



GOODS AND SERVICES TAX (GST)

A Ready Referencer

Updated till 31st October, 2023

**Chartered Accountants
Association, Ahmedabad**

**Written & Compiled by
CA. Parth R. Joshi**



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About Chartered Accountants Association, Ahmedabad

- Seventy-three years of existence as a voluntary organization of Chartered Accountants, in service of the profession and public at large.
- Dedicated membership of more than 1800 Chartered Accountants across India.
- One of the largest body of Chartered Accountants in India.
- Functions through a cordial and devoted executive committee and various sub - committees always in pursuit for the attainment of the objects of the Association and the matters of professional and social interest.

Objectives and Activities

- To spread education in the science and art of Accountancy in all its branches and in relation to matters of professional interest to Chartered Accountants including Direct and Indirect Taxation, Audit, Finance, Commercial, Legislation, Information Systems Audit etc.
- The main object of the Association is dissemination of Professional education among the fraternity of Chartered Accountants and to provide education not only to its members but tax paying public at large.
- It has always been an endeavor of the Association to ensure that its members keep pace with fast changing times in terms of knowledge and competency.
- Conducts various lecture meeting, study circle meetings, seminars and workshops on the topics of professional interest for its members, chartered accountants, and students.
- Publishes Booklets on Union Budget in English and Gujarati which is well accepted by professionals and public at large.
- Publishes Books on different topics of professional interest to enable members to keep pace with contemporary changes.
- Publishes Monthly Journal “Ahmedabad Chartered Accountants Journal” with various topics of professional interests since about last 45 years.
- Organises Residential Refresher Courses (RRCs) on regular basis and till date have conducted 50 such RRCs.
- To make representation and to provide vital inputs to Government and various authorities on the problems and issues faced by the members and the public at large.



President's Message

It is with great pleasure and enthusiasm that I extend my warmest greetings to all of you on the occasion of the release of our latest book - ***Goods and Service Tax (GST) – A Ready Referencer by CA. Parth R. Joshi***. As the President of Chartered Accountant Association Ahmedabad, I am proud to present this comprehensive guide that delves into the intricacies of Goods and Services Tax and helps the members in having a ready informative updated detail of the law for quick reference.

In a rapidly evolving economic landscape, staying abreast of tax regulations is paramount. Our GST Referencer Book is not just a compilation of provisions and rules; it is a strategic tool designed to empower businesses, professionals, and academics with the knowledge they need to navigate the complexities of GST seamlessly.

The world of GST is constantly changing, and author ***CA. Parth R. Joshi*** has worked tirelessly to ensure that this referencer remains up-to-date and relevant. Whether you are a seasoned tax professional or an article/student just starting to explore the intricacies of GST, this book serves as an invaluable resource to deepen your understanding and enhance your proficiency in the subject with lot of information given in tabular format. I would like to express my gratitude to the dedicated team of author, editors, and researchers who have contributed their expertise to make this referencer a reality. Their commitment to excellence is evident in the quality and depth of information encapsulated within these pages.

I encourage you to explore the pages within, engage with the content, and leverage this referencer as a tool for professional growth and development. Your success is our success, and we are confident that this book will be an asset in your pursuit of excellence in the realm of taxation. Here's to a prosperous future filled with informed decisions and successful endeavors.

Warm regards,

CA. Shivang Chokshi
President
Chartered Accountants Association, Ahmedabad

04th December, 2023



Chairman's Message

We the team of Publication Committee of Chartered Accountants Association Ahmedabad have great pleasure in presenting its second publication titled as “*Goods and Services Tax (GST) - A Ready Referencer*”.

The Chartered Accountants Association Ahmedabad under the able leadership of **CA. Shivang Chokshi** along with his team members are dedicated to provide updated knowledge of various subjects of professional interest.

The objective of the Chartered Accountants Association is to encourage and promote its member to showcase their abilities to other professionals and public at large. In pursuance of the same **CA. Parth R. Joshi** has authored this book with the help of Chartered Accountants Association.

On behalf of the Publication Committee and each member of Association we place on record our deep Sense of gratitude to **CA. Parth R. Joshi** as an author of this book for his untiring efforts with whole hearted dedication.

We hope the publication will be of immense help to members at large in their day to day practice.

This publication will also have immense help to business community of society in view of the frequent changes in GST Act by way of circulars and notifications.

CA. Mukesh Khandwala
Chairman
Publication Committee
Chartered Accountants Association, Ahmedabad

04th December, 2023

From the Desk of Author

The Constitution (101st Amendment) Act, 2016 has empowered the Central and the State Government to levy and collect Goods and Services Tax (GST) in India. Article 366(12A) of the Constitution of India defines **“Goods and Services Tax” means any tax on supply of goods, or services or both except taxes on the supply of the alcoholic liquor for human consumption.** GST has been made effective in the Country w.e.f. 01st July, 2017 and in the State of Jammu & Kashmir w.e.f. 08th July, 2017.

GST law has brought umpteen benefits for the trade and industry such as mitigation of cascading effect of taxes; allowing seamless flow of input tax credit between goods and services; forming of One National Market.

GST Law is extremely vast, dynamic and prone to frequent changes and in routine it is very tedious and difficult to keep referring to different resources in order to ensure proper compliance.

This book is an effort to present the important areas of GST in an abridged, summarized manner and in simple language. Blocks and tabular formats have been used for ease of reference. Various links of websites along with QR Codes have been incorporated, which could provide quick and useful information to the users resulting in better utility of the Book.

This book is divided into 3 parts namely: (i) Recent changes; (ii) Useful information; and (iii) Goods and Services Tax (GST) law covering the concepts of Supply, Reverse Charge, Time of supply, Input Tax Credit, Registration, Invoicing, Returns, Payments, GST-TDS/TCS, Refunds, Assessments, Inspection, Search & Seizure, Appeals, Penalties, Arrest etc.

Law stated in this book is updated till 31st October, 2023.

I'm thankful to all the Office Bearers; all the Executive Committee Members and all the Members of Publication Committee of the Chartered Accountants Association, Ahmedabad.

I hope that this piece of work will be found useful and will assist the Professionals and Other Stakeholders in understanding and implementing the GST law resulting in better compliance.

Please write your comments, suggestions and feedback on the below email.

With Best Regards,

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04th December, 2023

About the Author

Parth R. Joshi is a Chartered Accountant from the Institute of Chartered Accountants of India (ICAI), a Commerce Graduate and a Law Graduate from Gujarat University.

He is specializing in Litigation, Advisory, Consultancy and Review relating to GST, Central Excise, Service Tax & VAT. He appears in various litigations and disputes before various indirect tax authorities and appellate authorities.

He possesses rich experience of working with Companies including Fortune 500 Indian Companies and other business forms diversified in sectors like Logistics, Agri-Logistics, Ports, Manufacturing, Education, Health Care, Real Estate etc.

He is a trainer and speaker on GST and the author of the Book: GST Mitra – A Useful Publication for Gujarat State.

He is a member of GST & Indirect Tax Committee of WIRC of ICAI, Mumbai for the FY 2023-24.

He is a member of Newsletter Committee of ICAI, Ahmedabad Branch for FY 2023-24.

He is a member of Study Circle (Indirect Tax) Committee for the Chartered Accountants Association, Ahmedabad for FY 2023-24.

Contributor of Articles and Updates to the ICAI, Ahmedabad Branch, the Chartered Accountants Association, Ahmedabad and other professional websites / forums.

Previously, had worked with one of the Top 10 CA Firms of India and was leading Indirect Tax Practice for Ahmedabad Location.

Disclaimer

The opinion and views expressed in this publication are those of Authors. The Association do not necessarily concur with the same, while every effort has been made to ensure editing and printing without mistakes and accuracy of the information contained in this publication, the readers are requested to note that the printers, publishers, authors, or any officer bearers/executive committee members or publication committee members are not responsible for any error/omission that may have arisen. The contents in the publication should not be construed as legal or professional advice or opinion. Neither Association nor publisher nor authors are responsible for any decision taken by the readers on the basis of the contents of this publication.

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- Zone and Area Wise Important Websites of GST - Gujarat State
- Website of GIFT City, Gujarat

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**Recent Changes:
Finance Act, 2023,
CGST (Amendment) Act, 2023,
IGST (Amendment) Act, 2023, &
Key Recommendations of 52nd,
51st and 50th Meetings of GST
Council**

I Amendments by Finance Act, 2023:

Heading	Section	Crux of Amendment
Composition Levy	10(2)/(2A)	Section 10(2)(d) and 10(2A)(c) of the CGST Act are amended so as to remove the restriction imposed on registered persons engaged in supplying goods through electronic commerce operators from opting to pay tax under the Composition Levy.
Non-payment to suppliers exceeding 180 days	16(2)	Second and third provisos to section 16(2) of the CGST Act are amended to align the said sub-section with the current return filing system provided in the CGST Act and under amended rule 37 of the CGST Rules, 2017.
Value of Exempt Supply	17(3)	Explanation to section 17(3) of the CGST Act is amended so as to restrict availment of input tax credit in respect of 'supply of warehoused goods to any person before clearance for home consumption,' i.e., para 8(a) of Schedule III of the CGST Act, by including the value of such transactions in the value of exempt supply.
No ITC for Expenditure related to CSR	17(5)	Section 17(5) of the CGST Act is amended so as to provide that input tax credit shall not be available in respect of goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013.
Persons Not Liable For Registration	23	Section 23 of the CGST Act is amended, with retrospective effect from 01st July, 2017, so as to provide that persons for compulsory registration in terms of section 22(1) and section 24 of the Act need not register if exempt under sub section (1) of section 23.
Revocation of Cancellation of Registration	30(1)	Section 30(1) of the CGST Act is amended, so as to provide for manner, conditions and restrictions for a registered person, whose registration is cancelled by the proper officer on his own motion and who is applying for revocation of cancellation of registration.
Restriction on Filing of Returns to a Maximum Period of 3 Years	37,39,44 & 52	Sections 37, 39, 44 and 52 of CGST Act, 2017 are amended to restrict filing of returns/ statements to a maximum period of three years from the due date of filing of the relevant return / statement.
Provisional Refund	54(6)	Section 54(6) of the CGST Act is amended so as to remove the reference to the provisionally accepted input tax credit to align the same with the present scheme of availment of self assessed input tax credit as per sub-section (1) of section 41 of the said Act.

Interest on Delayed Refund	56	Section 56 of the CGST Act is amended so as to provide for an enabling provision to prescribe manner of computation of period of delay for calculation of interest on delayed refunds.
Assessment of non-filers of returns	62	Section 62 of the CGST Act is amended, - where the registered person fails to furnish a valid return u/s 62(1), he may furnish the same within a further period of 60 days on payment of additional late fee of Rs. 100/- for each day of delay beyond 60 days of service of assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have withdrawn, but the liability to pay interest u/s 50(1) of CGST Act or to pay late fee u/s 47 of CGST Act shall continue.
Constitution of Appellate Tribunal and Benches / President and Members of Tribunal	109 & 110	Section 109 of the CGST Act on Constitution of Appellate Tribunal and Benches Thereof and Section 110 of the CGST Act on President and Members of Appellate Tribunal, their Qualification, appointment, conditions of service, etc. have been completely substituted.
Penal provisions for ECO	122	A new sub-section (1B) in section 122 of the CGST Act is inserted so as to provide for penal provisions applicable to Electronic Commerce Operators (ECO) in case of contravention of provisions relating to supplies of goods made through them by unregistered persons or composition taxpayers.
Decriminalisation of certain offences	132	Section 132 (1) of the CGST Act is amended so as to decriminalize offences specified in clause (g), (j) and (k) of the said sub-section and to increase the monetary threshold for launching prosecution for the offences under the said Act from Rs. 1 crore to Rs. 2 crore, except for the offences related to issuance of invoices without supply of goods or services or both.
Compounding of Offences	138	First proviso to sub-section (1) of section 138 of the CGST Act is amended so as to simplify the language of clause (a), to omit clause (b) and to substitute the clause (c) of said proviso so as to exclude the persons involved in offences relating to issuance of invoices without supply of goods or services or both from the option of compounding of the offences under the said Act. It further seeks to amend sub-section (2) so as to rationalize the amount for compounding of various offences by reducing the minimum as well as maximum amount for compounding.
Consent based sharing of information furnished by taxable person	158A	A new section 158A in the CGST Act is inserted so as to provide for prescribing manner and conditions for sharing of the information furnished by the registered person in his return or in his application of registration or in his statement of outward supplies, or the details uploaded by him for generation of electronic invoice or E-way bill or any other details, as may be prescribed, on the common portal with such other systems, as may be notified.

Schedule III to CGST Act	-	<ul style="list-style-type: none"> Schedule III of the CGST Act is amended to give retrospective applicability to Para 7, 8 (a) and 8 (b) of the said Schedule, with effect from 01st July, 2017, so as to treat the activities / transactions mentioned in the said paragraphs as neither supply of goods nor supply of services. It is also clarified that where the tax has already been paid in respect of such transactions/ activities during the period from 01st July, 2017 to 31st January, 2019, no refund of such tax paid shall be available.
Non-taxable online recipient Definition	2(16) of IGST Act	<ul style="list-style-type: none"> Section 2(16) of the IGST Act is amended so as to revise the definition of “non-taxable online recipient” by removing the condition of receipt of online information and database access or retrieval services (OIDAR) for purposes other than commerce, industry or any other business or profession so as to provide for taxability of OIDAR service provided by any person located in nontaxable territory to an unregistered person receiving the said services and located in the taxable territory. It also seeks to clarify that the persons registered solely in terms of clause (vi) of Section 24 of CGST Act shall be treated as unregistered person for the purpose of the said clause.
OIDAR Services Definition	2(17) of IGST Act	Section 2(17) of IGST Act is amended to revise the definition of “OIDAR Services” to remove the condition of rendering of the said supply being essentially automated and involving minimal human intervention.
Place of supply in case of goods transport services where service provider and service recipient are in India	12(8) of IGST Act	Proviso to sub-section (8) of section 12 of the IGST Act is omitted so as to specify the place of supply, irrespective of destination of the goods, in cases where the supplier of services and recipient of services are located in India.
Place of supply in case of goods transport services where service provider or recipient is outside India	13(9) of IGST Act	Section 13(9) of the IGST Act is omitted and place of supply in case of transportation of goods, residuary provisions u/s 13(2) of IGST Act may apply.

Notes:

- The Finance Bill, 2023 was passed by Parliament and became the Finance Act, 2023 (F.A. Act, 2023) on 31st March, 2023, post receiving assent of the President of India.
- Provisions of Section 109 & 110, supra, are effective from 01st August, 2023 - Notification No. 28/2023-CT dated 31st July, 2023.
- Remaining provisions, supra, are effective from 01st October, 2023 - Notification No. 28/2023-CT dated 31st July, 2023.

II Amendments by CGST / IGST (Amendment) Act, 2023:

Heading	Section	Crux of Amendment
Definition of Online Gaming	2(80A)	Online gaming means offering of a game on the internet or an electronic network and includes online money gaming.
Definition of Online Money Gaming	2(80B)	Online money gaming means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force.
Definition of Specified Actionable Claim	2(101A)	Specified actionable claim means the actionable claim involved in or by way of – (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming.
Amendment in definition of Supplier	2(105)	The following proviso shall be inserted at the end, namely:– Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims.
Definition of Virtual Digital Asset	2(117A)	Virtual digital asset shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-tax Act, 1961.
Compulsory Registration	24(xia)	To provide for mandatory registration of the person for supplying online money gaming, from a place outside India to a person in India.
Amendment in Schedule III	Schedule III	In the paragraph 6, for the words "lottery, betting and gambling" the words "specified actionable claims" shall be substituted. So as to provide clarity regarding taxability of actionable claims involved in or by way of casinos, horse racing and online gaming.

OIDAR Service Definition	2(17)(vii) - IGST Act	The sub-clause shall be substituted, namely:— Online gaming, excluding the online money gaming as defined in clause (80B) of section 2 of the Central Goods and Services Tax Act, 2017.
Levy and Collection	5 - IGST Act	<ul style="list-style-type: none"> The IGST Act, 2017 provides that IGST on goods imported into India will be levied and collected as per the provisions of the Customs Tariff Act, 1975. The Act exempts the levy of IGST in the above manner for goods notified by the central government on the recommendations of the GST Council. IGST on such goods will be levied in the same manner as inter-state supply of goods.
Place of Supply of Goods	10 - IGST Act	<ul style="list-style-type: none"> The Act provides that for the supply of goods (that have not been imported or exported) to an unregistered person, the place of supply will be the address of the person recorded in the invoice. In case the invoice does not have an address, the place of supply will be the location of the supplier.
Special provision for specified actionable claims supplied by a person located outside the taxable territory	14A - IGST Act	A supplier of online money gaming as defined in clause (80B) of section 2 of the Central Goods and Service Tax Act, 2017, not located in the taxable territory, shall in respect of the supply of online money gaming by him to a person in the taxable territory, be liable to pay integrated tax on such supply.
		<ul style="list-style-type: none"> For the purposes of complying with provisions of sub section (1), the supplier of online money gaming shall obtain a single registration under the Simplified Registration Scheme referred to in sub-section (2) of section 14 of this Act. Any person located in the taxable territory representing such supplier for any purpose in the taxable territory shall get registered and pay the integrated tax on behalf of the supplier. If such supplier does not have a physical presence or does not have a representative for any purpose in the taxable territory, he shall appoint a person in the taxable territory for the purpose of paying integrated tax and such person shall be liable for payment of such tax.
		In case of failure to comply with provisions of sub section (1) or sub section (2) by the supplier of the online money gaming or a person appointed by such supplier or both, notwithstanding anything contained in section 69A of the Information Technology Act, 2000, any information generated, transmitted, received or hosted in any computer resource used for supply of online money gaming by such supplier shall be liable to be blocked for access by the public in such manner as specified in the said Act.

Notes:

- The CGST Amendment Bill, 2023 & The IGST Amendment Bill, 2023 was passed by Parliament and became the CGST Amendment Act, 2023 and the IGST Amendment Act, 2023 on 18th August, 2023, post receiving assent of the President of India.
- Provisions of CGST / IGST (Amendment Act), 2023, are effective from 01st October, 2023 - Notification No. 48/2023-CT dated 29th September, 2023 and 02/2023-IT dated 29th September, 2023, respectively.

Heading	Crux of Recommendation
Amnesty Scheme for filing of appeals	<ul style="list-style-type: none"> The Council has recommended providing an amnesty scheme through a special procedure u/s 148 of CGST Act, 2017 for taxable persons, who could not file an appeal u/s 107 of the said Act, against the demand order u/s 73 or 74 of CGST Act, 2017 passed on or before the 31st day of March, 2023, or whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in sub-section (1) of section 107. In all such cases, filing of appeal by the taxpayers will be allowed against such orders upto 31st January 2024, subject to the condition of payment of an amount of pre-deposit of 12.5% of the tax under dispute, out of which at least 20% (i.e. 2.5% of the tax under dispute) should be debited from Electronic Cash Ledger.
Clarifications regarding taxability of personal guarantee	<p>The Council has inter alia recommended:</p> <ul style="list-style-type: none"> To issue a circular clarifying that when no consideration is paid by the company to the director in any form, directly or indirectly, for providing personal guarantee to the bank/ financial institutes on their behalf, the open market value of the said transaction/ supply may be treated as zero and hence, no tax to be payable in respect of such supply of services. To insert sub-rule (2) in Rule 28 of CGST Rules, 2017, to provide for taxable value of supply of corporate guarantee provided between related parties as one per cent of the amount of such guarantee offered, or the actual consideration, whichever is higher. To clarify through the circular that after the insertion of the said sub-rule, the value of such supply of services of corporate guarantee provided between related parties would be governed by the proposed sub-rule (2) of rule 28 of CGST Rules, 2017, irrespective of whether full ITC is available to the recipient of services or not.
Automatic restoration of provisionally attached property	<ul style="list-style-type: none"> The Council has recommended an amendment in sub-rule (2) of Rule 159 of CGST Rules, 2017 and FORM GST DRC-22 to provide that the order for provisional attachment in FORM GST DRC-22 shall not be valid after expiry of one year from the date of the said order. This will facilitate release of provisionally attached properties after expiry of period of one year, without need for separate specific written order from the Commissioner.
Clarification on various issues related to Place of Supply	<p>The Council has recommended to issue a Circular to clarify the place of supply in respect of the following supply of services:</p> <ul style="list-style-type: none"> Supply of service of transportation of goods, including by mail or courier, in cases where the location of supplier or the location of recipient of services is outside India; Supply of advertising services; Supply of the co-location services.

<p>Issuance of clarification relating to export of services</p>	<p>The Council has recommended to issue a circular to clarify the admissibility of export remittances received in Special INR Vostro account, as permitted by RBI, for the purpose of consideration of supply of services to qualify as export of services in terms of the provisions of sub-clause (iv) of clause (6) of section 2 of the IGST Act, 2017.</p>
<p>Allowing supplies to SEZ units/ developer for authorised operations for IGST refund route</p>	<p>The Council has recommended to amend Notification No. 1/2023-Integrated Tax dated 31.07.2023 w.e.f. 01.10.2023 so as to allow the suppliers to a Special Economic Zone developer or a Special Economic Zone unit for authorised operations to make supply of goods or services (except the commodities like pan masala, tobacco, gutkha, etc. mentioned in the Notification No. 1/2023-Integrated Tax dated 31.07.2023) to the Special Economic Zone developer or the Special Economic Zone unit for authorised operations on payment of integrated tax and claim the refund of tax so paid.</p>
<p>Alignment of provisions of the CGST Act, 2017 with the provisions of the Tribunal Reforms Act, 2021</p>	<p>The Council has recommended amendments in section 110 of the CGST Act, 2017 to provide that:</p> <ul style="list-style-type: none"> • an advocate for ten years with substantial experience in litigation under indirect tax laws in the Appellate Tribunal, Central Excise and Service Tax Tribunal, State VAT Tribunals, by whatever name called, High Court or Supreme Court to be eligible for the appointment as judicial member; • the minimum age for eligibility for appointment as President and Member to be 50 years; • President and Members shall have tenure up to a maximum age of 70 years and 67 years respectively.
<p>Law amendment with respect to ISD as recommended by the GST Council in its 50th meeting</p>	<ul style="list-style-type: none"> • GST Council in its 50th meeting had recommended that ISD (Input Service Distributor) procedure as laid down in Section 20 of the CGST Act, 2017 may be made mandatory prospectively for distribution of ITC in respect of input services procured by Head Office (HO) from a third party but attributable to both HO and Branch Office (BO) or exclusively to one or more BOs. • The Council has now recommended amendments in Section 2(61) and section 20 of CGST Act, 2017 as well amendment in rule 39 of CGST Rules, 2017 in respect of the same.

<p>52nd GST Council Meeting - Press Release</p>	<p>Click Here</p>	
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Relevant Notifications:

- Notification No. 52/2023-CT dated 26th October, 2023 and Notification Nos. 12 to 20/2023-CT(R) dated 19th October, 2023, respectively.
- Notification No. 05/2023-IT dated 26th October, 2023 and Notification Nos. 15 to 23/2023-IT(R) dated 19th October, 2023, respectively.
- Circular Nos. 202/14/2023-GST to 206/18/2023-GST dated 27th October, 2023 and 31st October, 2023, respectively.

IV Key Recommendations of 51st Meeting of GST Council:

Heading	Crux of Recommendation
Casino, Horse Racing and Online gaming to be taxed at 28% irrespective of whether the activities are a game of skill or chance	<p>The GST Council had deliberated on the Second Report of the Group of Ministers (GoM) on Casinos, Race Courses and Online Gaming and had recommended that:</p> <ul style="list-style-type: none"> The actionable claims supplied in Casinos, Horse racing and Online gaming may be taxed at the rate of 28% on full face value, irrespective of whether the activities are a game of skill or chance. The Council had also recommended that the law may be amended to provide clarity in the matter.
Amendment in CGST & IGST Act to provide clarity on taxation of supplies in casinos, horse racing etc	The GST Council recommended certain amendments in the CGST Act 2017 and IGST Act 2017, including amendment in Schedule III of CGST Act, 2017, to provide clarity on the taxation of supplies in casinos, horse racing and online gaming.
Special provision to provide for liability to pay GST on the supply of online money gaming by a supplier located outside India to a person in India	The Council also recommended to insert a specific provision in IGST Act, 2017 to provide for liability to pay GST on the supply of online money gaming by a supplier located outside India to a person in India, for single registration in India for the said supplier through a simplified registration scheme and also for blocking of access by the public to any information generated, transmitted, received or hosted in any computer resource used for supply of online money gaming by such supplier in case of failure to comply with provisions of registration and payment of tax.
Valuation in case of supply of online gaming and supply of actionable claims in casino	<ul style="list-style-type: none"> The Council also recommended that valuation of supply of online gaming and actionable claims in casinos may be done based on the amount paid or payable to or deposited with the supplier, by or on behalf of the player (excluding the amount entered into games/ bets out of winnings of previous games/ bets) and not on the total value of each bet placed. The Council also recommended that CGST Rules, 2017 may be amended to insert specific provisions for valuation of supply of online gaming and supply of actionable claims in casino accordingly.

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- Press Release

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Relevant Notifications:

- Notification Nos. 49 to 51/2023-CT dated 29th September, 2023 and Notification No. 11/2023-CT(R) dated 29th September, 2023, respectively.
- Notification Nos. 03 to 04/2023-IT dated 29th September, 2023 and Notification No. 14/2023-IT(R) dated 29th September, 2023, respectively.

Heading	Crux of Recommendation
Casino, Horse Racing and Online gaming to be taxed at 28%	The GST Council has deliberated on the issues and has recommended the following: <ul style="list-style-type: none"> • Suitable amendments to be made to law to include online gaming and horse racing in schedule III as taxable actionable claims. • All three namely Casino, Horse Racing and Online gaming to be taxed at the uniform rate of 28%. • Tax will be applicable on the face value of the chips purchased in the case of casinos, on the full value of the bets placed with bookmaker/totalisator in the case of Horse Racing and on the full value of the bets placed in case of the Online Gaming.
Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023	<ul style="list-style-type: none"> • The Council has recommended the Rules governing appointment and conditions of President and Members of the proposed GST Appellate Tribunal for enabling smooth constitution and functioning of GST Appellate Tribunal. • The Council also recommended that provisions of Finance Act, 2023 pertaining to GST Appellate Tribunal may be notified by the Centre with effect from 01.08.2023, so that the same can be brought into operation at the earliest. • Regarding the number of State Benches, it was decided to start them in a phase wise manner.
Annual Return (GSTR-9) for FY 2022-23	<ul style="list-style-type: none"> • The Council has recommended that the relaxations provided in FY 2021-22 in respect of various tables of FORM GSTR-9 and FORM GSTR-9C be continued for FY 2022-23. • Further, for easing compliance burden on smaller taxpayers, exemption from filing of annual return (in FORM GSTR-9/9A) for taxpayers having aggregate annual turnover upto Rs. 2 Crore to be continued for FY 2022-23 also.
Extension of Amnesty Scheme for Form GSTR-4, GSTR-9 & GSTR-10 and revocation etc till 31st August, 2023	Council recommended to extend the amnesty schemes notified vide notifications dated 31.03.2023 regarding non-filers of FORM GSTR-4, FORM GSTR-9 & FORM GSTR-10 returns, revocation of cancellation of registration and deemed withdrawal of assessment orders issued under Section 62 of CGST Act, 2017, till 31.08.2023.
Benefit of Circular No. 183/15/2022-GST extended till 31st December, 2021	<ul style="list-style-type: none"> • Circular No. 183/15/2022-GST dated 27th December, 2022 was issued to provide for the procedure for verification of input tax credit in cases involving difference in Input Tax Credit availed in FORM GSTR-3B vis a vis that available as per FORM GSTR-2A during FY 2017-18 and 2018-19. • To provide further relief to the taxpayers, the Council recommended for further issuance of a circular to provide for similar procedure for verification of input tax credit in cases involving difference in Input Tax Credit availed in FORM GSTR-3B vis a vis that available as per FORM GSTR-2A during the period 01.04.2019 to 31.12.2021.

Refund related recommendations	<ul style="list-style-type: none"> • Refund of accumulated input tax credit (ITC) under Section 54(3) of CGST Act, 2017 for a tax period to be restricted to ITC on inward supplies reflected in FORM GSTR-2B of the said tax period or any previous tax period. • Consequent to Explanation having been inserted in rule 89(4) of CGST Rules vide Notification No. 14/2022- CT dated 05.07.2022, the value of export goods, to be included while calculating “adjusted total turnover” in the formula under rule 89(4), will be determined as per the said explanation. • Clarification regarding admissibility of refund in cases where export of goods, or the realization of payment for export of services, as the case may be, is made after the time limit provided under rule 96A of CGST Rules, 2017.
E-Way Bill requirement for movement of Gold and Precious Stone under Chapter 71	<p>In accordance with the recommendations of Group of Ministers (GoM) on implementation of E-way bill requirement for movement of Gold/ Precious stones under chapter 71, the Council has recommended to insert rule 138F in CGST Rules, 2017, as well as in SGST Rules, 2017 of the States, who want to mandate the requirement of generation of e-way bills for intra-State movement of gold and precious stones under Chapter 71 within their States.</p>
Appeals related recommendations	<ul style="list-style-type: none"> • Special procedure to be provided under section 148 of CGST Act, 2017 to enable manual filing of appeal against the orders passed by proper officers in respect of TRAN-1/ TRAN-2 claims of the registered persons, filed in pursuance of the directions of Hon’ble Supreme Court in case of the Union of India v/s Filco Trade Centre Pvt. Ltd. • Rule 108(1) and rule 109(1) of CGST Rules, 2017 to be amended to provide for manual filing of appeal under certain specified circumstances.
Clarification on Warranty Replacement of Parts	<p>Circular to be issued to provide clarity on various issues pertaining to the GST liability as well as the liability to reverse input tax credit in cases involving warranty replacement of parts and repair services during warranty period without any consideration from the customers, clarifying inter alia that no GST is chargeable by the manufacturer on such replacement of parts and/ or repair service and also, no reversal of input tax credit is required to be made by the manufacturer.</p>
Clarification on ISD Mechanism	<ul style="list-style-type: none"> • The Council has recommended to clarify through a circular that Input Services Distributor (ISD) mechanism is not mandatory for distribution of input tax credit of common input services procured from third parties to the distinct persons as per the present provisions of GST law, and also • To clarify issues regarding taxability of internally generated services provided by one distinct person to another distinct person. • The Council has also recommended that amendment may be made in GST law to make ISD mechanism mandatory prospectively for distribution of input tax credit of such common input services procured from third parties.
Procedure for Recovery of Tax and Interest in terms of Rule 88C(3)	<p>The Council has recommended insertion of Rule 142B in the CGST Rules, 2017 and insertion of a FORM GST DRC-01D to provide for manner of recovery of the tax and interest in respect of the amount intimated under rule 88C which has not been paid and for which no satisfactory explanation has been furnished by the registered person.</p>

Mechanism to deal with differences in ITC between FORM GSTR-2B and FORM GSTR-3B	<ul style="list-style-type: none"> The Council has recommended a mechanism for system-based intimation to the taxpayers in respect of the excess availment of ITC in FORM GSTR-3B vis a vis that made available in FORM GSTR-2B above a certain threshold, along with the procedure of auto-compliance on the part of the taxpayers, to explain the reasons for the said difference or take remedial action in respect of such difference. For this purpose, rule 88D and FORM DRC-01C to be inserted in CGST Rules, 2017, along with an amendment in rule 59(6) of CGST Rules, 2017.
Place of supply w.r.t. supply of goods to unregistered persons	The Council has recommended insertion of a clause (ca) in sub-section (1) of section 10 of the IGST Act, 2017 to clarify the place of supply in respect of supply of goods to unregistered persons.
Value of Exempt Supplies	Explanation 3 to be inserted after rule 43 of CGST Rules, 2017 to prescribe that the value of supply of goods from Duty Free Shops at arrival terminal in international airports to the incoming passengers to be included in the value of exempt supplies for the purpose of reversal of input tax credit.
Strengthening of Registration Process	Amendment in rule 10A to provide that the details of bank account, in name and PAN of the registered person, to be required to be furnished within 30 days of grant of registration or before filing of statement of outwards supply under section 37 of CGST Act in FORM GSTR-1/ IFF, whichever is earlier.
Goods Transport Agency (GTAs)	<ul style="list-style-type: none"> It has been decided that GTAs will not be required to file declaration for paying GST under forward charge every year. If they have exercised this option for a particular financial year, they shall be deemed to have exercised it for the next and future financial years unless they file a declaration that they want to revert to reverse charge mechanism (RCM). It has also been decided that the last date of exercising the option by GTAs to pay GST under forward charge shall be 31st March of preceding Financial Year instead of 15th March. 1st January of preceding Financial Year shall be the start date for exercise of option.
Clarification - RCM on Director Services	<ul style="list-style-type: none"> It has been decided to clarify that services supplied by a director of a company to the company in his private or personal capacity such as supplying services by way of renting of immovable property to the company or body corporate are not taxable under RCM. Only those services supplied by a director of company or body corporate, which are supplied by him as or in the capacity of director of that company or body corporate shall be taxable under RCM in the hands of the company or body corporate

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Relevant Notifications:

- Notification Nos. 18 to 26; 30 to 34 & 36 to 38/2023-CT dated 17th July, 2023; 31st July, 2023; 04th August, 2023 and Notification Nos. 6 to 10/2023-CT(R) dated 26th July, 2023, respectively.
- Notification No. 01/2023-IT dated 31st July, 2023 and Notification Nos. 6 to 13/2023-IT(R) dated 26th July, 2023, respectively.

