

The GST Age

Newspaper for Monthly GST Updates

Month | October 2021

GST News

From 01st Oct, GSTR-1 filing allowed only if last month 3B is filed

Government seems to have gone strict as far as payment of tax through filing of GSTR 3B challans are concerned as it has further tightened the screws for non-filers.

With the Amendment made by government in Rule 59(6) of CGST Rules vide Notification No. 35/2021 dated 24.09.2021, from 01st October 2021 onwards GSTR 1 Return filing would not be allowed if GSTR 3B of the registered taxpayer is pending for the last month.

Before this amendment, filing of return for outward supplies i.e. GSTR-1 return was barred if the GSTR 3B return was pending for last two months. Now this two-month period has been reduced to just one month pendency.

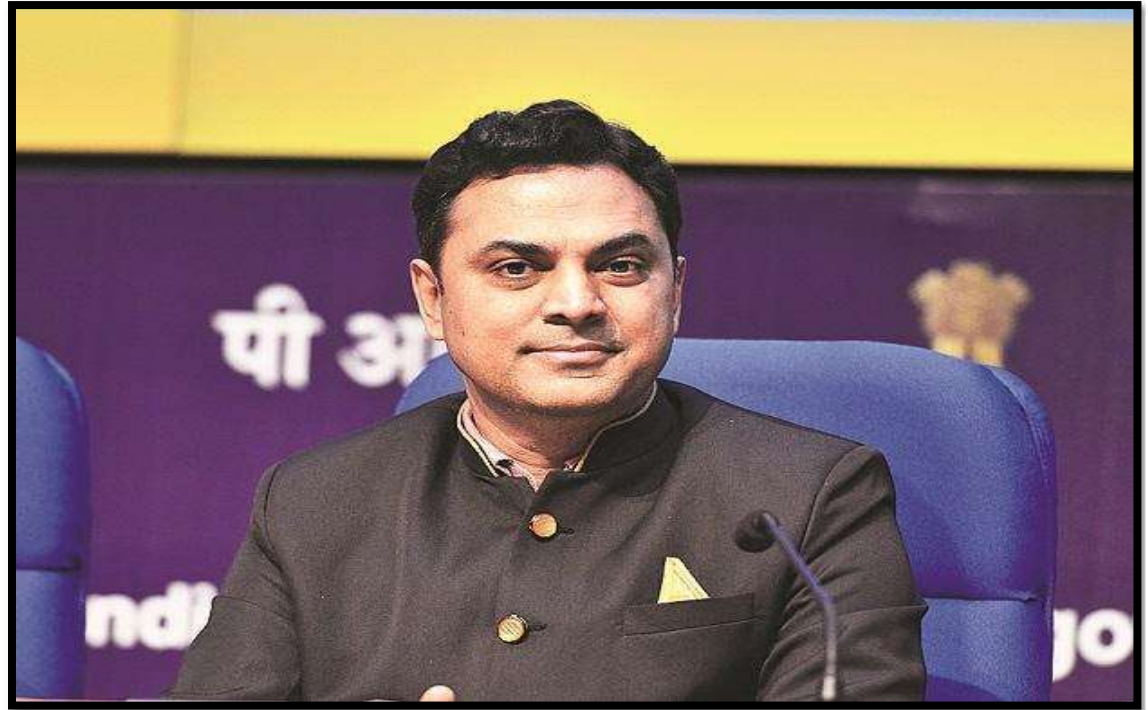
Purchaser generally don't tend to process the invoice unless the invoice appears in his GSTR 2A or 2B and entitling him to the ITC against it.

Therefore, taxpayers for getting timely payment, generally tend to file their outward supply return (GSTR 1) on time but defaults in filing GSTR 3B. Monthly taxes are paid through GSTR 3B.

Non filing of GSTR 3B or delayed filing of it leads to loss of revenue to the Government. Therefore, Govt. has linked the filing of GSTR 1 with the filing of GSTR 3B return.



Picture: GST Return Filing Updates



Picture: K. Subramanian, Chief Economic Advisor to the Union financial ministry.

Tax Pyramid News Bureau

Three Tier GST Structure likely to be a reality from Next Financial Year

GST council is likely to soon give the green signal for a three-tier GST rate structure which can be a reality as early as next financial year as per the various media reports.

It has been reported that GoM (Group of Ministers) formed for this purpose is likely to table its report on three tier GST structure in coming meetings of GST Council.

Government has also given signals about the same. K. Subramanian, Chief Economic Advisor to the Union financial ministry, has recently said in a public forum that the reform of three tier GST rate structure would be undertaken soon by the Government as was planned earlier.

Currently India has primary four GST rates of 5%, 12%, 18% and 28%. Then there are goods which are exempted from GST or can be said to chargeable at zero rate. Besides GST, cess is also charged on luxury and sin products

such as automobiles, tobacco and aerated drinks.

Special GST rates of 0.25 per cent on precious stones and 3% on jewellery are also chargeable.

The idea is to merge the 12 per cent and 18 per cent categories into one rate category. This has been discussed and debated from a long time. Experts believe that this merger of GST slab would have been possible by the current financial had Covid pandemic not disrupted the economy. The economy was adversely impacted and so were the GST rate structure and therefore this decision was put in the cold storage.

Now when GST collections have been pegging again consistently over 1 lac figure after recovering from the Covid impact, government is likely to act fast on the merger of 12% and 18% percent GST slabs

RoDTEP Scheme- Custom Notifications

GST News

Customs has issued the notifications regarding the new export incentive scheme -RoDTEP. Know the procedure to claim benefit (Read Full News)

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Recent Judgement and Advance Rulings

GST Case Laws

The current issue covers all the important GST related Court Judgements and Advance Rulings issued in the month of Sep 21 (Read All)

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All Notifications of Sep-21 Explained

GST Updates

Update yourself with all the latest GST Notifications and Circulars issued by CBIC in Sep 21 along with other GST related updates related to GSTN portal

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GST News

GST ITC to be not allowed on expenses incurred for CSR Activities: Gujarat AAR

Expenditure on CSR (Corporate Social Responsibility) are excluded from the normal course of business and therefore are not entitled to GST input tax credit. The ruling has been given recently by Gujarat Advance Ruling Authority.

The expenditure on CSR activities have been a matter of debate from quite long since the expenditure on CSR activities is a mandatory one as per companies act and therefore, the taxpayers have been raising the issue that it should be considered a business expenditure.

The applicant, M/s Adama India private limited who is a supplier of insecticides, fungicides, and herbicides approached Gujarat AAR with question whether CSR activities are in the course of furtherance of

business and therefore would they be



allowed to avail ITC on the same. As per section 16(1) of CGST Act, the expenses incurred for furtherance of business are the eligible expenses against which ITC can be availed. In case the expenses are not incurred for furtherance of business, GST ITC would not be allowed against them.

Gujarat AAR held that CSR activities as per Companies (CSR Policy) Rules 2014 are those expenses that are excluded from normal course of business of the applicant. Therefore, they cannot be termed to be eligible for ITC as per Section 16(1) of CGST Act 2017.

It is also to be noted that in April 2021, in case of Advance Ruling sought by M/s Dwarikesh Sugar Industries Limited, it was held by Uttar Pradesh AAR that ITC would be allowed on expenses incurred to comply with the requirement of CSR.

