



ICAI-GST

NEWSLETTER

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Newsletter from The Institute of Chartered Accountants of India on GST

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President's Communication



Dear Professional Colleagues,

Greetings and a very prosperous and successful start to the new Financial Year 2025-26!

As we embark on this new financial year, businesses must adapt to the evolving GST landscape with a proactive approach. With the increasing focus on compliance automation and stricter enforcement, strengthening our compliance frameworks and optimizing tax efficiencies will be critical to ensuring smooth operations across industries.

The Institute of Chartered Accountants of India (ICAI) has adopted the theme **“VISHWASNIYA”** for the year 2025-26. It resonates with the profession's focus on integrity, innovation, digital transformation, sustainability, and leadership development.

Our profession has always played a pivotal role in ensuring financial transparency, compliance, and governance. **Shri P. P. Chaudhary, Hon'ble Member of Parliament (Lok Sabha) and Chairperson, JPC-One Nation One Election**, aptly highlighted this during the inauguration of ICAI's All India Managing Committee Members Meet (AIMCMM 2025) in March 2025. He remarked, *“ICAI has been the backbone of our nation's financial ecosystem, ensuring transparency, compliance, and economic growth. Chartered Accountants are not just financial experts; they are facilitators for wealth creation, playing a crucial role in driving economic growth. Your contributions to tax collection directly support the development of society and the nation. The role of Chartered Accountants is instrumental in making India a Viksit Bharat.”*

The net GST collections in March stood at ₹ 1.76 lakh crore, up 7.3% Year-on-Year while gross GST collections for FY 2024-25 stands at ₹ 22.08 lakh crore, up 9.4%, Year-on-Year. This steady rise in GST revenue highlights the effectiveness of ongoing tax reforms, digitization, and technology enabled compliance measures.

The **GST & Indirect Taxes Committee of ICAI** has been relentlessly supporting the Government in GST policymaking, implementation, and knowledge-sharing. The Committee continues to play an instrumental role in upskilling members and providing faculty support for training programs. Through workshops, seminars, national conferences, certificate courses, and webinars, the Committee ensures that our members and other stakeholders are well-equipped to handle the complexities of GST.

I encourage all of you to take full advantage of the knowledge-enhancing initiatives provided by the Committee, as we move forward in this dynamic and evolving environment.

Wishing you all a successful and fruitful year ahead, filled with new opportunities, growth, and financial prudence.

Warm Regards

CA. Charanjot Singh Nanda

President

The Institute of Chartered Accountants of India

PHOTOGRAPHS



CA. Durgesh Kumar Kabra, Central Council Member, CA. Rajendra Kumar P, Chairman, GST & Indirect Taxes Committee, CA. Umesh Sharma, Vice-Chairman, GST & Indirect Taxes Committee with Shri Sachin Jain, Joint Secretary, Tax Research Unit – II, CBIC.

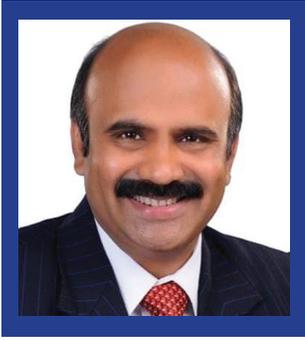


CA. Rajendra Kumar P, Chairman, GST & Indirect Taxes Committee with Shri Mahesh Kumar Rustogi, Director General, Directorate General of Taxpayer Services.



Certificate Course on GST at Tirupur

Chairman's Communication



Dear Member,

I, along with Vice-Chairman of the GST & Indirect Taxes Committee, CA. Umesh Sharma, am delighted to share with you the 52nd edition of ICAI GST Newsletter. As the Financial Year 2024-25 has concluded, I urge all the registered taxpayers to reconcile output tax liability and input tax credit (ITC) in the books of account with the GST returns filed to prevent avoidable notices on account of discrepancies.

From 1st April, 2025 onwards, the Input Service Distributor (ISD) registration has been made mandatory by the Government for distribution of ITC of common services amongst the eligible recipients. The ITC distribution mechanism for ISD will bring greater transparency and efficiency. Taxpayers should assess their operations and take necessary steps to comply with the new mandate, ensuring that all common service credits are distributed accurately through the ISD mechanism. Further, businesses with an Aggregate Annual Turnover (AATO) of ₹10 crore and above must report/upload e-invoices to the Invoice Registration Portal (IRP) within 30 days from the date of issue of the document. Previously applicable only to businesses with an AATO above ₹100 crore, this significant reduction in the threshold brings a larger number of businesses under the compliance mandate.

Further, the individuals listed as promoter/ director (other than primary authorised signatory) in companies have been provided the facility to undertake Biometric Authentication in their Home State. This facility has been extended in all the States where Biometric Authentication has been enabled except Uttar Pradesh, Assam, and Sikkim.

The GST & Indirect Taxes Committee is continually working towards the benefit of members by coming out with new publications, revised publications, organising seminars, conferences, workshops. The Committee also organises Certificate Course on GST in various places to upgrade the knowledge and skills of the members of ICAI. Recently, one batch of the Course has concluded at Tirupur, and new batches are lined up in Prayagraj and Coimbatore. The details of the various batches of the Certificate Course on GST and other seminars conferences etc. organised by the Committee are available on its website <https://idtc.icai.org/> in the tab 'Upcoming Events'. Further, very soon, the Committee is going to organise Certificate Course on GST in virtual mode to facilitate members from cities having up to 300 members. Furthermore, we are working in collaboration with the Committee on Members in Practice to launch an exhaustive 6 Day Workshop on GST Demands & Appellate Remedies to upskill our members for providing value added, quick resolution to the disputes.

Let us continue our GST journey with sincerity, perseverance, and an unyielding drive for mastery.

CA. Rajendra Kumar P

Chairman

GST & Indirect Taxes Committee

The Institute of Chartered Accountants of India

GST Invoice Management System: Real-Time Reconciliation for Compliance

Background

The Goods and Services Tax Network (GSTN) has launched a new functionality called the “Invoice Management System” (IMS) to streamline the compliance process for registered taxpayers, especially in managing their Input Tax Credit (ITC) claims. Officially introduced via an Advisory dated 3rd September, 2024, IMS aims to improve the accuracy of ITC by enabling recipient taxpayers to reconcile their inward supplies directly with their suppliers’ invoices on the GST portal on real time. This initiative marks a crucial step forward towards improving transparency and accountability within the GST framework while advancing the goal of making Form GSTR-3B an auto-generated return.

At its core, IMS allows recipient taxpayers to take specific actions on inward supplies’ documents, thereby influencing how these documents impact their ITC. Through this system, taxpayers can either accept, reject, or mark documents as pending, based on the reconciliation with their own records. Thereafter, the data will flow into Form GSTR-2B and Form GSTR-3B filings. Accepted records are included in Form GSTR-2B for claiming ITC, while rejected or pending records are excluded. The invoices left without action are considered “deemed accepted,” which ensures timely ITC flow for Form GSTR-3B filing.