Useful Information

i List of Portals / Websites in GST:

Portal / Website	Link	QR Code
GST Common Portal	https://www.gst.gov.in/	
E-Way Bill Portal	https://ewaybillgst.gov.in/	
E-Invoice Portal	https://einvoice1.gst.gov.in/	
E-Invoice API Portal	https://einv-apisandbox.nic.in/	
GSTN Website	https://gstn.org.in/	
GST Council Website	https://gstcouncil.gov.in/	
CBIC Website	https://www.cbic.gov.in/	
CBIC Information Portal	https://taxinformation.cbic.gov.in/	
Complaint / Grievance	https://selfservice.gstsystem.in/	

ii Zone / Area Wise Important Websites (Gujarat State):

Zone/Area	Link	QR Code
Gujarat CGST (Zone:1)	http://cgstahmedabadzone.gov.in/	
Gujarat CGST (Zone:2)	https://cgstvadodarazone.gov.in/	
Gujarat SGST	https://commercialtax.gujarat.gov.in/vatwebsite/home/home.jsp	
CGST Ahmedabad North	http://cgstamdnorth.gov.in/	
CGST Ahmedabad South	http://cgstamdsouth.gov.in/	

Zone/Area	Link	QR Code
CGST Gandhinagar	http://cgstgandhinagar.gov.in/	
CGST Rajkot	https://cgstrajkot.gov.in/	
CGST Bhavnagar	https://cenexbhavnagar.nic.in/	
CGST Kutch	https://cgstkutch.gov.in/	
CGST Vadodara-I	https://cgstvdr1.gov.in/	
CGST Vadodara-II	https://www.gstvdr2.gov.in/	
CGST Surat	https://www.excisesurat1.nic.in/	
CGST Daman	https://damancgst.gov.in/	

iii Know Your Jurisdiction (Gujarat State):

Jurisdiction	Link	QR Code
CGST	https://cbic-gst.gov.in/cbec-portal-ui/?knowYourJuris	
SGST	https://commercialtax.gujarat.gov.in/vatwebsite/download/AreaDoc.pdf	

iv Zone/Area Wise Office Address (Gujarat State):

Zone/Areas	Link	QR Code
CGST Ahmedabad North	Click Here	
CGST Ahmedabad South	Click Here	

CGST Gandhinagar	Click Here	
CGST Rajkot	Click Here	
CGST Bhavnagar	Click Here	
CGST Kutch	Click Here	
CGST Vadodara-I	Click Here	
CGST Vadodara-II	Click Here	
CGST Surat	Click Here	
CGST Daman	Click Here	
Gujarat SGST	Click Here	

v

Authority and Appellate Authority for Advance Ruling (Gujarat State):

Office Address	Gujarat Authority for Advance Ruling (GAAR).	
	Gujarat Appellate Authority for Advance Ruling (GAAAR).	
Procedure & Checklist	Gujarat Authority for Advance Ruling Procedure - Unregistered Person	
	Gujarat Authority for Advance Ruling Procedure - Registered Person	
	Gujarat Appellate Authority for Advance Ruling Procedure	

vi Commissioner Appeals Office Address (Gujarat State):

Zone/Areas	Link	QR Code
CGST Ahmedabad North	Click Here	
CGST Ahmedabad South	Click Here	
CGST Gandhinagar	Click Here	
CGST Rajkot	Click Here	
CGST Vadodara	Click Here	
CGST Surat	Click Here	
Gujarat SGST	Click Here	

vii SGST Notifications / Circulars / Orders (Gujarat State):

Notifications	Click Here	
Circulars	Click Here	
Orders	Click Here	

viii GIFT City - GST Incentives:

GIFT City - Incentives	Click Here	
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GST Council	Click Here	
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x Proper Officer - Circulars:

CGST	Proper Officer - CGST (Circular No.1/1/2017)
	Proper Officer - CGST (Circular No. 3/3/2017-GST)
	Proper Officer - CGST (Circular No. 9/9/2017-GST)
	Proper Officer - CGST (Circular No. 31/05/2018-GST)
	Proper Officer - CGST (Circular No. 169/01/2022-GST)
SGST	Proper Officer - Gujarat SGST

Note:

Users are requested to refer their respective SGST websites for proper officer related circular. Aforesaid SGST link provides circular of Gujarat State.

xi Reverse Charge - Notifications:

Type	Section	Notification No.	Link
Goods	9(3) - CGST	4/2017-CT(R)	Click Here
Services	9(3) - CGST	13/2017-CT(R)	Click Here
Goods	5(3) - IGST	4/2017-IT(R)	Click Here
Services	5(3) - IGST	10/2017-IT(R)	Click Here
Goods and Services	9(4) - CGST	7/2019-CT(R)	Click Here
Goods and Services	5(4) - IGST	7/2019-IT(R)	Click Here

Type	Notification No.	Particulars	Link
Goods	02/2017-CT(R)	Exempted Goods	Click Here
Goods	03/2017-CT(R)	Exemption w.r.t. goods used in connection with Petroleum Products	Click Here
Goods	07/2017-CT(R)	Exemption w.r.t. supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers	Click Here
Goods / Services	08/2017-CT(R)	Exemption w.r.t. RCM on supplies received from unregistered persons i.e., if value of supplies does not exceed Rs.5,000 from any or all the suppliers in a day. (Rescinded)	Click Here
Goods / Services	09/2017-CT(R)	Exemption w.r.t. supplies to a TDS deductor by an unregistered supplier	Click Here
Goods	10/2017-CT(R)	Exemption for dealers operating under Margin Scheme	Click Here
Services	12/2017-CT(R)	Exempted Services	Click Here
Goods	26/2017-CT(R)	Exemption w.r.t. certain supplies to Nuclear Power Corporation of India Ltd	Click Here
Goods	45/2017-CT(R)	Exempt w.r.t. provide concessional GST rate of 2.5% on scientific and technical equipments supplied to public funded research institutions (Rescinded)	Click Here
Services	5/2018-CT(R)	Exemption w.r.t. Central Government's share of Profit Petroleum	Click Here
Goods	21/2018-CT(R)	Exemption w.r.t. concessional CGST rate on specified handicraft items	Click Here
Goods	26/2018-CT(R)	Exemption w.r.t. supply of gold by nominated agencies to registered persons	Click Here

Goods	19/2019-CT(R)	Exemption w.r.t. supply of goods for specified projects under Food and Agricultural Organisation of the United Nations (FAO)	Click Here
Goods	5/2021-CT(R)	Exemption w.r.t. concessional rate of CGST on Covid-19 relief supplies	Click Here
Goods	12/2021-CT(R)	Exemption w.r.t. specified medicines used in Covid-19	Click Here
Goods	2/2022-CT(R)	Exemption w.r.t. concessional rate on intra state supply of bricks conditional to not availing the ITC	Click Here
Services	18/2017-IT(R)	Exemption w.r.t. services imported by a Unit/Developer in SEZ for authorised operations	Click Here

xiii

GSTR-9 - Annual Return - Exemption - Turnover upto Rs. 2 Crores - Notifications:

Financial Year	Notification No.	Link
2017-18	47/2019-CT	Click Here
2018-19	47/2019-CT	Click Here
2019-20	77/2020-CT	Click Here
2020-21	31/2021-CT	Click Here
2021-22	10/2022-CT	Click Here
2022-23	32/2023-CT	Click Here

xiv GSTR-9 - Annual Return - Extended Due Dates - Notifications:

2017-18 (6/2020-CT)	Click Here	2019-20 (4/2021-CT)	Click Here
2018-19 (80/2020-CT)	Click Here	2020-21 (40/2021-CT)	Click Here

xv GSTR-9 and GSTR-9C - Optional Fields - Notifications:

Financial Year	Notification No.	Link
2017-18 & 2018-19	56/2019-CT	Click Here
2019-20	79/2020-CT	Click Here
2020-21	30/2021-CT	Click Here
2021-22	14/2022-CT	Click Here
2022-23	38/2023-CT	Click Here

xvi Rate of Interest - Notifications:

Interest on delayed payment of tax	13/2017-CT	Click Here
Interest on delayed refunds	13/2017-CT	Click Here

xvii Extension of time limit for passing order u/s 73 of CGST Act:

Section	Financial Year	Extended date for passing of order	Notification No.
73 (Non-fraud case)	2017-18	31st December, 2023	09/2023-CT
	2018-19	31st March, 2024	
	2019-20	30th June, 2024	

Notification No.	Period	Turnover (Rs.)	Nil Return	Minimum Late Fees (C+S) Per Day (Rs.)	Maximum Late Fees (C+S) (Rs.)
Form GSTR-1					
<u>4/2018-CT</u>	June'21 Onwards	Any	Yes	20	500
<u>20/2021-CT</u>		Upto 1.5 Crores	No	50	2000
		> 1.5 Crores to < 5 Crores	No	50	5000
		More than 5 Crores	No	50	10000
Form GSTR-3B					
<u>76/2018-CT</u>	June'21 Onwards	Any	Yes	20	500
<u>19/2021-CT</u>		Upto 1.5 Crores	No	50	2000
		> 1.5 Crores to < 5 Crores	No	50	5000
		More than 5 Crores	No	50	10000
Form GSTR-4 (Return for Composition Dealer)					
<u>21/2021-CT</u>	FY 2021-22 Onwards	Any	Yes	20	500
			No	50	2000
Form GSTR-5 (Return for Non-resident Taxable Person)					
<u>5/2018-CT</u>	Any	Any	Yes	20	10000
			No	50	10000

Notification No.	Period	Turnover (Rs.)	Nil Return	Minimum Late Fees (C+S) Per Day (Rs.)	Maximum Late Fees (C+S) (Rs.)
Form GSTR-5A (Details of Supplies of OIDAR Services by a Person Located Outside India made to Non-Taxable Persons in India)					
<u>6/2018-CT</u>	Any	Any	Yes	20	10000
			No	50	10000
Form GSTR-6 (Return for Input Service Distributor)					
<u>7/2018-CT</u>	Any	Any	NA	50	10000
Form GSTR-7 (Return for Tax Deducted at Source)					
<u>22/2021-CT</u>	June'21 Onwards	Any	NA	50	2000
Form GSTR-8 (Statement for Tax Collection at Source)					
NA	Any	Any	NA	200	10000
Form GSTR-9 (Annual Return)					
NA	Upto FY 2021-22	Any	NA	200	0.50% of the Turnover
<u>7/2023-CT</u>	FY 2022-23 Onwards	Upto 5 Crores	NA	50	0.04% of the Turnover
		> 5 Crores to < 20 Crores	NA	100	0.04% of the Turnover
		More than 20 Crores	NA	200	0.50% of the Turnover
Form GSTR-10 (Final Return)					
NA	Any	Any	NA	200	10000

Notification No.	Type	Period	Tax Liability	Late Fees (C+S) (Rs.)	Conditions
Form GSTR-1					
<u>75/2018-CT</u>	Waived	Jul'17 to Sept'18	NA	Nil	GSTR-1 is furnished during the period between 22/12/2018 to 31/03/2019
<u>74/2019-CT</u>	Waived	Jul'17 to Nov'19	NA	Nil	GSTR-1 is furnished during the period between 19/12/2019 to 10/01/2020
Form GSTR-3B					
<u>76/2018-CT</u>	Waived	Jul'17 to Sept'18	NA	Nil	GSTR-3B is furnished during the period between 22/12/2018 to 31/03/2019
<u>52/2020-CT</u>	Waived	Jul'17 to Jan'20	Nil	Nil	GSTR-3B is furnished during the period between 01/07/2020 to 30/09/2020
	Reduced		Non-Nil	500	
<u>19/2021-CT</u>	Reduced	Jul'17 to Apr'21	Nil	500	GSTR-3B is furnished during the period between 01/06/2021 to 31/08/2021
			Non-Nil	1000	
<u>33/2021-CT</u>	Reduced	Jul'17 to Apr'21	Nil	500	GSTR-3B is furnished during the period between 01/06/2021 to 30/11/2021
			Non-Nil	1000	
Form GSTR-4 (Return for Composition Dealer)					
<u>77/2018-CT</u>	Waived	Jul'17 to Sept'18	NA	Nil	GSTR-4 is furnished during the period between 22/12/2018 to 31/03/2019
<u>67/2020-CT</u>	Waived	Jul'17 to Mar'20	NA	Nil	GSTR-4 is furnished during the period between 22/09/2018 to 31/10/2020
<u>02/2023-CT</u>	Waived	Jul'17 to Mar'22	Nil	Nil	GSTR-4 is furnished during the period between 01/04/2023 to 30/06/2023. Further extended to 31/08/2023 (Refer Notification No. 22/2023-CT)
	Reduced		Non-Nil	500	

Notification No.	Type	Period	Tax Liability	Late Fees (C+S) (Rs.)	Conditions
Form GSTR-9 (Annual Return)					
<u>07/2023-CT</u>	Reduced	Jul'17 to Mar'22	NA	20000	GSTR-9 is furnished during the period between 01/04/2023 to 30/06/2023. Further extended to 31/08/2023 (Refer Notification No. 25/2023-CT)
Form GSTR-10 (Final Return)					
<u>68/2020-CT</u>	Reduced	NA	NA	500	GSTR-10 is furnished during the period between 22/09/2020 to 31/12/2020
<u>08/2023-CT</u>	Reduced	NA	NA	1000	GSTR-10 is furnished during the period between 01/04/2023 to 30/06/2023. Further extended to 31/08/2023 (Refer Notification No. 26/2023-CT)

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Revocation of Cancellation of Registration Amnesty Scheme:

ROD / Notification No.	Contravention u/s	Cancellation Period	Conditions
<u>ROD No. 05/2019-GST</u>	29(2)	On or before 31st March, 2019	Application for revocation of cancellation of the registration can be filed not later than 22nd July, 2019
<u>ROD No. 01/2020-CT</u>	29(2)(b)/(c)	On or before 12th June, 2020	For the purpose of calculating the period of 30 days for filing application u/s 30 - later of the following dates shall be considered: (a) Date of service of the said cancellation order; or (b) 31st August, 2020
<u>34/2021-CT</u>		NA	Time limit for application u/s 30(1) falls between 1st March, 2020 to 31st August, 2021 - Application can be done till 30th September, 2021
<u>03/2023-CT</u>		On or before 31st December, 2022	Application for revocation shall be filed on or before 30th June 2023 along with filing of pending returns, payment of relevant tax, interest and late fees. Further extended to 31st August, 2023 (Refer Notification No. 23/2023-CT)

Supply / Taxability	<u>Inter-State movement of various modes of Conveyance etc</u> (Circular No. 1/1/2017-IGST).
	<u>Clarification on taxability of printing contracts</u> (Circular No. 11/11/2017-GST).
	<u>Seeks to clarify the applicability of GST on the superior kerosene oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB]</u> (Circular No. 12/12/2017-GST).
	<u>Clarification on taxability of custom milling of paddy</u> (Circular No. 19/19/2017-GST).
	<u>Inter-State Movement of rigs, tools and spares etc</u> (Circular No. 21/21/2017-GST).
	<u>Treatment of supply by an artist in various states etc</u> (Circular No. 22/22/2017-GST).
	<u>GST in respect of certain services</u> (Circular No. 34/8/2018-GST).
	<u>Services provided by Joint Venture (JV) to JV etc</u> (Circular No. 35/9/2018-GST).
	<u>Taxability of tenancy rights</u> (Circular No. 44/18/2018-GST).
	<u>Taxability of services provided by Industrial Training Institutes (ITI)</u> (Circular No. 55/29/2018-GST).
	<u>Principal-agent relationship as per Schedule I</u> (Circular No. 57/31/2018-GST).
	<u>GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts</u> (Circular No. 66/40/2018-GST).
	<u>Principal-agent relationship - Del credere agent</u> (Circular No. 73/47/2018-GST).
	<u>Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs)</u> (Circular No. 82/01/2019-GST).
<u>Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC)</u> (Circular No. 83/02/2019-GST).	

Supply / Taxability

Clarification on issue of classification of service of printing of pictures covered under 998386 (Circular No. 84/03/2019-GST).

Clarification on GST rate applicable on supply of food and beverage services by educational institution (Circular No. 85/04/2019-GST).

GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company (Circular No. 86/05/2019-GST).

GST Applicability on Seed Certification Tags (Circular No. 100/19/2019-GST).

GST exemption on the upfront amount payable in installments for long term lease of plots, under Notification No. 12/2017, Central Tax (Rate), S.No. 41, dated 28.06.2017 (Circular No. 101/20/2019-GST).

Goods sent/taken out of India for exhibition (Circular No. 108/27/2019-GST).

Clarification on issues related to GST on monthly subscription/contribution charged by a Residential Welfare Association from its members (Circular No. 109/28/2019-GST).

Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both (Circular No. 114/33/2019-GST).

Clarification on issue of GST on Airport levies (Circular No. 115/34/2019-GST).

Service of display of name or placing name plates etc (Circular No. 116/35/2019-GST).

Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India (Circular No. 117/36/2019-GST).

Clarification regarding applicability of GST on supply of food in Anganwadis and Schools (Circular No. 149/05/2021-GST).

Clarification regarding applicability of GST on the activity of construction of road where considerations are received in deferred payment (annuity) (Circular No. 150/06/2021-GST).

Clarification regarding GST on supply of various services by Central and State Board (such as National Board of Examination) (Circular No. 151/07/2021-GST).

GST applicability on liquidated damages, compensation and penalty (Circular No. 178/10/2022-GST).

Services provided by an office of an organisation in one State to the office of that organisation in another State (Circular No. 199/11/2023-GST).

Rates & Classification	<u>Clarification of classification of cut pieces of fabric under GST (Circular No. 13/13/2017-GST).</u>
	<u>Clarification on classification and GST rate on Terracotta idols (Circular No. 20/20/2017-IGST).</u>
	<u>Clarifications regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc. (Circular No. 27/01/2018-GST).</u>
	<u>Clarifications regarding GST on College Hostel Mess Fees (Circular No. 28/02/2018-GST).</u>
	<u>Corrigendum to Circular No. 28/02/2018-GST</u>
	<u>Clarification on applicability of GST on Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol (Circular No. 29/3/2018-GST).</u>
	<u>Applicable GST rate on Priority Sector Lending Certificates (PSLCs), Renewable Energy Certificates (RECs) and other similar scrips (Circular No. 46/20/2018-GST).</u>
	<u>Seeks to withdraw Circular No. 28/02/2018-GST dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and Order No. 02/2018-CT dated 31.03.2018 (Circular No. 50/24/2018-GST).</u>
	<u>Applicability of GST on ambulance services provided to Government by private service providers under the National Health Mission (NHM) (Circular No. 51/25/2018-GST).</u>
	<u>Clarification regarding applicability of GST rates on various goods and services (Circular No. 52/26/2018-GST).</u>
	<u>Clarification regarding applicability of GST on petroleum gases retained for the manufacture of petrochemical and chemical products (Circular No. 53/27/2018-GST).</u>
	<u>Classification of fertilizers supplied for use in the manufacture of other fertilizers at 5 % GST rate (Circular No. 54/28/2018-GST).</u>
	<u>Levy of GST on Priority Sector Lending Certificate (Circular No. 62/36/2018-GST).</u>
<u>Clarification regarding GST rates & classification (goods) (Circular No. 80/54/2018-GST).</u>	

Rate & Classification	<u>Seeks to clarify GST rate for Sprinkler and Drip irrigation System including laterals (Circular No. 81/55/2018-GST).</u>
	<u>Clarification regarding GST rates & classification (goods) (Circular No. 113/32/2019-GST).</u>
	<u>Clarification regarding rate of tax applicable on construction services provided to a Government Entity, in relation to construction such as of a Ropeway on turnkey basis (Circular No. 152/08/2021-GST).</u>
	<u>GST on milling of wheat into flour or paddy into rice for distribution by State Governments under PDS (Circular No. 153/09/2021-GST).</u>
	<u>GST on service supplied by State Govt. to their undertakings or PSUs by way of guaranteeing loans taken by them (Circular No. 154/10/2021-GST).</u>
	<u>Clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System (Circular No. 155/11/2021-GST).</u>
	<u>Clarification regarding GST rates & classification (goods) (Circular No. 163/19/2021-GST).</u>
	<u>Clarifications regarding applicable GST rates & exemptions on certain services (Circular No. 164/20/2021-GST).</u>
	<u>Clarifications regarding applicable GST rates & exemptions on certain services (Circular No. 177/09/2022-GST).</u>
	<u>Clarification regarding GST rates & classification (goods) (Circular No. 179/11/2022-GST).</u>
	<u>Clarification regarding GST rates and classification of certain goods (Circular No. 189/01/2023-GST).</u>
	<u>Clarification regarding GST rates and classification of certain services (Circular No. 190/02/2023-GST).</u>
	<u>GST rates and classification of certain goods (Circular No. 200/12/2023-GST).</u>
	<u>Applicability of GST on certain services (Circular No. 201/13/2023-GST).</u>
Clarificatory	<u>Clarification regarding supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86 (Circular No. 30/4/2018-GST).</u>
	<u>Clarifications regarding GST in respect of certain services as decided in 25th GST Council meeting (Circular No. 32/06/2018-GST).</u>

Clarificatory	<u>Clarifications of certain issues under GST (Circular No. 47/21/2018-GST).</u>
	<u>Clarification on the procedure in respect of return of time expired drugs or medicines (Circular No. 72/46/2018-GST).</u>
	<u>Circular clarifying collection of tax at source by Tea Board of India (Circular No. 74/48/2018-GST).</u>
	<u>Guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' of the Ministry of Culture (Circular No. 75/49/2018-GST).</u>
	<u>Clarification on certain issues (Circular No. 76/50/2018-GST).</u>
	<u>Corrigendum to Circular No. 76/50/2018-GST</u>
	<u>Seeks to make amendments in the earlier issued circulars in wake of amendments in the CGST Act, 2017 (which shall come into force w.e.f. 01.02.2019) (Circular No. 88/07/2019-GST).</u>
	<u>Seeks to give clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period July, 2017 to March, 2018 (Circular No. 91/10/2019-GST).</u>
	<u>Clarification on various doubts related to supply of Information Technology enabled Services (ITeS services) (Circular No. 107/26/2019-GST).</u>
	<u>Seeks to ab-initio withdraw the Circular No. 107/26/2019 dated 18.07.2019 (Circular No. 127/46/2019-GST).</u>
	<u>Clarification on issues regarding procedure to be followed in respect of goods sent / taken out of India for exhibition or on consignment basis for export promotion (Circular No. 108/27/2019-GST).</u>
	<u>Clarification on the effective date of explanation inserted in notification No. 11/2017- CTR dated 28.06.2017, Sr. No. 3(vi) (Circular No. 120/39/2019-GST).</u>
	<u>Clarification related to supply of grant of alcoholic liquor license (Circular No. 121/40/2019-GST).</u>
	<u>Clarification in respect of certain GST related issues (Circular No. 160/16/2021-GST).</u>
<u>Corrigendum to Circular No. 160/16/2021-GST</u>	
<u>Clarification regarding GST rate on imitation zari thread (Circular No. 205/17/2023-GST)</u>	

Clarificatory	<u>Clarification on various issue pertaining to GST (Circular No. 172/04/2022-GST).</u>
	<u>Clarification on various issue pertaining to GST (Circular No. 186/18/2022-GST).</u>
	<u>Clarification regarding GST rates and classification of certain goods (Circular No. 189/01/2023-GST).</u>
	<u>Clarification regarding GST rates and classification of certain services (Circular No. 190/02/2023-GST).</u>
	<u>Clarification regarding GST rate and classification of 'Rab' based on the recommendation of the GST Council in its 49th meeting held on 18th February, 2023 (Circular No. 191/03/2023).</u>
	<u>Taxability of shares held in a subsidiary company by the holding company. (Circular No. 196/08/2023-GST).</u>
Reverse Charge	<u>Seeks to clarify nature of supply of Priority Sector Lending Certificates (PSLC). (Circular No. 93/12/2019-GST).</u>
	<u>Clarification regarding taxability of supply of securities under Securities Lending Scheme, 1997 (Circular No. 119/38/2019-GST).</u>
	<u>RCM on renting of Motor Vehicles (Circular No. 130/49/2019-GST).</u>
	<u>GST on Directors Remuneration (Circular No. 140/10/2020-GST).</u>
	<u>GST on service supplied by restaurants through e-commerce operators (Circular No. 167/23/2021-GST).</u>
Composition Levy	<u>Denial of Composition Scheme Option etc (Circular No.77/51/2018-GST).</u>
	<u>Option to pay tax under Notification No. 2/2019-CT(R) (Circular No. 97/16/2019-GST).</u>
	<u>Corrigendum to Circular No. 97/16/2019-GST</u>
	<u>Corrigendum to Circular No. 97/16/2019-GST</u>
Valuation	<u>Classification and GST rate on lottery (Circular No. 6/6/2017-GST).</u>
	<u>Treatment of sales promotion schemes (Circular No. 92/11/2019-GST).</u>

Valuation	<u>Additional/penal interest (Circular No. 102/21/2019-GST).</u>
	<u>Corrigendum to Circular No. 102/21/2019-GST</u>
	<u>Clarification on various doubts related to treatment of secondary or post-sales discounts under GST (Circular No. 105/24/2019-GST).</u>
	<u>Seeks to withdraw Circular No. 105/24/2019-GST (Circular No. 112/31/2019-GST).</u>
	<u>Clarification on issues pertaining to taxability of personal guarantee and corporate guarantee (Circular No. 204/16/2023-GST).</u>
Input Tax Credit	<u>Clarifications regarding applicability of GST and availability of ITC in respect of certain services (Circular No. 16/16/2017-GST).</u>
	<u>Directions under Section 168 of the CGST Act regarding non-transition of CENVAT credit under section 140 of CGST Act or non-utilization thereof in certain cases (Circular No. 33/07/2018-GST).</u>
	<u>Clarification of certain issues (Circular No. 47/21/2018-GST).</u>
	<u>Recovery of excess ITC distributed by ISD (Circular No. 71/45/2018-GST).</u>
	<u>Seeks to clarify meaning of the term "eligible duties" in section 140(1) of CGST Act, 2017 (Circular No. 87/06/2019-GST).</u>
	<u>Transfer of ITC in case of death of proprietor (Circular No. 96/15/2019-GST).</u>
	<u>Restriction in availment of ITC - Rule 36(4) (Circular No. 123/42/2019-GST).</u>
	<u>Apportionment of ITC in case of Business Re-organization etc (Circular No. 133/03/2020-GST).</u>
	<u>Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR- 2A for FY 2017-18 and 2018-19 (Circular No. 183/15/2022-GST).</u>
	<u>Clarification on the entitlement of input tax credit where the place of supply is determined in terms of the proviso to subsection (8) of section 12 of the IGST Act, 2017 (Circular No. 184/16/2022-GST).</u>
	<u>Difference in ITC availed in FORM GSTR-3B as compared to FORM GSTR-2A for the period 01.04.2019 to 31.12.2021 (Circular No. 193/05/2023-GST).</u>
	<u>Availability of ITC in respect of warranty replacement of parts and repair services during warranty period (Circular No. 195/07/2023-GST).</u>

Registration	<u>Processing of applications for cancellation of registration etc</u> (Circular No. 69/43/2018-GST).
	<u>Clarification on issues pertaining to registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor</u> (Circular No. 71/45/2018-GST).
	<u>Verification of applications for grant of new registration</u> (Circular No. 95/14/2019-GST).
	<u>Filing of application for revocation of cancellation of Registration</u> (Circular No. 99/18/2019).
	<u>SOP for implementation of the provision of suspension of registrations under sub-rule (2A) of rule 21A</u> (Circular No. 145/01/2021-GST).
	<u>SOP for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration</u> (Circular No. 148/04/2021-GST).
	<u>Clarification regarding extension of time limit to apply for revocation of cancellation of registration in view of Notification No. 34/2021-Central Tax dated 29th August, 2021</u> (Circular No. 158/14/2021-GST).
Tax Invoice	<u>Goods are moved within state or from another State - Approval Basis</u> (Circular No. 10/10/2017-GST).
	<u>Compliance of rule 46(n) while issuing inter-State invoices</u> (Circular No. 90/09/2019-GST).
	<u>Dynamic Quick Response (QR) Code on B2C invoices etc</u> (Circular No. 146/02/2021-GST).
	<u>Applicability of Dynamic QR Code on B2C Invoice etc</u> (Circular No. 156/12/2021-GST).
	<u>Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- Central Tax</u> (Circular No. 165/21/2021-GST).
	<u>Issue pertaining to e-invoice</u> (Circular No. 198/10/2023-GST).
Accounts & Records	<u>Maintenance of books of accounts relating to additional place of business etc</u> (Circular No. 23/23/2017-GST).
	<u>Corrigendum to Circular No. 23/23/2017- GST</u>

Returns	<u>System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B (Circular No. 7/7/2017-GST).</u>
	<u>Due date for generation of FORM GSTR-2A and FORM GSTR-1A in accordance with the extension of due date for filing FORM GSTR- 1 and FORM GSTR-2 respectively (Circular No. 15/15/2017-GST).</u>
	<u>Filing of returns under GST (Circular No. 26/26/2017-GST).</u>
	<u>Seeks to clarify situations of mentioning details of inter-State supplies made to unregistered persons in Table 3.2 of FORM GSTR-3B and Table 7B of FORM GSTR-1 (Circular No. 89/08/2019-GST).</u>
	<u>Seeks to clarify optional filing of annual return under notification No. 47/2019-Central Tax dated 9th October, 2019 (Circular No. 124/43/2019-GST).</u>
	<u>SOP in case of non-filers of return (Circular No. 129/48/2019-GST).</u>
	<u>Return under QRMP Scheme (Circular No. 143/13/2020-GST).</u>
	<u>New GSTR-3B Format (Circular No. 170/02/2022-GST).</u>
Payment	<u>Utilization of ITC (Circular No. 98/17/2019-GST).</u>
	<u>Prescribing manner of re-credit in electronic credit ledger using FORM GST PMT-03A (Circular No. 174/06/2022-GST).</u>
	<u>Charging of interest under section 50(3) of the CGST Act, 2017 in cases of wrong availment of IGST credit (Circular No. 192/04/2023-GST).</u>
GST-TDS	<u>Guidelines for deductions and deposits by TDS by DDO (Circular No. 65/39/2018-DoR).</u>
	<u>Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated 14.09.2018 (Circular No. 67/41/2018-GST).</u>
	<u>SOP on GST-TDS</u>
GST-TCS	<u>TCS liability in case of multiple E-commerce Operators in one transaction (Circular No. 194/06/2023-GST).</u>
Refunds	<u>Master Circular - Refund (Circular No. 125/44/2019-GST).</u>
	<u>Clarification on refund related issues (Circular No. 135/05/2020).</u>