Tax Pyramid is also of the view that CSR Expenses are obligatory in nature mandated under Companies Act. They should be considered an essential part of business expenses and ITC should be allowed on it.



Picture: Swiggy and Zomato would be impacted as Govt. shifts onus to pay shift on food delivery firms in case of small restaurants.

Onus to GST pay to shift on Food Delivery Firms such as Swiggy & Zomato

The liability to pay GST on food supplied through food delivery operators shall be shifted from the restaurant to the food delivery e-commerce operators. GST Council in its 45th GST council meeting has decided that from 01st January 2022, GST liability would be on the e-commerce operators in respect of the restaurant services provided through them. This decision is going to affect the food delivery firms as Swiggy and Zomato.

Small restaurant suppliers whose turnover are below the threshold limit for getting GST registration are not charging GST on

the supplies made by them. There can also be cases of tax evasion by some restaurants deliberating escaping from the GST ambit.

Shifting the onus to collect tax from the unorganized sector to the organized sector has always been the modus of improving tax compliances like tax levy by way of reverse charge mechanism or TDS deduction by payer.

This move would undoubtedly improve Govt revenue as now E-commerce operator would be depositing the GST.

Tax Pyramid News Bureau

GST Collections of Sep-21 hits five month high

GST Collections once again crosses 1 lac crore in Sep 21 as it stood at Rs. 1,17,010/- crores.

Continuing the good trend, GST Collection in Sep 21 is the highest collection in last five months. After June 21 when the GST collection was down to 92,849/- crores, it is the third consecutive month to report 1 lac figures.

Government said that this positive trend is going to go further upwards in the second half of the year. As the festive season are around, we can surely be hopeful of further increase in GST collections in the coming months.

Sep 21 collection are 23% higher when compared to the GST collections last year in Sep 20. It is also 27.3% higher than collections made in Sep 19 which was before pandemic broke out.



Picture: GST Collections in Sep 21 crosses 1 lac crore

GST News

GST Registration not to be cancelled for Doing WFH: HC



Calcutta High Court has cancelled an order passed by GST Authority cancelling the registration of a company on the grounds that the at Covid time company was not operating from its registered place of business. As the registration was cancelled on the above grounds,

International Value Retail Pvt Ltd, filed the writ petition against the cancellation of the GST registration.

Company filed in its application that during the investigation, relevant and important facts were ignored by the GST authority while passing the order such as due to ongoing pandemic, company was operating on a work from home (WFH) model for the sake of safety. Therefore, there was no one at the registered place of business.

Court considering the plea of the M/s International Value Retail Pvt Ltd, has allowed the petition in their favor and set aside the order cancelling the GST Registration on account of firm not carrying out business from the place of business.

Tax Pyramid is also of the opinion that the investigation of the place of business should be done to verify the authenticity of the registered firm while operation of business should be allowed to be done from anywhere in this digital age. Operating of business from registered place should not be considered mandatory. Clarification from Govt should be issued to avoid confusion.

GST News

No GST on 'back-office' sector, being not an intermediary service

It came as a big relief for India's 180 billion-dollar BPO industry when Government clarified that services outsourced to India or the services which are carried out in India for foreign entities would not be treated as intermediary services. Therefore, these services would not attract otherwise chargeable 18% GST.

The clarification issued by the government will free up hundreds of crores in tax refunds to entities in the information technology (IT), IT-enabled services (ITeS), financial services, and research and development sectors as well as also resolve the four-year issue which has been the subject of large level litigations in the country. Currently there are as many as 200 companies involved in dispute over the definition of 'intermediary services'.



GST Case Law

Supply of uniform, books etc. along with coaching is composite supply: Raj AAR

Rajasthan Advance ruling authority in advance ruling sought by M/s Symmetric Infrastructure Private Limited held that coaching services provided along with goods such as uniform, bags, study material etc such supply shall be considered composite supply of services as it is naturally bundled supply. Principal supply in this case shall be the coaching service. As it is in case of composite supply, GST rate of principal supply i.e. coaching service shall be charged on the whole value of supply.

This is an important ruling in relation to the coaching institutes and those who are conducting business through Franchise model. Symmetric Infrastructure Pvt Ltd conducts coaching through Network partners for rendering and providing coaching on principal to principal basis. M/s Synmmetrics was to issue invoice to students and the Network Partners were to issue to M/s Symmetrics for the.

The other question asked to the authority was that as network partners provided service to the students on behalf of the

applicant, so who was the supplier and recipient of the service. AAR held that where services were provided by the applicant to the students, students shall be regarded as recipient since the consideration is payable by the students to the applicant for the supply of service.

The value of service provided by the applicant to student shall be the total consolidated amount charged for which tax invoice is raised by the applicant to the student including for both goods and services. Similarly, the value of service provided by the network partners shall be the invoice value raised by the network partners on the applicant.

AAR also held that the applicant (M/s Symmetrics) and network partners both can avail the eligible ITC as per CGST Rules 2017, in response to another question of whether the applicant and network partner would be eligible for ITC. Applicant can claim ITC against the invoice of network partner.



Supreme Court Judgement

Supreme Court upholds validity of GST Rule 89(5) in Inverted Duty Structure

Supreme Court in an important judgement upheld the validity of Rule 89(5) of CGST Rules 2017 in case of refund in inverted duty structure.

The matter that led to dispute arose from the two opposite verdicts given by High Courts of Gujarat and Madras. Gujarat HC on one hand held that Explanation (a) to Rule 89(5) of CGST Rules 2017 violates Article 14 of the Constitution and is ultra vires while Madras High Court has taken a contrary view on it and said Rule 89(5) is in conformity to Article 14 and is thereby valid.

Sec 54(3) allows for a refund of ITC where the ITC accumulation is due to inverted duty structure i.e. output tax rate is lower than input tax rate. The petitioners went before High Court that although Sec 54(3) allows for refund of ITC from inputs as well as input services but Rule 89(5) excludes ITC on account of input

services from the purview of the formula and therefore should be declared ultra vires.

Bench of Justice DY Chandrachud in this case of VKC Footsteps India Pvt. Ltd set aside the Gujarat High Court verdict saying that formula prescribed under Rule 89(5) is not ambiguous in nature or unworkable, nor it is opposed to the intent of legislature in granting limited refund on the accumulation of unutilized ITC. The court further said if the court cannot recraft the formula and step into the shoes of the executive or legislature which would be impermissible.

Accordingly, SC decided to refrain from replacing the wisdom of the legislature or its delegate with its own in such a case. However, in view of the anomalies pointed out by the assesseees, the apex court strongly urged the GST Council to reconsider the formula and take a policy decision regarding the same.

High Court Cancelled Order of Sec 130 Since No SCN Was Issued



GST Case Law

In a recent judgement given by Uttarakhand High Court in the writ petition filed by M/s A.P. Refinery (P.) Ltd, the importance of following the procedures by the department as laid down in the statute before carrying out any penal proceedings such as confiscation of goods was again highlighted.

In this case the revenue passed the order of confiscation of goods in Form GST

MOV-11 under section 130 of the CGST Act, 2017 without providing the petitioner M/s A. P. Refinery (P) Ltd with the opportunity of being heard.

High Court said that the confiscation orders so passed are not in accordance with the law and therefore these orders u/s 130 of CGST Act were quashed and set aside.