The Need for IMS in GST Compliance

When the GST law was introduced in 2017, the initial concept of return filing was a two-way return filing system to ensure accurate ITC reconciliation between suppliers and recipients. The idea was that once a supplier filed its Form GSTR-1, the details would auto-populate in the recipient’s Form GSTR-2A (auto-generated ITC statement), allowing the recipient to validate the transaction by carrying out the following action - accept, modify, or delete the documents available in Form GSTR-2A while filing GSTR-2. Any changes made by the recipient were to be auto-populated in Form GSTR-1A, allowing the supplier to accept or reject the modifications made by the recipient. This system was designed to ensure recipient and supplier validated ITC claims before the finalization of tax liability in GSTR-3. However, given the complexities involved in this multi-step process, it became evident that such a system would place a huge compliance burden on taxpayers, particularly small and mid-sized businesses. Constant reconciliations, ongoing communication between suppliers and recipients, and multiple filing obligations would made the system operationally difficult to implement. To make the compliance

process easier, the Government opted for a simplified system, requiring taxpayers to file Form GSTR-1 (outward supplies) and Form GSTR-3B (summary return), while relying on auto-generated ITC statements (Form GSTR-2A/2B) for credit reconciliation.

While this alternative system adopted by the Government reduced compliance burdens, it also led to challenges connected to correctness of the ITC claimed. Many businesses faced mismatches between their claimed ITC in Form GSTR-3B vs suppliers’ filings, leading to disputes, notices and financial strain. The lack of a real-time validation system often resulted in genuine credits being denied or delayed due to supplier’s non-compliance or errors in invoice reporting.

Considering these issues, the Government with the help of GSTN has now introduced the IMS which is designed to fill the gap left due to permanent suspension of the two-way return filing system. After seven years of GST implementation, technological advancements and improved taxpayer adaptation have made it feasible to implement a more efficient, automated ITC reconciliation process. With IMS, the Government aims to achieve the original objective of seamless ITC matching without the compliance burden of the two-way return filing system.

Legal Provisions & Council recommendations

The IMS was introduced through an advisory issued by GSTN. Considering the need for a statutory framework, the Government has amended the CGST Act, 2017, based on the recommendation of the 55th GST Council Meeting held on December 21, 2024, through the Finance Act, 2025, to be effective with effect from date to be notified, to provide IMS with the necessary legal foundation for its effective implementation.

A. Recommendations of the 55th Meeting of the GST Council:

The GST Council recommended inter-alia-

- i. To amend section 38 of CGST Act, 2017 and rule 60 of CGST Rules, 2017 to provide a legal framework in respect of generation of Form GSTR-2B based on the action taken by the taxpayers on the IMS.
- ii. To amend section 34(2) of CGST Act, 2017 to specifically provide for requirement of reversal of ITC as is attributable to a credit note by the recipient, to enable the reduction of output tax liability of the supplier.
- iii. To insert a new rule 67B in CGST Rules, 2017, to prescribe the manner in which the output tax liability

of the supplier shall be adjusted against the credit note issued by him.

- iv. To amend section 39 (1) of CGST Act, 2017 and rule 61 of CGST Rules, 2017 to provide that Form GSTR-3B of a tax period shall be allowed to be filed only after Form GSTR-2B of the said tax period is made available on the portal.

B. Amendments made through the Finance Act, 2025 (to be effective from a date to be notified)

- i. Amendment in Section 38: The term “auto-generated” removed from sections 38(1) and 38(2), allowing recipients flexibility in generating their ITC statements based on actions taken in IMS.

(This aligns with the GST Council’s recommendation to establish a legal framework for generating Form GSTR-2B based on taxpayer actions in IMS.)

- ii. Amendment in Section 39: The words ‘subject to conditions and restrictions’ has been added by substituting section 39(1), mandating taxpayers (except ISDs, non-residents, and certain specified persons) to furnish return (GSTR-3B) within prescribed timelines, subject to conditions and restrictions.

(This is in line with the GST Council’s recommendation to make Form GSTR-3B disabled till Form GSTR-2B is available on the portal.)

- iii. Amendment in Section 34(2): The amendment confirms that ITC related to a credit note must be reversed by the recipient, if availed, for the supplier to reduce output tax liability. No reduction in tax liability will be allowed if the recipient fails to reverse the availed ITC.

(This aligns with the GST Council’s recommendation to amend section 34(2) to explicitly require ITC reversal for credit notes and provide legal backing for situations where a supplier’s liability increases due to recipient actions on IMS, such as when the recipient rejects the credit note issued by the supplier on IMS.)

The Government will make necessary amendments to the relevant rules in near future to align the amendments made vide Finance Act, 2025 with the rules.

How IMS Works: A Step-by-Step Guide for Recipients and Suppliers

The IMS is designed to streamline ITC claims and enhance transparency between suppliers and recipients. As soon as a supplier saves (in case of E-Invoicing architecture) or files (Others, Aggregate Annual Turnover < 5 Crore) invoices, credit/debit notes or amendments thereof in GSTR-1/1A/IFF, these records instantly appear in the recipient’s IMS dashboard.

Recipient’s Perspective: ITC Validation and Reconciliation

Recipients can then review and take action by accepting, rejecting, or marking documents as pending to ensure accurate ITC claims. If no action is taken, invoices are automatically deemed accepted when GSTR-2B is generated. This seamless integration ensures that once a recipient files GSTR-3B, accepted and rejected records are cleared from IMS, while pending records remain visible until acted upon or until they become time-barred as per section 16(4) of the CGST Act, 2017. This provision allows ITC claims up to the earlier of November 30 of the subsequent financial year to which the ITC pertains or the date of filing the annual return by the recipient.

Records Not be Part of IMS:

Not all documents flow through IMS, as certain records are directly included in GSTR-2B for ITC consideration. These include:

- a) Records from following GST Returns:
 - i. GSTR-5 (for Non-Resident Taxable Persons)
 - ii. GSTR-6 (for Input Service Distributors)
- b) ICEGATE Documents (Import ITC claims)
- c) Reverse Charge Mechanism (RCM) records
- d) Documents where ITC is ineligible due to
 - i. Place of Supply (POS) rules
 - ii. Section 16(4) of the CGST Act
- e) Documents requiring ITC reversal under rule 37A

Restrictions on Recipient to take Pending Action:

In the following four scenarios, recipients must either accept or reject the document, as pending action is not allowed:

- Original credit notes
- Upward amendment of credit notes, irrespective of prior action taken on the original credit note
- Downward amendment of credit notes, if the original credit notes were rejected
- Downward amendments of invoices/debit notes, if the original was accepted and GSTR-3B has already been filed

If the recipient rejects any of these documents, the supplier’s liability auto-increases in the subsequent month’s GSTR-3B, requiring necessary adjustments.