Refunds	<u>Clarification on refund related Issues (Circular No. 139/09/2020).</u>
	<u>Clarification on refund related issues (Circular No. 147/03/2021-GST).</u>
	<u>Circular on Clarification on refund related issues (Circular No. 166/22/2021-GST).</u>
	<u>Mechanism for filing of refund claim by the taxpayers registered in erstwhile Union Territory of Daman & Diu for period prior to merger with U.T. of Dadra & Nagar Haveli (Circular No. 168/24/2021-GST).</u>
	<u>Clarification on issue of claiming refund under inverted duty structure where the supplier is supplying goods under some concessional notification (Circular No. 173/05/2022-GST).</u>
	<u>Manner of filing refund of unutilized ITC on account of export of electricity (Circular No. 175/07/2022-GST).</u>
	<u>Withdrawal of Circular No. 106/25/2019-GST dated 29.06.2019 (Circular No. 176/08/2022-GST).</u>
	<u>Clarification on refund related issues (Circular No. 181/13/2022-GST).</u>
	<u>Prescribing manner of filing an application for refund by unregistered persons (Circular No. 188/20/2022-GST).</u>
	<u>Clarification on refund-related issues (Circular No. 197/09/2023-GST).</u>
Place of Supply	<u>Clarifications of certain issues (Circular No. 48/22/2018-GST).</u>
	<u>Clarification regarding determination of place of supply in certain cases (Circular No. 103/22/2019-GST).</u>
	<u>Clarification regarding determination of place of supply in case of software/design services related to Electronics Semi-conductor and Design Manufacturing (ESDM) industry (Circular No. 118/37/2019-GST).</u>
	<u>Clarification on doubts related to scope of "Intermediary" (Circular No. 159/15/2021).</u>
	<u>Export of Service (Circular No. 161/17/2021).</u>
	<u>Clarification regarding determination of place of supply in various cases (Circular No. 203/15/2023-GST).</u>

Inspection / E-Way Bill	<u>Procedure for interception of conveyance for inspection of goods (Circular No. 41/15/2018-GST).</u>
	<u>Seeks to modify Circular No. 41/15/2018-GST (Circular No. 49/23/2018-GST).</u>
	<u>E-way bill in case of storing of goods in godown of transporter (Circular No. 61/35/2018-GST).</u>
	<u>Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances (Circular No. 64/38/2018-GST).</u>
E-Way Bill - Gujarat State	<u>Exemption from e-way bill for Intra-State Movement</u>
	<u>E-Way Bill for Intra-State Movement</u>
	<u>E-Way Bill for Intra-State Movement of All Goods</u>
Tax wrong paid	<u>Refund of tax specified in section 77(1) of the CGST Act (Circular No. 162/18/2021-GST).</u>
Appellate Tribunal	<u>Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal (Circular No. 132/02/2020).</u>
Supreme Court - TRAN 1/2	<u>Guidelines for filing/revising TRAN-1/TRAN-2 in terms of order dated 22.07.2022 & 02.09.2022 of Hon'ble Supreme Court (Circular No. 180/12/2022-GST).</u>
	<u>Guidelines for verifying the Transitional Credit in light of the order of the Hon'ble Supreme Court in the Union of India vs. Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709-32710/2018, order dated 22.07.2022 & 02.09.2022 (Circular No. 182/14/2022-GST).</u>
Job Work	<u>Clarification on Job-Work (Circular No. 38/12/2018).</u>
	<u>Clarification on scope of the notification entry at item (id), related to job work, under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017 (Circular No. 126/45/2019-GST).</u>

Demands & Recovery	<u>Clarifying the procedure for recovery of arrears under the existing law and reversal of inadmissible input tax credit (Circular No. 42/16/2018-GST).</u>
	<u>Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit (Circular No. 58/23/2018-GST).</u>
	<u>Clarification on various issues relating to applicability of demand and penalty (Circular No. 171/03/2022-GST).</u>
	<u>Clarification with regard to applicability of provisions of section 75(2) of Central Goods and Services Tax Act, 2017 and its effect on limitation (Circular No. 185/17/2022-GST).</u>
Exports / Deemed Exports	<u>Procedure regarding procurement of supplies of goods from DTA by Export Oriented Unit (EOU) etc (Circular No. 14/14/2017-GST).</u>
	<u>Clarification relating to export of services – sub-clause (iv) of the Section 2 (6) of IGST Act (Circular No. 202/14/2023-GST).</u>
Covid-19	<u>Measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (Circular No. 141/11/2020).</u>
	<u>Measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (Circular No. 136/06/2020).</u>
IBC	<u>Issues under GST law for companies under Insolvency and Bankruptcy Code, 2016 (Circular No. 134/04/2020).</u>
	<u>Clarification regarding the treatment of statutory dues under GST law in respect of the taxpayers for whom the proceedings have been finalised under Insolvency and Bankruptcy Code, 2016 (Circular No. 187/19/2022-GST).</u>
Miscellaneous	<u>Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling (Circular No. 25/25/2017-GST).</u>
	<u>Setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST Portal (Circular No. 39/13/2018-GST).</u>
	<u>Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the CBIC to tax payers and other concerned persons (Circular No. 122/41/2019-GST).</u>

Miscellaneous	<u>Generation and quoting of Documents Identification Number (DIN). (Circular No. 128/47/2019-GST).</u>
	<u>Standard Operating Procedure (SOP) to be followed by exporters (Circular No. 131/1/2020-GST).</u>
	<u>Issues in respect of challenges faced by registered persons in implementation of provisions of GST (Circular No. 137/07/2020).</u>
	<u>Issues in respect of challenges faced by the registered persons in implementation of provisions of GST Law (Circular No. 138/08/2020).</u>
	<u>Extension of limitation under GST Law in terms of Hon'ble Supreme Court's Order dated 27.04.2021 (Circular No. 157/13/2021).</u>
	<u>Prescribing manner of re-credit in electronic credit ledger using FORM GST PMT-03A (Circular No. 174/06/2022-GST).</u>
	<u>FAQs on GST applicability on 'pre-packaged and labelled' goods</u>
	<u>Clarifications regarding applicability of GST on certain services (Circular No. 206/18/2023-GST).</u>

xxii Topic wise Instructions / Guidelines:

Registration	<u>Monitoring of Companies under the process of strike off u/s 248 of Companies Act, 2013 (03/2019-GST INV).</u>
	<u>Guidelines for Special All-India Drive against fake registrations. (Instruction No. 01/2023-GST).</u>
	<u>Guidelines for processing of applications for registration (Instruction No. 3/2023-GST).</u>
Refunds	<u>Implementation of decision to expedite pending refund claims. (2/1/2020-GST).</u>
	<u>Procedure relating to sanction, post-audit and review of refund claims (Instruction No. 03/2022-GST).</u>
	<u>Manner of processing and sanction of IGST refunds, withheld in terms of clause (c) of sub-rule (4) of rule 96, transmitted to the jurisdictional GST authorities under sub rule (5A) of rule 96 of the CGST Rules, 2017 (Instruction No. 04/2022-GST).</u>
Demands & Recovery	<u>Reporting of major cases of GST evasion (01/2021-22-GST INV).</u>

Demands, Recovery & Adjudication	<u>Issuance of SCNS in Time Bound Manner (02/2021-22-GST INV DR)</u>
	<u>Guidelines for recovery under section 79 for cases covered under explanation to Section 75(12) of the CGST Act, 2017 (Instruction No. 01/2022-GST).</u>
Inspection, Search & Seizure	<u>Judgement of Hon'ble Supreme Court in the case of state of Uttar Pradesh & Ors vs. M/s. Kay Pan Fragrance Pvt. Ltd. in Civil Appeal No. 8942/2019 & 8944/2019 (04/2019-20 GST-INV-Seizure).</u>
	<u>Instructions / Guidelines regarding procedures to be followed during Search Operation (01/2020-21 - GST-INV-DGOV Ref).</u>
	<u>Deposit of tax during the course of search, inspection or investigation (Instruction No. 01/2022-23 GST-INV).</u>
Arrest & Prosecution	<u>Arrest under GST- Filing of Caveat in Hon'ble Supreme Court (01/2019-20 - GST - INV - Arrest - Caveat).</u>
	<u>Direction of Hon'ble Supreme Court in the matter of SLP No. 4322-4324/2019 (02/2019-20 - GST - INV - Arrest - Caveat).</u>
	<u>Guidelines for launching of prosecution under the Central Goods & Services Tax Act, 2017 (Instruction No. 04/2022-23 GST-Inv.).</u>
Assessment, Scrutiny & Audit	<u>Standard Operating Procedure (SOP) for Scrutiny of returns for FY 2017-18 and 2018-19 (Instruction No. 02/2022-GST).</u>
	<u>Standard Operating Procedure for Scrutiny of Returns for FY 2019-20 onwards (Instruction No. 02/2023-GST).</u>
Offences & Penalties	<u>Protocol for sharing of information by Law and Enforcement Agencies & Department with Central Economic Intelligence Bureau (02/2021-22 GST-INV-ISP).</u>
	<u>Guidelines for arrest and bail in relation to offences punishable under the CGST Act, 2017 (Instruction No. 02/2022-23 GST-INV).</u>
	<u>Guidelines on Issuance of Summons Under Section 70 of the Central Goods & Services Tax Act, 2017 (Instruction No. 03/2022-23 GST-INV).</u>

Provisional Attachment	<u>Guidelines for provisional attachment of property under section 83 of the CGST Act, 2017 dated 23rd February, 2021</u>
Rule 86A	<u>Guidelines for disallowing debit of electronic credit ledger under Rule 86A of the CGST Rules, 2017 dated 02nd November, 2021</u>
Miscellaneous	<u>Constitution of Grievance Redressal Committees at Zonal/State level for redressal of grievances of taxpayers on GST related issues-reg 24th December, 2019</u>
	<u>Payment of GST by real estate promoter/ developer supplying construction of residential apartment etc, on the shortfall value of inward supplies from registered supplier at the end of the financial year (Instruction No. 3/2/2020-GST).</u>
	<u>Admin instructions for recovery of interest on net cash tax liability w.e.f. 01.07.2017 -reg. 18th September, 2020</u>
	<u>Corrigendum to Instruction No. 01/2020-21 (Circular No. GST INV-OD)</u>

Goods and Services Tax (GST)

1 What is Goods and Services Tax (GST)?

Meaning:

GST is a tax on supply of goods or services or both **except** supply of alcoholic liquor for human consumption. [Article 366(12A) of the Constitution]

Destination Based Tax:

It is a destination based tax levied from the stage of manufacture up to the stage of final consumption of goods or services or both.

2 Power to levy GST under Constitution of India:

Article 246A:

It gives concurrent powers to both, Parliament and State Legislatures to make laws with respect to GST i.e. Central Tax (CGST) and State Tax (SGST) or Union Territory Tax (UTGST).

Article 246A(2) r.w. 269A:

It provides exclusive power to the Parliament to legislate with respect to inter-State trade or commerce i.e. Integrated tax (IGST).

3 What is the concept of destination based tax on consumption?

The tax would accrue to the Government which is having the jurisdiction over the place of consumption of goods or services or both.

4 What is taxable event under GST?

Taxable event under GST is supply of goods or services or both. CGST and SGST will be levied on intra-State supplies and IGST will be levied on inter-State supplies.

5 What is Integrated Goods and Services Tax (IGST)?

IGST would be levied and collected by the Centre on inter-State supply of goods and services. It will be apportioned between Centre and State in the prescribed manner.

6 Which are the Central & State taxes subsumed in GST?

Central Taxes	State Taxes
Central Excise duty	Value Added Tax (VAT)
Duties of Excise (Medicinal and Toilet Preparations)	Central Sales Tax (CST)
Additional Duties of Excise (Goods of Special Importance)	Luxury Tax
Additional Duties of Excise (Textiles and Textile Products)	Entry Tax (all forms)
Additional Duties of Customs (commonly known as CVD)	Entertainment and Amusement Tax (except when levied by the local bodies)
Special Additional Duty of Customs (SAD)	Taxes on advertisements, lotteries, betting and gambling
Service Tax	Purchase Tax

7 Which commodities have been kept outside of GST?

Commodities which have been kept outside the ambit of GST	
Alcoholic Liquor for Human Consumption	Petroleum Crude
Motor Spirit (Petrol)	High Speed Diesel
Natural Gas	Aviation Turbine Fuel

Goods means every kind of movable property **other than** money and securities **but includes** actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply. [Section 2(52)]

Services means anything **other than** goods, money and securities **but includes** activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged. [Section 2(102)]

For the removal of doubts, it is hereby clarified that the expression "**services**" **includes facilitating or arranging transactions in securities - w.e.f. 01st Feb, 2019.**

Business includes –

- (a) Any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;
- (b) Any activity or transaction in connection with or incidental or ancillary to above;
- (c) Any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;
- (d) Supply or acquisition of goods including capital goods and services in connection with commencement or closure of business;
- (e) Provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;
- (f) Admission, for a consideration, of persons to any premises;
- (g) Services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;
- (h) Activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; **(w.e.f. 01st Feb, 2019)**
- (i) Any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities. [Section 2(17)]

Consideration in relation to the supply of goods or services or both **includes—**

- Any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person **but shall not include** any subsidy given by the Central Government or a State Government.

- The monetary value of any act or forbearance, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person **but shall not include** any subsidy given by the Central Government or a State Government.
- A deposit given in respect of the supply of goods or services or both **shall not be considered** as payment made for such supply unless the supplier applies such deposit as consideration for the said supply. [Section 2(31)]

9 Scope of Supply [Section 7]:

For the purposes of this Act, the expression "supply" includes—

All forms of supply of goods or services or both such as **sale, transfer, barter, exchange, licence, rental, lease or disposal** made or agreed to be made for a consideration by a person in the course or furtherance of business.

The **activities or transactions, by a person, other than an individual, to its members** or constituents or vice versa, for cash, deferred payment or other valuable consideration. (w.r.e.f. 01st July, 2017) (Refer Note: 1)

Import of services for a consideration whether or not in the course or furtherance of business.

The activities specified in **Schedule I**, made or agreed to be made without a consideration.

Where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in **Schedule II**.

Notwithstanding anything contained in sub-section (1), -

- Activities or transactions specified in **Schedule III** or
- Such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council shall be treated neither as a supply of goods nor a supply of services.

Note: 1 - For the purposes of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions inter se shall be deemed to take place from one such person to another.

10 Supplies made without consideration [Schedule I]:

Supply includes the activities specified in Schedule I, made or agreed to be made without a consideration [Section 7(1)(c)]

Permanent transfer or disposal of **business assets** where input tax credit has been availed.

Supply of goods or services or both between **related persons or between distinct persons**, when made in the course or furtherance of business. (Refer Note: 1)

Supply of goods by a **principal to his agent and vice versa**.

Import of services by a **person** from a related person or from any of his other establishments outside India, in the course or furtherance of business. (w.e.f. 01st Feb, 2019)

Note: 1 - Gifts not exceeding Rs. 50,000 in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.

11 Activities or transaction which shall not be Supply [Schedule III]:

- Services by an employee to the employer in the course of or in relation to his employment.
- Services by any court or Tribunal established under any law for the time being in force.
- The functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities.
- The duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity.
- The duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.
- Services of funeral, burial, crematorium or mortuary including transportation of the deceased.
- Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
- Actionable claims, other than **specified actionable claims (Substituted w.e.f. 01st October, 2023)**
- Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India - **Inserted by F.A. 2023 w.r.e.f. 01st July, 2017 - w.e.f. 01st October, 2023. Earlier, it was effective from 01st Feb, 2019. No refund of tax paid for earlier period.**

- Supply of warehoused goods to any person before clearance for home consumption - **Inserted by F.A. 2023 w.r.e.f. 01st July, 2017 - w.e.f. 01st October, 2023. Earlier, it was effective from 01st Feb, 2019. No refund of tax paid for earlier period.**
- Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption - **Inserted by F.A. 2023 w.r.e.f. 01st July, 2017 - w.e.f. 01st October, 2023. Earlier, it was effective from 01st Feb, 2019. No refund of tax paid for earlier period.**

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Activities or transaction to be treated as supply of goods or services [Schedule II]:

Supply of Goods

- Any transfer of the title in goods.
- Any transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed.
- Where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, such transfer or disposal.
- Where any person ceases to be a taxable person, any goods forming part of the assets of any business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless – (i) the business is transferred as a going concern to another person; or (ii) the business is carried on by a personal representative who is deemed to be a taxable person.

Supply of Services

- Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.
- Any lease, tenancy, easement, licence to occupy land.
- Any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly.
- Any treatment or process which is applied to another person's goods.
- Where, by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, the usage or making available of such goods.
- Renting of immovable property.
- Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.
- Temporary transfer or permitting the use or enjoyment of any intellectual property right.
- Development, design, programming, customisation, adaptation, upgradation, enhancement, implementation of information technology software.
- Agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act.
- Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.
- Works contract as defined in clause (119) of section 2.
- Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption).

13 Composite and Mixed Supply [Section 8]:

The tax liability on a composite or a mixed supply shall be determined in the following manner, namely:—

A composite supply comprising two or more supplies, one of which is a principal supply **shall be treated as a supply of such principal supply.**

Composite supply means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply. [Section 2(30)]

Illustration: Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply.

A mixed supply comprising two or more supplies shall be treated as a supply of that particular **supply which attracts the highest rate of tax.**

Mixed supply means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply. [Section 2(74)]

Illustration: A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is a mixed supply. Each of these items can be supplied separately and is not dependent on any other. It shall not be a mixed supply if these items are supplied separately.

Principal supply means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary. [Section 2(90)]

14 Reverse Charge - Goods [Section 9(3) r.w. Notification No. 4/2017 CT(R)]:

Description of Goods	Supplier	Recipient
Cashew nuts, not shelled or peeled	Agriculturist	Any Registered Person
Bidi wrapper leaves (tendu)	Agriculturist	Any Registered Person

Tobacco leaves	Agriculturist	Any Registered Person
Mentha Oil (other than those of Citrus Fruit), Mentha Arvensis (w.e.f. 01st October, 2021) (Subst. w.e.f. 01st Jan, 2023)	Any Unregistered Person	Any Registered Person
Silk Yarn	Manufacturer of Silk Yarn	Any Registered Person
Raw Cotton (w.e.f. 15th November, 2017)	Agriculturist	Any Registered Person
Supply of Lottery	State Government, Union Territory or any local authority	Lottery distributor or selling agent
Used vehicles, seized and confiscated goods, old and used goods, waste and scrap (w.e.f. 13th October, 2017)	Central Government excluding Ministry of Railways (Indian Railways) (w.e.f. 20th October, 2023), State Government, Union territory or a local authority	Any Registered Person
Priority Sector Lending Certificate (w.e.f. 28th May, 2018)	Any Registered Person	Any Registered Person

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Reverse Charge - Services [Section 9(3) r.w. Notification No. 13/2017 CT(R)]:

Services	Description of Services	Supplier	Recipient
GTA	Goods Transport Agency (GTA) Service in respect of transportation of goods by road (If GTA does not opt to pay tax on forward charge)	GTA	Factory, Society, Co-operative Society, Registered Person, Body Corporate, Firm, AOP, CTP
Legal	Legal Services	Individual advocate, a senior advocate or firm of advocates	Business Entity
Arbitral Tribunal	Arbitral Tribunal Services	Arbitral Tribunal	Business Entity

Sponsorship	Sponsorship Services	Any Person	Body Corporate, Firm
Government	<p>Services supplied by the Government, local authority, to a business entity excluding:</p> <ul style="list-style-type: none"> • Renting of immovable property • Services by the Department of Posts and the Ministry of Railways (Indian Railways) (w.e.f. 20th October, 2023) • Services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport • Transport of goods or passengers 	Central Government, State Government, Union territory or local authority	Business Entity
	<p>Note: Provision also applies when services are received from Courts and Tribunals - w.e.f. 01st March, 2023 - Explanation (h) to Notification No. 13/2017-CT(R). Provision also applies when services are received from Parliament & State Legislature - w.e.f. 01st January, 2019.</p>		
Government	<p>Services supplied by the Central Government excluding the Ministry of Railways (Indian Railways) (w.e.f. 20th October, 2023), State Government, Union territory or local authority by way of renting of immovable property (Note: ibid - w.e.f. 01st March, 2023 & 01st January, 2019) (w.e.f. 25th Jan, 2018))</p>	Central Government, State Government, Union territory or local authority	Registered Person
Residential Dwelling	<p>Service by way of renting of residential dwelling (w.e.f. 18th July, 2022)</p>	Any Person	Registered Person
	<p>Note: RCM will not apply if the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence and such renting is on his own account and not that of the proprietorship concern. - w.e.f. 01st Jan, 2023 - Explanation added to SI. No. 12 of Notification No. 12/2017-CT(R)</p>		
Construction (FSI)	<p>Services by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction (w.e.f. 01st April, 2019)</p>	Any Person	Promoter (RERA)
Construction (Lease)	<p>Long term lease of land (30 years or more) against consideration in the form of upfront amount and/or periodic rent for construction (w.e.f. 01st April, 2019)</p>	Any Person	Promoter (RERA)
Director	Director Services	Director of a company or a Body Corporate	Company or a Body Corporate
Insurance Agent	Insurance Agent Service	Insurance Agent	Person carrying insurance business
Recovery Agent	Recovery Agent Service	Recovery Agent	Banking Co, Financial Institution, NBFC

Copyright - Music etc	Services by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like. (substituted w.e.f. 01st October, 2019)	Music composer, photographer, artist, or the like	Music company, producer or the like
Copyright- Author	Services by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher. (w.e.f. 01st October, 2019)	Author	Publisher
Member of overseeing committee	Services by the members of Overseeing Committee (w.e.f. 13th October, 2017)	Member of overseeing committee	RBI
DSA	Services by individual Direct Selling Agents (w.e.f. 27th July, 2018)	Individual DSAs	Banking Co, Financial Co., NBFC
Business Facilitator	Services provided by business facilitator (BF) to a banking company (w.e.f. 01st January, 2019)	Business Facilitator	Banking Co.
Business Correspondant	Services provided by an agent of business correspondent (BC) to business correspondent (BC) (w.e.f. 01st January, 2019)	Agent of Business Correspondant	Business Correspondant
Security	Services provided by way of supply of security personnel (Security Services) (w.e.f. 01st January, 2019)	Any Person other than a Body Corporate	Registered Person
Rent a Cab	Services by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration (w.e.f. 01st October, 2019)	Any Person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6% to the service recipient.	Body Corporate
Lending of Security	Services of lending of securities under Securities Lending Scheme, 1997 of SEBI (w.e.f. 01st October, 2019)	Lender	Borrower i.e. a person who borrows the securities under the Scheme

Services	Description of Services	Supplier	Recipient
Import of Service	Any service supplied by any person who is located in a non-taxable territory to any person other than non taxable online recipient	Any Person located in a non-taxable territory	Any Person located in the taxable territory
Ocean Freight	Services supplied by a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India (Entry deleted w.e.f. 01st October, 2023)	A Person located in non-taxable territory	Importer

Category of supply of goods and services	Recipient	Notification No.
Value of Inputs and Input Services purchase from registered supplier is less than 80% (i.e. purchase from unregistered person) (w.e.f. 01st April, 2019)	Promoter (RERA)	7/2019 CT(R) & 24/2019-CT (R)
Cement supplied by Unregistered Person (w.e.f. 01st April, 2019)	Promoter (RERA)	
Capital goods supplied by Unregistered Person (w.e.f. 01st April, 2019)	Promoter (RERA)	

Note: CBIC vide Notification No. 8/2017-CT(R) has given exemption to intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the central tax leviable thereon under pre-amended section 9(4) of the CGST Act. However, the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds Rs.5,000/- in a day. Accordingly, if the value of the supply is more than Rs. 5,000/- per day, then reverse charge is applicable under pre-amended section 9(4) for the period from 01st July, 2017 to 12th October, 2017.

The Government may, on the recommendations of the Council, by notification, specify categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services.

In this connection, the Government has notified certain services vide **Notification No. 17/2017-CT(R)**:

- Services by way of transportation of passengers by a radio-taxi, motor cab, maxi cab and motor cycle;
- Accommodation in hotels, inns, guest houses, clubs, camp-sites;
- Services by way of housekeeping, such as plumbing, carpeting etc. **(w.e.f. 22nd August, 2017)**
- Supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises. **(w.e.f. 01st January, 2022)**
- Services by way of transportation of passengers by **any other motor vehicle except omnibus. (w.e.f. 01st January, 2022) (Substituted w.e.f. 20th October, 2023)**
- **Services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company. (Inserted w.e.f. 20th October, 2023)**

Where the e-commerce operator does not have a physical presence in the taxable territory, any person representing him in the taxable territory would be liable to pay the taxes.

An electronic commerce operator does not have a physical presence in the taxable territory and if no such representative exists, the e-commerce operator is liable to appoint such a person in order to discharge this obligation.

19 Power to grant exemption from tax [Section 11]:

Where the Government is satisfied that it is necessary in the public interest so to do, it may, on the recommendations of the Council, by notification, exempt generally, either absolutely or subject to such conditions as may be specified therein, goods or services or both of any specified description from the whole or any part of the tax leviable thereon with effect from such date as may be specified in such notification.

Where the Government is satisfied that it is necessary in the public interest so to do, it may, on the recommendations of the Council, by special order in each case, under circumstances of an exceptional nature to be stated in such order, exempt from payment of tax any goods or services or both on which tax is leviable.

The Government may, if it considers necessary or expedient so to do for the purpose of clarifying the scope or applicability of any notification issued under sub-section (1) or order issued under sub-section (2), insert an explanation in such notification or order, as the case may be, by notification at any time within one year of issue of the notification under sub-section (1) or order under sub-section (2), and every such explanation shall have effect as if it had always been the part of the first such notification or order, as the case may be.

Section	Category of Supplier	Rate of Tax (Substituted w.r.e.f. 01st April, 2020)	Threshold (w.e.f. 01st April, 2019)
10(1)	(a) Manufacturers (other than Ice cream, Pan Masala, Tobacco products etc.)	1% of the Turnover in the State or UT	Rs. 1.50 Crore in Preceding FY (Rs. 75 Lakh in Special Category State)
10(1)	(b) Restaurant Service	5% of the Turnover in the State or UT	
10(1)	(c) Traders or any other supplier	1% of the turnover of taxable supplies in the State or UT	
10(2A)	Person not eligible to opt to pay tax u/s 10(1)/(2) i.e. Service Provider (w.e.f. 01st February, 2019)	6% of the Turnover of supplies in the State or UT	Rs. 50 Lakh in Preceding FY

Important provisions relating to Section 10(1):

(i) A person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than Restaurant Service), of value not exceeding 10% of turnover in a State or Union territory in the preceding financial year or Rs. 5 Lakh, whichever is higher. **(w.e.f. 01st February, 2019)**

(ii) The value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in a State or Union territory. **(w.e.f. 01st January, 2020)**

Important conditions:

- Save as provided in sub-section (1), he is not engaged in the supply of services. (except 10(2A)) **(Substituted w.e.f. 01st Feb, 2019)**
- He is not engaged in making any supply of goods or services which are not leviable to tax under this Act.
- He is not engaged in making any inter-State outward supplies of goods or services.
- He is not engaged in making any supply of ~~goods~~ or services through an electronic commerce operator who is required to collect tax at source under section 52. - **Omitted by Finance Act, 2023, w.e.f. 01st October, 2023.**

- He is not a manufacturer of such goods as may be notified by the Government on the recommendations of the Council. (Eg: Ice cream, Pan Masala, Tobacco products, bricks etc)
- He is neither a casual taxable person nor a non-resident taxable person.
- Where more than one registered persons are having the same Permanent Account Number issued under the Income-tax Act, 1961 (43 of 1961), the registered person shall not be eligible to opt for the scheme under sub-section (1) unless all such registered persons opt to pay tax under that sub-section.
- The option availed of by a registered person under sub-section (1) or subsection (2A), as the case may be, shall lapse with effect from the day on which his aggregate turnover during a financial year exceeds the limit specified under sub-section (1) or sub-section (2A), as the case may be.
- A taxable person to whom the provisions of sub-section (1) or, as the case may be, sub-section (2A) apply shall not collect any tax from the recipient on supplies made by him nor shall he be entitled to any credit of input tax.
- If the proper officer has reasons to believe that a taxable person has paid tax under sub-section (1) or sub-section (2A), as the case may be, despite not being eligible, such person shall, in addition to any tax that may be payable by him under any other provisions of this Act, be liable to a penalty and the provisions of section 73 or section 74 shall, mutatis mutandis , apply for determination of tax and penalty.

Explanation (w.e.f. 01st January, 2020):

(i) For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this section, the expression "aggregate turnover " shall include the value of supplies made by such person from the 1st day of April of a financial year up to the date when he becomes liable for registration under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

(ii) For the purposes of determining the tax payable by a person under this section, the expression " turnover in State or turnover in Union territory " shall not include the value of following supplies, namely:-

- supplies from the first day of April of a financial year up to the date when such person becomes liable for registration under this Act; and
- exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

Points	Time of Supply of Goods	Time of Supply of Services
Forward Charge	<p>Section 12(2):</p> <ul style="list-style-type: none"> • Date of issue of invoice or • Last date of Invoice <p>w.e. is earlier</p> <p>No GST is required to be paid on advance receipt for supply of goods (Notification No. 66/2017-CT, w.e.f. 15th November, 2017)</p>	<p>Section 13(2):</p> <p>a) Invoice issued within time u/s 31:</p> <ul style="list-style-type: none"> • Date of issue of invoice or • Date of receipt of payment; w.e. earlier <p>b) Invoice not issued within time u/s 31:</p> <ul style="list-style-type: none"> • Date of provision of service or • Date of receipt of payment; w.e. earlier <p>c) If not (a) and (b):</p> <ul style="list-style-type: none"> • Date on which the recipient shows the receipt of services in his books of account.
Reverse Charge	<p>Section 12(3):</p> <ul style="list-style-type: none"> • Date of receipt of goods or • Date of payment or • 31st day from date of issue of invoice <p>w.e. is earlier</p> <ul style="list-style-type: none"> • Date of entry in books of recipient accounts - If all above do not apply (Proviso) 	<p>Section 13(3):</p> <ul style="list-style-type: none"> • Date of payment or date on which payment is debited from Bank Account, whichever is earlier or • 61st day from the date of issue of invoice <p>w.e. is earlier</p> <p>Associated Enterprise - Service Supplier located o/s India:</p> <ul style="list-style-type: none"> • Date of entry in books of A/c or • Date of payment; w.e. is earlier
Voucher	<p>Section 12(4):</p> <ul style="list-style-type: none"> • Date of issue of voucher - if the supply is identifiable at that point. • Date of redemption of voucher - in all other cases. <p>w.e. is earlier</p>	<p>Section 13(4):</p> <ul style="list-style-type: none"> • Date of issue of voucher - if the supply is identifiable at that point. • Date of redemption of voucher - in all other cases. <p>w.e. is earlier</p>
Residual Case	<p>Section 12(5):</p> <ul style="list-style-type: none"> • Where a periodical return has to be filed - the date on which such return is to be filed. • Any other case - the date on which the tax is paid. 	<p>Section 13(5):</p> <ul style="list-style-type: none"> • Where a periodical return has to be filed - the date on which such return is to be filed. • Any other case - the date on which the tax is paid.
Interest, Late Fee or Penalty	<p>Section 12(6): The date on which the supplier receives such addition in value.</p>	<p>Section 13(6): The date on which the supplier receives such addition in value.</p>

Change in rate of tax in respect of supply of goods or services

Goods or services or both have been supplied **before** the change in rate of tax:

Invoice Issued	Payment Received	Time of Supply
After	After	w.e. is earlier
Prior	After	Date of issue of invoice
After	Prior	Date of receipt of payment

Goods or services or both have been supplied **after** the change in rate of tax:

Invoice Issued	Payment Received	Time of Supply
Prior	After	Date of receipt of payment
Prior	Prior	w.e. is earlier
After	Prior	Date of issue of invoice

Notes:

1. The date of receipt of payment shall be the date of credit in the bank account if such credit in the bank account is after four working days from the date of change in the rate of tax.
2. **"The date of receipt of payment"** shall be the date on which the payment is entered in the books of account of the supplier or the date on which the payment is credited to his bank account, w.e. is earlier.