The vehicles transporting goods of A. P. Refinery were intercepted when the

validity of the e-way bills were expired. After physical verification of the goods and documents, the goods were detained by the proper officer vide issuing Form GST MOV-06. Form GST MOV-07 was issued, wherein the nature of offence and the tax and penalty due u/s 129 were communicated to the petitioner and seven days' time period was provided to the petitioner to submit his reply. Upon failure of the petitioner to deposit tax and penalty specified in the Form GST MOV-07, the petitioner was informed that proceedings u/s 130 of the GST Act, 2017 would be initiated after expiry of due date i.e. fourteen days from the date of issue of the Form MOV-06.

Thereafter, proceedings u/s 130 of CGST Act was initiated and notice in Form GST MOV-10 was issued to be replied within seven days. After expiry of the notice period, order was issued in GST MOV-11 directing the firm to deposit tax and penalty on goods and on conveyance. But no order for confiscation of goods or conveyance or for imposing of penalty, shall be issued without giving any person an opportunity of being heard.

Since the specified procedure wasn't followed High Court had cancelled the order u/s 130 of CGST Act.



GST Updates|

GST Notifications issued during Sep-21

In the GST Update Section, we shall discuss the Notifications and Circulars issued by CBIC during the month of September 2021

Class of persons exempted from Aadhar Authentication -Notification No. 36/2021 CT dated 24.09.2021

Government vide N No. 36/2021 CT dated 24.09.2021 specified that following persons would not be required of getting their Aadhar Authenticated.

1. Those who are not citizen of India
2. A department or establishment of the Central Govt or State Govt.
3. A local authority
4. A statutory body
5. A Public Sector undertaking
6. A person applying for registration u/s 25(9) such as any specialized agency of the United Nation Organization or any Multilateral Financial Institution, consulate or Embassy of foreign countries etc

CGST (Eighth Amendment) Rules 2021 – Notification No. 35/2021 CT dated 24.09.2021

Amendment in Rule 10A

Rule 10A of CGST Rules 2017 has been amended according to which bank details which are required to be furnished by registered dealer at the time of registration, should be of the bank account which is in the name of registered person and has been obtained on the basis of PAN of the registered person.

Further, a proviso has also been added which requires the PAN of the proprietor to be linked to his Aadhar in case of proprietary concern.

The amendment would be applicable from the date to be notified later.

Rule 10B mandating requirement of Aadhar authentication

New rule 10B has been inserted from date to be notified, according to which it is mandatory that Aadhar authentication is done by every registered person for applying for following purpose:

- a) Filing of revocation application under rule 23
- b) Filing of refund application under rule 89
- c) Refund under rule 96 on IGST paid exports

It means that unless Aadhar authentication is not completed by a registered person then he would not be able to do these above specified tasks.

The rule further provides that in case Aadhar is not allotted to a person then he would furnish the Aadhar Enrolment ID slip along with other ID proofs such as bank pass book, Voter ID card, driving license or passport which implies that he would have to apply for Aadhar. And also has to complete Aadhar authentication within thirty days of allotment of Aadhar Number.

The amendment would be applicable from the date to be notified later.

Aadhar Authentication Mandated for Filing Revocation application

Rule 23 which is regarding filing of application for revocation in case registration has been cancelled, has been amended to incorporate the compliance of newly inserted Rule 10B i.e. mandatory Aadhar authentication for filing revocation application.

Amendment in Rule 45(3)

From 1st October 2021, Form ITC-04 shall be furnished after every six months by a registered person whose turnover in the preceding year is more than 5 crores.

In case the turnover of the registered person is less than 5 crores then he is required to furnish the Form ITC-04 only once in a financial year.

Earlier ITC-04 was filed on quarterly basis. It is a GST form which was to be filed in case of job work.

Amendment in Rule 59(6)

As per this amendment, now a registered person wouldn't be allowed to file GSTR 1 Return if his GSTR 3B is pending for the last month.

GST Notifications issued in Sep-21 (contd.)

Earlier GSTR 1 Return filing was barred only in case GSTR 3B was not filed for last two months. This “two months” limitation has been reduced to just the last month. The stricter compliance has been brought since it was observed in many cases that people were filing their GSTR 1 returns without depositing the tax through GSTR 3B. This was resulting revenue loss to government or revenue getting deferred which would be checked with this amendment.

Insert of New sub-Rule 89(1A)

Any person who has deposited GST on a transaction considering it to be an intra state transaction (CGST and SGST) and later it is found out that the transaction was rather an inter state transaction attracting IGST or the case can be vice versa, such person can claim refund of such tax wrongly deposited GST. Such refund can be claimed by filing form GST RFD-01.

The time limit for claiming such refund is two years from the date of payment of tax on inter state supply or we can say the date on which correct GST amount on that transaction was paid.

In case the correct amount is deposited before the date of this amendment, then time period for claiming such refund shall be two years from the date of this notification coming into force i.e. two years from 24th September 2021.

Filing of refund application under Rule 89 has been made subject to the compliance of new rule 10B which is getting Aadhar authentication done.

Amendment in Rule 96C.

According to this amendment refund shall be credited to only those bank accounts which are in the name of the registered person and are obtained on his PAN. Also, linkage of PAN with Aadhar is mandatory for sole-proprietors.

Filing of refund application under Rule 96 for claiming duty paid in export, has been made subject to the compliance of new rule 10B which is getting Aadhar authentication done.

Clarifications regarding Revocation of registration-Circular No. 158/14/2021 GST dt 06.09.2021

CBIC has issued clarifications vide Circular No. 158/14/2021-GST regarding extension of time limit for applying revocation of cancelled registration.

The extension for revocation of cancelled registration was recently provided through recent notification (N No. 34/2021 Central Tax dated 29.08.2021) issued in the month of August 2021.

As per the notification, in respect of those cases where registration is cancelled on account of Section 29(2)(b) and Section 29(2)(c) i.e. cancelled due to non-filing of returns and where time limit for filing of revocation of such cancellation falls due between 27.04.2021 and 31.08.2021, time limit of filing application for revocation of cancellation of registration in such cases has been extended to 30.09.2021.

It has been clarified that the benefit of notification would also be available in those cases which are pending with the proper officer or any appellate authority and also in those cases where application for revocation has been rejected by the proper officer or any appellate authority provided both the conditions as discussed above are satisfied,

1. Application for revocation is in respect of those registration which are cancelled on account of Section 29(2)(b) and 29(2)(c)
2. Time limit for filing of revocation of such cancellation falls due between 27.04.21 and 31.08.21

Circular has discussed different scenarios for clarity of the

concept and for maintaining the uniformity in compliance of the issued notification.Scenario 1

Where no application for revocation of cancellation of registration has been filed:

In such cases application for revocation of cancellation can be filed within the extended time period. The application for revocation can be filed even in those cases where application was filed but was rejected by proper officer or appellate authority.

Scenario 2

Where application for revocation of cancellation is filed but is pending with proper officer:

In such cases proper officer would process the pending application providing the benefit of the notification and extended time period.

Scenario 3

Where application for revocation of cancellation has been rejected by the proper officer and no appeal filed against it:

In such cases, a fresh application for revocation of cancellation can be filed and the same shall be processed by the proper officer granting the benefit of the extended time period.

