



# Newsletter

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# GST



**THE INSTITUTE OF  
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IN PURSUIT OF PROFESSIONAL EXCELLENCE  
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(Under the jurisdiction of Ministry of Corporate Affairs)



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# GST COLLECTION UPDATES

₹1,61,497 crore gross GST revenue collected for June 2023; records 12% Year-on-Year growth

Gross GST collection crosses ₹1.6 lakh crore mark for 4<sup>th</sup> time since inception of GST; ₹1.4 lakh crore for 16 months in a row; and ₹1.5 lakh crore 7<sup>th</sup> time since inception

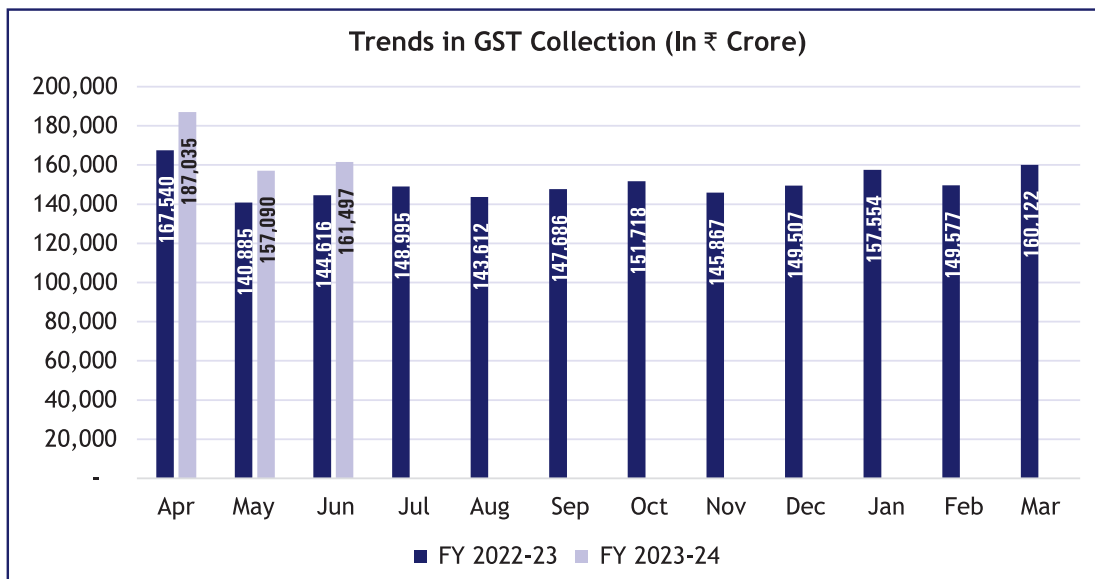
Average monthly gross GST collection for Q1 of FY 2021-22 is ₹1.10 lakh crore; FY 2022-23 is ₹1.51 lakh crore; and FY 2023-24 is ₹1.69 lakh crore, respectively

The gross GST revenue collected in the month of June, 2023 is ₹1,61,497 crore of which CGST is ₹31,013 crore, SGST is ₹38,292 crore, IGST is ₹80,292 crore (including ₹ 39,035 crore collected on import of goods) and cess is ₹11,900 crore (including ₹ 1,028 crore collected on import of goods).

The Government has settled ₹36,224 crore to CGST and ₹30,269 crore to SGST from IGST. The total revenue of Centre and the States in the month of June 2023 after regular settlement is ₹67,237 crore for CGST and ₹68,561 crore for the SGST.

The revenues for the month of June 2023 are 12% higher than the GST revenues in the same month last year. During the month, the revenues from domestic transactions (including import of services) are 18% higher than the revenues from these sources during the same month last year.