Value of supply of goods or services or both = Transaction Value Provided (i) Parties are unrelated; and (ii) Price is sole consideration

Inclusions:

- **Duties & Taxes:** Any taxes, duties, cesses, fees and charges levied under any law except GST
- **Payment by Recipient:** Amount paid by recipient instead of supplier
- **Incidental Expenses** including commission, packing
- **Interest, late fees and penalty**
- **Subsidy except by Governments**

Exclusions:

- **Discount given before or at the time of supply:** Deductible from value
- **Discount after supply:** Deductible only if:
 - (i) Agreement entered before or at the time of supply and specifically linked to the invoices
 - (ii) ITC has been reversed by the recipient

Section 15(4):

Where the value of the supply of goods or services or both cannot be determined under sub-section (1), the same shall be determined in such manner as may be prescribed.

(As per Valuation Rules)

Section 15(5):

Notwithstanding anything contained in sub-section (1) or sub-section (4), the value of such supplies as may be notified by the Government on the recommendations of the Council shall be determined in such manner as may be prescribed.

Value of supply of goods or services where the consideration is not wholly in money [Rule 27]:

- (a) **Open market value** of such supply;
- (b) If the open market value is not available, be the sum total of consideration in money and any such further amount in money as is equivalent to the consideration not in money, if such amount is known at the time of supply;
- (c) If the value of supply is not determinable under clause (a) or clause (b), be the value of supply of goods or services or both of **like kind and quality**;
- (d) If the value is not determinable under clause (a) or clause (b) or clause (c), be the sum total of consideration in money and such further amount in money that is equivalent to consideration not in money as determined by the application of rule 30 or rule 31 in that order.

Value of supply of goods or services or both between distinct or related persons, other than through an agent [Rule 28]:

(1) The value of the supply shall be:

- **Open market value of such supply;**
- If open market value is not available, be the value of supply of goods or services of **like kind and quality;**
- If the value is not determinable under clause (a) or (b), be the value as **determined by the application of rule 30 or rule 31**, in that order.

Notes:

(i) Where the goods are intended for further supply as such by the recipient, the value shall, at the option of the supplier, be an amount equivalent to 90% of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person.

(ii) **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.

(2) Notwithstanding anything contained in sub-rule (1), the value of supply of services by a supplier to a recipient who is a related person, by way of providing **corporate guarantee** to any banking company or financial institution on behalf of the said recipient, shall be deemed to be **1% of the amount of such guarantee offered, or the actual consideration, whichever is higher. (w.e.f. 26th October, 2023)**

Value of supply of goods made or received through an agent [Rule 29]:

The value of supply of goods shall—

- The open market value of the goods being supplied, or at the option of the supplier, be 90% of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person, where the goods are intended for further supply by the said recipient;
- Where the value of a supply is not determinable under clause (a), the same shall be determined by the application of rule 30 or rule 31 in that order.

Value of supply of goods or services or both based on cost [Rule 30]:

Where the value of a supply of goods or services or both is not determinable by any of the preceding rules of this Chapter, the value shall be **110% of the cost of production or manufacture or the cost of acquisition of such goods** or the cost of provision of such services.

Residual method for determination of value of supply of goods or services or both [Rule 31]:

- Where the value of supply of goods or services or both cannot be determined under rules 27 to 30, the same shall be **determined using reasonable means consistent with the principles and the general provisions of section 15** and the provisions of this Chapter;
- In the case of supply of services, the supplier may opt for this rule, ignoring rule 30.

Value of supply in case of lottery, betting, gambling and horse racing [Rule 31A]:

- The value of supply of lottery shall be deemed to be **100/128 of the face value of ticket or of the price as notified** in the Official Gazette by the Organising State, **whichever is higher**.
- The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be **100% of the face value of the bet or the amount paid into the totalisator. (Substituted w.e.f. 01st Mar, 2020)**

Valuation in case of Online Gaming and Casino (Refer Rule 31B and 31C – Page No: 109)**Services involving sale/purchase of foreign currency including money changing [Rule 32(2)]:****• Option I:**

(A) Conversion is into INR and RBI Reference Rate is available: Difference between buying–selling rate and the reference rate.

(B) Conversion is into INR and RBI Reference Rate is not available:
1% of gross INR value of the transaction.

(C) Conversion is not into INR: 1% of the lesser of the INR equivalent of each currency exchanged.

• Option II:

(A) 1% of the gross amount of currency exchanged for an amount up to Rs. 1 Lakh, subject to a minimum amount of Rs. 250/-;

(B) Rs. 1,000/- and 0.5% of the gross amount of currency exchanged for an amount exceeding Rs. 1 Lakh and up to Rs. 10 Lakh; and

(C) Rs. 5,500/- and 0.1% of the gross amount of currency exchanged for an amount exceeding Rs. 10 Lakh, subject to a maximum amount of Rs. 60,000/-.

Services in relation to booking of tickets for travel by air provided by an air travel agent [Rule 32(3)]:

- Domestic Booking: 5% of Basic Fare
- International Booking: 10% of Basic Fare

Supply of services in relation to life insurance [Rule 32(4)]:

- Single premium annuity policies – 10% of single premium.
- All other cases, 25% of the premium charged from the policy holder in the first year.
- 12.5% of the premium charged from the policy holder in subsequent years.
- Nothing contained in this sub–rule shall apply where the entire premium paid by the policy holder is only towards the risk cover in life insurance.

Person dealing in buying and selling of second hand goods [Rule 32(5)]:

Where no ITC has been availed on the purchase of such goods, the value of supply shall be:

- Difference between the selling price and the purchase price; and
- Where the value of such supply is negative, it shall be ignored.

Token, or a voucher, or a coupon, or a stamp, other than postage stamp [Rule 32(6)]:

Value shall be equal to the money value of the goods or services or both redeemable against such token, voucher, coupon, or stamp.

Supply of services between distinct persons which are notified by Government [Rule 32(7)]:

Supply of services between distinct persons, where input tax credit is availed and which are notified by the Government shall be Nil.

Value of supply of services in case of pure agent [Rule 33]:

The expenditure or costs incurred by a supplier as a pure agent of the recipient of supply shall be excluded from the value of supply, if all the following conditions are satisfied, namely,-

- Supplier acts as a pure agent of the recipient of the supply, when he makes the payment to the 3rd party on authorisation by such recipient.
- Payment made by the pure agent on behalf of the recipient of supply has been separately indicated in the invoice issued by the pure agent to the recipient of service.
- Supplies procured by the pure agent from the third party as a pure agent of the recipient of supply are in addition to the services he supplies on his own account.

Meaning of Pure Agent: "pure agent" means a person who-

- enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;
- neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;
- does not use for his own interest such goods or services so procured; and
- receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account.

Rate of exchange of currency, other than Indian rupees, for determination of value [Rule 34] (Substituted w.e.f. 27th July, 2017):

- Value of taxable goods - Rate of exchange as notified by the Board under section 14 of the Customs Act, 1962.
- Value of taxable services - Rate of exchange determined as per the generally accepted accounting principles.

Value of supply inclusive of integrated tax, central tax, State tax, Union territory tax [Rule 35]:

Tax amount = (Value inclusive of taxes x tax rate in % of IGST or, as the case may be, CGST, SGST or UTGST) (100+ sum of tax rates, as applicable, in %)

Burden of Proof:

Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person. [Section 155]

Input Tax Credit: Input tax credit means the credit of input tax. [Section 2(63)]

Input Tax: Input tax in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes-

- Integrated goods and services tax charged on import of goods;
- Tax payable under the provisions of sub-sections (3) and (4) of section 9;
- Tax payable under the provisions of sub-sections (3) and (4) of section 5 of the Integrated Goods and Services Tax Act;
- Tax payable under the provisions of sub-sections (3) and (4) of section 9 of the respective State Goods and Services Tax Act;
- Tax payable under the provisions of sub-sections (3) and (4) of section 7 of the Union Territory Goods and Services Tax Act,
- but does not include the tax paid under the composition levy. [Section 2(62)]

Input: Input means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business. [Section 2(59)]

Input Service: Input service means any service used or intended to be used by a supplier in the course or furtherance of business. [Section 2(60)]

Capital Goods: Capital goods means goods, the value of which is capitalised in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business. [Section 2(19)]

Eligibility: Every registered person shall be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49. [Section 16(1)]

Conditions: No registered person shall be entitled to the credit, unless:

- He is in possession of a tax invoice or debit note issued by supplier or such other tax paying documents as may be prescribed. [Refer rule 36(1)]
- The details of above invoice or debit note has been furnished by the supplier in his GSTR-1 and such details are being reflected in GSTR-2B of the recipient.

(w.e.f. 01st January, 2022)

- He has received the goods or services or both.
- The details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted in GSTR-2B. **(Amendment by F.A. 2022 – w.e.f. 1st October, 2022)**
- Tax charged in respect of such supply has been actually paid to the Government. **[Refer rule 37A – Inserted w.e.f. 26th December, 2022 – Page 106]**
- He has furnished the return under section 39. [Section 16(2)]

Goods received in lots – ITC on receipt of last lot: Where the goods against an invoice are received in lots or instalments, the registered person shall be entitled to take credit upon receipt of the last lot or instalment. [First proviso to Section 16(2)]

Vendor / Supplier pending payment exceeding 180 Days – ITC Reversal: Where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of 180 days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be **paid by him along with interest payable under section 50**, in such manner as may be prescribed. [Second proviso to Section 16(2)] – **Amendment by Finance Act, 2023, w.e.f. 01st October, 2023.**

The recipient shall be entitled to avail of the credit of input tax on payment made by **him to the supplier** of the amount towards the value of supply of goods or services or both along with tax payable thereon. [Third proviso to Section 16(2)] – **Amendment by Finance Act, 2023, w.e.f. 01st October, 2023. [Refer rule 37 – Substituted w.e.f. 01st October, 2022]**

Depreciation is claimed on GST Component – No ITC: Where the registered person has claimed depreciation on the tax component of the cost of capital goods and plant and machinery under the Income tax Act, the input tax credit on the said tax component shall not be allowed. [Section 16(3)]

Last date to claim ITC: A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both:

- after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or debit note pertains or
- furnishing of the relevant annual return, whichever is earlier. [Section 16(4)]

Note:

This sub-section is being amended so as to provide for an extended time for availment of input tax credit by a registered person in respect of any invoice or debit note pertaining to a financial year upto 30th November of the following financial year. **(Amendment by F.A. 2022 – w.e.f. 01st October, 2022)**

Rule 36(4) (Substituted w.e.f. 01st January, 2022): No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under sub-section (1) of section 37 unless,-

- the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in FORM GSTR-1 or using the invoice furnishing facility; and
- the details of **input tax credit in respect of** such invoices or debit notes have been communicated to the registered person in FORM GSTR-2B under sub-rule (7) of rule 60. - **w.e.f. 01st October, 2022.**

Time Period	ITC, which can be availed for invoices not furnished in GSTR-1/IFF by Supplier	Notification No.
09th October, 2019 to 31st December, 2019	20% of eligible credit	49/2019-CT
01st January, 2020 to 31st December, 2020	10% of eligible credit	75/2019-CT
01st January, 2021 to 31st December, 2021	5% of eligible credit	94/2020-CT
01st January, 2022 and Onwards	-	40/2021-CT

25 Apportionment of credit [Section 17(1) to (4)]:

Business / Non-Business Purpose: Where the goods or services or both are used by the registered person partly for the purpose of any business and partly for other purposes, the **amount of credit shall be restricted to so much of the input tax as is attributable to the purposes of his business.** [Section 17(1)]

Taxable / Exempt Supplies: Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, **the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.** [Section 17(2)]

Value of Exempt Supply: The value of exempt supply shall be such as may be prescribed and shall include supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building. [Section 17(3)]

Explanation: Value of exempt supply shall not include the value of activities or transactions specified in Schedule III, **except, - (i) the value of activities or transactions specified in paragraph 5 of the said Schedule; and (ii) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule.** - Amendment by Finance Act, 2023, w.e.f. 01st October, 2023.

Banking Company / FI / NBFC: A banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances shall have the option to either comply with the provisions of section 17(2), **or avail of, every month, an amount equal to 50% of the eligible input tax credit on inputs, capital goods and input services in that month and the rest shall lapse.** [Section 17(4)]

Notes:

- The option once exercised shall not be withdrawn during the remaining part of the financial year.
- The restriction of 50% shall not apply to the tax paid on supplies made by one registered person to another registered person having the same Permanent Account Number.

26 Blocked / Ineligible credit [Section 17(5)]:

ITC Blocked / Ineligible	ITC Available
<p>(a) Motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver) (Substituted w.e.f. 01st Feb, 2019)</p>	<ul style="list-style-type: none"> • Further supply of such motor vehicles • Transportation of passengers • Imparting training on driving such motor vehicles • Motor vehicle for transportation of passenger having approved seating capacity of more than thirteen persons (including the driver) • Transportation of Goods
<p>(aa) Vessels and aircraft (Substituted w.e.f. 01st Feb, 2019)</p>	<ul style="list-style-type: none"> • Further supply of such vessels or aircraft • Transportation of passengers • Imparting training on navigating such vessels • Imparting training on flying such aircraft • For transportation of goods

<p>(ab) Services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft (Substituted w.e.f. 01st Feb, 2019)</p>	<ul style="list-style-type: none"> • Where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein • Where received by a taxable person engaged in the manufacture of such motor vehicles, vessels or aircraft • Where received by a taxable person engaged in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him
<p>(b) the following supply of goods or services or both-</p> <p>Food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance (Substituted w.e.f. 01st Feb, 2019)</p>	<ul style="list-style-type: none"> • Where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply • Where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.
<p>Membership of a club, health and fitness centre; and Travel benefits extended to employees on vacation such as leave or home travel concession (Substituted w.e.f. 01st Feb, 2019)</p>	<p>Where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.</p>
<p>(c) Works contract services when supplied for construction of an immovable property</p>	<ul style="list-style-type: none"> • Used for Plant and machinery • It is an input service for further supply of works contract service • Such expense is not capitalized
<p>(d) Goods or services or both received by a taxable person for construction of an immovable property on his own account including when such goods or services or both are used in the course or furtherance of business</p>	<ul style="list-style-type: none"> • Construction of Plant and Machinery • Such expense is not capitalized

(e) Goods or services or both on which tax has been paid under section 10 (Composition Levy)	-
(f) Goods or services or both received by a non-resident taxable person except on goods imported by him	-
(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013 (18 of 2013) - Amendment by Finance Act, 2023, w.e.f. 01st October, 2023	-
(g) Goods or services or both used for personal consumption	-
(h) Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples	-
(i) Any tax paid in accordance with the provisions of sections 74, 129 and 130	-

Construction includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalisation, to the said immovable property.

Plant and machinery means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but **excludes-**

- land, building or any other civil structures;
- telecommunication towers; and
- pipelines laid outside the factory premises.

Particulars	Reference	Amount (Rs.)
Total ITC available (Jun-23)	T	20,00,000
Input tax used exclusively for non-business purposes	T1	2,00,000
Input tax used exclusively for effecting exempt supplies	T2	2,00,000
Input tax ineligible under Section 17(5)	T3	1,00,000
ITC credited to Electronic Credit Ledger	$C1=[T-(T1+T2+T3)]$	15,00,000
Input tax credit used exclusively for taxable supplies (including zero-rated supplies)	T4	10,00,000
Common Credit	$C2(C1-T4)$	5,00,000
Aggregate value of exempt supplies for the tax period (Jun-23)	E	5,00,00,000
Total turnover of the registered person for the tax period (Jun-23)	F	20,00,00,000
Credit attributable to exempt supplies	$D1=(E/F*C2)$	1,25,000
Credit attributable to non-business purposes (if non-business purposes is applicable)	$D2=(C2*5\%)$	25,000
Net eligible common credit	$C3=[C2-(D1+D2)]$	3,50,000
Total Eligible Credit (Full + Common)	$T4+C3$	13,50,000

Notes:

- In case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, value of T4 shall be zero during the construction phase. **(w.e.f. 01st Apr, 2019)**
- Supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the value of 'E/F' for a tax period shall be calculated for each project separately, taking value of E and F as under **(w.e.f. 01st Apr, 2019)**:
 - E = aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;
 - F = aggregate carpet area of the apartments in the project.
- Where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which the details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated.
- **Separate Calculation:** Amount 'C3', 'D1' and 'D2' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax. **(Substituted w.e.f. 01st April, 2019)**
- **Additional reversal with 18% interest not later than month of September of following year:** Where the aggregate of the amounts calculated finally in respect of 'D1' and 'D2' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2', such excess shall be reversed in the month not later than the month of September following the end of the financial year to which such credit relates and the said person shall be liable to pay interest @ 18% p.a. starting from the first day of April of the succeeding financial year till the date of payment.
- **Reclaim excess ITC reversed not later than month of September of following year:** Where the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2' exceeds the aggregate of the amounts calculated finally in respect of 'D1' and 'D2', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year to which such credit relates.
- **The aggregate value of exempt supplies and the total turnover shall exclude** the amount of **duties of excise** on tobacco and other goods manufactured or produced in India and **taxes on the sale or purchase of goods** where such sale or purchase takes place in the course of inter-State trade or commerce.
- **Value of exempt supply shall include** supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
- **Exempt supplies shall exclude** (i) value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount; (ii) ~~value of supply of services by way of transportation of goods by a vessel from the customs station of clearance in India to a place outside India;~~ **w.e.f. 04th August, 2023** (iii) **value of supply of Duty Credit Scrips - w.e.f. 5th July, 2022.**
- The value of activities or transactions mentioned in sub-paragraph (a) of paragraph 8 of Schedule III of the Act which is **required to be included** in the value of exempt supplies under clause (b) of the Explanation to sub-section (3) of section 17 of the Act shall be the value of supply of goods from Duty Free Shops at arrival terminal in international airports to the incoming passengers - **w.e.f. 01st October, 2023.**

Particulars	Reference	Amount (Rs.)
ITC on capital goods used exclusively for non-business purposes and used exclusively for effecting exempt supplies (Jun - 2023)	T1	4,00,000
ITC on capital goods used exclusively for taxable supplies (Jun - 2023)	T2	10,00,000
ITC on capital goods (other than T1 and T2) (Jun - 2023)	A	-
ITC on capital goods whose residual life remains in the beginning of the tax period (Total of all Tm)	Tr	12,000
Aggregate value of exempt supplies for the tax period	E	5,00,00,000
Total turnover of the registered person for the tax period	F	20,00,00,000
Credit attributable to exempt supplies	Te = [E/F*Tr]	3,000
Taxable Value of Machinery		40,00,000
GST @ 18%	Tc	7,20,000
Invoice Value		47,20,000
Date of inward supply		20 June 2021
Life of the capital goods (months)		60
ITC attributable for the month	Tm=Tc/60	12,000

Notes:

- **Separate Calculation:** The amount 'Te' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax. **(w.e.f. 01st Apr, 2019)**
- **Amount of 'Te' along with the applicable interest** shall during every tax period of the useful life of the concerned capital goods be added to the output tax liability of the person making such claim of credit.
- **The aggregate value of exempt supplies and the total turnover shall exclude** the amount of **duties of excise** on tobacco and other goods manufactured or produced in India and **taxes on the sale or purchase of goods** where such sale or purchase takes place in the course of inter-State trade or commerce.
- **Value of exempt supply shall include** supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
- **Exempt supplies shall exclude** (i) value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount; (ii) ~~value of supply of services by way of transportation of goods by a vessel from the customs station of clearance in India to a place outside India;~~ **(w.e.f. 4th August, 2023)** (iii) **value of supply of Duty Credit Scrips - w.e.f. 5th July, 2022.**
- The value of activities or transactions mentioned in sub-paragraph (a) of paragraph 8 of Schedule III of the Act which is required **to be included** in the value of exempt supplies under clause (b) of the Explanation to sub-section (3) of section 17 of the Act shall be the value of supply of goods from Duty Free Shops at arrival terminal in international airports to the incoming passengers - **w.e.f. 01st October, 2023.**

29

Availability of credit in special circumstances [Section 18(1)]:

Situations	Credit available
A person who has applied for registration under this Act within 30 days from the date on which he becomes liable to registration	ITC in respect of inputs held in stock and semi-finished or finished goods held in stock on the day immediately preceding the date from which he becomes liable to pay tax.
Voluntary Registration u/s 25(3)	ITC in respect of inputs held in stock and semi-finished or finished goods held in stock on the day immediately preceding the date of grant of registration.
Ceases to pay tax under Composition Levy u/s 10	ITC in respect of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and on capital goods on the day immediately preceding the date from which he becomes liable to pay.

Exempt supplies becomes taxable

ITC in respect of inputs held in stock and in semi-finished or finished goods held in stock relating to such exempt supply and on capital goods exclusively used for such exempt supply on the day immediately preceding the date from which such supply becomes taxable.

30 Change in the constitution due to sale, merger etc [Section 18(3)]:

Registered person shall be allowed to transfer the input tax credit which remains unutilised in his electronic credit ledger to such sold, merged, demerged, amalgamated, leased or transferred business.

31 Non-availability of credit in special circumstances [Section 18(4)]:

Situations	Credit not available
Person opts to pay tax under Composition Levy	Shall pay an amount by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods, reduced by such percentage points, on the day immediately preceding the date of exercising of such option or the date of such exemption.
Taxable supplies become exempt	

32 Supply of Capital Goods and Plant & Machinery on which ITC is taken [Section 18(6)]:

Registered person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery reduced by such percentage points or the tax on the transaction value of such capital goods or plant and machinery determined under section 15, whichever is higher.

For refractory bricks, moulds and dies, jigs and fixtures are supplied as scrap, the taxable person may pay tax on the transaction value of such goods determined under section 15.

- Principal shall be entitled to take credit of input tax on inputs and capital goods even if the inputs and capital goods are directly sent to a job worker for job work without being first brought to his place of business.
- Where the inputs sent for job work are not received back by the principal after completion of job work or otherwise or are not supplied from the place of business of the job worker, within 1 year of being sent out, it shall be deemed that such inputs had been supplied by the principal to the job worker on the day when the said inputs were sent out.
- Where the capital goods sent for job work are not received back by the principal within a period of 3 years of being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job worker on the day when the said capital goods were sent out.
- Nothing contained above shall apply to moulds and dies, jigs and fixtures, or tools sent out to a job worker for job work.

ABC Ltd is having an ISD unit and ISD Unit has received ITC of input service of Rs. 800 lakh used by more than one location to be distributed among recipient's locations XX, YY and ZZ. The turnover of XX, YY, ZZ during the preceding financial year, is Rs. 200 crores, Rs. 300 crores and Rs. 100 crores respectively. The credit of Rs. 100 lakh each pertain to input service received only by YY and ZZ.

Particulars	Amount (Rs. in Lakh)
Total ITC to be distributed by ISD Unit	800
Credit of service used only by YY and ZZ location	200
Credit available for distribution for all units	600
Credit distributable to XX [Rs. 200 crores / Rs. 600 crores * Rs. 600 Lakh]	200
Credit distributable to YY [Rs. 300 crores / Rs. 600 crores * Rs. 600 Lakh] + Rs. 100 Lakh Credit directly attributable to YY = Rs. 400 Lakh	400
Credit distributable to ZZ [Rs. 100 crores / Rs. 600 crores * Rs. 600 Lakh] + Rs. 100 Lakh Credit directly attributable to ZZ = Rs. 200 Lakh	200

Category	Exclusively Goods		Exclusively Services		Goods and Services	
	Normal States	Special States	Normal States	Special States	Normal States	Special States
01-Jul-17 to 31-Jan-19	20 Lakh	10 Lakh	20 Lakh	10 Lakh	20 Lakh	10 Lakh
01-Feb-19 to 31-Dec-19	20 Lakh	10/20 Lakh (Note:3)	20 Lakh	10/20 Lakh (Note:3)	20 Lakh	10/20 Lakh (Note:3)
01-Jan-20 Onwards	40 Lakh (Note:4)	10/20 Lakh (Note:3)	20 Lakh	10/20 Lakh (Note:3)	20 Lakh	10/20 Lakh (Note:3)

Notes:

1. Special Category of States - Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh, Uttarakhand - Upto 31st January, 2019.
2. Special Category of States - Mizoram, Manipur, Nagaland, Tripura - w.e.f. -1st February, 2019.
3. The Government at the request of a special category State and on the recommendations of the Council may enhance the aggregate turnover limit to Rs. 20 Lakh.
4. The Government at the request of a State and on the recommendations of the Council may enhance the aggregate turnover limit to Rs. 40 Lakh.

General Provisions:

- Supplier shall be liable to be registered under this Act in the State or Union territory or special category States, from where he makes a taxable supply of specified category, if his aggregate turnover in a financial year exceeds the threshold mentioned in the above table.
- **Aggregate turnover means** the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess.
- **Aggregate turnover shall include** all supplies made by the taxable person, whether on his own account or made on behalf of all his principals.

36 Persons not liable for Registration [Section 23]:

- Any person engaged **exclusively** in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax.
- An **agriculturist** to the extent of supply of produce out of cultivation of land.
- Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act - **Amendment by Finance Act, 2023, w.e.f. 01st October, 2023 - w.r.e.f. 01st July, 2017.**
- Persons, who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient. [Notification No. 5/2017 - CT]
- Persons making inter-State supplies of taxable services and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of Rs. 20 Lakh in a financial year. [Notification No. 10/2017 - IT]
- Person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs. 40 Lakh is exempt from taking registration under the said Act subject to certain exceptions. [Notification No. 10/2019 - CT]
- Persons having aggregate turnover in a financial year below the notified threshold.

37 Compulsory Registration [Section 24]:

- Persons making any inter-State taxable supply.
- Casual taxable persons making taxable supply.
- Persons who are required to pay tax under reverse charge.
- Person (e-commerce operators) who are required to pay tax under section 9(5).
- Non-resident taxable persons making taxable supply.
- Persons who are required to deduct tax under section 51, whether or not separately registered under this Act.
- Persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise.
- Input Service Distributor.
- Persons who supply goods or services or both, other than supplies specified under section 9(5), through such electronic commerce operator who is required to collect tax at source u/s 52. **(Exemption from Registration subject to certain conditions - Intra-State Supplies through ECO - Notification No. 34/2023-CT dated 31st July, 2023, w.e.f. 01st October, 2023)**
- Electronic commerce operator, **who is required to collect tax at source u/s 52 - w.e.f. 01st Feb, 2019.**
- Person supplying OIDAR services from a place outside India to a person in India, other than a registered person.
- Every person supplying online money gaming from a place outside India to a person in India **(w.e.f. 01st October, 2023)**
- Such other person or class of persons as may be notified by the Government on the recommendations of the Council.

38 Procedure for Registration [Section 25]:

- Person who is liable to be registered under section 22 or section 24 shall apply for registration in every such State or Union territory in which he is so liable within 30 days from the date on which he becomes liable to registration.

- A casual taxable person or a non-resident taxable person shall apply for registration at least 5 days prior to the commencement of business.
- A person having a unit, as defined in the SEZ Act, 2005, in a SEZ or being a SEZ developer shall have to apply for a separate registration as distinct from his place of business located outside the SEZ in the same State or Union territory. **(w.e.f. 01st Feb, 2019)**
- Every person who makes a supply from the territorial waters of India shall obtain registration in the coastal State or Union territory where the nearest point of the appropriate baseline is located.
- A person seeking registration under this Act shall be granted a single registration in a State or Union territory.
- A person having multiple places of business in a State or Union territory may be granted a separate registration for each such place of business. **(Substituted w.e.f. 01st Feb, 2019)**
- A person, though not liable to be registered under section 22 or section 24 may get himself registered voluntarily.
- A person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.
- Where a person who has obtained or is required to obtain registration in a State or Union territory in respect of an establishment, has an establishment in another State or Union territory, then such establishments shall be treated as establishments of distinct persons for the purposes of this Act.

39 Amendment of Registration [Section 28]:

- Every registered person and a person to whom a Unique Identity Number has been assigned shall inform the proper officer of any changes in the information furnished at the time of registration or subsequent thereto, within 15 days from such change.
- Proper officer may, on the basis of information furnished or as ascertained by him, approve or reject amendments in the registration particulars.
- Proper officer shall not reject the application for amendment in the registration particulars without giving the person an opportunity of being heard.

40 Cancellation or suspension of Registration [Section 29]:

Proper officer may either on his own motion or on an application filed by the registered person or by his legal heirs, in case of death of such person, cancel the registration, having regard to the circumstances where,-

- Business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of;
- There is any change in the constitution of the business;
- Taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25 - **Substituted by F.A., 2020, w.e.f. 01st January, 2021.**

Proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where,-

- A registered person has contravened such provisions of the Act or the rules made thereunder;
 - A person paying tax under section 10 has not furnished **the return for a financial year beyond three months from the due date of furnishing the said return; (Amendment by F.A. 2022 - w.e.f. 01st October, 2022)**
 - Any registered person, other than a person specified in clause (b), has not furnished returns for a **such continuous tax period as may be prescribed; (Amendment by F.A. 2022 - w.e.f. 01st October, 2022)**
 - Any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration;
 - Registration has been obtained by means of fraud, wilful misstatement or suppression of facts.
- The proper officer shall not cancel the registration without giving the person an opportunity of being heard.
 - During pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed. **(w.e.f. 01st Feb, 2019)**
 - Cancellation of registration under this section shall not affect the liability of the person to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

41 Registration to be cancelled in certain cases [Rule 21]:

The registration granted to a person is liable to be cancelled, if the said person, -

- Does not conduct any business from the declared place of business;
- Issues invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder;
- Violates the provisions of section 171 of the Act or the rules made thereunder;
- Violates the provision of rule 10A; **(w.e.f. 28th June, 2019)**
- Avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; **(w.e.f. 22nd December, 2020)**
- Furnishes the details of outward supplies in FORM GSTR-1 under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; **(w.e.f. 22nd December, 2020)**
- Violates the provision of rule 86B. **(w.e.f. 22nd December, 2020)**
- Being a registered person required to file return under sub-section (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months. **(w.e.f. 01st October, 2022)**
- Being a registered person required to file return under proviso to sub-section (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods. **(w.e.f. 01st Oct., 2022)**

42 Revocation of cancellation of Registration [Section 30]:

- Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration **in such manner, within such**

time and subject to such conditions and restrictions, as may be prescribed - Amendment by Finance Act, 2023 - w.e.f. 01st October, 2023.