Supplier’s Perspective: Invoice Tracking and Compliance

From the supplier’s perspective, IMS is a powerful tracking tool for outward supplies, providing real-time insights into recipient actions. This allows suppliers to track how documents are being processed by recipient, identify errors or mismatches, and take proactive corrective

measures. If an invoice needs correction before GSTR-1/IFF filing, suppliers can edit or delete records, resetting recipient actions in IMS. However, after GSTR-1/IFF filing modifications, such as rejected invoices, suppliers must amend them through GSTR-1A or subsequent GSTR-1/IFF filings or in future returns.

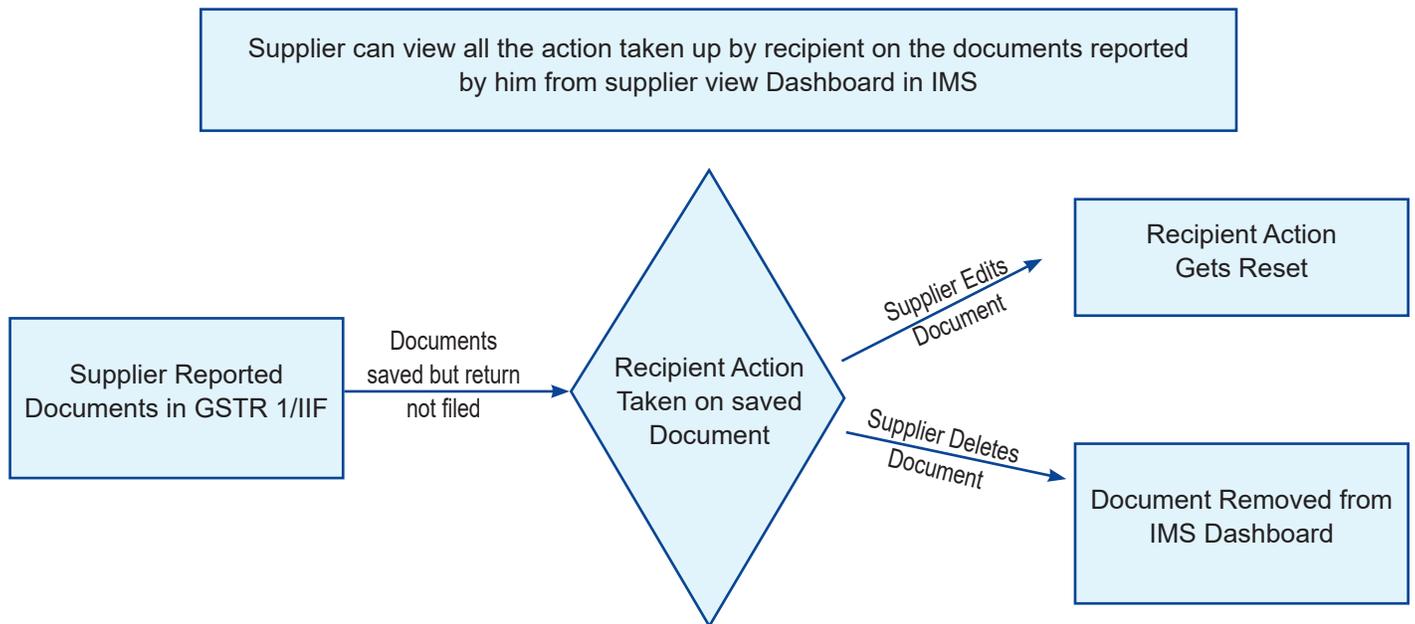
Impact of Amendments on IMS Dashboard

- If a supplier modifies any document before filing GSTR-1, the updated invoice replaces the original in IMS and any previous action taken up by recipient get reset. The recipient must review and take action on the new document.
- If a supplier deletes any document before filing GSTR-1/1A/IFF, it is automatically removed from IMS.
- Multiple actions can be taken on any document before filing GSTR-3B, but only the latest action is considered at the time of submission.
- If a recipient modifies actions after GSTR-2B is generated, re-computation of GSTR-2B is mandatory before filing GSTR-3B.
- If a rejected invoice is not amended by the supplier, ITC will not be available to the recipient, potentially leading to disputes.
- Changes in the nature of documents, such as converting an FCM invoice to an RCM invoice, and the acceptance of the amendment by the recipient will result in a reduction of the recipient's ITC.



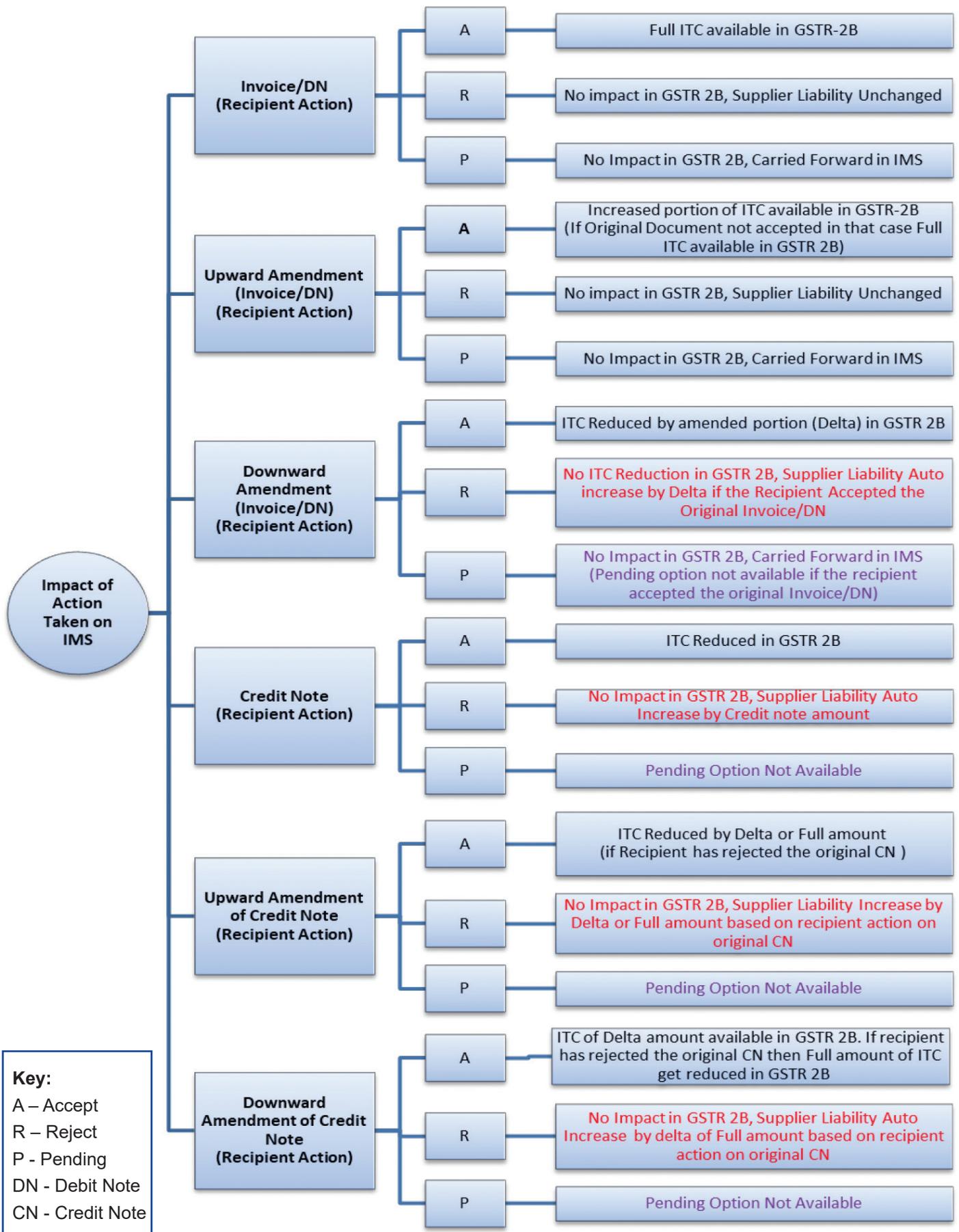
Real-Time Supplier Updates in IMS Dashboard

