *Notification No. 20/2024 dt. 08.10.2024*, effective from 01.11.2024. This rule provides procedural guidelines for the said waiver scheme. As per the waiver scheme, if a notice or order is issued under section 73 for the financial years 2017-18, 2018-19 and 2019-20, the taxpayers are required to file an application in FORM GST SPL-01 or FORM GST SPL-02, respectively on the common portal within three months from notified date, which is 31.03.2025.

FORM GST SPL-01 and FORM GST SPL-02 are under development and same will be made available on the common portal tentatively from the first week of January 2025. In the meantime, taxpayers are advised to pay the tax amount demanded in the notice, statement, or order issued under section 73 on or before March 31, 2025, to ensure that they receive the waiver benefits by paying their taxes before the deadline through the "payment towards demand" facility in case of demand orders and through FORM GST DRC-03 in case of notices. However, if payment has already been done through FORM GST DRC-03 for any demand order then taxpayer need to link the said FORM GST DRC 03 with such demand order through FORM GST DRC-03A, which is now available on the common portal.

4. Advisory regarding IMS during initial phase of its implementation and its Supplier view

IMS, being a new functionality introduced on the portal, there may be cases where in the initial phase of implementation of IMS, the recipient may make error/mistake while taking action (like acceptance/rejection/keeping pending) on the IMS in respect of an invoice/record. As GSTR-2B of the recipient will be generated on the portal based on the actions taken by the recipient on the IMS, any mistake in the action taken by the recipient on the IMS could result in incorrect details of available/eligible input tax credit to the recipient being shown in his GSTR-2B, which will also be auto-populated in his GSTR-3B on the portal. In such cases, the recipient can change the action on the IMS in respect of an invoice/record (e.g. from rejected to accepted or vice versa) and can recompute his GSTR-2B at any time till the filing of GSTR-3B for the corresponding tax period, so that correct ITC is auto-populated in his GSTR-3B.

Despite this, there may still be some cases, where the recipient is not able to correct the action taken on the IMS, resulting in wrong auto-population of ITC in GSTR-3B of the recipient or wrong auto-population of liability in GSTR-3B of the corresponding supplier. Therefore, during this initial phase of implementation of IMS, the taxpayers are advised that in such cases, where due to any inadvertent mistake in the action taken on the IMS, if incorrect details of ITC/ liability are auto-populated in GSTR-3B on the portal, the taxpayer may before filing their GSTR-3B return, edit such wrongly populated ITC/liability in their GSTR-3B, to correctly avail ITC or

pay correct tax liability based on the factual position as per the documents/records available with him.

The Supplier view of IMS has also been made available where the action taken by their recipients on the records/invoices reported in GSTR-1/1A/IFF, will be visible to the suppliers in 'Supplier View' functionality. This will help a supplier taxpayer to see the action taken on their reported outwards supplies and will help to avoid any wrong action taken by the recipient taxpayer.

Also, the below mentioned records/invoices are not available in IMS for taking any kind of actions by the recipient but are visible in supplier view with the status as 'No Action Taken':

- i) Documents where ITC is not eligible either due to POS rule or section 16(4) of the CGST Act,
- ii) Records attracting RCM supplies

5. Advisory on GSTR 2B and IMS

As per the design of IMS, GSTR-2B will not be generated by the system in below scenarios:

- i) In case the taxpayer has opted for QRMP scheme (Quarterly filers), GSTR-2B will not be generated for first and second month of the quarter. For example, For quarter Oct-Dec, 2024, the quarterly taxpayer will get GSTR-2B for December-2024 period only and not for October-2024 & November-2024.
- ii) In case the taxpayer has not filed their previous period GSTR-3B, GSTR-2B will not be generated by the system. Such taxpayers need to file their pending GSTR-3B in order to generate GSTR-2B on demand. For example, if the taxpayer has not filed GSTR-3B for September-2024, their GSTR-2B for October-2024 will not be generated. Once the taxpayer files their GSTR-3B for September-2024, they will be able to generate their GSTR-2B for October-2024 by clicking the "Compute GSTR-2B (Oct 2024)" button on the IMS dashboard.

6. Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Madhya Pradesh

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 GSTN. It has been rolled out in Madhya Pradesh on 27th November, 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.

The feature of booking an appointment to visit a designated GSK is now available for the applicants of Madhya Pradesh. After booking the appointment, 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/documents-

- 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 state.