- Proper officer may, in such manner and within such period, by order, either revoke cancellation of the registration or reject the application.
- The application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

43 Tax Invoice [Section 31]:

Transaction	Event	Time	Document Name	Contents
Supply of Taxable Goods	<ul style="list-style-type: none"> • Removal of goods • Delivery of Goods 	Before or at the time of Supply	Tax Invoice	Rule 46
Supply of Taxable Services	Provision of service	Before or after Supply	Tax Invoice	Rule 46
Newly Registered Person	Within 1 month from the date of issuance of certificate of registration, issue a revised invoice against the invoice already issued.		Revised Invoice	Rule 53
Supply of Exempted Goods or Services or Both or Composition Levy	Supply of goods or services or both		Bill of Supply	Rule 49

Receipt of Advance	Receipt of Advance Payment	Receipt Voucher	Rule 50
No supply is made, post receipt of advance	Refund of Advance	Refund Voucher	Rule 51
Supply received from Unregistered Person and covered u/s 9(3)/(4)	Date of receipt of goods or services	Self-Invoice	-
Supply received from Unregistered Person and covered u/s 9(3)/(4)	Payment to Supplier	Payment Voucher	Rule 52

Transaction	Document Type	Rule
<ul style="list-style-type: none"> Value or tax charged in tax invoice is found to exceed the taxable value or tax payable Goods returned by supplier Goods or Services are found to be deficient 	Credit Note	Rule 53
Value or tax charged in tax invoice is found to be less the taxable value or tax payable	Debit Note	Rule 53
Distribution of credit by ISD	ISD Invoice/Credit Note	Rule 54
Supply of Liquid Gas - Quantity not known / Job Work / Transportation of goods other than by way of supply	Delivery Challan	Rule 55

44 Continuous supply of Goods and Services [Section 31(4)/(5)]:

Continuous Supply of Goods:

- Where successive statements of accounts or successive payments are involved, the invoice shall be issued before or at the time each such statement is issued or, as the case may be, each such payment is received.

Continuous Supply of Services:

- Where the due date of payment is ascertainable from the contract, the invoice shall be issued on or before the due date of payment.
- Where the due date of payment is not ascertainable from the contract, the invoice shall be issued before or at the time when the supplier of service receives the payment.
- Where the payment is linked to the completion of an event, the invoice shall be issued on or before the date of completion of that event.

45 Supply of services ceases under a contract before the completion of the supply [Section 31(6)]:

Invoice shall be issued at the time when the supply ceases and such invoice shall be issued to the extent of the supply made before such cessation.

46 Goods being sent or taken on approval for sale [Section 31(7)]:

Where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued before or at the time of supply or six months from the date of removal, whichever is earlier.

47 Accounts and other records [Section 35]:

Every registered person shall keep and maintain, at his principal place of business, as mentioned in the certificate of registration, a true and correct account of—

- Production or manufacture of goods
- Inward and outward supply of goods or services or both
- Stock of goods
- Input tax credit availed
- Output tax payable and paid
- Such other particulars as may be prescribed. (Refer Rule 56)

Where more than one place of business is specified in the certificate of registration, the accounts relating to each place of business shall be kept at such places of business.

The registered person may keep and maintain such accounts and other particulars in electronic form in such manner as may be prescribed. (Refer Rule 57)

Every owner or operator of warehouse or godown or any other place used for storage of goods and every transporter, irrespective of whether he is a registered person or not, shall maintain records of the consigner, consignee and other relevant details of the goods in such manner as may be prescribed. (Refer Rule 58)

48 Period of retention of accounts [Section 36]:

Period of retention of accounts:

- Every registered person required to keep and maintain books of account or other records in accordance with the provisions of section 35(1) shall retain them until the expiry of 72 months from the due date of furnishing of annual return for the year pertaining to such accounts and records.

Party to an appeal or revision or any other proceeding:

- A registered person, who is a party to an appeal or revision or any other proceedings before any Appellate Authority or Revisional Authority or Appellate Tribunal or court, whether filed by him or by the Commissioner, or is under investigation for an offence under Chapter XIX, shall retain the books of account and other records pertaining to the subject matter of such appeal or revision or proceedings or investigation for a period of one year after final disposal of such appeal or revision or proceedings or investigation, or for the period specified above, whichever is later.

49 Furnishing details of Outward Supplies [Section 37]:

Taxpayer Type	Statement/Facility	Frequency	Due Date	Rule
Regular	GSTR-1	Monthly	11th of next month	59(1)
QRMP Taxpayer (Optional Scheme)	Invoice Furnishing Facility (IFF)	Monthly	13th of next month	59(2)
	GSTR-1	Quarterly	13th of next month from end of quarter	59(1)/(3)

Notes:

- The details of outward supplies furnished using the IFF for the first and second months of a quarter shall not be furnished in FORM GSTR-1 for the said quarter. **(IFF introduced w.e.f. 1st January, 2021)**
- A registered person shall not be allowed to furnish the details of outward supplies for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him. **(Amendment by F.A. 2022 – w.e.f. 01st October, 2022)**
- A registered person shall not be allowed to furnish FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B for **the preceding month. (w.e.f. 1st January, 2021) (For preceding two months – Substituted w.e.f. 1st January, 2022)**
- A registered person required to furnish return for every quarter under QRMP Scheme, shall not be allowed to furnish FORM GSTR-1 or the IFF, if he has not furnished the return in FORM GSTR-3B for preceding tax period. **(w.e.f. 1st January, 2021)**
- Subject to conditions and restrictions, a registered person shall not be allowed to furnish the details of outward supplies for a tax period after expiry of a period of 3 years from the due date of furnishing the said details. – **Amendment by Finance Act, 2023, w.e.f. 01st October, 2023.**

The auto-generated statement shall consist of –

(a) Details of inward supplies in respect of which credit of input tax may be available to the recipient.

(b) Details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient:

- by any registered person within such period of taking registration;
- by any registered person, who has defaulted in payment of tax and where such default has continued for such period;
- by any registered person, the output tax payable by whom in accordance with the statement of outward supplies furnished by him under the said sub-section during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit;
- by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit;
- by any registered person, who has defaulted in discharging his tax liability in accordance with the provisions of sub-section (12) of section 49 subject to such conditions and restrictions;
- by such other class of persons as may be prescribed. **(Amendment by F.A. 2022 - w.e.f. 01st Oct, 2022)**

Taxpayer Type	Return	Frequency	Due Date	Rule
Regular Tax-payer	GSTR-3B	Monthly	20th of next month	61(1)
QRMP Taxpayer (Optional Scheme)	GSTR-3B	Quarterly	22nd/24th of next month from end of quarter	61(1)
	PMT-06 (Payment)	Monthly	25th of next month	61(3)
Composition Tax-payer	CMP-08	Quarterly	18th of next month from end of quarter	62(1)
	GSTR-4	Yearly	30th of next financial year	62(1)

Non-resident taxable person (13th of next month -F.A. 2022 - w.e.f. 01st Oct, 2022)	GSTR-5	Monthly	20th of next month or within 7 days after the last day of the validity period of registration, w.e. is earlier	63
OIDAR	GSTR-5A	Monthly	20th of next month	64
ISD	GSTR-6	Monthly	13th of next month	65
Tax deductor	GSTR-7	Monthly	10th of next month	66
E-Commerce Operator	GSTR-8	Monthly	10th of next month	67
UIN Holders	GSTR-11	Can file the form any time after the end of the relevant quarter		82

Notes:

- A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods **or the details of outward supplies under sub-section (1) of section 37 for the said tax period has not been furnished by him - Amendment by F.A. 2022 - w.e.f. 01st October, 2022.**
- Subject to such conditions and restrictions, a registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of 3 years from the due date of furnishing the said return. - **Amendment by Finance Act, 2023, w.e.f. 01st October, 2023.**

52 Availment of input tax credit [Section 41]:

- Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger.
- The credit of input tax availed by a registered person in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner.
- Where the said supplier makes payment of the tax payable in respect of the aforesaid supplies, the said registered person may re-avail the amount of credit reversed by him in such manner. **[Amendment by F.A. 2022 - w.e.f. 01st October, 2022]**

53 Annual Return & Audit [Section 44]:

Forms	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
GSTR-9 (Annual Return)						
0-2 Crores	No	No	No	No	No	No
2-5 Crores	Yes	Yes	Yes	Yes	Yes	Yes
>5 Crores	Yes	Yes	Yes	Yes	Yes	Yes
GSTR-9C (Reconciliation Statement)						
2-5 Crores	Yes	No	No	No	No	No
>5 Crores	Yes	Yes	Yes	Yes	Yes	Yes
Due Dates	05/07th Feb, 2020	31st Dec, 2020	31st Mar, 2021	28th Feb, 2022	31st Dec, 2022	31st Dec, 2023

Notes:

- A registered person is not required to get its accounts audited by a CA or a CMA from FY 2020-21 and onwards.
- Subject to conditions and restrictions, a registered person shall not be allowed to furnish an annual return for a financial year after the expiry of a period of 3 years from the due date for furnishing the said annual return . - **Amendment by Finance Act, 2023, w.e.f. 01st October, 2023.**

54 Final return [Section 45]:

Taxpayer Type	Return	Frequency	Due Date	Rule
Regular Tax-payer whose registration has been cancelled	GSTR-10	Within 3 months of the date of cancellation or date of order of cancellation, whichever is later		81

Supplies	Minimum (Per day)		Maximum	
	CGST	SGST	CGST	SGST
Outward Supply u/s 37	Rs. 100	Rs. 100	Rs. 5,000	Rs. 5,000
Return u/s 39	Rs. 100	Rs. 100	Rs. 5,000	Rs. 5,000
Final Return u/s 45	Rs. 100	Rs. 100	Rs. 5,000	Rs. 5,000
Persons liable to collect TCS u/s 52 - [F.A. 2022 - w.e.f. 01st Oct, 2022]	Rs. 100	Rs. 100	Rs. 5,000	Rs. 5,000
Annual Return u/s 44	Rs. 100	Rs. 100	0.25% Turnover of State	0.25% Turnover of State

(a) The electronic liability register shall be maintained in **FORM GST PMT-01** for each person liable to pay tax, interest, penalty, late fee or any other amount on the common portal.

(b) The electronic liability register of the person shall be debited by-

- the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said person;
- the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the said person;
- ~~the amount of tax and interest payable as a result of mismatch under section 42 or section 43 or section 50;~~ **(Omitted w.e.f. 01st October, 2022)**
- any amount of interest that may accrue from time to time.

(c) Payment of every liability by a registered person as per his return shall be made by debiting the electronic credit ledger maintained as per rule 86 or the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.

57 Electronic credit ledger [Rule 86]:

(a) The electronic credit ledger shall be maintained in **FORM GST PMT-02** for each registered person eligible for input tax credit under the Act on the common portal and every claim of input tax credit under the Act shall be credited to the said ledger.

(b) The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with the provisions of section 49 or section 49A or section 49B.

(c) Where a registered person has claimed refund of any unutilized amount from the electronic credit ledger in accordance with the provisions of section 54, the amount to the extent of the claim shall be debited in the said ledger.

(d) If the refund so filed is rejected, either fully or partly, the amount debited under sub rule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the proper officer by an order made in Form GST PMT-03.

58 Manner of utilization of ITC (Upto 28th March, 2019):

Particulars	Liability - IGST	Liability - CGST	Liability - SGST
ITC - IGST	1	2	3
ITC - CGST	2	1	X
ITC - SGST	2	X	1

59 Manner of utilization of ITC [Rule 88A] (w.e.f. 29th March, 2019):

Particulars	Liability - IGST	Liability - CGST	Liability - SGST
ITC - IGST	1	2 - In any order and in any proportion	
3 - ITC on account of Integrated tax to be completely exhausted mandatorily			
ITC - CGST	5	4	X
ITC - SGST	7	X	6

Notes:

- Cross utilisation of ITC between centre and state is not permitted.
- As per new Rule 88A, ITC of IGST should be utilized and exhausted first.

60 Electronic cash ledger [Rule 87]:

(a) The electronic cash ledger shall be maintained in **FORM GST PMT-05** for each person, liable to pay tax, interest, penalty, late fee or any other amount, on the common portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.

(b) Any amount deducted under section 51 or collected under section 52 and claimed by the registered taxable person from whom the said amount was deducted or, as the case may be, collected shall be credited to his electronic cash ledger.

(c) Where a person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger.

(d) If the refund so claimed is rejected, either fully or partly, the amount debited to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in FORM GST PMT-03.

61 Transfer of tax, interest, penalty etc. using PMT-09 [Rule 87(13)]:

A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in FORM GST PMT-09. **(w.e.f. 21st April, 2020)**

62 Transfer of tax, interest etc. between distinct person [Rule 87(14)]:

- A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for central tax or integrated tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25, in FORM GST PMT-09.
- No such transfer shall be allowed if the said registered person has any unpaid liability in his electronic liability register. **(w.e.f. 5th July, 2022)**

Situations	Rate of Interest (p.a.)	Portion
Failure to pay tax or any part thereof	18%	Full
Delay in payment of tax due to late filing of return u/s 39	18%	Cash Portion
Filing of return after commencement of proceeding u/s 73 or 74	18%	Credit Portion + Cash Portion
Input tax credit has been wrongly availed and utilised	18%	Amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.

Situations	Tax Payable	Credit	Cash	Interest Payable on
Delay in payment of tax due to late filing of return u/s 39	Rs. 1,00,00,000	Rs. 70,00,000	Rs. 30,00,000	Rs. 30,00,000
Filing of return after commencement of proceeding u/s 73 or 74	Rs. 1,00,00,000	Rs. 70,00,000	Rs. 30,00,000	Rs. 1,00,00,000

ITC availed (Feb-2019)	Balance in Electronic Credit Ledger and not Utilized (till Sep-2022)	ITC to be reversed (Sep-2022)	Interest Payable
Rs. 1,00,00,000	Rs. 1,50,00,000	Rs. 1,00,00,000	No

Persons liable to GST-TDS:

- A department or establishment of the Central/ State Government; or
- Local authority; or
- Governmental agencies; or
- An authority or a board or any other body – (i) set up by an Act of Parliament or a State Legislature; or (ii) established by any Government, with 51% or more participation by way of equity or control, to carry out any function; or
- Society established by the Central/ State Government or a Local Authority under the Societies Registration Act, 1860; or
- Public sector undertakings etc.

When GST-TDS is required to be deducted:

- Payment made or credited to a supplier, if the total value of supply under a contract in respect of supply of taxable goods or services or both, exceeds Rs. 2,50,000/-.
- This value shall exclude the taxes leviable under GST (i.e. Central tax, State tax, UT tax, Integrated tax & Cess).

When GST-TDS is not required to be deducted:

- Location of supplier and place of supply are in same State and location of recipient is in different state.
- Total value of taxable supply \leq Rs. 2.5 Lakh under a contract.
- Contract value $>$ Rs. 2.5 Lakh for both taxable supply and exempted supply, but the value of taxable supply under the said contract \leq Rs. 2.5 Lakh.
- Receipt of goods and services, which are exempted.
- Goods on which GST is not leviable (Petroleum products) or supplies covered under Schedule III.
- Where the tax is to be paid on reverse charge by the recipient i.e. the deductee.
- Where the payment is made to an unregistered supplier.
- Where the payment relates to Cess component.

Rate of GST-TDS:

- Intra-State supply: CGST: @1% SGST: @ 1%
- Inter-State supply: IGST: @2%

Procedural Aspects:

- Payment of deducted tax and submitting of return (GSTR-7) should be complied within 10 days after the end of the month in which deduction was made.
- A certificate of tax deduction at source shall be issued to the deductee.
- If any deductor fails to pay, the amount deducted as tax, he shall pay interest @ 18% u/s 50 in addition to the amount of tax deducted.

Transaction	Location of Supplier	Place of Supply	Location of Recipient	Type of Supply	Tax	GST-TDS
Govt. of Gujarat purchases taxable goods from a local supplier	Gujarat	Gujarat	Gujarat	Intra	CGST+ SGST	Yes
Govt. of Gujarat purchases taxable goods from a supplier in Delhi	Delhi	Gujarat	Gujarat	Inter	IGST	Yes
Govt. of Gujarat engages a contractor of Delhi for repairing of Bhawan in Delhi	Delhi	Delhi	Gujarat	Intra	CGST+ SGST	No

65 Collection of tax at source (w.e.f. 01st October, 2018) [Section 52]:

Important definitions:

- Electronic commerce means the supply of goods or services or both, including digital products over digital or electronic network. [Section 2(44)]
- Electronic commerce operator means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce. [Section 2(45)]

Electronic Commerce Operator to collect GST-TCS:

Every electronic commerce operator (hereinafter referred as "operator"), not being an agent, shall collect an amount calculated at such rate as may be prescribed, of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the operator.

Rate of GST-TCS:

- Intra-State supply: CGST:@0.5% SGST:@0.5%
- Inter-State supply: IGST:@1%

Meaning of net value of taxable supplies:

Net value of taxable supplies shall mean the aggregate value of taxable supplies of goods or services or both, other than services notified under sub-section (5) of section 9, made during any month by all registered persons through the operator reduced by the aggregate value of taxable supplies returned to the suppliers during the said month.

Procedural Aspects:

- Every operator who collects the amount shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected during a month, in Form GSTR-8 within 10 days after the end of such month.
- The operator shall not be allowed to furnish GSTR-8 after the expiry of the period of 3 years from the due date of furnishing the said statement - **Amendment by Finance Act, 2023, w.e.f. 01st October, 2023.**
- The supplier who has supplied the goods or services or both through the operator shall claim credit in his electronic cash ledger, of the amount collected.

66 Refund of tax [Section 54]:

Meaning of Refund:

Refund **includes** refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies, or refund of tax on the supply of goods regarded as deemed exports, or refund of unutilised input tax credit as provided under sub-section (3). [Explanation (1) to the Section 54]

Claim of Refund:

- Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of 2 years from the relevant date in Form GST RFD-01.
- A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of Section 49(6) may claim such refund in prescribed form.

Important Aspects:

- No refund of unutilised input tax credit shall be allowed in cases other than (a) zero rated supplies made without payment of tax; (b) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies.
- No refund of unutilised input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty.
- No refund of input tax credit shall be allowed, if the supplier of goods or services or both avails of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies.
- Proper officer shall issue the order within 60 days from the date of receipt of application complete in all respects.
- No refund shall be paid to an applicant, if the amount is less than Rs. 1,000/-.
- Interest @ 6% shall be paid, after the expiry of 60 days in case of delayed refund, **to be computed in such manner as may be prescribed - Amendment by Finance Act, 2023, w.e.f. 01st October, 2023. (S-56 r.w. rule 94)**

Withholding of Refund Claim:

Where any refund is due to a registered person who has defaulted in furnishing any return or who is required to pay any tax, interest or penalty, which has not been stayed by any court, Tribunal or Appellate Authority by the specified date, the proper officer may-

- withhold payment of refund due until the said person has furnished the return or paid the tax, interest or penalty, as the case may be;
- deduct from the refund due, any tax, interest, penalty, fee or any other amount which the taxable person is liable to pay but which remains unpaid under this Act or under the existing law.

What is Relevant Date?

Category	Meaning
Exports of Goods by Sea or Air	Date on which the ship or the aircraft in which such goods are loaded, leaves India
Exports of Goods by Land	Date on which such goods pass the frontier
Exports of Goods by Post	Date of despatch of goods by the Post Office concerned to a place outside India
Supply of goods regarded as deemed exports	Date on which the return relating to such deemed exports is furnished
Zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit	The due date for furnishing of return under section 39 in respect of such supplies. (F.A. 2022 - w.e.f. 01st October, 2022)
Export of Services	Receipt of payment in convertible foreign exchange or in INR - Supply of services completed prior to receipt of payment
	Issue of invoice - Payment for the services is received in advance prior to date of issue of invoice
A consequence of judgment, decree, order or direction of the Appellate Authority, Appellate Tribunal or any court	Date of communication of such judgment, decree, order or direction

Inverted Duty Structure (w.e.f. 01st Feb, 2019)	Due date for furnishing of return under section 39 for the period in which such claim for refund arises.
Tax is paid provisionally under this Act or the rules made thereunder	Date of adjustment of tax after the final assessment thereof
In the case of a person, other than the supplier	Date of receipt of goods or services or both by such person
In any other case	Date of payment of tax

Refund application shall be accompanied by following documentary evidences

Category	Documentary Evidence
Order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund etc.	Reference number of the order and a copy of order passed or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund.
Refund is on account of export of goods, other than electricity	Statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices.
Refund of export of electricity (w.e.f. 5th July, 2022)	A statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat.
Export of Services	A statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates.
Supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer	A statement containing the number and date of invoices as provided in rule 46 along with the evidence regarding the endorsement.

Supply of services made to a Special Economic Zone unit or a Special Economic Zone developer	A statement containing the number and date of invoices, the evidence regarding the endorsement and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations.
Supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer (Substituted w.e.f. 01st Feb, 2019)	A declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer.
Deemed exports	A statement containing the number and date of invoices along with such other evidence as may be notified in this behalf.
Inverted Duty Structure	A statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilised input tax credit.
Provisional Assessment	Reference number of the final assessment order and a copy of the said order.
Intra-State supply, subsequently held to be inter-State supply	A statement showing the details of transactions.
Excess payment of tax and interest, if any, or any other amount paid (w.e.f. 04th August, 2023)	A statement showing the details of the amount of claim on account of excess payment of tax.
Refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated (w.e.f. 26th December, 2022)	A statement containing the details of invoices along with copy of such invoices, proof of making such payment to the supplier, the copy of agreement or registered agreement or contract, as applicable, entered with the supplier for supply of service, the letter issued by the supplier for cancellation or termination of agreement or contract for supply of service, details of payment received from the supplier against cancellation or termination of such agreement along with proof thereof.
Refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated (w.e.f. 26th December, 2022)	A certificate issued by the supplier to the effect that he has paid tax in respect of the invoices on which refund is being claimed by the applicant; that he has not adjusted the tax amount involved in these invoices against his tax liability by issuing credit note; and also, that he has not claimed and will not claim refund of the amount of tax involved in respect of these invoices.
Amount of refund claimed does not exceed Rs. 2 Lakh (Refer Note below)	A declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person.
Amount of refund claimed exceeds Rs. 2 Lakh (Refer Note below)	A Certificate in Annexure 2 of FORM GST RFD-01 issued by a CA or CMA to effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person.

Note:

Self declaration or CA or CMA Certificate, as the case may be, shall not be required in following cases:

- Refund of tax paid on export of goods or services or both or on inputs or input services used in making such exports.
- Refund of unutilised input tax credit under Section 54(3)
- Refund of tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued, or where a refund voucher has been issued.
- Refund of tax in pursuance of section 77.
- **A certificate is not required to be furnished in cases where refund is claimed by an unregistered person who has borne the incidence of tax. (w.e.f. 26th December, 2022)**
- The tax or interest borne by such other class of applicants as the Government may, on the recommendations of the Council, by notification, specify.

Refund in case of zero-rated supply of goods or services or both without payment of tax:

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover **(Substituted w.r.e.f. 23rd October, 2017)**

Where,

- **"Refund amount"** means the maximum refund that is admissible
- **"Net ITC"** means input tax credit availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both
- **"Turnover of zero-rated supply of goods"** means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both - **(Substituted w.e.f. 23rd March, 2020)**
- **"Turnover of zero-rated supply of services"** means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:- (a) Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period **reduced by** advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period
- **"Adjusted Total Turnover"** means the sum total of the value of- (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and (b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services, excluding, (i) the value of exempt supplies other than zero-rated supplies; and (ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period. - **(Substituted w.e.f. 4th September, 2018)**
- **"Relevant period"** means the period for which the claim has been filed.
- For the purposes of this sub-rule, the value of goods exported out of India shall be taken as – (i) the Free on Board (FOB) value declared in the Shipping Bill or Bill of Export form, as the case may be, as per the Shipping Bill and Bill of Export (Forms) Regulations, 2017; or (ii) the value declared in tax invoice or bill of supply, whichever is less. - **(w.e.f. 5th July, 2022)**

Refund in case of Inverted Duty Structure (Substituted w.r.e.f. 01st July, 2017):

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC Adjusted Total Turnover} - {tax payable on such inverted rated supply of goods and services x (Net ITC ÷ ITC availed on inputs and input services)} (Substituted w.e.f. 5th July, 2022)

Where,

- "Net ITC" shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and
- "Adjusted Total turnover" and "relevant period" shall be same as above. (Substituted w.e.f. 31st December, 2018)

Gist of Important Forms under Refunds

Form Number	Form Name
GST RFD-01	Application for Refund
GST RFD-01 B	Refund Order details
GST RFD-01 W	Application for Withdrawal of Refund Application
GST RFD-02	Acknowledgment
GST RFD-03	Deficiency Memo
GST RFD-04	Provisional Refund Order
GST RFD-05	Payment Order
GST RFD-06	Refund Sanction/Rejection Order
GST RFD-07	Order for withholding the refund
GST RFD-08	Notice for rejection of application for refund
GST RFD-09	Reply to show cause notice
GST RFD-10	Application for Refund by any specialized agency of UN etc.
GST RFD-11	Furnishing of bond or Letter of Undertaking for export of goods or services

Supply of Goods	<p>Subject to the provisions of section 10, supply of goods, where the location of the supplier and the place of supply are in—</p> <ul style="list-style-type: none"> • Two different States; • Two different Union territories; or • A State and a Union territory, <p>shall be treated as a supply of goods in the course of inter-State trade or commerce.</p>
Import of Goods	<p>Supply of goods imported into the territory of India, till they cross the customs frontiers of India, shall be treated to be a supply of goods in the course of inter-State trade or commerce.</p>
Supply of Services	<p>Subject to the provisions of section 12, supply of services, where the location of the supplier and the place of supply are in—</p> <ul style="list-style-type: none"> • Two different States • Two different Union territories; or • A State and a Union territory <p>shall be treated as a supply of services in the course of inter-State trade or commerce.</p>
Import of Services	<p>Supply of services imported into the territory of India shall be treated to be a supply of services in the course of inter-State trade or commerce.</p>
Supply of Goods or Services or Both to SEZ etc	<p>Supply of goods or services or both,—</p> <ul style="list-style-type: none"> • When the supplier is located in India and the place of supply is outside India • To or by a Special Economic Zone developer or a Special Economic Zone unit; or • In the taxable territory, not being an intra-State supply and not covered elsewhere in this section, <p>shall be treated to be a supply of goods or services or both in the course of inter-State trade or commerce.</p>

Notes:

- Export of goods with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India. [Section 2(5)]
- Export of services means the supply of any service when,— (i) supplier of service is located in India; (ii) recipient of service is located outside India; (iii) place of supply of service is outside India; (iv) payment for such service has been received by the supplier of service in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India; and (v) supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8. [Section 2(6)]
- Import of goods with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India. [Section 2(10)]

- Import of services means the supply of any service, where- (i) supplier of service is located outside India; (ii) recipient of service is located in India; and (iii) place of supply of service is in India. [Section 2(11)]

68 Intra-State Supply [Section 8 of IGST Act]:

Supply of Goods	Subject to the provisions of section 10, supply of goods where the location of the supplier and the place of supply of goods are in the same State or same Union territory shall be treated as intra-State supply.
	The following supply of goods shall NOT be treated as intra-State supply, namely:— <ul style="list-style-type: none"> • Supply of goods to or by a Special Economic Zone developer or a Special Economic Zone unit; • Goods imported into the territory of India till they cross the customs frontiers of India; or • supplies made to a tourist referred to in section 15.
Supply of Services	Subject to the provisions of section 12, supply of services where the location of the supplier and the place of supply of services are in the same State or same Union territory shall be treated as intra-State supply.
	The intra-State supply of services shall NOT include supply of services to or by a Special Economic Zone developer or a Special Economic Zone unit.
Establishments of Distinct Persons	Where a person has,— <ul style="list-style-type: none"> • An establishment in India and any other establishment outside India; • An establishment in a State or Union territory and any other establishment outside that State or Union territory; or • An establishment in a State or Union territory and any other establishment registered within that State or Union territory, then such establishments shall be treated as establishments of distinct persons.
Branch or an Agency etc. in any Territory	A person carrying on a business through a branch or an agency or a representational office in any territory shall be treated as having an establishment in that territory.

69 Supply in territorial water [Section 9 of IGST Act]:

- Where the location of the supplier is in the territorial waters, the location of such supplier; or
- Where the place of supply is in the territorial waters, the place of supply, shall, for the purposes of this Act, be deemed to be in the coastal State or Union territory where the nearest point of the appropriate baseline is located.

70 Place of supply of goods [Section 10 of IGST Act]:

The place of supply of goods, other than supply of goods imported into, or exported from India, shall be as under:

Supply involves movement of goods (a)	Whether by the supplier or the recipient or by any other person, the place of supply of such goods shall be the location of the goods at the time at which the movement of goods terminates for delivery to the recipient.
Goods are delivered by the supplier to a recipient or any other person on the direction of a third person (b)	Whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to the goods or otherwise, it shall be deemed that the said third person has received the goods and the place of supply of such goods shall be the principal place of business of such person.
Supply does not involve movement of goods (c)	Whether by the supplier or the recipient, the place of supply shall be the location of such goods at the time of the delivery to the recipient.
Supply of goods is made to a person other than a registered person (ca)	<p>The place of supply shall, notwithstanding anything contrary contained in clause (a) or clause (c), be the location as per the address of the said person recorded in the invoice issued in respect of the said supply and the location of the supplier where the address of the said person is not recorded in the invoice.</p> <p>Explanation.—For the purposes of this clause, recording of the name of the State of the said person in the invoice shall be deemed to be the recording of the address of the said person (w.e.f. 01st October, 2023)</p>
Goods are assembled or installed at site (d)	The place of supply shall be the place of such installation or assembly.
Goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle (e)	The place of supply shall be the location at which such goods are taken on board.

71 Place of supply of goods imported into or exported from India [Section 11 of IGST Act]:

The place of supply of goods,—

- Imported into India shall be the location of the importer; or
- Exported from India shall be the location outside India.

72 Illustration on concept of "Bill to Ship to":

Location of Supplier	Location of Customer (Bill to)	Delivery Location (Ship to)	Place of Supply	Tax
Ahmedabad	Ahmedabad	Surat	Ahmedabad	CGST+SGST
Ahmedabad	Rajkot	Mumbai	Rajkot	CGST+SGST
Ahmedabad	Jaipur	Jaipur	Jaipur	IGST
Ahmedabad	Indore	Ahmedabad	Indore	IGST

73 Place of supply of services where location of supplier and recipient is in India [Section 12 of the IGST Act]:

Common Rule	<ul style="list-style-type: none"> • Supply to registered person: shall be the location of such person; • Supply to other than a registered person: location of the recipient where the address on record exists; • Supply to other than a registered person: location of the supplier of services in other cases.
Services directly in relation to an immovable property, hotel, inn, boat or vessel etc	Location at which the immovable property or boat or vessel, as the case may be, is located or intended to be located.
	If the location of the immovable property or boat or vessel is located or intended to be located outside India, the place of supply shall be the location of the recipient.
	Where the immovable property or boat or vessel is located in more than one State or Union territory, the supply of services shall be treated as made in each of the respective States or Union territories, in proportion to the value for services separately collected or determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or agreement, on such other basis as may be prescribed.
Restaurant and catering services, personal grooming, fitness etc	Place of supply shall be the location where the services are actually performed.

