

### CENTRAL TAX NOTIFICATIONS

#### NOTIFICATION NO. 53/2023- CENTRAL TAX DATED 2<sup>ND</sup> NOVEMBER, 2023

This notification seeks to notify a special procedure for condonation of delay in filing of appeals against demand orders passed until 31<sup>st</sup> March, 2023.

*Source:*<https://taxinformation.cbic.gov.in/view-pdf/1009932/ENG/Notifications>

#### NOTIFICATION NO. 54/2023- CENTRAL TAX DATED 17<sup>TH</sup> NOVEMBER, 2023

This notification seeks to amend Notification No. 27/2022 dated 26.12.2022 to notify biometric-based Aadhaar authentication for GST registration in the State of Andhra Pradesh.

*Source:*<https://taxinformation.cbic.gov.in/view-pdf/1009941/ENG/Notifications>

### ADVISORY ISSUED BY GSTN

#### (i) Advisory for the procedures and provisions related to the amnesty for taxpayers who missed the appeal filing deadline for the orders passed on or before March 31, 2023

1. Amnesty for Taxpayers: The GST Council, in its 52<sup>nd</sup> meeting, recommended granting amnesty to taxpayers who could not file an appeal under section 107 of the CGST (Central Goods and Services Tax) Act, 2017, against the demand order under section 73 or 74 of the CGST Act, 2017, passed on or before March 31, 2023, or whose appeal against the said order was rejected due to not being filed within the specified time frame in sub-section (1) of section 107.
2. In compliance with the above GST Council recommendation, the government has issued Notification No. 53/2023 on November 2, 2023.
3. Taxpayers can now file an appeal in FORM GST APL-01 on the GST portal on or before January 31, 2024, for the order passed by the proper officer on or before March 31, 2023.

It is further advised that the taxpayers should make payments for entertaining the appeal by the Appellate officer as per the provisions of Notification No. 53/2023.

The GST Portal allows taxpayers to choose the mode of payment (electronic Credit/Cash ledger), and it is the responsibility of the taxpayer to select the appropriate ledgers and make the correct payments.

Further, the office of the Appellate Authority shall check the correctness of the payment before entertaining the appeal and any appeal filed without proper payment may be dealt with as per the legal provisions.

4. If a taxpayer has already filed an appeal and wants it to be covered by the benefit of the amnesty scheme would need to make differential payments to comply with Notification No. 53/2023.

The payment should be made against the demand order using the “Payment towards demand” facility available on the GST portal.

The navigation step for making this payment is provided: Login >> Services >> Ledgers >> Payment towards Demand.

5. Taxpayers who have previously filed an appeal but it was rejected as time barred in APL-02 by the Appellate authority, then the taxpayer would be able to refile the appeal.

However, in case, the taxpayers face any issue while re-filing APL-01, a ticket shall be raised on the Grievance redressal portal: <https://selfservice.gstsystem.in>.

The taxpayer shall select the Category “Amnesty Scheme” and the sub-category “Amnesty scheme-Issue in appeal filing” while raising a ticket.

6. Furthermore, if the Appellate authority has issued a rejection order in APL-04 due to the appeal application being time-barred, then the taxpayer has to approach the respective Appellate authority office well in advance to comply with the dates in the said notification.

The Appellate authority after checking the eligibility of the taxpayer for the amnesty scheme will forward the case to GSTN through the State Nodal officer.

7. Also, it is important to note that for the APL 04 issued cases no direct representations will be entertained by GSTN or through the Grievance redressal portal. APL 04-issued cases have to be compulsorily forwarded through the State Nodal officer.
8. Post receiving the case from the State nodal officer, GSTN will enable the taxpayer to file an appeal against the concerned order.

*Source:*<https://www.gst.gov.in/newsandupdates/read/612>

#### (ii) Difference in Input Tax Credit (ITC) available in GSTR-2B & ITC claimed in the GSTR-R3B

1. GSTN has developed a functionality to generate automated intimation in Form GST DRC-01C which enables the taxpayer to explain the difference in Input tax credit available in GSTR-2B statement & ITC claimed in GSTR-3B return online as directed by the GST Council. This feature is now live on the GST portal.
2. This functionality compares the ITC declared in GSTR-3B/3BQ with the ITC available in GSTR-2B/2BQ for each return period. If the claimed ITC in GSTR 3B exceeds the available ITC in GSTR-2B by a predefined limit or the percentage difference exceeds the configurable threshold, taxpayer will receive an intimation in the form of DRC-01C.

3. Upon receiving an intimation, the taxpayer must file a response using Form DRC-01C Part B. The taxpayer has the option to either provide details of the payment made to settle the difference using Form DRC-03, or provide an explanation for the difference, or even choose a combination of both options.
4. In case, no response is filed by the impacted taxpayers in Form DRC-01C Part B, such taxpayers will not be able to file their subsequent period GSTR-1/IFF.

Source: <https://www.gst.gov.in/newsandupdates/read/614>

### (iii) ITC Reversal on Account of Rule 37(A)

1. Vide Rule 37A of CGST Rules, 2017 the taxpayers have to reverse the Input Tax Credit (ITC) availed on such invoice or debit note, the details of which have been furnished by their supplier in their GSTR-1/IFF but the return in FORM GSTR-3B for the said period has not been furnished by their supplier till the 30<sup>th</sup> day of September following the end of financial year in which the Input Tax Credit in respect of such invoice or debit note had been availed.
2. The said amount of ITC is required to be reversed by such taxpayers, while furnishing a return in FORM GSTR-3B on or before the 30<sup>th</sup> day of November following the end of such financial year, as part of this legal obligation.
3. To facilitate the taxpayers, such amount of ITC required to be reversed on account of Rule 37A of CGST Rules for the financial year 2022-23 has been computed from system and has been communicated to the concerned recipient. The email communication to this effect has been sent on the registered email id of the taxpayer.
4. The taxpayers are advised to take note of it and to ensure that such ITC, if availed by them, is reversed as per rule 37A of CGST Rules before 30<sup>th</sup> of November, 2023 in Table 4(B)(2) of GSTR-3B while filing the concerned GSTR-3B.

Source: <https://www.gst.gov.in/newsandupdates/read/613>

### (iv) Advisory for Pilot Project of Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Gujarat and Puducherry

The recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.
2. The above-said functionality has been developed by GSTN. It was launched in Puducherry on 30<sup>th</sup>

August 2023 and will be rolled out in Gujarat on 7<sup>th</sup> November 2023.

3. The said functionality now also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,
  - (a) A Link for OTP-based Aadhaar Authentication OR
  - (b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)
4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.
5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.
 

Once the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.
6. At the time of the visit of GSK, the applicant is required to carry the following details.
  - (a) a copy (hard/soft) of the appointment confirmation e-mail
  - (b) the details of jurisdiction as mentioned in the intimation e-mail
  - (c) Aadhaar Number
  - (d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.
7. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.
8. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.
9. The feature of booking an appointment to visit a designated GSK is currently available for the applicants of the Gujarat State and it will be extended to the other notified States/UTs shortly.
10. The operation days and hours of GSKs will be as per the guidelines provided by the administration in respective state.

Source: <https://www.gst.gov.in/newsandupdates/read/611>