Scenario 4

Where application for revocation of cancellation has been rejected by the proper officer but appeal is filed against the same which is pending:

The appellant authority would process the pending application providing the benefit of the notification and extended time limit.

Scenario 5

Where application for revocation of cancellation has been rejected by the appellant authority:

In such case, fresh application shall be filed by the taxpayer and the same shall be processed by the officer granting the benefit of the notification and extended time period.

Clarification by CBIC on doubts related to the scope and definition of “Intermediary”-Circular No. 159/15/2021 dt 20.09.2021

CBIC vide Circular No. 159/15/2021 dt 20.09.2021 has issued clarification regarding the scope of “Intermediary Services”. In this circular CBIC has clarified the concept of intermediary services.

As per Section 2(13) of CGST Act, intermediary means

- a) a broker, an agent or any other person with the similar characteristics; and
- b) who arranges or facilitates the supply of goods or services or both or securities
- c) he arranges or facilitates such supply between two or more persons
- d) but doesn't include a person who makes such supply on his own account i.e. on principal to principal basis.

For identifying a supplier as intermediary there are certain requirements or say characteristics in the transaction involved which has been enumerated in the CBIC circular:

GST Notifications issued in Sep-21 (contd.)

1. There should be minimum three persons
Since intermediary is merely a facilitator therefore besides the intermediary there should be at least two principal persons involved in the transaction which he is facilitating or arranging.
Therefore, we can say that the arrangement involving intermediary requires minimum of three parties.
2. There should be two distinct supplies involved.
The arrangement involving intermediary must involve two distinct supplies. First between the principal persons which would be the main supply which is being facilitated by the intermediary. Second should be the ancillary supply which is the service of facilitating or arranging. This ancillary supply shall be between the intermediary and the person hiring the intermediary to provide the arranging or facilitating services. These two services main and ancillary supply shall be clearly distinguished and identifiable from each other.
3. Intermediary Service provider must have the characteristics of agent or broker or any other similar person. He is just a facilitator or the arranger of the main supply and not the party to the main supply.
4. Intermediary doesn't include a person who makes the supply on his own account.
In case the intermediary makes a supply on principal-to-principal basis i.e. on his account and doesn't act as a broker or agent then that person shall not be considered as an intermediary.
5. Sub-contractor shall not be considered to be an intermediary. This is an important clarification by the CBIC in this circular that sub-contracting service shall not be an intermediary service. In case a service is further subcontracted then the sub-contractor cannot be termed as an intermediary as in that case such sub-contractor is providing service as a principal and not as an agent or broker.



Clarifications regarding certain GST issues- Circular No. 160/16/2021 dt 20.09.2021

Clarification for time limit to avail ITC against a debit note

As per Section 16(4), ITC against an invoice or debit note can be availed upto September month following the end of financial year in which such invoice or debit note was raised or filing of Annual return whichever is earlier.

Section 16(4) was amended in 01.01.2021. Before this amendment ITC against a debit note could be claimed upto September month following the financial year in which the underlying invoice was issued against which subject debit note was raised. Now the amendment has delinked the date of issue of debit note and issue of underlying invoice for purpose of claiming ITC.

It was clarified through the circular No. 160/16/2021-GST that the time period for claiming of ITC shall be determined from

the date of issue of debit note independently and not on the basis of issue of underlying invoice.

Since this amendment was brought with effect from 01.01.2021 so there were doubts regarding the availing of ITC against debit notes which were issued prior to 01.01.2021.

To this CBIC has clarified in its circular that in respect of debit notes issued either before or after 01.01.2021, ITC would be availed against them as per amended provision. In case ITC has already been availed against debit notes prior to 01.01.2021, then it would be allowed as per the then existing provisions of section 16(4).

This can be understood from an example:

A debit note was issued on 01.09.2020 against an invoice dated 15.07.2019. Though the debit note was issued prior to 01.01.2021, the time limit to avail ITC against it would be 30.09.2021 or filing of Annual Return whichever is earlier.

Clarification regarding carrying of physical invoice during movement of goods in case of E-invoices

CBIC has clarified vide its Circular no. 160/16/2021-GST dated 20.09.2021 that there is no need to carry the physical invoice during the movement of goods in case the E-invoice is generated as per Rule 48(4) of CGST Rules 2017 and QR Code having embedded IRN (Invoice Reference Number) is produced electronically for verification by the proper officer.

Clarification regarding whether the first proviso to section 54(3) prohibits refund of unutilized ITC where export duty is NIL

As per the first proviso to section 54(3), no refund of unutilized credit is allowed in cases of goods exported out of India which are subjected to export duty.

CBIC has clarified that only goods which are actually subjected to export duty i.e. on which export duty is to be paid at the time of export will be barred from refund of unutilized credit under the above provisions.

In respect those goods which are not subject to export duty either because of NIL rate in Second Schedule to the Custom Tariff Act, 1975 or being fully exempted from the payment of export duty due to any custom notifications or even due to being not covered under Second Schedule to the Custom Tariff Act, 1975, such goods would not be barred for claiming of refund under first proviso to Section 54(3) of CGST Act.



Clarification regarding export of services by subsidiaries/ sister concern or group concern- Circular No. 161/17/2021- GST dt 20.09.2021

Export of service means the supply of any services when

- a) the supplier is located in India and service receiver is located outside India
- b) place of supply is located outside India

GST Notifications issued in Sep-21 (contd.)

- c) payment against the service is received in convertible foreign exchange
- d) excluding the case where the supplier and receiver are merely establishment of a distinct person in accordance with the Explanation 1 in Section 8 of IGST Act.

In case the supplier and receiver are establishment of a distinct person in accordance with Explanation 1 of Section 8 of IGST Act, then the service transacted between them would not be considered as Export of Services.

If we go by the definition of export of services, it means that any supply of service made by establishment of foreign company in India to a foreign company outside India would not be covered by definition of export of services. Similarly, any supply made by Indian company registered in India to its foreign branch office would also be not considered as export.

CBIC has clarified that as per CGST Act, a company registered in India and a body corporate which is incorporated or registered outside India are separate entity as they are considered as separate **persons** CGST Act.

This has been concluded on the basis of the definition of person specified under section 2(84) of CGST Act which is as follows:

(84) "person" includes—

- (a) an individual;
- (b) a Hindu Undivided Family;
- (c) a company;**
- (d) a firm;
- (e) a Limited Liability Partnership;
- (f) an association of persons or a body of individuals, whether incorporated or not, in India or outside India;
- (g) any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013;
- (h) any body corporate incorporated by or under the laws of a country outside India;**
- (i) a co-operative society registered under any law relating to co-operative societies;
- (j) a local authority;
- (k) Central Government or a State Government;
- (l) society as defined under the Societies Registration Act, 1860;
- (m) trust; and
- (n) every artificial juridical person, not falling within any of the above;

We can see in the above definition that company (incorporated in India); and any body corporate incorporated under the laws

of a country outside India are mentioned under separate entry as persons.

Since these are separate legal entity as per GST Act, hence these separate persons would not be considered as "merely establishment of a distinct person in accordance with Explanation 1 in Section 8".