<p>Services in relation to training and performance appraisal</p>	<ul style="list-style-type: none"> • Supply to registered person: shall be the location of such person; • Supply to a person other than a registered person: shall be the location where the services are actually performed.
<p>Admission to a cultural, artistic, sporting, scientific, educational, entertainment event or amusement park etc</p>	<p>Place of supply shall be the place where the event is actually held or where the park or such other place is located.</p>
<p>Organisation of a cultural, artistic, sporting, scientific, educational or entertainment event</p>	<ul style="list-style-type: none"> • Supply to a registered person: shall be the location of such person; • Supply to a person other than a registered person: shall be the place where the event is actually held; • If the event is held outside India: the place of supply shall be the location of the recipient.
	<p>Where the event is held in more than one State or Union territory and a consolidated amount is charged for supply of services relating to such event, the place of supply of such services shall be taken as being in each of the respective States or Union territories in proportion to the value for services separately collected or determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or agreement, on such other basis as may be prescribed.</p>
<p>Transportation of goods, including by mail or courier</p>	<ul style="list-style-type: none"> • A registered person: shall be the location of such person; • Other than a registered person: shall be the location at which such goods are handed over for their transportation; • Where the transportation of goods is to a place outside India: the place of supply shall be the place of destination of such goods – (w.e.f. 1st Feb, 2019) – Omitted by Finance Act, 2023, w.e.f. 01st October, 2023.
<p>Passenger transportation service</p>	<ul style="list-style-type: none"> • A registered person: shall be the location of such person; • Other than a registered person: shall be the place where the passenger embarks on the conveyance for a continuous journey; • Where the right to passage is given for future use and the point of embarkation is not known at the time of issue of right to passage: the place of supply of such service shall be determined in accordance with Common Rule.
<p>Supply of services on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle</p>	<p>Location of the first scheduled point of departure of that conveyance for the journey.</p>

Telecommunication services including data transfer, broadcasting, cable and direct to home television services:	Services by way of fixed telecommunication line, leased circuits, internet leased circuit, cable or dish antenna	Location where the telecommunication line, leased circuit or cable connection or dish antenna is installed for receipt of services.
	Mobile connection for telecommunication and internet services provided on post-paid basis	Location of billing address of the recipient of services on the record of the supplier of services.
	Mobile connection for telecommunication, internet service and direct to home television services are provided on pre-payment basis through a voucher or any other means	<ul style="list-style-type: none"> • Through a selling agent or a re-seller or a distributor of subscriber identity module card or re-charge voucher: the address of the selling agent or re-seller or distributor as per the record of the supplier at the time of supply; • by any person to the final subscriber: the location where such prepayment is received or such vouchers are sold.
	In other cases	The address of the recipient as per the records of the supplier of services and where such address is not available, the place of supply shall be location of the supplier of services.
		<ul style="list-style-type: none"> • Where the address of the recipient as per the records of the supplier of services is not available the place of supply: shall be location of the supplier of services; • If such pre-paid service is availed or the recharge is made through internet banking or other electronic mode of payment: the location of the recipient of services on the record of the supplier of services shall be the place of supply of such services.
		Where the leased circuit is installed in more than one State or Union territory and a consolidated amount is charged for supply of services relating to such circuit, the place of supply of such services shall be taken as being in each of the respective States or Union territories in proportion to the value for services separately collected or determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or agreement, on such other basis as may be prescribed.

Banking and other financial services, including stock broking services	<ul style="list-style-type: none"> Any person shall be the location of the recipient of services on the records of the supplier of services; If the location of recipient of services is not on the records of the supplier, the place of supply shall be the location of the supplier of services.
Insurance Service	<ul style="list-style-type: none"> A registered person: the location of such person; Other than a registered person: the location of the recipient of services on the records of the supplier of services.
Supply of advertisement services to the Central Government, a State Government etc	Taken as being in each of such States or Union territories and the value of such supplies specific to each State or Union territory shall be in proportion to the amount attributable to services provided by way of dissemination in the respective States or Union territories as may be determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or agreement, on such other basis as may be prescribed.

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Place of supply of services where location of supplier or location of recipient is outside India [Section 13 of the IGST Act]:

All services other than below mentioned	<ul style="list-style-type: none"> Place of supply of services: shall be the location of the recipient of services; Where the location of the recipient of services is not available in the ordinary course of business: place of supply shall be the location of the supplier of services.
Services supplied in respect of goods which are required to be made physically available by the recipient of services to the supplier of services	<ul style="list-style-type: none"> The location where the services are actually performed; Services are provided from a remote location by way of electronic means: Place of supply shall be the location where goods are situated at the time of supply of services; Nothing contained in this clause shall apply in the case of services supplied in respect of goods which are temporarily imported into India for repairs or for any other treatment or process and are exported after such repairs or treatment or process without being put to any use in India, other than that which is required for such repairs or treatment or process - (Substituted w.e.f. 01st Feb, 2019)
Services supplied to an individual, represented either as the recipient of services or a person acting on behalf of the recipient, which require the physical presence of the recipient	The location where the services are actually performed.

Services supplied directly in relation to an immovable property	Place where the immovable property is located or intended to be located.
Services supplied by way of admission to, or organisation of a cultural, artistic, sporting, scientific, educational event etc	Place where the event is actually held.
Above mentioned four services	<ul style="list-style-type: none"> • Where any four services mentioned above are supplied at more than one location, including a location in the taxable territory, its place of supply shall be the location in the taxable territory; • Where any four services mentioned above are supplied in more than one State or Union territory, the place of supply of such services shall be taken as being in each of the respective States or Union territories and the value of such supplies specific to each State or Union territory shall be in proportion to the value for services separately collected or determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or agreement, on such other basis as may be prescribed.
Services supplied by a banking company, or a financial institution etc	The location of the supplier of services.
Intermediary services	
Services consisting of hiring of means of transport, including yachts but excluding aircrafts and vessels, up to a period of one month	
Transportation of goods, other than by way of mail or courier	Place of destination of such goods. - Omitted by Finance Act, 2023, w.e.f. 01st October, 2023.
Passenger transportation services	Place where the passenger embarks on the conveyance for a continuous journey.

Supply of services provided on board a conveyance during the course of a passenger transport operation	First scheduled point of departure of that conveyance for the journey.
OIDAR Services	Location of the recipient of services.

75 Zero rated supply [Section 16 of the IGST Act]:

Zero rated supply means any of the following supplies of goods or services or both, namely:

- Export of goods or services or both; or
- Supply of goods or services or both **for authorised operations to a Special Economic Zone developer or a Special Economic Zone unit. (Inserted by Finance Act, 2021 - w.e.f. 01st October, 2023)**

Subject to the provisions of sub-section (5) of section 17 of the Central Goods and Services Tax Act, credit of input tax may be availed for making zero-rated supplies, notwithstanding that such supply may be an exempt supply.

A registered person making zero rated supply shall be eligible to claim refund of unutilised input tax credit on supply of goods or services or both, without payment of integrated tax, under bond or Letter of Undertaking, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder, subject to such conditions, safeguards and procedure as may be prescribed. **(Substituted by Finance Act, 2021 - w.e.f. 01st October, 2023)**

The registered person making zero rated supply of goods shall, in case of non-realisation of sale proceeds, be liable to deposit the refund so received under this sub-section along with the applicable interest under section 50 of the Central Goods and Services Tax Act within 30 days after the expiry of the time limit prescribed under the Foreign Exchange Management Act, 1999 for receipt of foreign exchange remittances, in such manner as may be prescribed. **(Substituted by Finance Act, 2021 - w.e.f. 01st October, 2023)**

76 Self assessment [Section 59]:

Every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period as specified under section 39.

77 Provisional assessment [Section 60]:

Unable to determine value of goods or services or both or determine rate of tax applicable	Where the taxable person is unable to determine the value of goods or services or both or determine the rate of tax applicable thereto, he may request the proper officer in writing giving reasons for payment of tax on a provisional basis and the proper officer shall pass an order within a period not later than 90 days from the date of receipt of such request, allowing payment of tax on provisional basis at such rate or on such value as may be specified by him.
Execution of bond with security	The payment of tax on provisional basis may be allowed, if the taxable person executes a bond in such form as may be prescribed, and with such surety or security as the proper officer may deem fit, binding the taxable person for payment of the difference between the amount of tax as may be finally assessed and the amount of tax provisionally assessed.
Finalization of provisional assessment	The proper officer shall, within a period not exceeding 6 months from the date of the communication of the order issued under sub-Section (1), pass the final assessment order after taking into account such information as may be required for finalizing the assessment.
Powers of extension to Joint/Additional Commissioner	The period specified in this sub-section may, on sufficient cause being shown and for reasons to be recorded in writing, be extended by the Joint/Additional Commissioner for a further period not exceeding 6 months and by the Commissioner for such further period not exceeding 4 years.
Interest liability	The registered person shall be liable to pay interest on any tax payable on the supply of goods or services or both under provisional assessment but not paid on the due date specified under sub-section (7) of section 39 or the rules made thereunder, at the rate specified under sub-Section (1) of Section 50, from the first day after the due date of payment of tax in respect of the said supply of goods or services or both till the date of actual payment, whether such amount is paid before or after the issuance of order for final assessment.
Refund consequent to the order of final assessment	Where the registered person is entitled to a refund consequent to the order of final assessment under sub-Section (3), subject to the provisions of sub-Section (8) of Section 54, interest shall be paid on such refund as provided in Section 56.
CGST Rule No.:	98
Form Nos.:	GST ASMT-01 to ASMT-09

Scrutiny of returns to verify its correctness and informing discrepancies noticed	The proper officer may scrutinize the return and related particulars furnished by the registered person to verify the correctness of the return and inform him of the discrepancies noticed, if any, in such manner as may be prescribed and seek his explanation thereto.
Explanation of registered person, if acceptable, no further action required	In case the explanation is found acceptable, the registered person shall be informed accordingly and no further action shall be taken in this regard.
No satisfactory explanation by registered person or failure to take corrective measure	In case no satisfactory explanation is furnished within a period of 30 days of being informed by the proper officer or such further period as may be permitted by him or where the taxable person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted, the proper officer may initiate appropriate action including those under section 65 or section 66 or section 67, or proceed to determine the tax and other dues under section 73 or section 74.
CGST Rule No.:	99
Form Nos.:	GST ASMT-10 to ASMT-12

Assessment of tax liability to the best of his judgement within a period of 5 years from the due date of filing of annual returns	Notwithstanding anything to the contrary contained in section 73 or section 74, where a registered taxable person fails to furnish the return under section 39 or section 45, even after the service of a notice under section 46, the proper officer may proceed to assess the tax liability of the said person to the best of his judgement taking into account all the relevant material which is available or which he has gathered and issue an assessment order within a period of 5 years from the date specified under section 44 for furnishing of the annual returns for the financial year to which the tax not paid relates.
Withdrawal of assessment order, if registered person furnishes a valid return within 60 days (and within a further period of 60 days) of serving of assessment order	Where the registered person furnishes a valid return within 60 days of the service of the assessment order under sub-Section (1), the said assessment order shall be deemed to have been withdrawn but the liability for payment of interest under sub - section (1) of section 50 or for the payment of late fee under section 47 shall continue - Amendment by Finance Act, 2023, w.e.f. 01st October, 2023.
	Where the registered person fails to furnish a valid return within 60 days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of 60 days on payment of an additional late fee of Rs. 100 for each day of delay beyond 60 days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue - Amendment by Finance Act, 2023, w.e.f. 01st October, 2023.

CGST Rule Nos.:	100(1) and 142
Form Nos.:	GST ASMT-13, DRC-07 and DRC-08

80 Assessment of unregistered persons [Section 63]:

Assessment of tax liability to the best of his judgement within a period of 5 years from the due date of filing of annual returns	Notwithstanding anything to the contrary contained in section 73 or section 74, where a taxable person fails to obtain registration even though liable to do so, or whose registration has been cancelled under sub section (2) of section 29 but who was liable to pay tax, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgement for the relevant tax periods and issue an assessment order within a period of 5 years from the date specified under section 44 for furnishing of the annual returns for the financial year to which the tax not paid relates.
Opportunity of being heard	No such assessment order shall be passed without giving the person an opportunity of being heard.
CGST Rule Nos.:	100(2) and 142
Form Nos.:	GST ASMT-14, ASMT-15, DRC-01, DRC-07 and DRC-08

81 Summary assessment in certain special cases [Section 64]:

Summary assessment to protect the interest of revenue based on evidence available with prior permission of Additional/Joint Commissioner	The proper officer may, on any evidence showing a tax liability of a person coming to his notice, with the previous permission of Additional/Joint Commissioner, proceed to assess the tax liability of such person to protect the interest of revenue and issue an assessment order, if he has sufficient grounds to believe that any delay in doing so may adversely affect the interest of revenue.
Person-in-charge of goods shall be deemed to be taxable person in case taxable person is not ascertainable	Where the taxable person to whom the liability pertains is not ascertainable and such liability pertains to supply of goods, the person in charge of such goods shall be deemed to be the taxable person liable to be assessed and liable to pay tax and any other amount due under this section.
Withdrawal of order, if order is erroneous, based on an application made by taxable person	On any application made by the taxable person within 30 days from the date of receipt of order passed under sub-Section (1) or on his own motion, if the Additional or Joint Commissioner considers that such order is erroneous, he may withdraw such order and follow the procedure laid down in Section 73 or section 74.

CGST Rule Nos.:	100(3) to (5) and 142
Form Nos.:	GST ASMT-16, ASMT-17, ASMT-18, DRC-07 and DRC-08

82 Audit by tax authorities [Section 65]:

General or specific order to undertake audit of a registered person at such frequency and in such manner	The Commissioner or any officer authorised by him, by way of a general or a specific order, may undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed.
Audit at place of Business of registered person or in office	The officers referred to in sub-Section (1) may conduct audit at the place of business of the registered person or in their office.
Notice not less than 15 working days prior to the conduct of audit	The registered person shall be informed by way of a notice not less than 15 working days prior to the conduct of audit. The audit shall be completed within a period of 3 months from the date of commencement of audit.
Further extension by the Commissioner	Where the Commissioner is satisfied that audit in respect of such registered person cannot be completed within 3 months, he may, for the reasons to be recorded in writing, extend the period by a further period not exceeding 6 months.
Meaning of the term: "Commencement of audit"	'commencement of audit' shall mean the date on which the records and other documents, called for by the tax authorities, are made available by the registered person or the actual institution of audit at the place of business, whichever is later.
Responsibility of registered person to afford necessary facility to verify books of accounts etc	During the course of audit, the authorised officer may require the registered person, (i) to afford him the necessary facility to verify the books of account or other documents as he may require; (ii) to furnish such information as he may require and render assistance for timely completion of audit.
Informing the registered person about the findings, rights, obligations and reasons	On conclusion of audit, the proper officer, shall within 30 days, inform the registered person, whose records are audited, about the findings, his rights and obligations and the reasons for such findings.

Initiation of action u/s 73 or 74 in case of tax not paid, short paid etc	Where the audit conducted under sub-Section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit wrongly availed or utilised, the proper officer may initiate action under Section 73 or 74.
CGST Rule No.:	101
Form Nos.:	GST ADT-1 and ADT-2

83 Special audit [Section 66]:

Nature and complexity of the case and in the interest of the revenue and with prior approval of Commissioner – direct registered person for Audit	If at any stage of scrutiny, enquiry, investigation or any other proceedings before him, any officer not below the rank of Assistant Commissioner, having regard to the nature and complexity of the case and interest of revenue, is of the opinion that the value has not been correctly declared or the credit availed is not within the normal limits, he may, with the prior approval of the Commissioner, direct such registered person by a communication in writing to get his records including books of account examined and audited by a Chartered Accountant or a Cost Accountant as may be nominated by the Commissioner.
Submission of audit report to Assistant Commissioner within 90 days	The Chartered Accountant or Cost Accountant so nominated shall, within the period of 90 days, submit a report of such audit duly signed and certified by him to the said Assistant Commissioner mentioning therein such other particulars as may be specified.
Further extension by a further period of 90 days	The Assistant Commissioner may, on an application made to him in this behalf by the registered person or the Chartered Accountant or Cost Accountant or for any material and sufficient reason, extend the said period by a further period of 90 days.
Special audit shall have effect, even though accounts are audited under any other provision of this Act or under any other law	The provision of sub-Section (1) shall have effect notwithstanding that the accounts of the registered person have been audited under any other provision of this Act or any other law for the time being in force.
Opportunity of being heard shall be given to registered person	The registered person shall be given an opportunity of being heard in respect of any material gathered on the basis of special audit under sub-Section (1) which is proposed to be used in any proceedings against him under this Act or the rules made thereunder.

Expenses of audit including remuneration shall be determined and paid by the Commissioner	The expenses of the examination and audit of records under sub-Section (1), including the remuneration of such Chartered Accountant or Cost Accountant, shall be determined and paid by the Commissioner and such determination shall be final.
Initiation of action u/s 73 or 74 in case of tax not paid, short paid etc	Where the special audit conducted under sub-Section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit wrongly availed or utilised, the proper officer may initiate action under Section 73 or 74.
CGST Rule No.:	102
Form Nos.:	GST ADT-3 and ADT-4

84 Power of inspection, search and seizure [Section 67]:

Where the proper officer, not below the rank of Joint Commissioner, has **reasons to believe** that -

Inspection:

he may authorise in writing any other officer of central tax to inspect any places of business of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place, where a taxable person has -

- Suppressed any transaction relating to supply of goods or services or both or the stock of goods in hand;
- Has claimed input tax credit in excess of his entitlement under this Act;
- Has indulged in contravention of any of the provisions of this Act or the rules made thereunder to evade tax;
- Engaged in the business of transporting goods or an owner or operator of a warehouse or a godown or any other place is keeping goods which have escaped payment of tax or has kept his accounts or goods in such a manner as is likely to cause evasion of tax payable.

Search and Seize:

he may authorise in writing any other officer of central tax to search and seize or may himself search and seize, either pursuant to an inspection or otherwise,

- Any goods liable to confiscation or any documents or books or things, which in his opinion shall be useful for or relevant to any proceedings under this Act, are secreted in any place.
- Where it is not practicable to seize any such goods, the proper officer, or any officer authorised by him, may serve on the owner or the custodian of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.
- The documents or books or things so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceedings under this Act.

Document etc not relied upon:

- The documents, books or things or any other documents, books or things produced by a taxable person or any other person, which have not been relied upon for the issue of notice under this Act or the rules made thereunder, shall be returned to such person within a period not exceeding 30 days of the issue of the said notice.

Power to seal or break open the door of any premises, almira:

The officer authorised shall have the power to seal or break open the door of any premises or to break open any almira, electronic devices, box, receptacle in which any goods, accounts, registers or documents of the person are suspected to be concealed, where access to such premises, almira, electronic devices, box or receptacle is denied.

Important Provisions:

- **Right to make copies:** The person from whose custody any documents are seized shall be entitled to make copies thereof or take extracts therefrom in the presence of an authorised officer at such place and time as such officer may indicate in this behalf except where making such copies or taking such extracts may, in the opinion of the proper officer, prejudicially affect the investigation.
- **Goods seized to be released on provisional basis:** The goods so seized shall be released on a provisional basis, upon execution of a bond and furnishing of a security, in such manner and of such quantum, respectively, as may be prescribed or on payment of applicable tax, interest and penalty payable, as the case may be.
- **No notice is given within 6 months of seizure of goods – to be returned:** Where any goods are seized and no notice in respect thereof is given within 6 months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized. The period of six months may, on sufficient cause being shown, be extended by the proper officer for a further period not exceeding six months.
- **Perishable or hazardous nature of goods:** The Government may having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification, specify the goods or class of goods which shall, as soon as may be after its seizure, be disposed of by the proper officer in such manner as may be prescribed.
- **Inventory of seized goods:** Where any goods have been seized by a proper officer or any officer authorised by him, he shall prepare an inventory of such goods in such manner as may be prescribed.
- The provisions of the Code of Criminal Procedure, 1973, relating to search and seizure, shall, so far as may be, apply to search and seizure under this section subject to the modification that sub-section (5) of section 165 of the said Code shall have effect as if for the word "Magistrate", wherever it occurs, the word "Commissioner" were substituted.
- Where the proper officer has reasons to believe that any person has evaded or is attempting to evade the payment of any tax, he may, for reasons to be recorded in writing, seize the accounts, registers or documents of such person produced before him and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceedings under this Act or the rules made thereunder for prosecution.
- The Commissioner or an officer authorised by him may cause purchase of any goods or services or both by any person authorised by him from the business premises of any taxable person, to check the issue of tax invoices or bills of supply by such taxable person, and on return of goods so purchased by such officer, such taxable person or any person in charge of the business premises shall refund the amount so paid towards the goods after cancelling any tax invoice or bill of supply issued earlier.

- **Meaning:** An E-Way bill is an electronic document generated on the e-way bill portal evidencing movement of goods of consignment value more than specified amount. (**For Maharashtra:** Rs. 1,00,000/- for Intra State movement & Rs. 50,000/- for Inter State movement; **For Gujarat:** Rs. 50,000/- for both Intra & Inter State movement; **For Goa:** Rs. 50,000/- for both Intra & Inter State movement.)
- **Parts:** E-Way Bill is divided into two parts: (a) Part-A; and (b) Part-B.
- **Part A of E-Way Bill:** It is comprising of details of GSTIN of supplier and recipient, place of despatch (indicated by PIN code), place of delivery (indicating PIN Code also), document number and date (Tax invoice, Bill of Supply, Delivery Challan or Bill of Entry), value of goods, HSN code, and reasons for transportation.
- **Part B of E-Way Bill:** It is comprising of transport details - transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number) and Vehicle number for road.
- **Meaning of Consignment Value:** The consignment value of goods shall be the value, determined in accordance with the provisions of section 15 of the CGST Act, 2017, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment **and also includes** the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document, **and shall exclude** the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.
- **Applicable from:** The e-way bill provisions in respect of inter-state supplies of goods were implemented w.e.f. 1st April, 2018. Whereas for all movement of goods (i.e. inter and intra state both), e-way bill provisions were made effective from 1st June 2018.

- **Furnishing of information in Part A of Form GST EWB-01 by Registered Person:** Every registered person who causes movement of goods of consignment value exceeding Rs. 50,000/- (i) in relation to a supply; or (ii) for reasons other than supply; or (iii) due to inward supply from an unregistered person, shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal.
- **Authorization to Transporter by Registered Person to Furnish Information in Part - A of Form GST EWB-01:** The transporter on an authorization received from the registered person, may furnish information in Part A of Form GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal.
- **Generation of e-way bill after furnishing of information in Part-B by Registered Person, whether in his own conveyance, hired one or a public conveyance:** Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01.
- **Transporter to generate e-way bill on the basis of information furnished in Part-A by Registered Person:** Where the e-way bill is not generated **as per above provisions** and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01.

Cancellation of E-Way Bill within 24 hours of its generation:

- Where an e-way bill has been generated, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e way bill may be cancelled electronically on the common portal within 24 hours of generation of the e-way bill.
- An e-way bill cannot be cancelled if it has been verified in transit.
- The unique number generated shall be valid for a period of fifteen days for updation of Part B of FORM GST EWB-01.

Validity of E-Way Bill (Days)

Distance	Validity Period
Upto 200 km. (Substituted w.e.f. 1st Jan, 2021)	One day in cases other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship
For every 200 km. or part thereof thereafter (Substituted w.e.f. 1st Jan, 2021)	One additional day in cases other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship
Upto 20 km.	One day in case of Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship
For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship

E-Way Bill not required in certain cases (Negative List):

- Where the goods being transported are, (i) Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers; (ii) Kerosene oil sold under PDS; (iii) Postal baggage transported by Department of Posts; (iv) Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71); (v) Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71) **excepting Imitation Jewellery (7117) (w.e.f. 26th December, 2022)** ; (vi) Currency; (vii) Used personal and household effects; (viii) Coral, unworked (0508) and worked coral (9601).
- Where the goods are being transported by a non-motorised conveyance;
- Where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- In respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;
- Where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- CT (R) dated the 28th June, 2017;
- Where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;
- Where the supply of goods being transported is treated as no supply under Schedule III of the Act;
- Where the goods are being transported— (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or (ii) under customs supervision or under customs seal;

- Where the goods being transported are transit cargo from or to Nepal or Bhutan;
- Where the goods being transported are exempt from tax under notification No. 7/2017-CT(R), dated 28th June 2017 and notification No. 26/2017-CT(R), dated the 21st September, 2017;
- Any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
- Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;
- Where empty cargo containers are being transported;
- Where the goods are being transported upto a distance of 20 kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55;
- Where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply - **(w.e.f. 13th June, 2018)**

Restriction on generation of E-Way Bill: (w.e.f. 21st November, 2019)

No person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 in respect of any outward movement of goods of a registered person, who,—

- being a person paying tax under section 10, or availing the benefit of Notification No. 2/2019-CT (R), dated the 7th March, 2019 has not furnished the statement in FORM GST CMP-08 for two consecutive quarters. **(w.e.f. 28th June, 2019)**
- being a person has not furnished the returns for a consecutive period of two tax periods. **(w.e.f. 22nd December, 2020)**
- being a person has not furnished the statement of outward supplies for any two months or quarters, as the case may be. **(w.e.f. 11th January, 2020)**
- being a person whose registration has been suspended under the provisions of sub-rule (1) or sub-rule (2) or sub-rule (2A) of rule 21A. **(w.e.f. 22nd December, 2020)**

E-Way Bill Requirement in Gujarat

Category	15th April, 2018 to 30th September, 2018	01st October, 2018 and Onwards	Consignment Value	E-Way Bill
Intra-City Movement	All goods	All goods	Any Value	No
Intra-State Movement for 19 Specified Goods	19 Specified Goods	NA	More than Rs. 50,000/-	Yes
Intra-State Movement for 19 Specified Goods	19 Specified Goods	NA	Less than or equal to Rs. 50,000/-	No

Intra-State Movement for other than 19 Specified Goods	Other than 19 Specified Goods	NA	Any Value	No
Intra-State Movement of all Goods (w.e.f. 1st October, 2018)	NA	All Goods	Less than or equal to Rs. 50,000/-	No
Intra-State Movement of all Goods (w.e.f. 1st October, 2018)	NA	All Goods	More than Rs. 50,000/-	Yes
Intra-state movement of goods transported for the purpose of Job Work (w.e.f. 1st October, 2018)	NA	Hank, Yarn, Fabric and Garments	Any Value	No
Goods covered in Negative List	Goods covered in Negative List	Goods covered in Negative List	Any Value	No
Inter-State Movement of all Goods	All goods	All goods	More than Rs. 50,000/-	Yes
Inter-State Movement of all Goods	All goods	All goods	Less than or equal to Rs. 50,000/-	No
Inter-State Movement of Goods for the purpose of Job Work	All goods	All goods	Any Value	Yes

19 Specified Goods:

(i) All kinds of edible oils; (ii) All kinds of taxable oil seeds; (iii) All kinds of oil cakes; (iv) Iron and Steel; (v) Ferrous and Non-Ferrous Metal and Scrape thereof; (vi) Ceramic Tiles; (vii) Brass parts and Brass Items; (viii) Processed Tobacco and products thereof; (ix) Cigarette, Gutkha and Pan Masala; (x) All types of Yarns; (xi) All types of plywood, Block Board, Decorated and Laminated Sheets; (xii) Coal including Coke in its all form; (xiii) Timber and timber products; (xiv) Cement; (xv) Marble and Granite; (xvi) Kota Stones; (xvii) Naphtha; (xviii) Light Diesel Oil; (xix) Tea in leaf or powder form.

Information to be furnished in case of intra-State movement of gold, precious stones, etc. and generation of e-way bills thereof (Rule 138F) w.e.f. 04th August, 2023:

(1) Where-

(a) a Commissioner of State tax or Union territory tax mandates furnishing of information regarding intra-State movement of goods specified against serial numbers 4 and 5 in the Annexure appended to sub-rule (14) of rule 138, in accordance with sub-rule (1) of rule 138F of the State or Union territory Goods and Services Tax Rules, and

(b) the consignment value of such goods exceeds such amount, not below rupees two lakhs, as may be notified by the Commissioner of State tax or Union territory tax, in consultation with the jurisdictional Principal Chief Commissioner or Chief Commissioner of Central Tax, or any Commissioner of Central Tax authorised by him,

notwithstanding anything contained in Rule 138, every registered person who causes intra-State movement of such goods,

(i) in relation to a supply; or

(ii) for reasons other than supply; or

(iii) due to inward supply from an un-registered person,

shall, before the commencement of such movement within that State or Union territory, furnish information relating to such goods electronically, as specified in Part A of FORM GST EWB-01, against which a unique number shall be generated.

(2) The information as specified in PART B of FORM GST EWB-01 shall not be required to be furnished in respect of movement of goods referred to in the sub-rule (1) and after furnishing information in Part-A of FORM GST EWB-01 as specified in sub-rule (1), the e-way bill shall be generated in FORM GST EWB-01, electronically on the common portal.

(3) The information furnished in Part A of FORM GST EWB-01 shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in FORM GSTR-1.

(4) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-waybill, the e-way bill may be **cancelled**, electronically on the common portal, **within 24 hours of generation** of the e-way bill.

(5) Notwithstanding anything contained in this rule, **no e-way bill is required to be generated-**

(a) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; (b) where the goods are being transported- (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or (ii) under customs supervision or under customs seal.

(6) The provisions of sub-rule (10), sub-rule (11) and sub-rule (12) of rule 138, rule 138A, rule 138B, rule 138C, rule 138D and rule 138E **shall, mutatis mutandis, apply to an e-way bill generated** under this rule.

Consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State tax or Union territory tax charged in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

Time limit for issuance of SCN [Section 73(2)]	Time limit for issuance of Order [Section 73(10)]
The proper officer shall issue the notice at least 3 months prior to the time limit specified in sub-section (10) for issuance of order.	<p>The proper officer shall issue the order -</p> <ul style="list-style-type: none"> • within 3 years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or • within 3 years from the date of erroneous refund.

Action taken	Liability
Before serving of notice [Section 73(5)]	<ul style="list-style-type: none"> • Pay Tax and Interest u/s 50(1) • No Penalty
Within 30 days of issue of show cause notice [Section 73(8)]	<ul style="list-style-type: none"> • Pay Tax and Interest u/s 50(1) • No Penalty
In any other case [Section 73(9)]	<ul style="list-style-type: none"> • Pay Tax and Interest u/s 50(1) • Penalty @ 10% of tax or Rs. 10,000/- whichever is higher

Meaning of Proper Officer [Circular No. 31/05/2018 - GST]

Officer of the Central Tax	Monetary limit of the amount of central tax for issuance of SCN and passing of orders under sections 73 and 74 of CGST Act	Monetary limit of the amount of integrated tax for issuance of SCN and passing of orders under sections 73 and 74 of CGST Act made applicable to IGST Act	Monetary limit of the amount of central tax and integrated tax for issuance of SCN and passing of orders under sections 73 and 74 of CGST Act made applicable to IGST Act
Superintendent of Central Tax	Not exceeding Rs. 10 lakhs	Not exceeding Rs. 20 lakhs	Not exceeding Rs. 20 lakhs
DC/AC of Central Tax	Above Rs. 10 lakhs and not exceeding Rs. 1 crore	Above Rs. 20 lakhs and not exceeding Rs. 2 crores	Above Rs. 20 lakhs and not exceeding Rs. 2 crores
Ad.C/JC of Central Tax	Above Rs. 1 crore without any limit	Above Rs. 2 crores without any limit	Above Rs. 2 crores without any limit

Time limit for issuance of SCN [Section 74(2)]	Time limit for issuance of Order [Section 74(10)]
<p>The proper officer shall issue the notice at least 6 months prior to the time limit specified in sub-section (10) for issuance of order.</p>	<p>The proper officer shall issue the order -</p> <ul style="list-style-type: none"> • within a period of 5 years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or • within five years from the date of erroneous refund.

Action taken	Liability
<p>Before serving of notice [Section 74(5)]</p>	<ul style="list-style-type: none"> • Pay Tax and Interest u/s 50(1) • Penalty @ 15% of Tax
<p>Within 30 days of issue of show cause notice [Section 74(8)]</p>	<ul style="list-style-type: none"> • Pay Tax and Interest u/s 50(1) • Penalty @ 25% of Tax
<p>Within 30 days of communication of the order [Section 74(11)]</p>	<ul style="list-style-type: none"> • Pay Tax and Interest u/s 50(1) • Penalty @ 50% of Tax
<p>In any other case [Section 74(1)]</p>	<ul style="list-style-type: none"> • Pay Tax and Interest u/s 50(1) • Penalty @ 100% of Tax

Important Provisions:

- Suppression shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.
- Where a notice has been issued for any period u/s 73 or 74, the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods on the person chargeable with tax. The service of such statement shall be deemed to be service of notice on such person u/s 73 or 74, subject to the condition that the grounds relied upon for such tax periods are the same as are mentioned in the earlier notice.
- Meaning of Proper Officer - same as explained in Section 73.
- The expression "all proceedings in respect of the said notice" shall not include proceedings under section 132.
- Where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under section 73 or section 74, the proceedings against all the persons liable to pay penalty under sections 122 and 125 are deemed to be concluded.