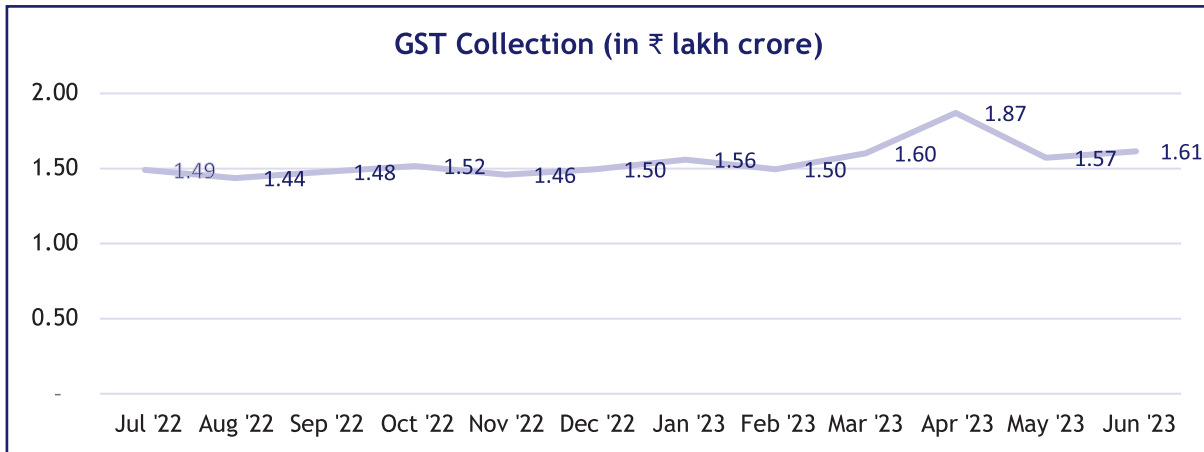
The chart below shows trends in monthly gross GST revenues during the current financial year.



Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1936636>

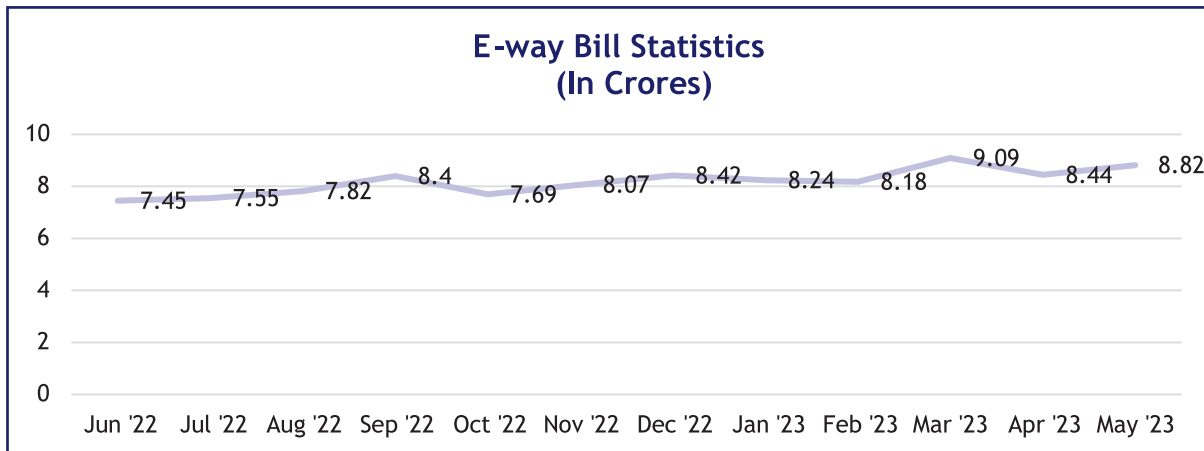
# TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

The chart below shows trends in monthly gross GST revenues during the last one year



Source: Compiled from Press Releases issued by PIB

The chart below shows E-way bills generated corresponding to the monthly GST collection



Source: <https://gstn.org.in/>

**Note:** The revenue collections in the current month pertains to the transactions conducted in the previous month. For example: Revenue collections for the month of Jul '22 (as per PIB release) reflects the transactions conducted in Jun '22. Therefore, in the above charts e-way bills generated in Jun '22 is shown corresponding to the GST Revenue collection for Jul '22 and so on.