Therefore, supply of services by a subsidiary/ sister concern/ group concern, etc. of a foreign company, which is incorporated in India under the Companies Act, 2013 (Indian company), to the said foreign company located outside India (foreign company incorporated outside India) would be considered as export of services, as it would not be treated as supply between merely establishments of distinct persons under Explanation 1 of section 8 of IGST Act 2017.

Similarly, the supply from a company incorporated in India to its related establishments outside India, which are incorporated under the laws outside India, would not be treated as supply between establishments of distinct person under Explanation 1 of section 8 of IGST Act 2017. Such supplies, therefore, would qualify as 'export of services', subject to fulfilment of other conditions as provided under sub-section (6) of section 2 of IGST Act.



Clarification in regard to refund of tax specified in section 77(1) of the CGST Act and section 19(1) of the IGST Act- Circular No. 162/18/2021- GST dt 25.09.2021

This circular has been issued to clarify issues regarding the implication of Section 77(1) of CGST Act and section 19(1) of IGST Act.

These sections provides that in case a person has deposited GST on a transaction considering it as inter-state supply attracting IGST or considering it as intra state supply attracting CGST and SGST but later it is found out that the tax has been wrongly deposited as the transaction was intra state supply instead of inter state supply or vice versa. Such wrongly deposited tax can be claimed as refund as per Rule 89.

The first clarification issued in this regard is that provisions under above sections covers both the cases where the inter state or intra state supply made by a taxpayer is subsequently found as intra state supply or inter-state supply respectively either by taxpayer himself or by any tax officer in any proceedings.

As per Rule 89, such refund can be claimed by the tax payer within two years from the date of payment of correct tax.

In case the payment of correct tax has been made before 24th September 2021 (date of the issue of notification which amended Rule 89), then such refund of wrongly deposited tax can be claimed within two years from 24th September 2021 i.e. refund in such cases can be claimed up to 23rd September 2023. This has been explained in the circular by way of certain examples.

Latest GSTN Portal Updates- September 21



Advisory for Taxpayers regarding Generation of EWB where the principal supply is Supply of services.

1. Representations have been received from various trade bodies stating that they are not able to generate EWB bill for movement of those goods where their principal supply is classifiable as a service, since there is no provision for generating E-way Bill by entering SAC (Service Accounting Code-Chapter 99) alone on the E-way bill portal.

2. To overcome this issue, the taxpayers are advised as below:

a) Rule 138 of CGST Rules, 2017, inter alia, states "Information to be furnished prior to commencement of movement of goods and generation of e-way bill. -(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees...." Thus, E way bill is required to be generated for the movement of Goods.

b) Therefore, in cases where the principal supply is purely a supply of service and involving no movement of goods, the e-way bill is not required to be generated.

c) However, in cases where along with the principal supply of service, movement of some goods is also involved, e-way bill may be generated. Such situations may arise in cases of supply of services like printing services, works contract services, catering services, pandal or shamiana services, etc. In such cases, e-way bill may be generated by entering the details of HSN code of the goods, along with SAC (Service Accounting Code) of services involved.

On demand fetching of Bill of Entry details from ICEGATE Portal

To help importers of goods, and recipients of supplies from SEZ, search Bill of Entry details, which did not auto-populate in GSTR-2A, a self-service functionality has been made available on the GST Portal that can be used to search such records in GST System, and fetch the missing records from ICEGATE.

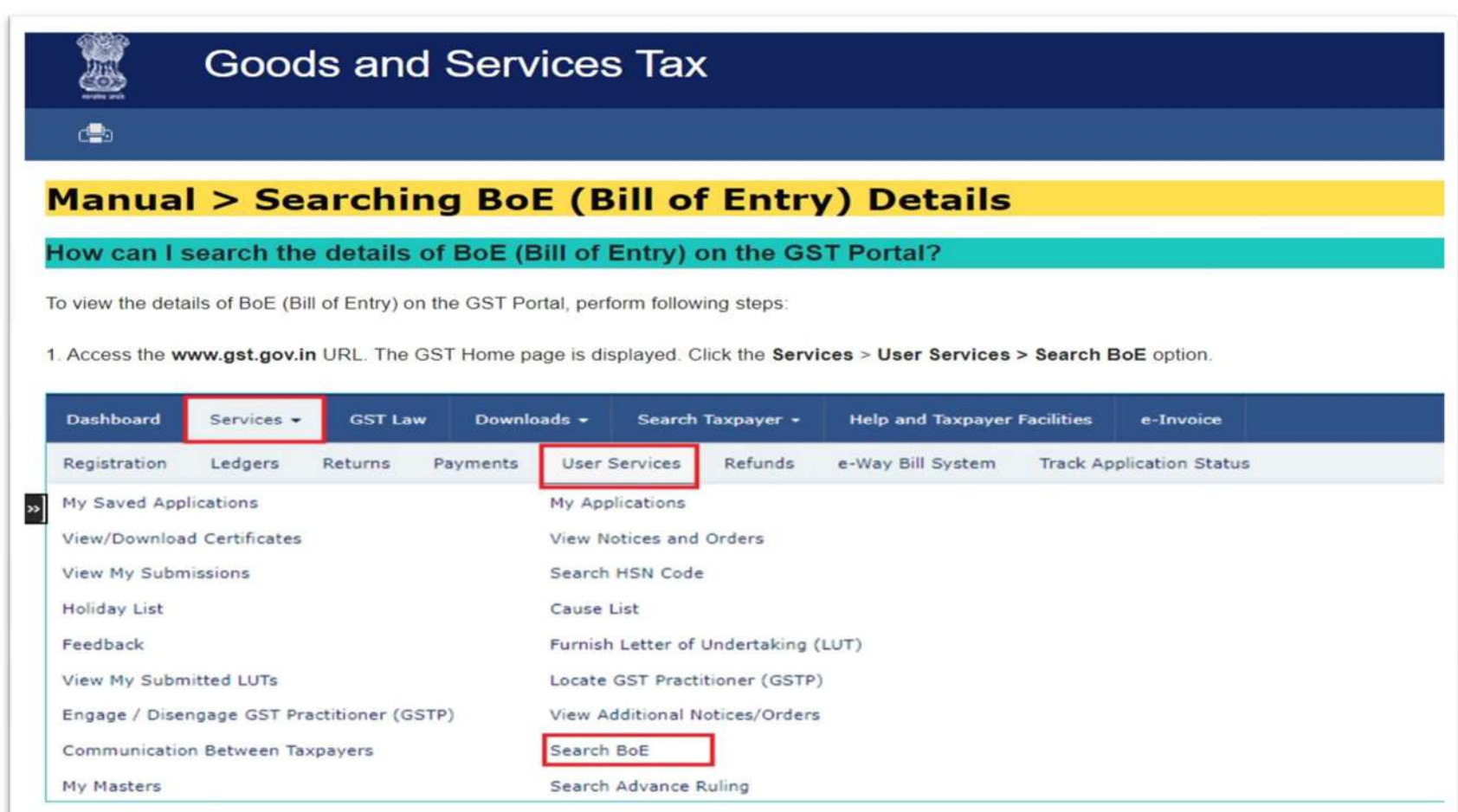
Please note that it usually takes 2 days (after reference date) for BE details to get updated on GST Portal from ICEGATE. This functionality should, therefore, be used if data is not available after this period.

Note: The reference date would be either Out of charge date, Duty payment date, or amendment date - whichever is later.