The flowchart illustrates how any modifications made by the supplier in their outward return (GSTR-1/IFF) are instantly reflected in the recipient's IMS dashboard. If the supplier edits or deletes a document before filing the return, the recipient's action gets reset or the document is removed, ensuring real-time synchronization.



Impact of Recipient's Actions on ITC and Supplier Liability

The below flowchart details how the recipient's response to supplier-reported documents in IMS affects their ITC and the supplier's liability. Depending on whether the recipient accepts, rejects, or keeps the document pending, the ITC availability in GSTR-2B and the supplier's tax liability undergo corresponding adjustments. A comprehensive analysis of diverse real-world situations, with emphasis on recipient actions, is presented below:



Key:
 A – Accept
 R – Reject
 P - Pending
 DN - Debit Note
 CN - Credit Note

Current Challenges in IMS

The IMS currently poses some challenges for both the supplier and the recipient.

(i) Auto-increase in supplier's liability

One significant challenge is the auto-increase in supplier's liability if a recipient rejects the original credit note or credit note reflecting an upward value adjustment or downward value adjustment if the original credit note gets rejected by the recipient. Consider a case where a supplier has issued a credit note against an invoice for which the recipient has already reversed the credit wholly or partially due to any reasons which may include the requirements of section 17(5), inward supplies used for the exempted outward supplies or RCM supplies, situations where ITC is restricted because of concessional tax rates, or as per rule 42/43 or rule 38 (applicable to the banking sector). In such scenarios, if the recipient accepts the credit note, it further reduces the recipient's credit which has already been reversed by him, resulting in additional losses. Conversely, if the recipient rejects the credit note, the supplier's tax liability is automatically increased by the corresponding amount. This dual-edged mechanism creates uncertainty, as either decision can lead to unintended financial consequences.

Moreover, the current design does not allow recipients to provide a reason for their rejection, leaving suppliers without critical feedback that could help resolve disputes and avoid unnecessary liability escalations.

Recommendation

The GSTN needs to add a few options in the IMS dashboard to eliminate the above challenges. When the recipient marks any document as 'pending' or 'rejected,' there should be a mandatory reason or remarks selection option to justify the action taken. Additionally, in cases where the recipient's action results in an increase in the supplier's liability, such as the rejection of a credit note, the recipient should have the option to inform the portal that the attributable ITC has already been reversed. This will ensure that genuine credit notes are not rejected merely due to the perceived loss of ITC.

(ii) Interest on Auto Increased in Supplier Liability

Another concern is the ambiguity regarding the applicability of interest in the case of auto increased supplier liability. Currently it is unclear whether interest would be levied on the incremental tax liability arising due to the recipient's actions, and if yes, from which date. Whether from the date when recipient filed the GSTR-3B in which the credit note is rejected or from the filing date of GSTR-3B by the supplier itself. Clear guidelines on interest calculation and the relevant period are necessary to prevent undue financial burdens on suppliers.

(iii) ISDs Left Out of IMS

A further issue is regarding ISDs. ISD registration shall become mandatory from April 1, 2025 wherever required, ISDs will play an increasingly important role

in the GST ecosystem. However, the current IMS framework does not extend its functionalities to ISDs acting as recipients. As currently ISDs don't get the IMS functionality through which they can take action against the documents issued to them as all the issued documents will come to Form GSTR-6A which is an auto generated ITC statement for ISDs. This will potentially lead to non-uniformity for ITC reconciliation framework under GST Law.

Recommendation

Addressing this gap is essential to ensure that all recipient categories benefit equally from the IMS capabilities.

Conclusion

The Government's long-term objective is to transform Form GSTR-3B into a fully auto-generated statement, eliminating the need for manual modifications by taxpayers. To gradually achieve this goal, the Government has been implementing various measures in a phased manner. The first step was the introduction of the E-invoicing system, ensuring that invoice data is digitally recorded at the time of generation itself, reducing discrepancies and unauthorized modifications. Subsequently, Form GSTR-1A was introduced, allowing suppliers to amend or add new outward supply documents after filing Form GSTR-1 but before submitting Form GSTR-3B, eliminating the need to alter Form GSTR-3B and ensuring that the return reflects the most updated and accurate information.

Driven by a commitment to transparency and improved compliance through continuous development, the GSTN has introduced IMS to facilitate real-time reconciliation of invoices for accurate ITC claims. By integrating IMS into the compliance framework, the Government aims to eliminate ITC mismatches, and prevent revenue leakages arising from incorrect credit claims.

Beyond ITC matching, IMS also helps curb certain incorrect trade practices, particularly in sectors like FMCG, where recipients often issue a debit note against short inward supplies and report it in their Form GSTR-1 instead of reversing ITC against the supplier's credit note. With IMS, such discrepancies will be minimized, ensuring compliance with the correct legal position. Furthermore, IMS streamlines the issuance of GST credit notes in accordance with section 34(1) of the CGST Act, 2017, ensuring that they are issued only in legally permissible situations, such as excess tax charged, return of goods, or deficiencies in supply.

However, despite its benefits, IMS currently faces some initial challenges. While IMS may not be perfect in its initial phase, waiting for an ideal system before implementation is not a pragmatic approach. Just as GST Law itself has evolved over a period of time based on stakeholder feedback and practical experiences, IMS is expected to undergo continuous improvements. By addressing the current challenges and refining its functionalities, IMS will play a pivotal role in achieving the Government's vision of a seamless, automated and tamper-proof GST return filing system.