## NOTIFICATION NO. TAX 14/2023 -CENTRAL DATED 19<sup>TH</sup> JUNE, 2023

The due date for furnishing **FORM GSTR-1** for the month of April, 2023 and May, 2023 has been extended to 30<sup>th</sup> June, 2023 for registered persons, whose principal place of business is in the State of Manipur.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1009753/ENG/Notifications>*

## NOTIFICATION NO. 15/2023 -CENTRAL TAX DATED 19<sup>TH</sup> JUNE, 2023

The due date for furnishing **FORM GSTR-3B** for the month of April, 2023 and May, 2023 has been extended to 30<sup>th</sup> June, 2023 for registered persons, whose principal place of business is in the State of Manipur.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1009754/ENG/Notifications>*

## NOTIFICATION NO. 16/2023 -CENTRAL TAX DATED 19<sup>TH</sup> JUNE, 2023

The due date for furnishing **FORM GSTR-7** for the month of April, 2023 and May, 2023 has been extended to 30<sup>th</sup> June, 2023 for registered persons, whose principal place of business is in the State of Manipur.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1009755/ENG/Notifications>*

## NOTIFICATION NO. 17/2023 -CENTRAL TAX DATED 27<sup>TH</sup> JUNE, 2023

The due date of filing of Form GSTR-3B for the month of May, 2023 has been extended to 30<sup>th</sup> June, 2023 for registered persons having principal place of business in the districts of Kutch, Jamnagar, Morbi, Patan and Banaskantha in the State of Gujarat.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1009757/ENG/Notifications>*

# GUIDELINES FOR PROCESSING OF APPLICATIONS FOR REGISTRATION

The CBIC *vide* Instruction No. 03/2023-GST dated 14<sup>th</sup> June, 2023 has issued guidelines for processing of applications for registration.

To address the problem of fake registration and fake input tax credit, Instruction No.01/2023-GST dated 04.05.2023 has been issued for concerted and coordinated action on a mission mode by Central and State tax authorities in the form of a Special All-India Drive against fake registrations. Verification of applications for registration by the proper officers is one of the most crucial steps in the direction of preventing the menace of fake or bogus registrations. While numerous initiatives have been/are being undertaken on the policy and systems level, it is pertinent to strengthen the process of scrutiny and verification of such applications for registration at the end of tax officers.

Accordingly, the following guidelines are issued for strengthening the process of verification of applications for registration at the end of tax officers in a uniform manner:

1. Immediately on receipt of the application for the registration in the Task List of the concerned officer on ACES-GST application, the officer shall initiate the process of scrutiny and verification of the details filled by the applicant in the application for registration in **FORM GST REG-01** and the documents uploaded by the applicant along with the said application.
2. **FORM GST REG-01** prescribes a list of documents to be uploaded by the applicant in respect of photograph, constitution of business, principal place of business, bank account, etc. The proper officer shall carefully scrutinize the said documents to ensure that the documents are legible, complete and relevant. Further, the details or information furnished by the applicant in the application should also be carefully examined by the proper officer to check completeness of the same, to correlate and cross-verify the same with the uploaded documents and to check the authenticity of the applicant. The details of the address of principal and additional places of business and the corresponding documents uploaded with the application as proof of address may be closely scrutinised to verify completeness and correctness of address of such places of business. Further, to the extent possible, the authenticity of the documents furnished as proof of address may be cross-verified from the publicly available sources, such as websites of the concerned authorities such as land registry, electricity distribution companies, municipalities and local bodies, etc.
3. In order to facilitate targeted approach in verification and processing of registration applications, the Directorate General of Analytics and Risk Management (DGARM), in coordination with GSTN, is conducting risk rating of the applications for registration in the form of High, Medium and Low risk rating for each application for registration (ARN), based on data analytics and risk parameters, and making the same available to the CGST field formations in the form of Report Series 400 on DDM portal on regular basis. Accordingly, the proper officer shall check the said

risk rating made available by the DGARM in respect of the concerned ARN and take the same into consideration while verifying and processing the said application. Special attention needs to be paid to the cases where “High” risk rating has been assigned to an ARN.