3. Taxpayers can follow the below steps to fetch the requisite details:

- a. Login to GST Portal
- b. Navigate to **Services > User Services > Search BoE**
- c. Enter the Port Code, Bill of Entry Number, Bill of Entry Date and Reference Date and click the **SEARCH** button.
- d. If the BoE details do not appear in the Search results, click on the **QUERY ICEGATE** button, at the bottom of the screen, to trigger a query to **ICEGATE**.
- e. History of fetched **BoE** details from **ICEGATE** along with status of query are displayed after 30 minutes from the time of triggering the query.

GSTN Screenshot



Latest GSTN Portal Updates- Sept 21 (contd.)

For records of type IMPG (Import of Goods), details of: Period for Form GSTR-2A (system generated Statement of Inward Supplies); Reference Date; Bill of Entry Details like Port Code, BoE Number, BoE Date & Taxable Value; and Amount of Tax would be displayed.

For records of type IMPGSEZ (Import of Goods from SEZ), details of: Period for Form GSTR-2A; Reference Date; GSTIN of Supplier; Trade Name of Supplier; Bill of Entry Details like Port Code, BoE Number, BoE Date & Taxable Value; and Amount of Tax would be displayed.

1. Taxpayers are advised to confirm correct details either from BE documents, or using ICEGATE portal

2. For more details, click on: https://tutorial.gst.gov.in/userguide/taxpayersdashboard/index.htm#t=Manual_boe.htm
3. In case of any problem, please create a ticket at the GST Helpdesk or GST Self-service portal by including following details:
 - a. complete details of BE records
 - i. GSTIN
 - ii. BE Number
 - iii. BE Date
 - iv. Port Code
 - v. Reference Date
 - b. Screenshot of ICEGATE portal with BE record
 - c. Any error that they may have encountered while using the "Search BoE" functionality on GST Portal

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GST Editorial

RoDTEP Scheme- Custom Notifications



Kalpak Kaplash

Customs has issued the much awaited and important notifications regarding RoDTEP Scheme (Remission of Duty and Taxes on Export Product) in the month of Sep 21.

RoDTEP, the new kid on the block, is an export incentive scheme announced from 01.01.2021 which replaces the erstwhile MEIS Scheme under FTP 2015-20. The scheme has been introduced to ensure that the exporter

receives refund of the embedded taxes and duties that are currently not exempted or not being reimbursed under any other scheme.

Previous scheme MEIS was non-compliant with the WTO Rules. Therefore, there was a requirement to replace the erstwhile MEIS scheme and bring a fresh scheme which would be compatible with WTO Rules.

On 23rd Sep 2021, Customs has notified RoDTEP Scheme and Electronic Duty Credit Ledger, Regulations 2021 vide N No. 76/2021 (NT) and N No. 75/2021 (NT) respectively.

Highlights of the Notifications

- Physical Exports of goods undertaken from EDI Ports are eligible for getting the Export incentive. Exports made from non EDI ports shall not be allowed the benefit of RoDTEP Scheme
- Notification has listed out Ineligible categories of exports which would not be entitled to the benefits of RoDTEP Scheme. These ineligible categories of export are listed in the later part of the article.
- The E scrips are issued subject to realization of export proceeds within the stipulated time under FEMA or extended time granted by RBI for realization of exports proceeds.
- Duty credit under RoDTEP Scheme against exports made to Nepal, Bhutan and Myanmar shall be allowed

only upon realisation of sale proceeds against irrevocable LC (Letter of Credit) in freely convertible currency.

- Duty credit amount shall be calculated on declared FOB value of goods or up to 1.5 times of market price of those goods whichever is less at the rates notified in Annexure 4R.
- E-scrip shall be utilised only in the payment of Basic Customs Duty (BCD).

Procedure for generating Duty Credit E-scrips under RoDTEP

1. Exporter has to ensure that the shipping bills are filed with claim of duty credit under RoDTEP scheme in the customs automated system.
2. A Scroll would be generated in the Customs system ICEGATE (After filing of Export General Manifest and necessary checks by the Customs)
3. These Processed scrolls shall be visible in the ICEGATE login of exporter and exporter can generate duty credit scrips by combining one or more shipping bill scrolls. E-scrip is to be generated within one year from the date of generation of scroll.
4. On expiry of one year from the date of generation of scroll, a combined single scrip shall be automatically generated for all the expiring scrolls at that custom station.
5. The generated e-scrips shall be credited to electronic duty credit ledger. E-scrips would be generated custom station wise according to the custom station of export.
6. The generated E-scrip shall be valid for a period of one year from the date of its creation. An e scrip shall be valid for a period of one year only and it cannot be re-generated/revalidated.
7. The duty credit e-scrips can be transferred from one exporter to another exporter with IEC code but the validity of the transferred e-scrip shall remain unchanged i.e. one year from the date of generation.

RoDTEP - Customs Notification (Contd.)

Realisation of Export Proceeds

1. In case the export proceeds are not realised within the allowed time period, then the exporter would be required to repay duty credit, along with applicable interest within 15 days of expiry of allowed period.
2. No further duty credits shall be issued on any subsequent exports in case of non-payment or pendency of any recoverable amount as above.
3. It is therefore of paramount importance that the collections realized on shipping bills are duly reconciled and the documents like BRCs are obtained by the Exporters.
4. For more details, click on: https://tutorial.gst.gov.in/userguide/taxpayersdashboard/index.htm#t=Manual_boe.htm

Ineligible Categories of Export not entitled to RoDTEP Scheme

- Export of goods which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC-HS
- Export of imported goods covered under paragraph 2.46 of Foreign Trade Policy
- Exports made through trans-shipment, meaning thereby exports that are originating in third country but trans-shipped through India
- Goods subject to minimum export price or export duty
- Deemed exports under Foreign Trade Policy have also been excluded for purpose of RoDTEP.
- Goods manufactured or exported by any of the units situated in Special Economic Zone/

Free Trade Warehousing Zone/Electronic Hardware Technology park/Bio-Technology park/ Export Processing Zone

- Goods manufactured or exported by a unit licensed as 100% EOU
- Goods exported under Advance Authorisation Scheme (AA) / Duty Free Import Authorisation (DFIA) issued under the relevant Foreign Trade Policy shall not be eligible for incentive under RoDTEP Scheme
- Goods manufactured and supplied by units in Domestic Tariff Area to units in Special Economic Zone/Free Trade Warehousing Zone
- Goods manufactured in Special Economic Zone/Free Trade Warehousing Zone / Export Oriented Unit / Electronic Hardware Technology Park /Bio-Technology Park/ Export Processing Zone and exported through DTA unit
- Goods manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962)
- Goods availing the benefit of the notification No. 32/1997-Customs, dated the 1st April, 1997. Such goods would not be entitled to RoDTEP Scheme.
- Goods for which claim of duty credit under RoDTEP is not filed in a shipping bill or bill of export in the customs automated system. While filing shipping bill of bill of export it is necessary that they are marked for claim of duty credit under RoDTEP.
- Goods that have been taken into use after manufacture i.e. Second hand good

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GST Updates | Amit Kumar

45th GST Council Meeting- Highlights

Nirmala Sitharaman finance minister has chaired the 45th GST Council meeting at Lucknow city. The council members have discussed several issues such as states compensation and revision of GST rates on Covid essentials, petrol diesel GST applicability or not, and food delivery app applicability.