- Where the service of notice or issuance of order is stayed by an order of a court or Appellate Tribunal, the period of such stay shall be excluded in computing the period of limitation u/s 73(2)/(10) and 74(2)/(10).
- Where any Appellate Authority or Appellate Tribunal or court concludes that charges of fraud or any wilful misstatement or suppression of facts are not sustainable for a notice issued, proper officer shall determine the tax payable by such person, deeming as if the notice were issued under section 73(1).
- Where any order is required to be issued in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court, such order shall be issued within 2 years from the date of communication of the said direction.
- An opportunity of hearing shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person.
- The proper officer shall, if sufficient cause is shown by the person chargeable with tax, grant time to the said person and adjourn the hearing for reasons to be recorded in writing. No such adjournment shall be granted for more than 3 times to a person during the proceedings.
- The proper officer, in his order, shall set out the relevant facts and the basis of his decision.
- The amount of tax, interest and penalty demanded in the order shall not be in excess of the amount specified in the notice and no demand shall be confirmed on the grounds other than the grounds specified in the notice.
- Where the Appellate Authority or Appellate Tribunal or court modifies the amount of tax determined by the proper officer, the amount of interest and penalty shall stand modified accordingly, taking into account the amount of tax so modified.
- The interest on the tax short paid or not paid shall be payable whether or not specified in the order determining the tax liability.
- The adjudication proceedings shall be deemed to be concluded, if the order is not issued within three years as provided for in section 73(10) or within five years as provided for in section 74(10).
- A decision which is prejudicial to the interest of revenue is given in some proceedings and an appeal to the Appellate Tribunal or the High Court or the Supreme Court against such decision of the Appellate Authority or the Appellate Tribunal or the High Court is pending, the period spent between the date of the decision of the Appellate Authority and that of the Appellate Tribunal or the date of decision of the Appellate Tribunal and that of the High Court or the date of the decision of the High Court and that of the Supreme Court shall be excluded in computing period of limitation.
- Notwithstanding anything contained in section 73 or section 74, where any amount of self-assessed tax in accordance with a return furnished under section 39 remains unpaid, either wholly or partly, or any amount of interest payable on such tax remains unpaid, the same shall be recovered under the provisions of section 79.
- Where any penalty is imposed under section 73 or section 74, no penalty for the same act or omission shall be imposed on the same person under any other provision of this Act.

- A registered person who has paid the CGST and SGST or, as the case may be, the CGST and the UTGST on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply, shall be refunded the amount of taxes so paid.
- A registered person who has paid IGST on a transaction considered by him to be an inter-State supply, but which is subsequently held to be an intra-State supply, shall not be required to pay any interest on the amount of CGST and SGST or, as the case may be, the CGST and the UTGST payable.

- Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as may be prescribed. **(Substituted w.e.f. 1st January, 2022)**
- Every such provisional attachment shall cease to have effect after the expiry of a period of 1 year from the date of the order.

An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.

Questions on which advance ruling can be sought	Illustrative list of questions on which advance ruling cannot be sought
<ul style="list-style-type: none"> • Classification of any goods or services or both; • Applicability of a notification issued under provisions of this Act; • Determination of time and value of supply of goods or services or both; • Admissibility of input tax credit of tax paid or deemed to have been paid; • Determination of the liability to pay tax on any goods or services or both; • Whether applicant is required to be registered; • Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term. 	<ul style="list-style-type: none"> • Issue relating to determination of place of supply • Matters relating to transitional credits • E-way bill requirements • Issues relating to anti-profiteering • Restraining officers from initiating an action or proceeding under the Act • Issues relating to Refunds

CGST Rule No.:	104
Form No.:	GST ARA – 01
Fees:	Rs. 5,000/- (CGST) + Rs. 5,000/- (SGST)

Appeal to Appellate Authority	The concerned officer, the jurisdictional officer or an applicant aggrieved by any advance ruling pronounced under sub-section (4) of section 98, may appeal to the Appellate Authority.
Appeal to be filed within a period of 30 days from the date on which ruling is communicated	Every appeal under this section shall be filed within a period of 30 days from the date on which the ruling sought to be appealed against is communicated to the concerned officer, the jurisdictional officer or the applicant.
Extended period of further 30 days, if sufficient cause	The Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period of 30 days, allow it to be presented within a further period not exceeding 30 days.
Appeal to be filed in such form and in such manner along with prescribed fees	Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed.
CGST Rule No.:	106
Form Nos.:	GST ARA-02 and ARA-03
Fees:	Rs. 10,000/- (CGST) + Rs. 10,000/- (SGST) (For ARA-03 – Nil)

Important Provisions:

- The Appellate Authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as it thinks fit, confirming or modifying the ruling appealed against or referred to.
- The order referred above shall be passed within a period of 90 days from the date of filing of the appeal under section 100 or a reference under sub-section (5) of section 98.
- No rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard.
- The advance ruling pronounced by the Authority or, the Appellate Authority under this chapter shall be binding only – (i) on the applicant who had sought it in respect of any matter referred to in sub section (2) of section 97 for advance ruling; (ii) on the concerned officer or jurisdictional officer in respect of the applicant.
- The advance ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.
- Where the Authority or the Appellate Authority finds that advance ruling pronounced by it, has been obtained by the applicant or the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab initio and thereupon all the provisions of the Act or the Rules made there under shall apply to the applicant or the appellant as if such advance ruling had never been made.

Application by taxpayer within 3 months from the date of communication of order	Any person aggrieved by any decision or order passed under this Act or the SGST Act or the UTGST Act by an adjudicating authority may appeal to such Appellate Authority within 3 months from the date on which the said decision or order is communicated to such person.
Application by Department within 6 months from the date of communication of order	The Commissioner may direct any officer subordinate to him to apply to the Appellate Authority within 6 months from the date of communication of the said decision or order for the determination of such points arising out of the said decision or order as may be specified by the Commissioner in his order.
Condonation	The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period, allow it to be presented within a further period of 1 month.
Pre-Deposit by Taxpayer	No appeal shall be filed unless the appellant has paid- <ul style="list-style-type: none"> • in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and • a sum equal to 10% of the remaining amount of tax in dispute arising from the said order, subject to a maximum of Rs. 25 Crore, in relation to which the appeal has been filed. • a sum equal to 25% of the penalty has been paid by the appellant, against an order under section 129(3) - w.e.f. 1st January, 2022
CGST Rule Nos.:	108, 109, 109A, 109C, 112 and 113
Form Nos.:	<ul style="list-style-type: none"> • GST APL-01: Appeal by Taxpayer • GST APL-02: Acknowledgment for submission of appeal • GST APL-03: Application by Department • GST APL-04: Summary of the Demand after issue of Order by the Appellate Authority, Revisional Authority, Tribunal or Court

Important Provisions:

- Where the appellant has paid the pre-deposit, the recovery proceedings for the balance amount shall be deemed to be stayed.
- Appellate Authority shall give an opportunity to the appellant of being heard.
- Appellate Authority may, if sufficient cause is shown at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing. No such adjournment shall be granted more than 3 times to a party during hearing of the appeal.
- Appellate Authority may, at the time of hearing of an appeal, allow an appellant to add any ground of appeal not specified in the grounds of appeal, if it is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.
- Appellate Authority shall, after making such further inquiry as may be necessary, pass such order, as it thinks just and proper, confirming, modifying or annulling the decision or order appealed against but shall not refer the case back to the adjudicating authority that passed the said decision or order.

- An order enhancing any fee or penalty or fine in lieu of confiscation or confiscating goods of greater value or reducing the amount of refund or input tax credit shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order.
- Where the Appellate Authority is of the opinion that any tax has not been paid or short-paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, no order requiring the appellant to pay such tax or input tax credit shall be passed unless the appellant is given notice to show cause against the proposed order and the order is passed within the time limit specified under section 73 or section 74.
- Order of the Appellate Authority disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for such decision.
- Appellate Authority shall, where it is possible to do so, hear and decide every appeal within a period of 1 year from the date on which it is filed.
- Where the issuance of order is stayed by an order of a court or Tribunal, the period of such stay shall be excluded in computing the period of 1 year.
- On disposal of the appeal, the Appellate Authority shall communicate the order passed by it to the appellant, respondent and to the adjudicating authority.
- Every order passed under this section shall, subject to the provisions of section 108 or section 113 or section 117 or section 118 be final and binding on the parties.

94 Powers of Revisional Authority [Section 108]:

<p>Orders which may be subject to revision</p>	<p>The Revisional Authority may call for and examine the record of any proceedings, and if he considers that any decision or order passed under this Act or under the SGST Act or the UGST Tax Act by any officer subordinate to him is -</p> <ul style="list-style-type: none"> • erroneous in so far as it is prejudicial to the interest of revenue and is illegal or improper; or • has not taken into account certain material facts, whether available at the time of issuance of the said order or not; or • in consequence of an observation by the Comptroller and Auditor General of India <p>he may, if necessary, stay the operation of such decision or order for such period as he deems fit and after giving the person concerned an opportunity of being heard and after making such further inquiry as may be necessary, pass such order, as he thinks just and proper, including enhancing or modifying or annulling the said decision or order.</p>
<p>Revisional Authority shall not exercise any power, if -</p>	<ul style="list-style-type: none"> • The order has been subject to an appeal under section 107 or section 112 or section 117 or section 118; or • The period specified under section 107(2) has not yet expired or more than 3 years have expired after the passing of the decision or order sought to be revised; or • The order has already been taken for revision under this section at an earlier stage; or • The order has been passed in exercise of the powers under sub-section (1) <p>The Revisional Authority may pass an order on any point which has not been raised and decided in an appeal referred to in clause (a) of sub-section (2), before the expiry of a period of 1 year from the date of the order in such appeal or before the expiry of a period of 3 years referred to in clause (b) of that subsection, whichever is later.</p>

Binding nature of Order	Every order passed in revision shall, subject to the provisions of sections 113 or section 117 or section 118, be final and binding on the parties.
CGST Rule No.:	109B
Form Nos.:	GST APL-04 and GST RVN-01

95 Appeals to Appellate Tribunal [Section 112]:

Appeal by Taxpayer to the Tribunal within 3 months from the date on which order is communicated	Any person aggrieved by an order passed against him under section 107 or section 108 of this Act or of the SGST Act or the UTGST Act may appeal to the Appellate Tribunal against such order within 3 months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal.
Tribunal may refuse to admit appeal, where amount involved does not exceed Rs. 50,000/-	The Appellate Tribunal may, in its discretion, refuse to admit any such appeal where the tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined by such order, does not exceed Rs. 50,000/-.
Application by Department within 6 months from the date of communication of order	The Commissioner may by order, direct any officer subordinate to him to apply to the Appellate Tribunal within 6 months from the date on which the said order has been passed for the determination of such points arising out of the said order as may be specified by the Commissioner in his order.
Filing of memorandum of cross-objections within 45 days of the receipt of notice	On receipt of notice that an appeal has been preferred, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within 45 days of the receipt of notice, a memorandum of cross-objections, verified in the prescribed manner, against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified.
Condonation	The Appellate Tribunal may admit an appeal within 3 months after the expiry of the period referred above, or permit the filing of a memorandum of cross objections within 45 days after the expiry of the period referred above, if it is satisfied that there was sufficient cause for not presenting it within that period.
Pre-Deposits by Taxpayer	No appeal shall be filed unless the appellant has paid- <ul style="list-style-type: none"> • in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him, and • a sum equal to 20% of the remaining amount of tax in dispute, in addition to the amount paid under section 107(6), arising from the said order subject to a maximum of Rs. 50 Crore, in relation to which the appeal has been filed.

Recovery proceedings for balance amount to be stayed	Where the appellant has paid the amount as per sub-section (8), the recovery proceedings for the balance amount shall be deemed to be stayed till the disposal of the appeal.
Application for rectification of error, restoration etc, shall be accompanied by such fees as may be prescribed	Every application made before the Appellate Tribunal, shall be accompanied by following Fees – <ul style="list-style-type: none"> • in an appeal for rectification of error or for any other purpose: No Fees • for restoration of an appeal or an application: Rs. 1,000/- for every Rs. 1 Lakh, subject to Maximum Rs. 25,000/-
CGST Rule Nos.:	110, 111 and 112
Form Nos.:	<ul style="list-style-type: none"> • GST APL-05: Appeal to the Appellate Tribunal • GST APL-06: Cross-objections before the Appellate Tribunal • GST APL-07: Application by Department

96 Order of Appellate Tribunal [Section 113]:

Passing of orders as it thinks fit, confirming, modifying or annulling the decision or order or refer back the case to the concerned authority	The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the Appellate Authority, or the Revisional Authority or to the original adjudicating authority, with such directions as it may think fit, for a fresh adjudication or decision after taking additional evidence, if necessary.
Adjournment of hearing of Appeal	The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing. No such adjournment shall be granted more than 3 times to a party during hearing of the appeal.
Appellate Tribunal is empowered to amend its order to rectify any mistake apparent from record	The Appellate Tribunal may amend any order passed by it so as to rectify any error apparent on the face of the record, if such error is noticed by it on its own accord, or is brought to its notice by the Commissioner or the Commissioner of State Tax or the Commissioner of Union Territory Tax or the other party to the appeal within a period of 3 months from the date of the order.
CGST Rule No.:	113
Form No.:	GST-APL 04

Important Provisions:

- No enhancement of liability or reduction of refund or ITC, unless party has been given an opportunity of being heard.
- The Appellate Tribunal shall, as far as possible, hear and decide every appeal within a period of 1 year from the date on which it is filed.
- Save as provided in section 117 or section 118, orders passed by the Appellate Tribunal on an appeal shall be final and binding on the parties.

Admission of Appeal, if case involves a substantial question of law	Any person aggrieved by any order passed by the State Benches (Substituted by Finance Act, 2023, w.e.f. 01st August, 2023) of the Appellate Tribunal may file an appeal to the High Court and the High Court may admit such appeal if it is satisfied that the case involves a substantial question of law.
Appeal has to be filed within 180 days from the date of receipt of the order appealed against	An appeal shall be filed within 180 days from the date on which the order appealed against is received by the aggrieved person.
Condonation	The High Court may entertain an appeal after the expiry of the said period if it is satisfied that there was sufficient cause for not filing it within such period.
Formulation of question by High Court	Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question and the appeal shall be heard only on the question so formulated, and the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question.
High Court may hear the appeal on any other substantial question of law not formulated by it	Nothing in this sub-section shall be deemed to take away or abridge the power of the Court to hear, for reasons to be recorded, the appeal on any other substantial question of law not formulated by it, if it is satisfied that the case involves such question.
Judgement on grounds on which such decision is founded	The High Court shall decide the question of law so formulated and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.
High Court may determine any issue which has not been determined or has been wrongly determined	The High Court may determine any issue which - <ul style="list-style-type: none"> • has not been determined by the State Benches (substituted <i>ibid</i>); or • has been wrongly determined by the State Benches (substituted <i>ibid</i>), by reason of a decision on such question of law.
CGST Rule No.:	114 and 115
Form No.:	GST APL - 08: Appeal to High Court

98 Appeal to Supreme Court [Section 118]:

When can an appeal lie with the Supreme Court?

An appeal shall lie to the Supreme Court –

- from any order passed by the **Principal Bench (Substituted by Finance Act, 2023, w.e.f. 01st August, 2023)** of the Appellate Tribunal; or
- from any judgment or order passed by the High Court in an appeal made under section 117, in any case which, on its own motion or on an application made by or on behalf of the party aggrieved, immediately after passing of the judgment or order, the High Court certifies to be a fit one for appeal to the Supreme Court.

The provisions of the Code of Civil Procedure, 1908, (5 of 1908) relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under this section as they apply in the case of appeals from decrees of a High Court.

Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 117 in the case of a judgment of the High Court.

99 Sums due to be paid notwithstanding appeal etc [Section 119]:

Notwithstanding that an appeal has been preferred to the High Court or the Supreme Court, sums due to the Government as a result of an order passed by the **Principal Bench (Substituted by Finance Act, 2023, w.e.f. 01st August, 2023)** of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the **State Benches (ibid)** of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the High Court under section 117, as the case may be, shall be payable in accordance with the order so passed.

100 Appeal not to be filed in certain cases [Section 120]:

- The Board may issue an order or instructions or directions fixing monetary limits to regulate filing of appeals.
- Where in pursuance of above order, Officer of the Central tax has not filed an appeal or application against any decision or order passed under the provisions of this Act, it shall not preclude such officer of Central tax from filing appeal or application in any other case involving the same or similar issues or questions of law.
- No person, being a party in appeal or application shall contend that the officer of central tax has acquiesced in the decision on the disputed issue by not filing an appeal or application.
- The Appellate Tribunal or court hearing such appeal or application shall have regard to the circumstances under which appeal or application was not filed by the officer of the Central tax in pursuance of the orders or instructions or directions.

101 Non-appealable decisions and orders [Section 121]:

- An order of the Commissioner or other authority empowered to direct transfer of proceeding from one officer to another officer; or
- An order pertaining to the seizure or retention of books of account, register and other documents; or
- An order sanctioning prosecution under this Act; or
- An order passed under section 80. (Payment of tax and other amount in instalments)

Offences	Penalty
(i) Supplies any goods or services or both without issue of any invoice or issues an incorrect or false invoice with regard to any such supply	Penalty of Rs. 10,000 or an amount equivalent to the tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, whichever is higher.
(ii) Issues any invoice or bill without supply of goods or services or both	
(iii) Collects any amount as tax but fails to pay the same to the Government beyond a period of 3 months	
(iv) Collects any tax in contravention of the provisions of this Act but fails to pay the same to the Government beyond a period of 3 months	
(v) Fails to deduct the tax in accordance with section 51(1), or deducts an amount which is less than the amount required to be deducted or where he fails to pay to the Government, the amount deducted as tax.	
(vi) Fails to collect tax in accordance with section 52(1), or collects an amount which is less than the amount required to be collected or where he fails to pay to the Government the amount collected as tax	
(vii) Takes or utilises input tax credit without actual receipt of goods or services or both either fully or partially.	
(viii) Fraudulently obtains refund of tax under this Act	
(ix) Takes or distributes input tax credit in contravention of section 20	
(x) Falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information or return with an intention to evade payment of tax due under this Act	
(xi) Is liable to be registered under this Act but fails to obtain registration	
(xii) Furnishes any false information with regard to registration particulars, either at the time of applying for registration, or subsequently	
(xiii) Obstructs or prevents any officer in discharge of his duties under this Act	
(xiv) Transports any taxable goods without the cover of documents	

Offences	Penalty
(xv) suppresses his turnover	Penalty of Rs. 10,000 or an amount equivalent to the tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, whichever is higher.
(xvi) fails to keep, maintain or retain books of account	
(xvii) fails to furnish information or documents called for by an officer in accordance with the provisions of this Act or the rules made thereunder or furnishes false information or documents during any proceedings under this Act	
(xviii) supplies, transports or stores any goods which he has reasons to believe are liable to confiscation under this Act	
(xix) issues any invoice or document by using the registration number of another registered person	
(xx) tampers with, or destroys any material evidence or document;	
(xxi) disposes off or tampers with any goods that have been detained, seized, or attached under this Act	

Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of above and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on. **(w.e.f. 1st January, 2021)**

Any electronic commerce operator who— (i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply; (ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or (iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act, shall be liable to pay a penalty of Rs. 10,000, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher - **Inserted by Finance Act, 2023, w.e.f. 01st October, 2023.**

Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilized,- (a) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of Rs. 10,000 or 10% of the tax due from such person, whichever is higher; (b) for reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty equal to Rs. 10,000 or the tax due from such person, whichever is higher.

Any person who- (a) aids or abets any of the offences specified above; (b) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with any goods which he knows or has reasons to believe are liable to confiscation; (c) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions; (d) fails to appear before the officer of central tax, when issued with a summon for appearance to give evidence or produce a document in an inquiry; (e) fails to issue invoice in accordance with the provisions of this Act or the rules made thereunder or fails to account for an invoice in his books of account, shall be liable to a penalty which may extend to Rs. 25,000/-.

103 General Penalty [Section 125]:

Any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to Rs. 25,000/-.

104 General disciplines related to penalty [Section 126]:

- No officer under this Act shall impose any penalty for minor breaches of tax regulations or procedural requirements and in particular, any omission or mistake in documentation which is easily rectifiable and made without fraudulent intent or gross negligence.
- The penalty imposed under this Act shall depend on the facts and circumstances of each case and shall be commensurate with the degree and severity of the breach.
- No penalty shall be imposed on any person without giving him an opportunity of being heard.
- The officer under this Act shall while imposing penalty in an order for a breach of any law, regulation or procedural requirement, specify the nature of the breach and the applicable law, regulation or procedure under which the amount of penalty for the breach has been specified.
- When a person voluntarily discloses to an officer under this Act the circumstances of a breach of the tax law, regulation or procedural requirement prior to the discovery of the breach by the officer under this Act, the proper officer may consider this fact as a mitigating factor when quantifying a penalty for that person.
- The provisions of this section shall not apply in such cases where the penalty specified under this Act is either a fixed sum or expressed as a fixed percentage.

105 Detention, seizure and release of goods and conveyances in transit [Section 129]:

Notwithstanding anything contained in this Act, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released on payment of penalty.

Action	Quantum of penalty to be paid (Substituted w.e.f. 1st Jan, 2022)
Owner of the goods comes forward for payment of such penalty	<ul style="list-style-type: none"> • Taxable Goods: 200% of the tax payable on such goods and, • Exempted goods: 2% of the value of goods or Rs. 25,000/- whichever is less
Owner of the goods does not come forward for payment of such penalty	<ul style="list-style-type: none"> • Taxable Goods: 50% of the value of the goods or 200% of the tax payable on such goods, whichever is higher • Exempted Goods: 5% of the value of goods or Rs. 25,000/-, whichever is less
Upon furnishing a security equivalent to the amount payable under above clauses in such form and manner as may be prescribed.	
No such goods or conveyance shall be detained or seized without serving an order of detention or seizure on the person transporting the goods.	
No penalty shall be determined without giving the person concerned an opportunity of being heard.	
Note: Detailed procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances are given in Circular No. 41/15/2018-GST dated 13th April, 2018. Users are requested to refer the same for better understanding.	

Forms	Purpose
GST MOV-01	For recording statement of the person in charge of the conveyance
GST MOV-02	An order for physical verification/inspection of the conveyance, goods and documents
GST MOV-03	For taking permission, for extension of time beyond three working days of concluding the inspection proceedings
GST MOV-04	Report of such physical verification
GST MOV-05	Release order to allow the conveyance to move further
GST MOV-06	An order of detention of goods
GST MOV-07	Notice specifying the tax and penalty payable
GST MOV-08	Bond for release of goods and conveyance

GST MOV-09	Form for release of goods on payment of tax and penalty
GST MOV-10	Notice proposing confiscation of the goods and conveyance and imposition of penalty
GST MOV-11	An order of confiscation of goods

106 Confiscation of goods or conveyances and levy of penalty [Section 130]:

Situations	Consequence
Supplies or receives any goods in contravention of any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax	All such goods or conveyances shall be liable to confiscation and the person shall be liable to penalty under section 122.
Does not account for any goods on which he is liable to pay tax under this Act	
Supplies any goods liable to tax under this Act without having applied for registration	
Contravenes any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax	
Uses any conveyance as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance	
Whenever confiscation of any goods or conveyance is authorised by this Act, the officer adjudging it shall give to the owner of the goods an option to pay in lieu of confiscation, such fine as the said officer thinks fit. Fine leviable shall not exceed the market value of the goods confiscated, less the tax chargeable thereon.	
The aggregate of such fine and penalty leviable shall not be less than the penalty equal to 100% of the tax payable on such goods. (Substituted w.e.f. 1st January, 2022)	
Where any such conveyance is used for the carriage of the goods or passengers for hire, the owner of the conveyance shall be given an option to pay in lieu of the confiscation of the conveyance a fine equal to the tax payable on the goods being transported thereon.	
No order for confiscation of goods or conveyance or for imposition of penalty shall be issued without giving the person an opportunity of being heard.	

Consequences	Amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken		
	Above Rs. 500 Lakh	Above Rs. 200 Lakh – Below Rs. 500 Lakh	Above Rs. 100 Lakh – Below Rs. 200 Lakh
Specified Offences	All clauses	All clauses	Clause (b) – Subst., <i>ibid</i>
Fine	Yes	Yes	Yes
Imprisonment	Upto 5 Years	Upto 3 Years	Upto 1 Year

Specified Offences:

- (a) Supplies any goods or services or both without issue of any invoice, with the intention to evade tax.
- (b) Issues any invoice or bill without supply of goods or services or both, leading to wrongful availment or utilisation of input tax credit or refund of tax.
- (c) Avails input tax credit using the invoice or bill referred above or fraudulently avails input tax credit without any invoice or bill. **(Substituted w.e.f. 1st January, 2021)**
- (d) Collects any amount as tax but fails to pay the same to the Government beyond a period of 3 months.
- (e) Evades tax or fraudulently obtains refund and where such offence is not covered under above 4 clauses.
- (f) Falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information with an intention to evade payment of tax.
- (g) ~~Obstructs or prevents any officer in the discharge of his duties under this Act.~~ **(Omitted by Finance Act, 2023, w.e.f. 01st October, 2023)**
- (h) Acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with, any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder.
- (i) Receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder.
- (j) ~~Tampers with or destroys any material evidence or documents.~~ **(Omitted, *ibid*)**
- (k) ~~Fails to supply any information which he is required to supply under this Act or the rules made thereunder or supplies false information.~~ **(Omitted, *ibid*)**
- (l) Attempts to commit, or abets the commission of any of the offences mentioned in **clauses (a) to (f) and clauses (h) and (i) (Substituted for clauses (a) to (k), *ibid*)** of this section.

Important Provisions:

- in cases where he commits or abets the commission of an offence specified in **clause (f)**, he shall be punishable with imprisonment for a term which may extend to six months or with fine or with both. **(Omitted, *ibid*)**
- Where any person convicted of an offence under this section is again convicted of an offence under this section, then, he shall be punishable for the second and for every subsequent offence with imprisonment for a term which may extend to 5 years and with fine.
- Notwithstanding anything contained in the Code of Criminal Procedure, 1973, all offences under this Act, except the offences referred to in sub-section (5) shall be non-cognizable and bailable.
- The offences specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) and punishable under clause (i) of that sub-section shall be cognizable and non-bailable.
- A person shall not be prosecuted for any offence under this section except with the previous sanction of the Commissioner.

108 Power to arrest [Section 69]:

- Where the Commissioner has reasons to believe that a person has committed any offence specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) of section 132 which is punishable under clause (i) or (ii) of sub-section (1), or sub-section (2) of the said section, he may, by order, authorise any officer of the central tax to arrest such person.
- Where a person is arrested under sub-section (1) for an offence specified under sub-section (5) of section 132, the officer authorised to arrest the person shall inform such person of the grounds of arrest and produce him before a Magistrate within twenty-four hours.
- Subject to the provisions of the Code of Criminal Procedure, 1973(2 of 1974)– (a) where a person is arrested under sub-section (1) for any offence specified under sub-section (4) of section 132, he shall be admitted to bail or in default of bail, forwarded to the custody of the Magistrate; (b) in the case of a non-cognizable and bailable offence, the Deputy Commissioner or the Assistant Commissioner shall, for the purpose of releasing an arrested person on bail or otherwise, have the same powers and be subject to the same provisions as an officer-in-charge of a police station.

109 Power to summon persons to give evidence and produce documents [Section 70]:

- The proper officer under this Act shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry in the same manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908.
- Every such inquiry referred to in sub-section (1) shall be deemed to be a “judicial proceedings” within the meaning of section 193 and section 228 of the Indian Penal Code.

110 Access to business premises [Section 71]:

- Any officer under this Act, authorised by the proper officer not below the rank of Joint Commissioner, shall have access to any place of business of a registered person to inspect books of account, documents, computers, computer programs, computer software whether installed in a computer or otherwise and such other things as he may require and which may be available at such place, for the purposes of carrying out any audit, scrutiny, verification and checks as may be necessary to safeguard the interest of revenue.
- Every person in charge of place referred to in sub-section (1) shall, on demand, make available to the officer authorised under sub-section (1) or the audit party deputed by the proper officer or a cost accountant or chartered accountant nominated under section 66 – (i) such records as prepared or maintained by the registered person and declared to the proper officer in such manner as may be prescribed; (ii) trial balance or its equivalent; (iii) statements of annual financial accounts, duly audited, wherever required; (iv) cost audit report, if any, under section 148 of the Companies Act, 2013; (v) the income-tax audit report, if any, under section 44AB of the Income-tax Act, 1961; and (vi) any other relevant record, for the scrutiny by the officer or audit party or the chartered accountant or cost accountant within a period not exceeding 15 working days from the day when such demand is made, or such further period as may be allowed by the said officer or the audit party or the chartered accountant or cost accountant.

- Any offence under this Act may, either before or after the institution of prosecution, be compounded by the Commissioner on payment, by the person accused of the offence, to the Central Government or the State Government, as the case be, of such compounding amount in such manner as may be prescribed (Refer rule 162)
- Nothing contained in this section shall apply to - (a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132 **(Substituted by Finance Act, 2023, w.e.f. 01st October, 2023)**; (b) ~~a person who has been allowed to compound once in respect of any offence, other than those in clause (a), under this Act or under the provisions of any State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act or the Integrated Goods and Services Tax Act in respect of supplies of value exceeding one crore rupees; (Omitted, ibid)~~; (c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132 **(Substituted, ibid)**; (d) a person who has been convicted for an offence under this Act by a court; (e) ~~a person who has been accused of committing an offence specified in clause (g) or clause (j) or clause (k) of sub-section (1) of section 132; (Omitted, ibid)~~ and; (f) any other class of persons or offences as may be prescribed.
- Any compounding allowed under the provisions of this section shall not affect the proceedings, if any, instituted under any other law.
- Compounding shall be allowed only after making payment of tax, interest and penalty involved in such offences.
- The amount for compounding of offences under this section shall be such as may be prescribed, subject to the minimum amount not being less than **25% of the tax involved and the maximum amount not being more than 100% of the tax involved. (Substituted, ibid)**
- On payment of such compounding amount as may be determined by the Commissioner, no further proceedings shall be initiated under this Act against the accused person in respect of the same offence and any criminal proceedings, if already initiated in respect of the said offence, shall stand abated.

- On an application filed by a taxable person, the Commissioner may, for reasons to be recorded in writing, extend the time for payment or allow payment of any amount due under this Act, other than the amount due as per the liability self-assessed in any return, by such person in monthly instalments not exceeding 24, subject to payment of interest under section 50 and subject to such conditions and limitations as may be prescribed.
- Where there is default in payment of any one instalment on its due date, the whole outstanding balance payable on such date shall become due and payable forthwith and shall, without any further notice being served on the person, be liable for recovery.

If a person who is required to furnish an information return under section 150 fails to do so within the period specified in the notice issued under sub-section (3) thereof, the proper officer may direct that such person shall be liable to pay a penalty of Rs. 100 for each day of the period during which the failure to furnish such return continues. The penalty imposed under this section shall not exceed Rs. 5,000.

114 Fine for failure to furnish statistics [Section 124]:

If any person required to furnish any information or return under section 151, – (a) without reasonable cause fails to furnish such information or return as may be required under that section, or (b) wilfully furnishes or causes to furnish any information or return which he knows to be false, he shall be punishable with a fine which may extend to Rs. 10,000 and in case of a continuing offence to a further fine which may extend to Rs. 100 for each day after the first day during which the offence continues subject to a maximum limit of Rs. 25,000.