4. The proper officer may also check as to whether the registration(s) has been obtained on the same PAN earlier, either within the same State or other State(s). In such cases, the status of the said PAN as well as the compliance record of the said GSTINs may also be checked from the portal. The proper officer may also give due consideration and special attention to the cases involving *inter alia* the following circumstances:
  - (i) Where any registration obtained on the PAN of the applicant has been cancelled previously.
  - (ii) Where any registration obtained on the PAN of the applicant is suspended at the time of verification of a new application of registration.
  - (iii) Whether any application for registration on the PAN of the applicant has been rejected previously.
  - (iv) Whether the place of business of the applicant appears to be risky based on local risk parameters.
  - (v) Whether the proof of address of place(s) of business prima facie appear to be suspicious/doubtful on the basis of scrutiny of the application and the documents.
5. Where the application is found to be deficient, either in terms of any information or any requisite document or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished there with or in respect of any other fact, he shall issue a notice to the applicant electronically in **FORM GST REG-03** within the prescribed time limit.
6. Without prejudice to the facts of the case, the proper officer may seek clarification or information or document(s) *inter alia* in the following cases:
  - (i) Where any document is incomplete or not legible, the proper officer may seek complete or legible copy of the same.
  - (ii) Where the address of place of business does not match with the document uploaded by the applicant, or where such uploaded document does not appear to be a valid proof of the address of the said place of business, the proper officer may seek additional documents to confirm the address details.
  - (iii) Where the address of place of business is incomplete or vague, the proper officer may seek complete and unambiguous details of the address along with the corresponding documentary proof.
  - (iv) Where any GSTIN linked to the PAN of the applicant is found cancelled or suspended, the proper officer may seek clarification or reasons for the same from the applicant, if required.

7. The proper officer shall carefully examine the clarification, information or documents furnished by the applicant in **FORM GST REG-04** in response to the notice issued in **FORM GST REG-03**. Where the proper officer is satisfied with the reply furnished by the applicant in **FORM GST REG-04**, he may approve the grant of registration to the applicant within the prescribed time period. However, where the proper officer is not satisfied with the clarification, information or documents furnished, he may, for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05** within the prescribed time period. Besides, where no reply is furnished by the applicant in response to the notice issued under in **FORM GST REG-03**, within the prescribed time period, the proper officer may, for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.
8. The proper officer must ensure that the said notice in **FORM GST REG-03**, wherever required, is issued electronically within a period of seven working days from the date of submission of the application in cases where the applicant has undergone authentication of Aadhaar number and within a period of thirty days in cases specified in proviso to sub-rule (1) of rule 9 of CGST Rules, 2017.
9. Where the applicant has either failed to undergo authentication of Aadhaar number or has not opted for authentication of Aadhaar number, the proper officer shall immediately initiate the process for physical verification of the place of business in accordance with provisions of rule 9 of CGST Rules read with rule 25 thereof.
10. In this regard, the concerned officer must also ensure that the physical verification report along with the other documents, including photographs, is uploaded on the system in **FORM GST REG-30** sufficiently in advance of the prescribed time limit.
11. Further, even in cases where applicant has undergone authentication of Aadhaar number, if the proper officer, based on the scrutiny of the application for registration and the uploaded documents, is of the opinion that physical verification of the place of business is essential to check the authenticity of the applicant, the proper officer may get such physical verification conducted in a time bound manner. Till the time a functionality for marking an application of registration for physical verification in Aadhaar authenticated cases is made available on the portal/ ACES-GST application, the concerned Centralized Processing Centre (CPC) officer may, where ever considered essential, get physical verification of the place of business conducted through the jurisdictional officer of the concerned Division/Commissionerate. For this purpose, till the time a functionality is available on the portal/ ACES-GST application, the concerned zones may devise a suitable mechanism at the local level so as to ensure that physical verification is conducted in a timely manner in respect of such essential cases and the concerned applications for registration are disposed of within the time limit prescribed in rule 9 of CGST Rules, 2017.

The Principal Chief Commissioner/ Chief Commissioner of the CGST Zones may closely supervise the status of processing of the applications of registration, including physical verifications, within their zones. Wherever it is noticed that the application for registration has been granted deemed approval, the reasons for the same may be examined by the Principal Chief Commissioner/ Chief Commissioner for taking subsequent remedial action, if any, in a time bound manner.

*For detailed guidelines please refer <https://taxinformation.cbic.gov.in/view-pdf/1000479/ENG/Instructions>*



### E-INVOICE VERIFIER APP BY GSTN

The E-Invoice Verifier App developed by GSTN, has been introduced which offers a convenient solution for verifying e-Invoices and other related details.