The major discussion points for the council meeting are the petrol, diesel fuel inclusion under GST, and also cess-related provisions concerned with the states. Also, there is a major concern is about the food delivery apps Swiggy Zomato, which are been under the scanner of the government, as previously it has been suggested to take them under the restaurant category:

Recommendations relating to GST rates on goods and services

A. COVID-19 relief measure in form of GST rate concessions

1. Extension of existing concessional GST rates (currently valid till 30th September, 2021) on following Covid-19 treatment drugs, up to 31st December, 2021, namely-

- i. Amphotericin B -nil
- ii. Remdesivir - 5%
- iii. Tocilizumab -nil
- iv. Anti-coagulants like Heparin - 5%

2. Reduction of GST rate to 5% on more Covid-19 treatment drugs, up to 31st December, 2021, Namely :

- i. Itolizumab
- ii. Posaconazole

- iii. Infliximab
- iv. Favipiravir
- v. Casirivimab & Imdevimab
- vi. 2-Deoxy-D-Glucose
- vii. Bamlanivimab & Etesevimab

B. Major recommendations on GST rate changes in relation to Goods [with effect from 01st Oct 2021 unless otherwise stated]

S. No.	Description	From	To
GST rate changes			
1.	Retro fitment kits for vehicles used by the disabled	Appl. Rate	5%
2.	Fortified Rice Kernels for schemes like ICDS etc.	18%	5%
3.	Medicine Keytruda for treatment of cancer	12%	5%
4.	Biodiesel supplied to OMCs for blending with Diesel	12%	5%
5.	Ores and concentrates of metals such as iron, copper, aluminum, zinc and few others	5%	18%
6.	Specified Renewable Energy Devices and parts	5%	12%

7.	Cartons, boxes, bags, packing containers of paper etc.	12%/18%	18%
8.	Waste and scrap of polyurethanes and other plastics	5%	18%
9.	All kinds of pens	12%/18%	18%
10.	Railway parts, locomotives & other goods in Chapter 86	12%	18%
11.	Miscellaneous goods of paper like cards, catalogue, printed material (Chapter 49 of tariff)	12%	18%
12.	IGST on import of medicines for personal use, namely i. Zolgensma for Spinal Muscular Atrophy ii. Viltepso for Duchenne Muscular Dystrophy iii. Other medicines used in treatment of muscular atrophy recommended by Ministry of Health and Family Welfare and Department of Pharmaceuticals.	12%	Nil
13.	IGST exemption on goods supplied at Indo-Bangladesh Border haats	Appl. Rate	Nil
14.	Unintended waste generated during the production of fish meal except for Fish Oil	Nil (for the period 1.7.2017 to 30.9.2019)	

C. Other changes relating to GST rates on goods

1. Supply of mentha oil from unregistered person has been brought under reverse charge. Further, Council has also recommended that exports of Mentha oil should be allowed only against LUT and consequential refund of input tax credit.

2. Brick kilns would be brought under special composition scheme with threshold limit of Rs. 20 lakhs, with effect from 1.4.2022. Bricks would attract GST at the rate of 6% without ITC under the scheme. GST rate of 12% with ITC would otherwise apply to bricks.

D. Correction in Inverted Duty structure in Footwear and Textiles sector

GST rate changes in order to correct inverted duty structure, in footwear and textiles sector, as was discussed in earlier GST Council Meeting and was deferred for an appropriate time, will be implemented with effect from 01.01.2022.

E. In terms of the recent directions of the Hon'ble High Court of Kerala, the issue of whether specified petroleum products should be brought within the ambit of GST was placed for consideration before the Council. After due deliberation, the Council was of the view that it is not appropriate to do so at this stage.

F. Major GST changes in relation to rates and scope of exemption on Services [w.e.f 1.10.2021 unless otherwise stated]

No.	Description	From	To
1.	Validity of GST exemption on transport of goods by vessel and air from India to outside India is extended upto 30.9.2022.	-	Nil
2.	Services by way of grant of National Permit to goods carriages on payment of fee	18%	Nil
3.	Skill Training for which Government bears 75% or more of the expenditure [presently exemption applies only if Govt funds 100%].	18%	Nil
4.	Services related to AFC Women's Asia Cup 2022.	18%	Nil
5.	Licensing services/ the right to broadcast and show original films, sound recordings, Radio and Television programmes [to bring parity between distribution and licencing services]	12%	18%
6.	Printing and reproduction services of recorded media where content is supplied by the publisher (to bring it on parity with Colour printing of images from film or digital media)	12%	18%
7.	Exemption on leasing of rolling stock by IRFC to Indian Railways withdrawn.		
8.	E Commerce Operators are being made liable to pay tax on following services provided through them (i) transport of passengers, by any type of motor vehicles through it [w.e.f. 1st January, 2022] (ii) restaurant services provided through it with some exceptions [w.e.f. 1st January, 2022]		
9.	Certain relaxations have been made in conditions relating to IGST exemption relating to import of goods on lease, where GST is paid on the lease amount, so as to allow this exemption even if (i) such goods are transferred to a new lessee in India upon expiry or termination of lease; and (ii) the lessor located in SEZ pays GST under forward charge.		

G. Clarification in relation to GST rate on Goods

1. Pure henna powder and paste, having no additives, attract 5% GST rate under Chapter 14.

2. Brewers' Spent Grain (BSG), Dried Distillers' Grains with Soluble [DDGS] and other such residues, falling under HS code 2303 attract GST at the rate of 5%.

3. All laboratory reagents and other goods falling under heading 3822 attract GST at the rate of 12%.

4. Scented sweet supari and flavored and coated illachi falling under heading 2106 attract GST at the rate of 18%

5. Carbonated Fruit Beverages of Fruit Drink" and "Carbonated Beverages with Fruit Juice" attract GST rate of 28% and Cess of 12%. This is being prescribed specifically in the GST rate schedule.

6. Tamarind seeds fall under heading 1209, and hitherto attracted nil rate irrespective of use. However, henceforth they would

attract 5% GST rate (w.e.f. 1.10.2021) for use other than sowing. Seeds for sowing will continue at nil rate.

7. External batteries sold along with UPS Systems/ Inverter attract GST rate applicable to batteries [28% for batteries other than lithium-ion battery] while UPS/inverter would attract 18%.

8. GST on specified Renewable Energy Projects can be paid in terms of the 70:30 ratio for goods and services, respectively, during the period from 1.7.2017 to 31.12.2018, in the same manner as has been prescribed for the period on or after 1st January 2019.

9. Due to ambiguity in the applicable rate of GST on Fibre Drums, the supplies made at 12% GST in the past have been regularised. Henceforth, a uniform GST rate of 18% would apply to all paper and paper board containers, whether corrugated or non-corrugated.

10. Distinction between fresh and dried fruits and nuts is being clarified for application of GST rate of “nil” and 5%/12% respectively;

11. It is being clarified that all pharmaceutical goods falling under heading 3006 attract GST at the rate of 12% [not 18%].

12. Essentiality certificate issued by Directorate General of Hydrocarbons on imports would suffice; no need for taking a certificate every time on inter-state stock transfer.