115 Manner of dealing with difference in liability reported in statement of outward supplies and that reported in return [Rule 88C]:

- Where the tax payable by a registered person, in accordance with the statement of outward supplies furnished by him in FORM GSTR-1 or using the Invoice Furnishing Facility in respect of a tax period, exceeds the amount of tax payable by such person in accordance with the return for that period furnished by him in FORM GSTR-3B, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of FORM GST DRC-01B, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to – (a) pay the differential tax liability, along with interest under section 50, through FORM GST DRC-03; or (b) explain the aforesaid difference in tax payable on the common portal, within a period of seven days.
- The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in that sub-rule, either, – (a) pay the amount of the differential tax liability, as specified in Part A of FORM GST DRC-01B, fully or partially, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01B electronically on the common portal; or (b) furnish a reply electronically on the common portal, incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, if any, in Part B of FORM GST DRC-01B, within the period specified in the said sub-rule.
- Where any amount specified in the intimation referred to in sub-rule (1) remains unpaid within the period specified in that sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79. – **Inserted w.e.f. 26th December, 2022**

116 Deemed Registration [Section 26]:

- The grant of registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a grant of registration or the Unique Identity Number under this Act subject to the condition that the application for registration or the Unique Identity Number has not been rejected under this Act within the time specified in sub-section (10) of section 25.
- Notwithstanding anything contained in sub-section (10) of section 25, any rejection of application for registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a rejection of application for registration under this Act.

- The certificate of registration issued to a casual taxable person or a non-resident taxable person shall be valid for a period specified in the application for registration or 90 days from the effective date of registration, whichever is earlier and such person shall make taxable supplies only after the issuance of the certificate of registration.
- The proper officer may, on sufficient cause being shown by the said taxable person, extend the said period of 90 days by a further period not exceeding ninety days.
- A casual taxable person or a non-resident taxable person shall, at the time of submission of application for registration under sub-section (1) of section 25, make an advance deposit of tax in an amount equivalent to the estimated tax liability of such person for the period for which the registration is sought.
- Where any extension of time is sought under sub-section (1), such taxable person shall deposit an additional amount of tax equivalent to the estimated tax liability of such person for the period for which the extension is sought.
- The amount deposited under sub-section (2) shall be credited to the electronic cash ledger of such person and shall be utilized in the manner provided under section 49.

Vehicle Type	CGST+SGST	Cess
Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more.	18%	Nil
Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm	18%	
Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles.	18%	
All Old and used Vehicles other than those mentioned above	12%	

- In case of a registered person who has claimed depreciation u/s 32 of the Income-Tax Act, 1961 on the said goods, the value that represents the margin of the supplier shall be the difference between the consideration received for supply of such goods and the depreciated value of such goods on the date of supply, and where the margin of such supply is negative, it shall be ignored; and
- In any other case, the value that represents the margin of supplier shall be, the difference between the selling price and the purchase price and where such margin is negative, it shall be ignored.
- These notifications shall not apply, if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017, CENVAT as defined in CENVAT Credit Rules, 2004 or the input tax credit of Value Added Tax or any other taxes paid, on such goods.

<p>Union of India v. Filco Trade Centre Pvt. Ltd. & ANR. – (2022) – SLP No. 32709-32710/2018</p>	<p>In a landmark ruling, Hon'ble Supreme Court allows 2 months additional window from September 1, 2022 to October 31, 2022 to claim transitional credit in form GST TRAN-1 and TRAN-2. The Supreme Court has directed as under:</p> <ul style="list-style-type: none"> • Goods and Service Tax Network (GSTN) is directed to open common portal for filing concerned forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two months i.e. w.e.f. 01.09.2022 to 31.10.2022. • Considering the judgments of the High Courts on the then prevailing peculiar circumstances, any aggrieved registered assessee is directed to file the relevant form or revise the already filed form irrespective of whether the taxpayer has filed writ petition before the High Court or whether the case of the taxpayer has been decided by Information Technology Grievance Redressal Committee (ITGRC). • GSTN has to ensure that there are no technical glitch during the said time. • The concerned officers are given 90 days thereafter to verify the veracity of the claim/transitional credit and pass appropriate orders thereon on merits after granting appropriate reasonable opportunity to the parties concerned. • Thereafter, the allowed Transitional credit is to be reflected in the Electronic Credit Ledger. • If required GST Council may also issue appropriate guidelines to the field formations in scrutinizing the claims.
<p>Subsequently, in Miscellaneous Application No. 1545-1546/2022 in SLP(C)No. 32709-32710/2018, Hon'ble Supreme Court vide order dated 2nd September, 2022</p>	<p>Held that: "The time for opening the GST Common Portal is extended for a further period of four weeks from today."</p> <p>In accordance with the directions of Hon'ble Supreme Court, the facility for filing TRAN-1/TRAN-2 or revising the earlier filed TRAN-1/TRAN-2 on the common portal by an aggrieved registered assessee (hereinafter referred to as the "applicant") will be made available by GSTN during the period from 01.10.2022 to 30.11.2022.</p>
<p>Guidelines for filing /revising TRAN-1/ TRAN-2 issued by Board [Circular No.180/12/2022-GST] and Appeal</p>	<ul style="list-style-type: none"> • In order to ensure uniformity in implementation of the directions of Hon'ble Supreme Court, the Board in exercise of powers conferred under section 168(1) of the CGST Act, 2017 has issued Guidelines for the applicant for filing TRAN-1/TRAN-2 or revising earlier filed TRAN-1/TRAN-2. • Special procedure to be followed by a registered person for filing an appeal against the order of an officer. (Refer Notification No. 29/2023-CT)

<p>Recovery of tax not paid or short paid or of etc. u/s 73(10) for FY 2017-18</p>	<p>Extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, Financial Year 2017-18, up to the 30th day of September, 2023. (Also Refer Notification No. 9/2023-CT for extended date pertaining to FY 2017-18)</p>
<p>Recovery of erroneous refund u/s 73(10)</p>	<p>Excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under section 73(10).</p>
<p>Refund application u/s 54 or 55</p>	<p>Excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.</p>

Points	GSTR-2A	GSTR-2B
Meaning	GSTR-2A is an auto-drafted ITC statement which is generated for every normal taxpayer on the basis of the information furnished by his suppliers in their respective GSTR-1/IFF, GSTR-5 (non-resident taxable person), GSTR-6 (input service distributor), GSTR-7 (tax-deductors) and GSTR-8 (tax-collectors).	GSTR-2B is an auto-drafted ITC statement which is generated for every normal taxpayer on the basis of the information furnished by his suppliers in their respective GSTR-1/IFF, GSTR-5 (non-resident taxable person) and GSTR-6 (input service distributor).
Nature	It is dynamic statement i.e., it keeps on updating as and when GSTR-1/IFF are filed by the suppliers.	It is a static statement i.e., once generated does not get updated based on future filings/updating of GSTR-1/IFF by suppliers.
When it gets generated	Entries starts getting auto-populated in the statement as soon as invoices are uploaded/filed by their suppliers in GSTR-1/IFF.	It is made available for each month on the 14th day of the succeeding month.
ITC – Availability / Non-Availability indicator	The statement does not indicates availability and non-availability of input tax credit to the taxpayer against each document filed by his suppliers.	The statement indicates availability and non-availability of input tax credit to the taxpayer against each document filed by his suppliers.
Output	<ul style="list-style-type: none"> All the B2B information/documents filed or saved or submitted by suppliers in their monthly or quarterly GSTR-1/ IFF. Information filed by ISD taxpayers in their GSTR-6. Information filed by GST-TDS tax payers in their GSTR-7. Information filed by GST-TCS tax payers in their GSTR-8. Information of ITC of IGST paid on import of goods filed in ICEGATE. 	<ul style="list-style-type: none"> All the B2B information/documents filed by suppliers in their monthly or quarterly GSTR-1, IFF and GSTR-5 filed by NRTP taxpayers. Information filed by ISD taxpayers in their GSTR-6. Information of ITC of IGST paid on import of goods filed in ICEGATE.

- For filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23.
- For filing of refund application in FORM RFD-01 under rule 89.
- For refund under rule 96 of the integrated tax paid on goods exported out of India. [Rule 10B]

Basic Provisions:

- Rule 48(4) of CGST Rules, 2017 has notified class of registered persons, who have to prepare invoice by uploading specified particulars of invoice in FORM GST INV-01 on Invoice Registration Portal (IRP) and obtain an Invoice Reference Number (IRN).
- 'E-invoicing' doesn't mean generation of invoice by a Government portal.
- Notification No. 13/2020 - CT dated 21st March, 2020 as amended, notifies the following registered person (refer table below), as a class of registered person, who shall prepare an e-invoice in respect of supply of goods or services or both.
- The turnover for the purpose of e-invoicing is to be computed at PAN Level i.e. for all GSTINs combined.

Notification No.	Aggregate turnover in any preceding financial year from 2017-18 onwards exceeds	E-Invoicing applicable from
61/2020-CT	Rs. 500 Crores	1st October, 2020
88/2020-CT	Rs. 100 Crores	1st January, 2021
05/2021-CT	Rs. 50 Crores	1st April, 2021
01/2022-CT	Rs. 20 Crores	1st April, 2022
17/2022-CT	Rs. 10 Crores	1st October, 2022
10/2023-CT	Rs. 5 Crores	1st August, 2023

Class of registered persons exempted from issuance of an e-invoice:

- A Special Economic Zone unit. (Notification No. 61/2020-CT, dated 30th July, 2020)
- An insurance company or a banking company or a financial institution, including a non-banking financial company. (Rule 54(2) of the CGST Rules, 2017)
- A goods transport agency supplying services in relation to transportation of goods by road in a goods carriage. (Rule 54(3) of the CGST Rules, 2017)
- Passenger transportation service provider. (Rule 54(4) of the CGST Rules, 2017)
- Services by way of admission to exhibition of cinematograph films in multiplex screens by issuing electronic ticket. (Rule 54(4A) of the CGST Rules, 2017)
- Persons registered in terms of Rule 14 of CGST Rules. (OIDAR)
- A Government department/local authority.

Documents/Person for which e-invoice is required	Documents for which e-invoice is not required
<ul style="list-style-type: none"> • B2B Invoices • B2B Credit Notes / B2B Debit Notes • SEZ Developers • Exports (with/without payment) • Supplies to SEZs (with/without payment) • Supplies to Government having GSTIN or TDS No. • RCM Invoices issued by suppliers covered u/s 9(3) unless otherwise exempt 	<ul style="list-style-type: none"> • B2C Invoices • Financial/commercial credit and debit notes • Bills of Entry • NIL-rated or Exempt supplies (Bill of Supply) • Free Trade & Warehousing Zones (FTWZ) • High sea sales and bonded warehouse sales • Invoices issued by Input Service Distributor (ISD) • RCM in case of Section 9(4)

Important Points:

- If your turnover exceeds the prescribed limit in the current financial year, then starting e-invoicing would be required w.e.f. beginning of next financial year.
- 'Aggregate Turnover' has to be calculated as per the definition under Section 2(6) of CGST Act. Hence, for the Financial Year 2017-18, the 'aggregate turnover' has to be reckoned from 1-7-2017 till the end of FY.
- **Common portal:** www.einvoice1.gst.gov.in (Notification No. 69/2019-CT)
- Every invoice issued by a person, to whom e-invoicing provision is applicable, in any manner other than the manner specified in the said sub-rule shall not be treated as a valid invoice. [Rule 48(5)]
- E-invoice can be cancelled within 24 hours from the time of reporting invoice to IRP.
- List of GSTINs which are eligible and/or actually generating IRNs is published on IRP and updated on periodic basis. Visit: <https://einvoice1.gst.gov.in/Others/GSTINsGeneratingIRN>

Dynamic Quick Response (QR) Code :

- Invoice issued by a registered person, whose aggregate turnover in a financial year exceeds Rs. 500 Crores to an unregistered person (hereinafter referred to as B2C invoice) shall have Dynamic Quick Response (QR) code. [Notification No. 14/2020 – CT]
- Where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.
- Non-compliances of QR code would attract general penalty of Rs. 50,000 with effect from 1st October, 2021.

Class of registered persons exempted from requirement of Dynamic Quick Response (QR) Code:

- An insurance company or a banking company or a financial institution, including a non-banking financial company. (Rule 54(2) of the CGST Rules, 2017)
- A goods transport agency supplying services in relation to transportation of goods by road in a goods carriage. (Rule 54(3) of the CGST Rules, 2017)
- Passenger transportation service provider. (Rule 54(4) of the CGST Rules, 2017)
- Services by way of admission to exhibition of cinematograph films in multiplex screens by issuing electronic ticket. (Rule 54(4A) of the CGST Rules, 2017)
- Registered person referred to in section 14 of the IGST Act i.e. a supplier of OIDAR services. [Notification No. 14/2020 – CT]

124 HSN Code Requirement:

Aggregate Turnover in the preceding Financial Year	Notification No. 12/2017-CT		Notification No. 78/2020-CT	
	Upto 31/03/2021		01/04/2021 and Onwards	
	B2B	B2C	B2B	B2C
< Rs. 1.5 Crore	NA	NA	4 Digits	Optional
Rs. 1.5 Crore – Rs. 5 Crore	2 Digits	NA	4 Digits	Optional
> Rs. 5 Crore	4 Digits	NA	6 Digits	Optional

Import and Export (As per Chapter – 2 of FTP)	8 Digits	8 Digits	8 Digits	8 Digits
Specified Chemicals – (Notification 90/2020-CT)	NA	NA	8 Digits	8 Digits

125 Quarterly Return Monthly Payment (QRMP) Scheme:

Basic Provisions:

- The GST Council in its 42nd meeting held on 5th October, 2020, had recommended that registered person having aggregate turnover up to Rs. 5 Crores may be allowed to furnish return on quarterly basis along with monthly payment of tax.
- In connection to this measure, the Government has issued various notifications on 10th November, 2020 for the implementation of the QRMP Scheme.
- This optional scheme will be effective from 1st January, 2021.
- A registered person who is required to furnish a return in FORM GSTR-3B, and who has an aggregate turnover of up to Rs. 5 Crores in the preceding financial year is eligible for the QRMP Scheme. [Notification No. 84/2020-CT]
- In case the aggregate turnover exceeds Rs. 5 Crores during any quarter in the current financial year, the registered person shall not be eligible for the Scheme from the next quarter.
- The option to avail the QRMP Scheme is GSTIN wise.

GSTR-1 and Invoice Furnishing Facility (IFF):

- The registered persons opting for the Scheme would be required to furnish the details of outward supply in FORM GSTR-1 quarterly as per the Rule 59 of the CGST Rules.
- For each of the first and second months of a quarter, a registered person will have the facility of IFF for continuously uploading the B2B invoices, as he may consider necessary, between the 1st day of the succeeding month till the 13th day of the succeeding month. The facility of furnishing details of invoices in IFF has been provided so as to allow details of such supplies to be duly reflected in the FORM GSTR-2A and FORM GSTR-2B of the concerned recipient.
- The said details of outward supplies shall, however, not exceed the value of Rs. 50 Lakhs in each month, while furnishing IFF.
- It may be noted that after 13th of the month, this facility for furnishing IFF for previous month would not be available.
- The details of invoices furnished using the IFF facility in the first two months are not required to be furnished again in FORM GSTR-1.

Monthly payment of tax and furnishing of quarterly GSTR-3B:

- The registered person under the QRMP Scheme would be required to pay the tax due in each of the first two months of the quarter by depositing the due amount in FORM GST PMT-06, by 25th day of the month succeeding such month. While generating the challan, taxpayers should select “Monthly payment for quarterly taxpayer” as reason for generating the challan.
- Registered persons would be required to furnish FORM GSTR-3B, for each quarter, on or before 22nd or 24th day of the month succeeding such quarter.
- In FORM GSTR-3B, they shall declare the supplies made during the quarter, ITC availed during the quarter and all other details required to be furnished therein.

The Commissioner or an officer authorised by him in this behalf, **not below the rank of an Assistant Commissioner, having reasons to believe** that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as-

(a) The credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-

- Issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
- without receipt of goods or services or both;

(c) The registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or

(b) The credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government;

(d) The registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36;

may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.

The Commissioner, or the officer authorised by him above may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.

Such restriction shall cease to have effect after the expiry of a period of 1 year from the date of imposing such restriction.

Notwithstanding anything contained in these rules, **the registered person shall not use the amount available in electronic credit ledger** to discharge his liability towards output tax in excess of **99% of such tax liability**, in cases where the value of taxable supply other than exempt supply and zero-rated supply, in a month exceeds Rs. 50 Lakh.

The said restriction shall not apply where -

- The said person or the proprietor or karta or the managing director or any of its two partners, whole-time Directors, Members of Managing Committee of Associations or Board of Trustees, as the case may be, have paid more than Rs. 1 Lakh as income tax in each of the last two financial years for which the time limit to file return of income has expired.
- The registered person has received a refund amount of more than Rs. 1 Lakh in the preceding financial year on account of unutilised input tax credit under clause (i)/(ii) of first proviso of sub-section (3) of section 54.
- The registered person has discharged his liability towards output tax through the electronic cash ledger for an amount which is in excess of 1% of the total output tax liability, applied cumulatively, up to the said month in the current financial year.
- The registered person is - (i) Government Department; or (ii) a Public Sector Undertaking; or (iii) a local authority; or (iv) a statutory body.

- The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including where such goods are sent directly to a job-worker, and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker.
- The challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.
- The challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.
- The challan issued by the principal to the job worker shall contain the details specified in rule 55.
- Where the inputs or capital goods are not returned to the principal within the time stipulated in section 143, it shall be deemed that such inputs or capital goods had been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out and the said supply shall be declared in FORM GSTR-1 and the principal shall be liable to pay the tax along with applicable interest.

Period	Form ITC-04	
	Due Date	Periodicity
01-July-2017 to 30-Sept-2021	25th day of the next month for that quarter	Quarterly
01-October-2021 and onwards	[Notification No. 35/2021-CT]	
Turnover for Previous FY > Rs. 5 Crores	25th day of the next month for that half financial year	Semi-Annually
Turnover for Previous FY <= Rs. 5 Crores	25th day of the next month for that financial year	Annually

The Goods and Services Tax Council shall consist of the following members, namely: (a) the Union Finance Minister, who will be the Chairperson; (b) the Union Minister of State in charge of Revenue or Finance; (c) the Minister in charge of Finance or Taxation or any other Minister nominated by each State Government. The GST Council as per Article 279(4) shall make recommendations to the Union and the States on—

- The taxes, cesses and surcharges levied by the Union, the States and the local bodies which may be subsumed in the goods and services tax.
- The goods and services that may be subjected to, or exempted from the goods and services tax.
- Model Goods and Services Tax Laws, principles of levy, apportionment of Goods and Services Tax levied on supplies in the course of inter-State trade or commerce under article 269A and the principles that govern the place of supply.
- The threshold limit of turnover below which goods and services may be exempted from goods and services tax.

- The rates including floor rates with bands of goods and services tax.
- Any special rate or rates for a specified period, to raise additional resources during any natural calamity or disaster.
- Special provision with respect to the States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand.
- Any other matter relating to the goods and services tax, as the Council may decide.

The Goods and Services Tax Council shall recommend the date on which the goods and services tax be levied on petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel.

While discharging the functions conferred by this article, the Goods and Services Tax Council shall be guided by the need for a harmonised structure of goods and services tax and for the development of a harmonised national market for goods and services.

130 Miscellaneous:

Common Portal [Section 146]:

The Government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes as may be prescribed.

Compliance rating mechanism [Section 149]:

Every registered person may be assigned a goods and services tax compliance rating score by the Government based on his record of compliance. The goods and services tax compliance rating score may be determined on the basis of such parameters as may be prescribed. The goods and services tax compliance rating score may be updated at periodic intervals and intimated to the registered person and also placed in the public domain.

Information return [Section 150]:

It casts obligation to furnish information return on specified persons, who is responsible for maintaining record of registration or statement of accounts or any periodic return or document containing details of payment of tax and other details of transaction of goods or services or both or transactions related to a bank account or consumption of electricity or transaction of purchase, sale or exchange of goods or property or right or interest in a property under any law for the time being in force, shall furnish an information return of the same in respect of such periods, within such time, in such form and manner and to such authority or agency as may be prescribed.

Taking assistance from an expert [Section 153]:

It empowers any officer not below the rank of Assistant Commissioner, may, having regard to the nature and complexity of the case and the interest of revenue, take assistance of any expert at any stage of scrutiny, inquiry, investigation or any other proceedings before him.

Anti-profiteering measures [Section 171]:

- It requires any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.
- The Central Government has empowered **the Competition Commission of India (CCI) - w.e.f. 23rd November, 2022**, where, the CCI is required to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.
- The CCI after holding examination as required comes to the conclusion that any registered person has profiteered, such person shall be liable to pay penalty equivalent to 10% of the amount so profiteered. No penalty shall be leviable if the profiteered amount is deposited within 30 days of the date of passing of the order by the Authority. **(w.e.f. 1st January, 2020)**

- Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:— (a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44; (b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68; (c) such other details as may be prescribed.
- For the purposes of sharing details under sub-section (1), the consent shall be obtained, of— (a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and (b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient, in such form and manner as may be prescribed.
- Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return – **Inserted by F.A. 2023 – w.e.f. 01st October, 2023.**

- Where input tax credit has been availed by a registered person in the return in FORM GSTR-3B for a tax period in respect of such invoice or debit note, the details of which have been furnished by the supplier in the statement of outward supplies in FORM GSTR-1 or using the invoice furnishing facility, but the return in FORM GSTR-3B for the tax period corresponding to the said statement of outward supplies has not been furnished by such supplier till the 30th day of September following the end of financial year in which the input tax credit in respect of such invoice or debit note has been availed, the said amount of input tax credit shall be reversed by the said registered person, while furnishing a return in FORM GSTR-3B on or before the 30th day of November following the end of such financial year.
- Where the said amount of input tax credit is not reversed by the registered person in a return in FORM GSTR-3B on or before the 30th day of November following the end of such financial year during which such input tax credit has been availed, such amount shall be payable by the said person along with interest thereon under section 50.
- Where the said supplier subsequently furnishes the return in FORM GSTR-3B for the said tax period, the said registered person may re-avail the amount of such credit in the return in FORM GSTR-3B for a tax period thereafter – **Inserted w.e.f. 26th December, 2022**

133 Furnishing of Bank Account Details [Rule 10A]:

After a certificate of registration in FORM GST REG-06 has been made available on the common portal and a Goods and Services Tax Identification Number has been assigned, the registered person, except those who have been granted registration under rule 12 or, as the case may be rule 16, shall within a period of 30 days from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using invoice furnishing facility, whichever is earlier, furnish information with respect to details of bank account on the common portal - **Substituted w.e.f. 04th August, 2023**

Notes:

- Where the details of bank account are not submitted as per the provisions of rule 10A, the registered person shall not be allowed to furnish the details of outward supply in GSTR-1 or IFF. (Refer rule 59)
- Non-compliance to the requirement of rule 10A will result into suspension of registration. (Refer rule 21A)

134 Manner of dealing with difference in ITC available in auto-generated statement containing the details of ITC and that availed in return [Rule 88D]:

(1) Where the amount of input tax credit availed by a registered person in the return for a tax period or periods furnished by him in FORM GSTR-3B exceeds the input tax credit available to such person in accordance with the auto-generated statement containing the details of input tax credit in FORM GSTR-2B in respect of the said tax period or periods, as the case may be, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of FORM GST DRC-01C, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to -

(a) pay an amount equal to the excess input tax credit availed in the said FORM GSTR-3B, along with interest payable under section 50, through FORM GST DRC-03, or
(b) explain the reasons for the aforesaid difference in input tax credit on the common portal, within a period of 7 days.

(2) The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in the said sub-rule, either,

(a) pay an amount equal to the excess input tax credit, as specified in Part A of FORM GST DRC-01C, fully or partially, along with interest payable under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01C, electronically on the common portal, or
(b) furnish a reply, electronically on the common portal, incorporating reasons in respect of the amount of excess input tax credit that has still remained to be paid, if any, in Part B of FORM GST DRC-01C, within the period specified in the said sub-rule.

(3) Where any amount specified in the intimation referred to in sub-rule (1) remains to be paid within the period specified in the said sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74, as the case may be - **Inserted w.e.f. 04th August, 2023.**

Note:

A restriction has been imposed w.r.t. filing of GSTR-1 where intimation is received u/r 88D regarding mismatch between Form GSTR-2B and Form GSTR-3B, until the excess ITC availed is paid along with interest or valid replies are submitted within 7 days for the amount of excess ITC that remains to be paid. (Refer rule 59)

135 LUT in case of Exports [Rule 96A]:

Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, **prior to export**, a bond or a Letter of Undertaking in FORM GST RFD - 11 to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of -

- 15 days after the expiry of 3 months or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the goods are not exported out of India; or
- 15 days after the expiry of 1 year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange or in Indian rupees, wherever permitted by the Reserve Bank of India.

The provisions of this rule shall apply, mutatis mutandis, in respect of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit without payment of integrated tax.

136 Display of GSTIN and Registration Certificate [Rule 18]:

- Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.
- Every registered person shall display his Goods and Services Tax Identification Number on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

137 Deemed Exports [Section 147]:

The Government may, on the recommendations of the Council, notify certain supplies of goods as deemed exports, where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange, if such goods are manufactured in India.

Notification No. 48/2017-CT: The Central Government on the recommendations of the Council hereby notifies the supplies of goods listed below as deemed exports:

- Supply of goods by a registered person against Advance Authorisation.
- Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation.
- Supply of goods by a registered person to Export Oriented Unit.
- Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation.

138 Appeal Pre-Deposit [CBIC-240137/14/2022-Service Tax - CBEC dated 28th October, 2022 as amended dated 18th April, 2023]:

It was clarified that in an Appeal Mechanism, Section 107 read with rule 108 provides for Form GST APL-01 for filing of an appeal with an option of payment admitted amount and pre-deposit through electronic cash/credit ledger. It was further clarified that, **Form GST-DRC-03 is not a prescribed mode for payment of pre-deposit. (Omitted by Amended Instructions dated 18th April, 2023)**

Notification No. 49/2023-CT dated 29th September, 2023:

In exercise of the powers conferred under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, notifies the following supplies under the said sub-section, namely:—

- supply of online money gaming;
- supply of online gaming, other than online money gaming; and
- supply of actionable claims in casinos

This notification shall come into force on the 1st day of October, 2023

Value of supply in case of online gaming including online money gaming [Rule 31B]:

- Notwithstanding anything contained in this chapter, the value of supply of online gaming, including supply of actionable claims involved in online money gaming, shall be the total amount paid or payable to or deposited with the supplier by way of money or money's worth, including virtual digital assets, by or on behalf of the player;
- Provided that any amount returned or refunded by the supplier to the player for any reasons whatsoever, including player not using the amount paid or deposited with the supplier for participating in any event, shall not be deductible from the value of supply of online money gaming. **(w.e.f. 01st October, 2023)**

Value of supply of actionable claims in case of casino [Rule 31C]:

- Notwithstanding anything contained in this chapter, the value of supply of actionable claims in casino shall be the total amount paid or payable by or on behalf of the player for (i) purchase of the tokens, chips, coins or tickets, by whatever name called, for use in casino; or (ii) participating in any event, including game, scheme, competition or any other activity or process, in the casino, in cases where the token, chips, coins or tickets, by whatever name called, are not required;
- Provided that any amount returned or refunded by the casino to the player on return of token, coins, chips, or tickets, as the case may be, or otherwise, shall not be deductible from the value of the supply of actionable claims in casino. **(w.e.f. 01st October, 2023)**

Explanation to Rule 31B and Rule 31C:

For the purpose of rule 31B and rule 31C, any amount received by the player by winning any event, including game, scheme, competition or any other activity or process, which is used for playing by the said player in a further event without withdrawing, shall not be considered as the amount paid to or deposited with the supplier by or on behalf of the said player. **(w.e.f. 01st October, 2023)**

(1) A supplier of online money gaming as defined in clause (80B) of section 2 of the Central Goods and Service Tax Act, 2017, not located in the taxable territory, shall in respect of the supply of online money gaming by him to a person in the taxable territory, be liable to pay integrated tax on such supply.

(2) For the purposes of complying with provisions of sub section (1), the supplier of online money gaming shall obtain a single registration under the Simplified Registration Scheme referred to in sub-section (2) of section 14 of this Act: **(Refer Notification No. 4/2023-IT dated 29th September, 2023)**

Provided that any person located in the taxable territory representing such supplier for any purpose in the taxable territory shall get registered and pay the integrated tax on behalf of the supplier:

Provided further that if such supplier does not have a physical presence or does not have a representative for any purpose in the taxable territory, he shall appoint a person in the taxable territory for the purpose of paying integrated tax and such person shall be liable for payment of such tax.

(3) In case of failure to comply with provisions of sub section (1) or sub section (2) by the supplier of the online money gaming or a person appointed by such supplier or both, notwithstanding anything contained in section 69A of the Information Technology Act, 2000, any information generated, transmitted, received or hosted in any computer resource used for supply of online money gaming by such supplier shall be liable to be blocked for access by the public in such manner as specified in the said Act. **(w.e.f. 01st October, 2023)**

Reconciliations and Workings	Periodicity
Reconciliation of 'Turnover as per books of accounts' with 'Turnover as per GSTR-1/GSTR-3B'	Quarterly/Yearly
Reconciliation of 'E-invoices generated' with 'Invoices reported in GSTR-1'	Monthly/Quarterly
Reconciliation of 'E-way bills generated' with 'Invoices reported in GSTR-1'	Monthly/Quarterly
Reconciliation of 'Credit notes/debit notes as per books of accounts' with 'Credit notes/debit notes as per GSTR-1'	Monthly/Quarterly
Reconciliation of 'RCM as per books' with 'RCM paid as per GSTR-3B'	Monthly/Quarterly
Reconciliation of 'ITC available as per books' with 'ITC availed in GSTR-3B'	Monthly
Working of GSTR-2A/GSTR-2B along with follow up with vendors/creditors	Monthly
Working of reversal of ineligible/blocked ITC, if wrongly availed	Monthly/Yearly
Working on reversal as per rule 42 and 43	Monthly/Yearly
Working on payment pending to suppliers/creditors exceeding 180 days and reversal of ITC along with interest	Monthly/Quarterly
Reconciliation of 'Electronic Cash/Credit Ledgers and Liability Register' with 'General Ledgers as per books'	Quarterly/Yearly
Reconciliation of 'GST-TDS deducted as per books' with 'GST-TDS reported in GSTR-7'	Monthly/Quarterly
Reconciliation of 'GST-TCS collected as per books' with 'GST-TCS reported in GSTR-8'	Monthly/Quarterly

Important Deadlines:

- **Last date to avail ITC for a FY:** (i) 30th November following end of FY or (ii) due date of annual return (31st December); whichever is earlier. [Section 16(4)] - Amendment by F.A. 2022 - w.e.f. 01st October, 2022.
- **Reversal of ITC in case of non-payment of tax by the supplier and re-availment thereof:** On or before the 30th November following end of FY - [Rule 37A] - Amendment by the CGST (Fifth Amendment) Rules, 2022, w.e.f. 26th December, 2022
- **Last date to issue and declare Credit Note for a FY:** (i) 30th November following end of FY or (ii) due date of annual return (31st December); whichever is earlier. [Section 34(2)] - Amendment by F.A. 2022 - w.e.f. 01st October, 2022)
- **Last date for rectification of error or omission in GSTR-1/3B for a FY:** (i) 30th November following end of FY or (ii) due date of annual return (31st December); whichever is earlier. [Section 37(3)/39(9)] - Amendment by F.A. 2022 - w.e.f. 01st October, 2022)
- **Re-computation of ITC as per rule 42:** Not later than month of September following the end of the FY to which such credit relates. [Rule 42(2)]
- **Last date for rectification of error or omission in GSTR-8 for a FY:** (i) 30th November following end of FY or (ii) due date of annual statement; whichever is earlier. [Section 52(6)] - Amendment by F.A. 2022 - w.e.f. 01st Oct, 2022.