#### Key Features and Benefits:

**QR Code Verification:** The app allows users to scan the QR code on an e-Invoice and authenticate the embedded value within the code. This helps in identifying the accuracy and authenticity of the e-Invoice.

**User-Friendly Interface:** The app provides a user-friendly interface with intuitive navigation, making it easy for users to navigate through the app's features and functionalities.

**Comprehensive Coverage:** The app supports verification of e-Invoices reported across all six IRPs, ensuring comprehensive coverage and convenience.

**Non-Login Based:** The app operates on a non-login basis, meaning users are not required to create an account or provide sensitive personal information to access its functionalities.

#### How to use the e-Invoice Verifier App:

**Download the App:** Visit the Google Play Store and search for "E-Invoice QR Code Verifier". Download and install the app on your mobile device free of charge. The iOS version will be available shortly.

**QR Code Scanning:** Utilise the app to scan the QR codes on your e-Invoices. The app will authenticate the information embedded in the code and one can compare it with information printed on the invoice.

For more detailed information please see the FAQs in the app. This comprehensive FAQ document will provide you with additional guidance on using the app and resolving any queries you may have.

GSTN is also working towards launching Version 2 with the Search IRN functionality, to further streamline e-Invoice verification.

*Source: <https://www.gst.gov.in/newsandupdates/read/588>*

### UPDATE ON ENABLEMENT STATUS FOR TAXPAYERS FOR E-INVOICING

As per Notification No. 10/2023 - Central Tax dated 10<sup>th</sup> May 2023, the threshold for e-Invoicing for B2B transactions has been lowered from ₹10 crores to ₹5 crores. This change will be applicable from 1<sup>st</sup> August 2023.

To this effect GSTN has enabled all eligible taxpayers with an Aggregate Annual Turnover (AATO) of

₹5 crores and above as per GSTN records in any preceding financial year for e-Invoicing. These taxpayers are now enabled on all six IRP portals including NIC-IRP for e-Invoice reporting.

The enablement status can be checked on the e-Invoice portal at <https://einvoice.gst.gov.in>.

It would be in the interest of trade to register and utilize the sandbox testing facility available at the IRP portals. This will help taxpayers to familiarize themselves with the invoice reporting mechanism and ensure a seamless transition to the e-Invoice system.

Please note that the enablement status indicated on the e-Invoice portal does not indicate a legal obligation on taxpayers to use e-Invoicing. However, actual liability to generate IRN shall be checked by taxpayers with respect to applicable notification in the light of facts pertaining to them.

While the listing of enabled GSTINs is purely based on the turnover criteria reported in GSTR-3B, it is essential for taxpayers to confirm whether they fulfil the conditions outlined in the notification/rules. Thus, it is the legal responsibility of the concerned taxpayer, both buyers and suppliers, to ensure compliance.

In case, a taxpayer who is otherwise but not auto enabled on the e-Invoice portal, can self-enable for e-Invoicing using the functionality provided on the portal.

*Source: <https://www.gst.gov.in/newsandupdates/read/591>*

## **ONLINE COMPLIANCE PERTAINING TO LIABILITY / DIFFERENCE APPEARING IN GSTR-1 AND GSTR-3B (DRC-01B)**

GSTN has developed a functionality to enable the taxpayer to explain the difference in GSTR-1 & GSTR-3B return online as directed by the GST Council. This feature is now live on the GST portal.

The functionality compares the liability declared in GSTR-1/IFF with the liability paid in GSTR-3B/3BQ for each return period. If the declared liability exceeds the paid liability by a pre-defined limit or the percentage difference exceeds the configurable threshold, taxpayer will receive an intimation in the Form DRC-01B.

Upon receiving an intimation, the taxpayer must file a response using Form DRC-01B, 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.

A detailed manual on the functionality containing the navigation details is available on the GST portal at [https://tutorial.gst.gov.in/downloads/news/return\\_compliance\\_in\\_form\\_drc\\_01b.pdf](https://tutorial.gst.gov.in/downloads/news/return_compliance_in_form_drc_01b.pdf). It offers step-by-step instructions and addresses various scenarios related to the functionality.

*Source: <https://www.gst.gov.in/newsandupdates/read/592>*

### **AAR: OPD care for substance abuse not GST exempt**

The GST-Authority for Advance Rulings (AAR), Rajasthan, has held that treatment of outpatients suffering from substance abuse disorders does not fall within the ambit of 'healthcare services' that are exempt from GST.