Contributed by CA. Madhav Kumar Jha

INPUT SERVICE DISTRIBUTOR (ISD) – A COMPREHENSIVE GUIDE

Introduction

Input Service Distributor (ISD) is a mechanism that allows a business to distribute Input Tax Credit (ITC) on common input services to its different units or branches that are separately registered under GST (Distinct Persons).

The concept of ISD was first introduced under the Service Tax regime to facilitate the distribution of CENVAT credit on input services among different units of the same organization.

It is particularly useful for businesses with centralized procurement of services such as legal, HR, IT, audit, security, and advertising, but operating across multiple locations. The ISD mechanism helps in ensuring proper allocation of ITC and avoids unnecessary accumulation of tax credit at one location.

Circular No.199/11/2023-GST dated 17.07.2023

Clarification provided by the CBIC in S. No.1 of Table addresses the issue of whether HO can avail the ITC in respect of common input services procured from a third party but attributable to both Head Office (HO) and Branch Offices (BOs) or exclusively to one or more BOs, issue tax invoices under section 31 to the said BOs for the said input services and the BOs can then avail the ITC for the same or whether is it mandatory for the HO to follow 'ISD' mechanism for distribution of ITC in respect of common input services procured by them from a third party but attributable to both HO and Bos or exclusively to one or more BOs?:

"It has been clarified that in respect of common input services procured by the HO from a third party but attributable to both HO and BOs or exclusively to one or more BOs, HO has an option to distribute ITC in respect of such common input services by following ISD mechanism laid down in section 20 of CGST Act read with rule 39 of the CGST Rules, 2017. However, as per the present provisions of the CGST Act and CGST Rules, it is not mandatory for the HO to distribute such input tax credit by ISD mechanism. HO can also issue tax invoices under section 31 of CGST Act to the concerned BOs in respect of common input services procured from a third party by HO but attributable to the said BOs and the BOs can then avail ITC on the same subject to the provisions of section 16 and 17 of CGST Act."

Further, the second proviso to rule 28 provides that "where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the open market value of the goods or services".

Further, in such cases where full input tax credit is available to the recipient, if HO has not issued a tax invoice to the BO in respect of any particular services being rendered by HO to the said BO, the value of such services may be deemed to be declared as Nil by HO to BO, and may be deemed as open market value in terms of second proviso to rule 28 of CGST Rules.

Therefore, the clarification as provided by *Circular No.199/11/2023-GST dated 17.07.2023* needs to be followed up to 31.03.2025. Thereafter, it has to be analysed in the light of the amendments made to the ISD provisions (discussed in following paras).

There has been changes in definition, section and rules relating to ISD by way of Finance Act, 2024 notified through *Notification No. 16/2024-CT dt. 06.08.2024*, *Notification No. 12/2024-CT dt. 10.07.2024* & Finance Act, 2025 effective from 01.04.2025 making ISD as mandatory.

Definition of ISD (Section 2(61) of CGST Act, 2017)

"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 of this act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017 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.

ITC Distribution Mechanism (Section 20 of CGST Act, 2017)

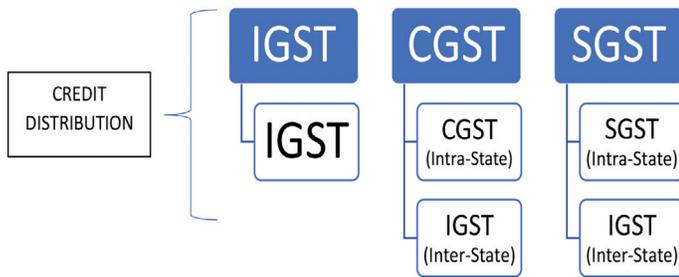
The provisions of section 20 specify that:

- Any office of the supplier of goods or services or both which receives tax invoice;
- in respect of input service;
- including invoices in respect of services liable under 9(3) or 9(4) of CGST Act; 2017 & 5(3) or 5(4) of IGST Act 2017 (i.e. RCM Services);
- for or on behalf of distinct persons;
- shall be required to be registered as Input Service Distributor.

Other Key Matters

- ITC can be distributed only for input services (not goods or capital goods).
- ITC must be transferred under the correct tax category:
 - o CGST & SGST received → CGST & SGST (same state) / IGST (different state)
 - o IGST received → IGST distributed to all units

Distribution of Credit



Procedural Guidelines (Rule 39 of CGST Rules, 2017)

- The input tax credit available for distribution in a month shall be distributed in the same month & ISD must file GSTR-6 (monthly return) to report credit distribution.
- The ITC distributed must not exceed the ITC available.
- If excess credit is distributed, it must be recovered with interest.
- The ISD cannot claim ITC on goods.
- The ISD must issue ISD invoices to the branches to whom the credit is allocated.
- The credit of tax paid on input services attributable to more than one recipient of credit shall be distributed amongst such recipients to whom the input service is attributable.
- The credit of tax paid is not mandatorily to be distributed to all distinct persons. It has to be distributed to those distinct persons to whom the input service is attributable.
- For Example :
 - o Statutory Audit Fees: It shall be distributed to all distinct persons.
 - o AMC Charges: It shall be distributed based on input service attributable to one or more distinct persons.
- The credit of tax paid on input services attributable to all recipients of credit shall be distributed amongst the recipients and such distribution shall be pro rata on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all recipients and which are operational in the current year, during the said relevant period.
- If some or all recipients of the credit do not have any turnover in their States or Union territories in the financial year preceding the year during which the credit is to be distributed, the last quarter for which details of such turnover of all the recipients are available, previous to the month during which credit is to be distributed.
- The ISD shall separately distribute the amount of ineligible input tax credit (ineligible as per the provisions of sub-section (5) of section 17 or otherwise) and the amount of eligible input tax credit.

ISD vs. Cross Charge – Key Differences

Feature	ISD	Cross Charge
Nature	Distribution of ITC	Supply of services between branches
Applicable to	Only Input Services	All types of transactions (Goods, Services, Capital Goods)
Tax Liability	No tax payable, only ITC distribution	Tax payable as per applicable provisions
Documentation	ISD Invoice	Tax Invoice
Method of Allocation	Turnover-based ITC distribution	Based on actual usage
Input Services	Externally Procured Services	Internal Generated Services

Example: A company's head office incurs expenses on advertisements used for all branches. If ITC on the advertisement services is ₹1,00,000, it shall be distributed via ISD. However, if the head office provides internal IT or HR support, it shall be charged as a cross charge.

Registration and Compliance for ISD

- A business must take a separate registration for ISD, even if it already has normal GST registration.
- A company can have multiple ISD registrations if it has different offices procuring common services separately.
- ISD registration is now mandatory for business having more than one registration and procures common services at HO or any other office on behalf of other distinct persons.