COMPLIANCE SCHEDULE

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

Forms	Compliance Particulars	Due Dates
GSTR 7	Return to be furnished by the registered persons who are required to deduct tax at source.	10.01.2025
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.	10.01.2025
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.	11.01.2025
IFF	Statement of outward supplies by the taxpayers having an aggregate turnover upto ₹ 5 crore and who have opted for the QRMP scheme.	13.01.2025
GSTR 1A	Amendment of outward supplies of goods or services for the current tax period	
GSTR 5	Return to be furnished by the non-resident taxable persons containing details of outward supplies and inward supplies.	13.01.2025
GSTR 6	Return to be furnished by every Input Service Distributor (ISD) containing details of the input tax credit received and its distribution.	13.01.2025
CMP 08	Statement containing the details of self-assessed tax for Quarter 3 of FY 2024-25 by the registered person paying tax under section 10.	18.01.2025
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.	20.01.2025
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.	20.01.2025
GSTR 3B	Return to be furnished by the taxpayers who have opted for QRMP scheme for Quarter 3 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)	22.01.2025
GSTR 3B	Return to be furnished by the taxpayers who have opted for QRMP scheme for Quarter 3 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)	24.01.2025

Answer to Crossword
Across-
Down-
1. Banking, 2. Recipient, 3. Madhya Pradesh, 6. IGST, 8. Stock Transfer, 9. Mixed Supply, 11. Voucher, 12. GSTR 1A
4. Mizoram, 5. Auction, 7. E way Bill, 10. Credit Note, 13. Distinct Persons

GST QUIZ

- Section 128A is not applicable in cases where notice under section 73 has been issued in respect of demand raised on account of-**
 - tax not paid or short paid.
 - input tax credit availed and utilised.
 - erroneous refund.
 - Both (a) and (b)
- PQR Bank has provided services relating to procurement of loan to B Ltd. PQR Bank is required to issue invoice within a period of _____.**
 - 30 days
 - 45 days
 - 60 days
 - 90 days
- With effect from 01.04.2025, the time period for reporting e-Invoices on IRP portals for taxpayers with an aggregate annual turnover of 10 crores and above is -**
 - 30 days
 - 45 days
 - 60 days
 - 90 days
- Mr. A with an aggregate turnover during the FY 2023-24 amounting to ₹ 7 crores has sent goods worth ₹ 4 crores to job worker during the period starting from April, 2024 to September, 2024 along with the challans. The details relating to the goods dispatched to job worker and received from job worker in FORM GST ITC-04 is required to be furnished on -**
 - 25.10.2024
 - 31.10.2024
 - 31.03.2025
 - 25.04.2025
- Which of the following matters is to be heard/ adjudicated by Principal Bench of Appellate Tribunal only?**
 - Cases in which any of the issue involved relates to place of supply
 - To examine whether input tax credit availed by the registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of goods or services or both supplied by him.
 - Both (a) and (b)
 - None of the above
- Which of the following statement is correct?**
 - Every registered person required to deduct tax at source under section 51 shall electronically furnish return in FORM GSTR-7 for the calendar month in the which deductions are made.
 - Every registered person required to deduct tax at source under section 51 shall electronically furnish return in FORM GSTR-7 for every calendar month irrespective of the deductions made.
 - Every registered person required to deduct tax at source under section 51 shall electronically furnish return in FORM GSTR-8 for every calendar month irrespective of the deductions made.
 - Every registered person required to deduct tax at source under section 51 shall electronically furnish return in FORM GSTR-8 for the calendar month in the which deductions are made.
- What type of supply shall works contract be treated?**
 - Supply of goods
 - Supply of services
 - Either of the two at the option of the authority
 - None of the above
- Mr. A, an importer located in Delhi has taken some repairs and maintenance service from Mr. C located in Singapore. The location of machinery is in Delhi. The supply of service by Mr. C to Mr. A is said to be:**
 - export of services.
 - import of services.
 - inter-State supply of services.
 - Both (b) and (c)
- A registered person shall not be allowed to file annual return for a financial year after the expiry of _____ from the _____.**
 - 3 years, end of the financial year.
 - 5 years, end of the financial year.
 - 3 years, due date of furnishing the said annual return.
 - 5 years, due date of furnishing the said annual return.
- Shikha got convicted under section 132(1) of the CGST Act for issuing invoices of tax amounting to ₹ 1.5 crore without any supply of goods or services or both. She shall be-**
 - Punishable with imprisonment which may extend to five years and fine.
 - Punishable with imprisonment which may extend to three years and fine.
 - Punishable with imprisonment which may extend to one year and fine.
 - Punishable with imprisonment which may extend to six months and fine.

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

Name	Membership No.
CA. Jigar Manilal Shah	169283
CA. Alpa Jaikishan Goklani	158659
CA. P Saravanan	237885
CA. Daxeshkumar Vijaybhai Gandhi	144276
CA. Harshit Kumar Nahar	229981

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/apeqtZhl9sncUEDy9>



GST & INDIRECT TAXES COMMITTEE

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www.idtc.icai.org



The website of GST & Indirect Taxes Committee viz. idtc.icai.org provides the users a well-set platform for sharing and gaining knowledge on GST and easy accessibility to the Committee.

- ✓ Publication on GST & other Indirect Taxes (Available for free download and online ordering)
- ✓ Regular GST Updates
- ✓ Previous Issues of ICAI-GST Newsletter
- ✓ Knowledge resources on GST such as Articles, Legal Updates etc.
- ✓ Details of Certificate Courses, Programmes, Seminars etc. on GST & other Indirect Taxes
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Your suggestions on the website are welcome at gst@icai.in

GST and Indirect Taxes Committee
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