The AAR bench observed that the clinic is engaged in the supply of services (medical examination and counselling) as well as supply of goods (medicines). It noted that healthcare services are exempt from GST, and that the supply of medicines to inpatients by hospitals may be a part of the composite supply of healthcare and may not be separately taxable. However, in this case, medicines are provided by the clinic to outpatients and are not a tax-exempt composite supply, the bench said.

*Source: <https://timesofindia.indiatimes.com/india/aar-opd-care-for-substance-abuse-not-gst-exempt/articleshow/100950234.cms>*

### **SEZ unit not exempt from inspection, investigation under GST, says Gujarat High Court**

The Gujarat High Court has ruled that GST officials can initiate proceedings against a unit situated in the Special Economic Zone (SEZ). It has also imposed a penalty on the unit for not cooperating with the process initiated by the tax department.

"Respondent authorities (GST Department) are empowered to carry out proceedings in SEZ," a division bench said in a recent ruling that Tax Department's jurisdiction is unquestionable as the Central Government has already authorised those officers by virtue of a notification dated August 5, 2016.

The petitioner company, after an ostensible oral communication from an officer of the Enforcement Directorate, was subjected to a search and seizure operation, and the premises was sealed. The sealing memo, according to the petitioner, does not reflect due process, and was carried out without arriving at any satisfaction as required under Section 67(1) of GST Act.

The premises of the petitioner was sealed as all the employees were recording statements before the office of the Directorate of Revenue Intelligence (DRI) Surat. Simultaneously, the directors of the company were summoned to appear for recording statements.

*Source: <https://www.thehindubusinessline.com/economy/sez-unit-not-exempt-from-inspection-investigation-under-gst-says-gujarat-high-court/article66953877.ece>*

### **4 'misuse' PAN card, GST number of Bengaluru businessman, held for tax evasion**

The Bengaluru cybercrime police arrested four people for alleged tax evasion by misusing the PAN card and Goods and Services Tax (GST) number of a businessman.

The case originated from a complaint lodged by a person in 2018. Complainant, who had been operating a firm since 2011, possessed a Trader Identification Number (TIN) but ceased business activities in 2013. With the introduction of the GST system in 2017, he transitioned from TIN to GST. However, in 2017-18, he faced legal action from the commercial tax authorities for non-payment of GST. He clarified that his company had not engaged in any transactions since 2013 and provided supporting documents.

Upon discovering that unidentified individuals were exploiting his PAN card and GST number to evade taxes, he filed a complaint. After a six-year investigation, the police arrested the four suspects. It was revealed that they had been conducting business under Complainant's name since 2016-17. The accused had opened bank accounts using Complainant's PAN card and GST number but did not pay the applicable GST. The magnitude of the tax evasion is believed to be substantial, amounting to several crores of rupees, police sources said.

*Source: <https://indianexpress.com/article/cities/bangalore/cybercrime-bengaluru-tax-evasion-8662392/>*

### **GST Council to consider Appellate Tribunal formation in July**

The 50<sup>th</sup> Goods and Services Tax Council meeting, scheduled to be held on July 11, will consider constituting the GST Appellate Tribunal (GSTAT), a body meant to deal with tax disputes and lessen the burden on the highest judiciary.

The constitution of the GSTAT has been pending since the launch of the indirect tax regime, which will complete its sixth year this July.

In March, the Parliament passed the Finance Bill 2023, which included amendments pertaining to the formation of GSTAT.

According to the legislation, GSTAT will have a "Principal Bench" in New Delhi, with the President, a judicial member, a technical member (Centre), and a technical member (State). It will also have State benches, in accordance with the population of the States concerned. States with a population of less than 20 million can have one bench, while those with 20-50 million can have two.

The National Appellate Bench will look into disputes between the tax department and assessors over the "place of supply". However, it will not take up any appeal regarding divergent rulings by State Appellate Tribunals.

On matters related to indirect taxation on online gaming, the GST Council may discuss the report submitted by the Group of Ministers on online gaming. At present, online gaming platforms pay 18% GST on platform fees and not on the full value, including prize money.