H. Clarification in relation to GST rate on services

1. Coaching services to students provided by coaching institutions and NGOs under the central sector scheme of ‘Scholarships for students with Disabilities’ is exempt from GST

2. Services by cloud kitchens/central kitchens are covered under ‘restaurant service’, and attract 5% GST [without ITC].

3. Ice cream parlor sells already manufactured ice- cream. Such supply of ice cream by parlors would attract GST at the rate of 18%.

4. Overloading charges at toll plaza are exempt from GST being akin to toll.

5. The renting of vehicle by State Transport Undertakings and Local Authorities is covered by expression ‘giving on hire’ for the purposes of GST exemption

6. The services by way of grant of mineral exploration and mining rights attracted GST rate of 18% w.e.f. 01.07.2017.

7. Admission to amusement parks having rides etc. attracts GST rate of 18%. The GST rate of 28% applies only to admission to such facilities that have casinos etc.

8. Alcoholic liquor for human consumption is not food and food products for the purpose of the entry prescribing 5% GST rate on job work services in relation to food and food products.

II. On the issue of compensation scenario, a presentation was made to the Council wherein it was brought out that the revenue collections from Compensation Cess in the period beyond June 2022 till April 2026 would be exhausted in repayment of borrowings and debt servicing made to bridge the gap in 2020-21 and 2021-22. In this context various options, as have been recommended by various committees/ forums were presented. The Council deliberated at length on the issue. The Council decided to set up a GoM to examine the issue of correction of inverted duty structure for major sectors; rationalize the rates and

review exemptions from the point of view of revenue augmentation, from GST. It was also decided to set up a GoM to discuss ways and means of using technology to further improve compliance including monitoring through improved e-way bill systems, e-invoices, FASTag data and strengthening the institutional mechanism for sharing of intelligence and coordinated enforcement actions by the Centre and the States.

III. Recommendations relating to GST law and procedure

I. Measures for Trade facilitation:

1. Relaxation in the requirement of filing FORM GST ITC-04:

Requirement of filing FORM GST ITC-04 under rule 45 (3) of the CGST Rules has been relaxed as under:

a. Taxpayers whose annual aggregate turnover in preceding financial year is above Rs. 5 crores shall furnish ITC-04 once in six months;

b. Taxpayers whose annual aggregate turnover in preceding financial year is upto Rs. 5 crores shall furnish ITC-04 annually.

2. In the spirit of earlier Council decision that interest is to be charged only in respect of net cash liability, section 50 (3) of the CGST Act to be amended retrospectively, w.e.f. 01.07.2017, to provide that interest is to be paid by a taxpayer on “ineligible ITC availed and utilized” and not on “ineligible ITC availed”. It has also been decided that interest in such cases should be charged on ineligible ITC availed and utilized at 18% w.e.f. 01.07.2017.

3. Unutilized balance in CGST and IGST cash ledger may be allowed to be transferred between distinct persons (entities having same PAN but registered in different states), without going through the refund procedure, subject to certain safeguards.

4. Issuance of the following circulars in order to remove ambiguity and legal disputes on various issues, thus benefiting taxpayers at large:

a. Clarification on scope of “intermediary services”;

b. Clarification relating to interpretation of the term “merely establishment of distinct person” in condition (v) of the Section 2 (6) of the IGST Act 2017 for export of services. A person incorporated in India under the Companies Act, 2013 and a person incorporated under the laws of any other country are to be treated as separate legal entities and would not be barred by the condition (v) of the sub-section (6) of the section 2 of the IGST Act 2017 for considering a supply of service as export of services;

c. Clarification in respect of certain GST related issues:

i. W.e.f. 01.01.2021, the date of issuance of debit note (and not the date of underlying invoice) shall determine the relevant financial year for the purpose of section 16(4) of CGST Act, 2017;

ii. There is no need to carry the physical copy of tax invoice in cases where invoice has been generated by the supplier in the manner prescribed under rule 48(4) of the CGST Rules, 2017;

iii. Only those goods which are actually subjected to export duty i.e., on which some export duty has to be paid at the time of export, will be covered under the restriction imposed under section 54(3) of CGST Act, 2017 from availment of refund of accumulated ITC.

5. Provision to be incorporated in CGST Rules, 2017 for removing ambiguity regarding procedure and time limit for filing refund of tax wrongfully paid as specified in section 77(1) of the CGST/SGST Act and section 19(1) of the IGST Act.

J. Measures for streamlining compliances in GST

1. Aadhaar authentication of registration to be made mandatory for being eligible for filing refund claim and application for revocation of cancellation of registration.
2. Late fee for delayed filing of FORM GSTR-1 to be auto-populated and collected in next open return in FORM GSTR-3B.
3. Refund to be disbursed in the bank account, which is linked with same PAN on which registration has been obtained under GST.
4. Rule 59(6) of the CGST Rules to be amended with effect from 01.01.2022 to provide that 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.

5. Rule 36(4) of CGST Rules, 2017 to be amended, once the proposed clause (aa) of section 16(2) of CGST Act, 2017 is notified, to restrict availment of ITC in respect of invoices/ debit notes, to the extent the details of such invoices/ debit notes are furnished by the supplier in FORM GSTR-1/ IFF and are communicated to the registered person in FORM GSTR-2B.

K. GST Council has also recommended amendments in certain provisions of the Act and Rules.

Note: The recommendations of the GST Council have been presented in this release containing major item of decisions in simple language for information of all stakeholders. The same would be given effect through relevant Circulars/ Notifications/ Law amendments which alone shall have the force of law.t.



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GST Due Date Calendar

Due Date	Form/Return	Description
10-Oct-21	GSTR-7	Summary of Tax Deduction at Source and deposited for the month of Sep-21
10-Oct-21	GSTR-8	Summary of Tax collected at source and to be deposited for the month of Sep 21
11-Oct-21	GSTR 1	For the month of Sep 2021 for taxpayers filing monthly returns or those whose turnover is more than Rs. 5 crores
13-Oct-21	GSTR-1	GSTR-1 (QRMP Scheme) for the month of (Jul to Sep)
13-Oct-21	GSTR 6	For the month of Sep 2021 to be furnished by an Input Service Distributor.
18-Oct-21	CMP-08	For the month of (July to Sep) for taxpayers filing composition scheme.
20-Oct-21	GSTR-3B	For the month of Sep 21 for the taxpayers filing monthly returns
20-Oct-21	GSTR 5	Return for Non-Resident Taxable Person for the month of Sep 21
20-Oct-21	GSTR 5A	Return for an ODIAR Service Provider for the month of Sep 21
22-Oct-21	GSTR-3B (Jul 21-Sep 21)	For the month of (July to Sep) for Group-A state.
24-Oct-21	GSTR-3B (Jul 21-Sep 21)	For the month of (July to Sep) for Group-B state.

Income Tax & Other Compliances

Due Date	Form/Return	Description
07-Oct-21	TDS Deposit	Deposit of TDS for the month of September 21
15-Oct-21	TCS Return	For the Return (Jul 21 to Sep 21)
15-Oct-21	PF	E-Payment of Provident Fund for the month of Sep 21
15-Oct-21	ESIC	For the payment of ESI Challan for the month of Sep 21
31-Oct-21	TDS Return	For the Return (Jul 21 to Sep 21)
30-Oct-21	TCS CERTIFICATE	Quarterly TCS certificate for the quarter ending Sep 2021