Return Filing for ISD – GSTR-6

- GSTR-6 must be filed monthly to report ITC received and distributed.
- The details filed by ISD in GSTR-6 gets auto-populate in the recipients' GSTR-2B.
- Any mismatch in GSTR-6 and the recipient's return can lead to ITC denial.
- The due date to file GSTR-6 is 13th of month following the relevant tax period.

Common Challenges and Mistakes in ISD Implementation

1. **Incorrect ITC Distribution** – Not following turnover-based allocation leads to errors.
2. **Failure to File GSTR-6** – Results in ITC mismatch and denial for branches.
3. **Mixing ISD with Cross Charge** – ITC transfer is not a supply, whereas cross charge is a taxable event.
4. **Accumulated Credit in ISD** – Delay in ITC distribution causes credit blockage.
5. **Non-Issuance of ISD Invoice** – Can lead to compliance penalties.

Contributed by CA. Vishal V Jain

GST UPDATES

1. Amendment in Jurisdiction of Central Tax Officers

Notification No. 2/2017-CT dt. 19.06.2017 has been amended to modify the Territorial Jurisdiction of Principal Commissioner/ Commissioner of Central Tax. The amendments in the jurisdiction have been presented below in a tabular format-

S.No in Notification 2/2017	Principal Commissioner/ Commissioner of Central Tax	Territorial Jurisdiction (Before Amendment)	Territorial Jurisdiction (Amended)
7	Alwar	Districts of Alwar, Khairthal-Tijara, Bharatpur, Deeg, Dholpur, Dausa, Karauli, Sawaimadhopur, Gangapur City, Sikar, [Neem Ka Thana Jhunjhunu and] Kotputli-Behror in the State of Rajasthan.	Districts of Alwar, Khairthal-Tijara, Kotputli-Behror, Bharatpur, Deeg, Dholpur, Dausa, Karauli, Sawaimadhopur, Sikar and Jhunjhunu in the state of Rajasthan.
23	Chennai Outer	Districts of Villupuram, Tiruvannamalai, Vellore, Tiruvallur, Kanchipuram and areas covered under Pallavaram Cantonment Board excluding Chennai Corporation Zone Nos. I to XV (from Ward No. 1 to 200 in existence as on 01.04.2017) and St. Thomas Mount Cantonment Board in the State of Tamil Nadu.	Districts of Viluppuram, Kallakurichi, Thiruvannamalai, Vellore, Tirupathur, Ranipet, Tiruvallur, Kanchipuram, Chengalpattu and areas covered under Pallavaram Cantonment Board excluding Chennai Corporation Zone Nos. I to XV (from Ward No. 1 to 200 in existence as on 01.04.2017) and St. Thomas Mount Cantonment Board in the State of Tamil Nadu.
49	Jaipur	Districts of Jaipur, Jaipur (Rural), Dudu, Ajmer, Beawar, Tonk and Kekri in the State of Rajasthan.	Districts of Jaipur, Ajmer, Beawar and Tonk in the state of Rajasthan.
53	Jodhpur	Districts of Jodhpur, Jodhpur (Rural), Phalodi, Nagaur, Didwana-Kuchaman, Pali, Sirohi, Jalore, Sanchole, Barmer, Balotra, Jaisalmer, Bikaner, Churu, Ganganagar, Hanumangarh and Anupgarh in the state of Rajasthan.	Districts of Jodhpur, Phalodi, Nagaur, Didwana-Kuchaman, Pali, Sirohi, Jalore, Barmer, Balotra, Jaisalmer, Bikaner, Churu, Ganganagar and Hanumangarh in the state of Rajasthan.
63	Madurai	Districts of Madurai, Ramanathapuram, Sivagangai, Virudhunagar, Tuticorin, Tirunelveli, Kanyakumari, Theni, Dindigul (except D. Gudalur Village of Palayam Firka of Vedasandur Taluk) in the State of Tamil Nadu. The territorial waters and the seabed and sub-soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Tamil Nadu and the Union territory of Puducherry.	Districts of Madurai, Ramanathapuram, Sivagangai, Virudhunagar, Tuticorin, Tirunelveli, Tenkasi, Kanyakumari, Theni, Dindigul (except D. Gudalur Village of Palayam Firka of Vedasandur Taluk) in the State of Tamil Nadu. The territorial waters and the seabed and sub-soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Tamil Nadu and the Union territory of Puducherry.
100	Tiruchirapalli	Districts of Tiruchirapalli, Perambalur, Ariyalur, Karur, Pudukottai, Thanjavur, Thiruvarur, Nagapattinam, Cuddalore, and D. Gudalur village of Palayam Firka of Vedasandur Taluk of Dindigul District in the State of Tamil Nadu	Districts of Tiruchirappalli, Perambalur, Ariyalur, Karur, Pudukottai, Thanjavur, Thiruvarur, Nagapattinam, Mayiladuthurai, Cuddalore, and D. Gudalur village of Palayam Firka of Vedasandur Taluk of Dindigul District in the State of Tamil Nadu

S.No in Notification 2/2017	Principal Commissioner/ Commissioner of Central Tax	Territorial Jurisdiction (Before Amendment)	Territorial Jurisdiction (Amended)
102	Udaipur	Districts of Udaipur, Salumbar, Rajsamand, Bhilwara, Shahpura, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Bundi, Baran, Kota and Jhalawar in the state of Rajasthan.	Districts of Udaipur, Salumbar, Rajsamand, Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Bundi, Baran, Kota and Jhalawar in the state of Rajasthan

Notification No. 10/2025 – CT dt. 13.03.2025

2. Amendment and Clarification with respect to Section 128A of the CGST Act

(i) Amendment in Rule 164

- a) Sub-rule (4) of rule 164 has been amended to explicitly specify that where the notice or statement or order mentioned in sub-section (1) of section 128A includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, an application under sub-rule (1) or sub-rule (2) may be filed only after payment of the full amount of demanded tax which relates to the period mentioned in the said sub-section.

It has been further clarified through insertion of an explanation that no refund shall be available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to this amendment, in cases where a notice or statement or order mentioned in sub-section (1) of section 128A, includes a demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section

- b) A second proviso has been added in sub-rule (7) to clarify that where the notice or statement or order mentioned in sub-section(1) of section 128A of the Act includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, the applicant instead of withdrawing the appeal, shall intimate the Appellate Authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the said sub-section and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as he thinks just and proper.

It has also been clarified that the appeal application shall be deemed to have been withdrawn to the extent of the said intimation for the period from the 1st July, 2017 to the 31st March, 2020 or part thereof, for the purpose of sub-clause (3) of section 128A.

Notification No. 11/2025-CT dt. 27.03.2025

(ii) Clarifications with respect to implementation of waiver scheme of Section 128A

Issue:

Whether the cases where tax has been paid through return in FORM GSTR-3B instead of through FORM GST DRC-03, prior to the notification of section 128A i.e.1st November 2024, would be eligible for the benefit under section 128A of the CGST Act?