As per sources, the meeting will be held in Delhi and will start off with celebrations addressing six years of GST and the landmark decisions taken in the past 49 meetings.

*Source: <https://www.businesstoday.in/latest/economy/story/gst-council-to-consider-appellate-tribunal-formation-in-july-385644-2023-06-14>*

## AMC to sell properties on sale deed instead of 99-year lease to avoid paying 18% GST

The civic body now has decided to sell all its newly constructed properties on sale deeds instead of auctioning it on a 99-year lease.

This is to avoid paying 18% GST on the auction of properties based on lease deeds. This policy, however, will not apply to open plots.

The standing committee of the Ahmedabad Municipal Corporation (AMC), for the first time, will decide on selling eight shops in the newly constructed EWS scheme in Chandkheda at a rate of Rs.1.21 lakh per sq. metre.

But what has surprised senior officials at the AMC is that the same civic body had published an auction notice inviting bidders to an auction of 68 shops with a carpet area of 12,868 sq. m for Rs.197 crore in the newly constructed Sindhu Bhavan parking complex on a 99-year-lease, where it will have to pay Rs.36 crore as GST.

Over the past few years, the AMC had earlier auctioned four plots on a 99-year-lease for Rs 240 crore.

However, the State government's SGST department had directed the AMC to deposit 18% GST, which works out to Rs.43 crore, since the deal was in the form of a lease deed.

The issue is still being disputed with the State GST department.

*Source: <https://timesofindia.indiatimes.com/city/ahmedabad/amc-to-sell-properties-on-sale-deed-instead-of-99-year-lease-to-avoid-paying-18-gst/articleshow/100979808.cms>*

## GST Council must distinguish between betting-related, skill-based online games: Former CBIC Chair

The Goods and Services Tax (GST) Council, India's apex decision-making body on indirect taxes, must differentiate between skill-based and betting-based online games before taxing them, a former chairperson of the Central Board of Indirect Taxes and Customs (CBIC) said.

*"It would be important to maintain a distinction between online games which are skill preponderant and games that are in the nature of betting, wagering and gambling. The GST law already provides for taxing actionable claims in betting and gambling,"* said Shri John Joseph, former Member (Policy) at the CBIC, and currently a strategic adviser at DeepStrat, a New Delhi-based Strategic Consultancy and Think Tank.

*"However, it would be an act of folly to extend the application of the same concept to services offered by online gaming intermediaries, which are constitutionally protected,"* he added.

*Source: <https://www.moneycontrol.com/news/business/gst-council-must-distinguish-between-betting-related-skill-based-online-games-former-cbic-chair-10786191.html>*

## FM asks tax officers to strengthen GST registration process further by using technology

Finance Minister Smt. Nirmala Sitharaman asked tax officers to strengthen the GST registration process further by using technology during a review meeting on fake registration and billing. Tax officers have identified 11,140 fake GST registration and initiated action against fraudsters in the ongoing two-

month-long special drive launched on May 16.

*“Smt. Nirmala Sitharaman instructed that the GST registration process may be further strengthened using technology to curb entry of such fake entities in GST ecosystem. The FM called for a nationwide campaign to explain the objectives of the special drive to weed out fake entities,”* the office of the Finance Minister said in a tweet.

During the review meeting, which was also attended by Revenue Secretary Sh. Sanjay Malhotra and CBIC Chairman Sh. Vivek Johri, Smt. Sitharaman was apprised of the methods like identity theft of people being adopted by fraudsters.

She took note of the existing measures being undertaken by the Ministry like OTP-based verification of Aadhar and pilot of biometric-based Aadhar authentication at the time of registration in high-risk cases.