Clarification:

It has been clarified that a taxpayer who has made the payment through FORM GSTR-3B before the date of coming into force of section 128A i.e. 01st November 2024, shall also be eligible to avail the benefit under the said section. However, any taxpayer who intends to avail the benefit of the said provision on or after the said section comes into force i.e., 1st November 2024 shall be required to make payments necessarily through the modes as prescribed under rule 164 of the CGST Rules.

Therefore, in the cases where the payment of tax has been made through FORM GSTR- 3B prior to the issuance of demand notice and/or adjudication order before the date 1st November 2024, shall also be eligible for benefit under section128A of the CGST Act, subject to verification by the proper officer.

Issue:

Whether (i) the entire amount of tax demanded is required to be discharged and (ii) the appeal is required to be withdrawn for the entire period, where notices/statements/orders issued to taxpayers, pertains to period covered partially under Section 128A and partially by those outside it.

Clarification:

In cases where the notice/statement or order etc. pertains to the period partially covered under section 128A and partially beyond the said period, rule 164(4) and proviso to rule164(7) have been amended to allow the taxpayer to file an application under FORM SPL-01or FORM SPL-02 as the case may be after making payment of his tax liability

for the periods covered under section 128A. The taxpayer after filing FORM SPL-01 or FORM SPL-02 as the case may, shall intimate the Appellate Authority or Tribunal his intent to avail the benefit of section 128A and that he does not intend to pursue the appeal for the period covered under the said section i.e. FY 2017-18 to 2019-20. The Appellate Authority or Appellate Tribunal as the case may, shall after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as it thinks just and proper.

Hence, clarification issued vide point 6 of the Table at para 4 of *Circular No. 238/32/2024-GST dt. 15.10.2024* is accordingly withdrawn.

Circular No. 248/05/2025-GST dt. 27.03.2025

3. Enactment of the Finance Bill, 2025

The Finance Bill, 2025 has been enacted on 29th March, 2025. The amendments made by the Finance Act, 2025 in the CGST Act, 2017 except in section 20 of the said Act, shall become effective from a date to be notified subsequently. Amendments made in section 20 have become effective from 01.04.2025.

GSTN ADVISORIES

1. Enhancements in Biometric Functionality - Allowing Directors to Opt for Biometric Authentication in Their Home State

New GST registration applicants who opt for Aadhaar authentication are required to undergo the process either through OTP verification or Biometric Authentication at a designated GST Suvidha Kendra (GSK), based on system-driven data analysis. To facilitate a seamless process, GSTN provides a slot booking facility, with the link shared in the intimation e-mail sent to the applicant.

As per the existing system, applicants selected for Biometric Authentication must visit the designated GSK mapped to their jurisdiction. However, GSTN has now introduced an additional facility allowing certain Promoters/Directors to complete their Biometric Authentication at any GSK in their Home State.

This facility applies to individuals listed in the Promoter/ Partner tab for the following types of businesses:

- Public Limited Company
- Private Limited Company
- Unlimited Company
- Foreign Company

Under this enhancement, such Promoters/Directors can now choose any available GSK within their Home State in India (as per REG-01) for Biometric Authentication.

Key Points:

- i. If a new registration application is selected for Biometric Authentication, an intimation e-mail will be

sent to the applicant. Eligible Promoters/Directors will be given an option to select any GSK in their Home State through this e-mail.

- ii. To avail of this option, such Promoter/Director must follow the instructions provided in the intimation e-mail and select a GSK within their Home State.
- iii. The selection of a GSK in the Home State is a one-time facility and cannot be changed once selected. Promoters/Directors are advised to choose their GSK carefully.
- iv. This facility is currently available in 33 States/UTs where Biometric Authentication has been enabled. It will soon be extended to the remaining three states: Uttar Pradesh, Assam, and Sikkim. Such Promoters/Directors whose Home State is other than Uttar Pradesh, Assam, or Sikkim can opt for any GSK in their Home State.
- v. Upon selection of a Home-State GSK, the Promoter/Director will receive an e-mail confirmation, along with a new slot booking link.
- vi. Using the provided link, the Promoter/Director can book a slot at their convenience, subject to availability at the chosen GSK.
- vii. The required photo capture and Biometric Authentication process will be completed at the selected GSK in the Home State.
- viii. If a Promoter/Director has already completed the biometric process, they will not be required to undergo it again.
- ix. If the Promoter/Director and the Primary Authorized Signatory (PAS) are the same person, the Home-State GSK selection option will not be available. The PAS must visit the designated jurisdictional GSK for the required process, including document verification.
- x. To ensure a smooth process, it is advised that the Promoter/Director completes Biometric Authentication before the Primary Authorized Signatory visits the GSK.
- xi. Opting for Biometric Authentication at a GSK in the Home State is not mandatory. Promoters/Directors can visit their designated jurisdictional GSK if preferred.

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

Rule 8 of the CGST Rules, 2017 provides 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 functionality relating to this has been rolled out in Uttar Pradesh on 15th March, 2025. 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 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 (a), she/he can proceed with the application as per the existing process.

However, if the applicant receives the link as mentioned in point (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 being enabled for the applicants of Uttar Pradesh and the applicants can book slots from 18th March, 2025. 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 the State.

3. Issue in filing applications (SPL 01/SPL 02) under waiver scheme

The taxpayers are facing difficulties while filing the waiver applications. There are certain grievances raised by taxpayers that come to the notice of GSTN -

- i. Order number is not available in dropdown for selection in SPL 02.
- ii. Order details are not getting auto populated after selection of a particular order in SPL 02.
- iii. Payment details are not getting auto populated in Table 4 of SPL 02.

- iv. After filing the SPL 02 for a demand order, the taxpayer is not able to make payment using "Payment towards Demand" for that order. Also, taxpayer is not able to adjust the amount paid through DRC 03, against the same demand order, using DRC 03A.
- v. Not able to withdraw the Appeal applications (APL-01) filed before First Appellate authority against a particular order.

It is noted that there is a misconception among the trade that the last date to file waiver application is 31.03.2025. In this regard, it may be noted that the last date to file waiver applications is not 31.03.2025. As per Rule 164(6) of CGST Rules, 2017, the taxpayers have to file waiver applications within a period of three months from the notified date. Therefore, the taxpayers can file waiver applications in SPL-01 or SPL-02 till 30.06.2025.

However, as per *Notification 21/2024-CT dt. 8.10.2024*, the due date for payment of tax payable for availing waiver scheme is 31.03.2025. Therefore, the taxpayers are advised to pay the requisite amount within due date using "Payment Towards Demand" functionality in GST portal.