*Source: <https://economictimes.indiatimes.com/news/economy/policy/fm-asks-tax-officers-to-strengthen-gst-registration-process-further-by-using-technology/articleshow/101051708.cms>*



## COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	Jun, 2023	Jul 11, 2023	Turnover exceeding ₹5 Crore or opted to file <b>monthly</b> return
GSTR-1	Apr-Jun, 2023	Jul 13, 2023	Opted for quarterly filing as per QRMP scheme
IFF (Optional)	Jun, 2023	NA	IFF is a facility where <b>quarterly</b> GSTR-1 filers can choose to upload their B2B invoices every month, currently under the QRMP Scheme
GSTR-3B <sup>s</sup>	Jun, 2023	Jul 20, 2023	Turnover exceeding ₹5 Crore or opted to file <b>monthly</b> return
GSTR-3B <sup>#</sup>	Apr-Jun, 2023	Jul 22/ 24, 2023	Opted for <b>quarterly</b> filing as per QRMP scheme.
CMP-08	Apr-Jun, 2023	Jul 18, 2023	<b>Quarterly</b> statement-cum-challan to make tax payment by taxpayers registered under the composition scheme
GSTR-5	Jun, 2023	Jul 13, 2023	<b>Monthly</b> return for Non-resident taxable persons
GSTR-5A	Jun, 2023	Jul 20, 2023	<b>Monthly</b> return for Non-resident OIDAR services providers
GSTR-6	Jun, 2023	Jul 13, 2023	<b>Monthly</b> return for Input Service Distributors
GSTR-7	Jun, 2023	Jul 10, 2023	<b>Monthly</b> return for authorities liable to deduct tax at source (TDS)
GSTR-8	Jun, 2023	Jul 10, 2023	<b>Monthly</b> return for e-Commerce Operators liable to collect tax at source (TCS)
GSTR-9*	FY 2022-23	Dec 31, 2023	<b>Annual</b> return for normal taxpayers

GSTR-9C**	FY 2022-23	Dec 31, 2023	Annual reconciliation statement
RFD-10	-	-	Eighteen months after end of the quarter for which refund is to be claimed

**<sup>5</sup>GSTR-3B**

20<sup>th</sup> of next month for taxpayers with an annual aggregate turnover in the previous financial year more than ₹5 crore or otherwise eligible but still opting out of the QRMP scheme.

**#GSTR-3B**

*For the taxpayers with annual aggregate turnover equal to or below ₹5 crore, eligible and remaining opted into the QRMP scheme, 22<sup>nd</sup> of month next to the quarter for taxpayers in category X States/UTs and 24<sup>th</sup> of month next to the quarter for taxpayers in category Y States/UTs*

- **Category X:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana and Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.
- **Category Y:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.

**\*GSTR-9**

GSTR-9 is the annual return to be filed by every GST registered taxpayer irrespective of their turnover.

*Taxpayers having annual aggregate turnover up to ₹2 Crore were exempted from filing GSTR-9 for FY 2021-22 vide Notification No.10/2022-Central Tax dated 5<sup>th</sup> July, 2022. However, no such notification has been issued yet for the FY 2022-23.*

**\*\*GSTR-9C**

GSTR-9C is the reconciliation statement to be submitted by those GST registered taxpayers whose annual aggregate turnover during the financial year is more than ₹5 crore.

Source: <https://www.gst.gov.in/>





**1. What is the name of the mission adopted by Central and State tax authorities to address the problem of fake registration and fake input tax credit?**

- a) Special All-India Drive against fraud registrations
- b) Unique All-India drive against fake registrations
- c) Unique All-India drive against fraud registrations
- d) Special All-India Drive against fake registrations

**2. What is the full form of IFF?**

- a) Invoice Filing Facility
- b) Invoice Furnishing Facility
- c) Invoice Fictitious Facility
- d) Invoice Feasible Facility

**3. What is the name of the form in which taxpayer will receive an intimation of the difference between GSTR-1 & GSTR-3B return online if the declared liability exceeds the paid liability by a pre-defined limit or the percentage difference exceeds the configurable threshold?**

- a) DRC-01B
- b) DRC-02B
- c) DRC-03B
- d) DRC-04B

**4. Upon receiving an intimation for the difference between GSTR-1 & GSTR-3B return, in which form taxpayer has the option to provide details of the payment made to settle the difference?**

- a) Form DRC-02
- b) Form DRC-03
- c) Form DRC-04
- d) Form DRC-05

Answers: 1(d), 2(b), 3(a), 4(b)





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## Motto

सत्यं वद। धर्मं चर।  
इष्टकारे तैः तृपते. ब्रह्मैवेह ह्यु तैः त्रयः।

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"To be a global leader in promoting  
good corporate governance"

## Mission

"To develop high calibre professionals  
facilitating good corporate governance"



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