In case any difficulty is faced in using the said functionality, then the taxpayers are advised to make a Voluntary Payment using Form DRC-03 under category 'Others'. After completing the payment, they can submit the Form DRC-03A to link the payment made in DRC-03 with the relevant demand order.

If Payment details are not auto-populated in Table 4 of SPL 02, it is advised to verify the same in electronic liability ledger on GST portal. Then the taxpayer can proceed for filing waiver application. The navigation path to access the electronic liability ledger is Login>> Services>> Ledgers>> Electronic Liability Register.

Taxpayers are advised to make the payment on or before 31.03.2025 and file the waiver application on or before 30.06.2025. If any other issue is faced, the taxpayers are advised to raise grievance ticket immediately so that issue can be resolved.



CERTIFICATE COURSE ON GST

We are pleased to inform you that the GST & Indirect Taxes Committee of ICAI is organising two batches of Certificate Course on GST as under -

Location	Kolkata	Prayagraj
Dates	25-04-2025 => Friday 26-04-2025 => Saturday 27-04-2025 => Sunday 02-05-2025 => Friday 03-05-2025 => Saturday 04-05-2024 => Sunday 09-05-2025 => Friday 10-05-2025 => Saturday 11-05-2025 => Sunday 17-05-2025 => Saturday	03-05-2025 => Saturday 04-05-2024 => Sunday 10-05-2025 => Saturday 11-05-2025 => Sunday 17-05-2025 => Saturday 18-05-2025 => Sunday 24-05-2025 => Saturday 25-05-2025 => Sunday 31-05-2025 => Saturday 01-06-2025 => Sunday
Time	10:00 a.m. to 5:00 p.m.	
Venue	ICAI Bhawan, 382/A, Prantik Pally, Rajdanga, Kasba, (Near Acropolis Mall/ Beside Garden High School), Kolkata 700107	ICAI Bhawan, 2 nd Floor, Tulsiani Plaza, Civil Lines, Prayagraj- 211001 Uttar Pradesh
Fees	Rs. 9,000/- plus GST	
Registration Link	https://learning.icai.org/committee/gst/kolkata-physical-158/	https://learning.icai.org/committee/gst/prayagraj-physical-157/
Details about the Course	https://idtc.icai.org/about-certificate-course.html	

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

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

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



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For more details, visit <https://idtc.icai.org/about-certificate-course.html>



GST Compliances for the month of April, 2025

Forms	Compliance Particulars	Due Dates
GSTR 7	Return to be furnished by the registered persons who are required to deduct tax at source.	10.05.2025
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.	10.05.2025
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.	11.05.2025
GSTR-1A	Amendment to GSTR-1 filed for the month of April,2025.	
IFF	Statement of outward supplies by the taxpayers having an aggregate turnover upto ₹5 crore and who have opted for the QRMP scheme.	13.05.2025
GSTR 5	Return to be furnished by the non-resident taxable persons containing details of outward supplies and inward supplies.	13.05.2025
GSTR 6	Return to be furnished by every Input Service Distributor (ISD) containing details of the input tax credit received and its distribution.	13.05.2025
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.	20.05.2025
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.	20.05.2025
PMT-06	Payment of GST for a taxpayer with aggregate turnover up to ₹5 crores during the previous year and who has opted for quarterly filing of return under QRMP scheme.	25.05.2025

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.

GST QUIZ

- Mr. X, an unregistered person, has three commercial properties in Mumbai. He has rented them to ABC & Co., partnership firm registered under GST for running the business. Determine who is liable to pay GST in case of renting of immovable property.
 - ABC & Co. is liable to pay under reverse charge.
 - Mr. X is liable to pay GST under forward charge.
 - Renting of commercial property is exempt from GST.
 - None of the above
- The rate of tax on popcorn mixed with sugar is -
 - 5%
 - 12%
 - 18%
 - 28%
- ABC Ltd. registered under GST in Haryana has provided architectural services to PQR Ltd., registered under GST in Delhi in respect to immovable property situated in Dubai. The place of supply in respect of above supply is -
 - Haryana
 - Delhi
 - Dubai
 - Haryana or Delhi, at the discretion of supplier
- Mr. A has taken registration on 1st January but failed to furnish the GST returns for 6 months. Owing to this, the proper officer cancelled his GST registration on 25th July and served the order of cancellation of registration on 31st July. Now, Mr. A want to revoke the cancellation of registration. He can file an application for revocation of cancellation of registration on or before-
 - 29th October
 - 30th August
 - 30th November
 - 30th July
- The date on which tax dues are considered deposited under GST is _____, and the validity period of a challan generated in FORM PMT-06 is _____.
 - date of payment; 15 days
 - date of presentation of cheque; 15 days
 - date of credit of amount in the account of Government; 15 days
 - Earlier of (a), (b) or (c)
- The levy of Fine in lieu of confiscation shall not exceed-
 - ₹ 10,000/-
 - The taxable value of goods
 - The market value of goods confiscated less the tax chargeable thereon
 - The amount of tax payable on goods
- In which of the following conditions registration granted to a person shall not be liable for cancellation?
 - The registered person does not conduct business from the declared place of business.
 - The registered person issues invoice or bill without supply of goods or services or both.
 - The registered person violates the provisions of rule 10A.
 - The registered person violates the provisions of rule 86A.
- A person is liable for registration in FY 2023-24 but fails to do so. The proper officer assessed his tax liability to the best of his judgement under section 62. The time limit to pass an assessment order shall be -
 - 31.01.2029
 - 31.03.2029
 - 31.12.2029
 - 31.12.2027
- During access to business premises under section 71 of the CGST Act, 2017, which of the following records can be inspected by the proper officer?
 - Trial Balance or its equivalent
 - Statement of annual financial accounts, duly audited wherever required
 - Cost audit report (if any) and Income Tax audit report (if any)
 - All the above
- PQR Ltd. has provided accommodation services of ₹ 18,000/- per month to a person for preparing for his exams for a continuous period of 98 days. Under the GST law, is this accommodation service subject to GST?
 - It will be taxable as the value of supply is more than ₹ 5,000/-.
 - It will be taxable as the value of supply is more than ₹ 15,000/-.
 - It will be exempt.
 - Outside the purview of GST

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

Name	Membership No.
CA. Aditya Dhanuka	305212
CA. Rishabh A. Parikh	252711
CA. Sanjiv Mehrotra	072103
CA. Prateek Kumar Agarwal	417025
CA. Pranay S. Jajodia	627428

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/7uzfxvxZnrVNAbTr5>



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- ✓ Details of Certificate Courses, Programmes, Seminars etc. on GST & other Indirect Taxes
- ✓ Upcoming Events



GST Acts



GST Rules



Notifications including the amended notifications



Circulars/ Orders

GST STATUTES – A NEW FEATURE



Minutes of GST Council meetings



GSTN Advisories



GST Press releases



Other useful links



Instructions/ Guidelines

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

GST and Indirect Taxes Committee
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