



# Newsletter

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# GST



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IN PURSUIT OF PROFESSIONAL EXCELLENCE  
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# C O N T E N T S

GST Collection Updates	1
Trends in GST Collection and E-way Bills Generated	2
Central GST Collection: Revised Estimates Vs. Actual	3
State-wise GST Revenue	4
State-wise Tax Collection	6
Review Meeting with CBIC	8
Model All India GST Audit Manual, 2023	10
GST Portal Updates	12
GST in News	14
Compliance Calendar	18
GST Quiz	20



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# GST COLLECTION UPDATES

## GST Revenue Collection for April 2023

- Highest ever at ₹1.87 lakh crore
- ₹19,495 crore more than the next highest collection of ₹1,67,540 crores (April 2022)
- 12% higher than Y-o-Y GST revenues

The gross GST revenue collected in the month of April, 2023 is ₹1,87,035 crore of which CGST is ₹38,440 crore, SGST is ₹47,412 crore, IGST is ₹89,158 crore (including ₹34,972 crore collected on import of goods) and cess is ₹12,025 crore (including ₹901 crore collected on import of goods).

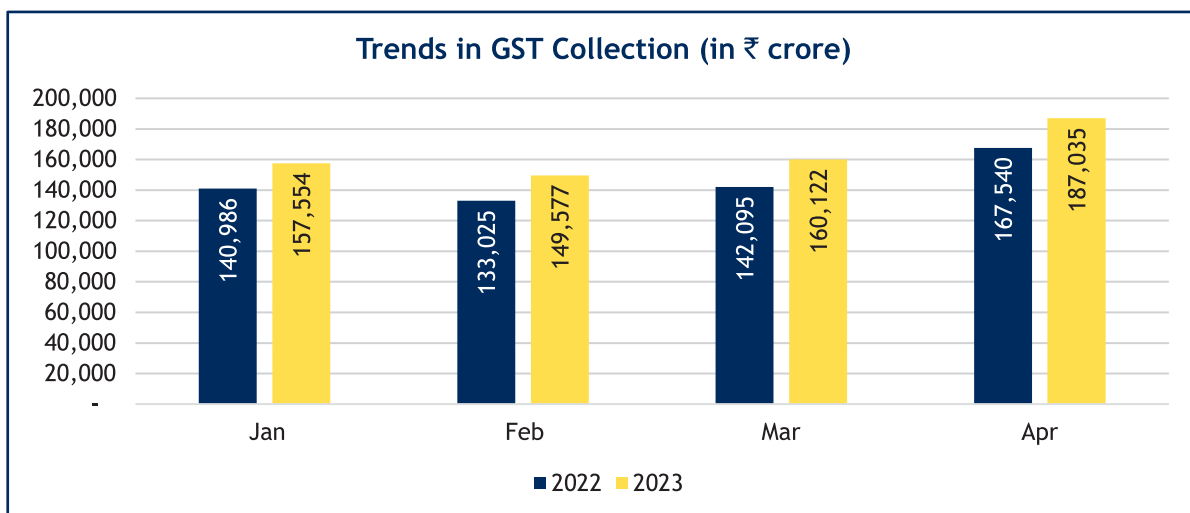
The Government has settled ₹45,864 crore to CGST and ₹37,959 crore to SGST from IGST. The total revenue of Centre and the States in the month of April 2023 after regular settlement is ₹84,304 crore for CGST and ₹85,371 crore for the SGST.

During the month, the revenues from domestic transactions (including import of services) are 16% higher than the revenues from these sources during the same month last year.

For the first time, gross GST collection has crossed ₹1.75 lakh crore mark. Total number of e-way bills generated in the month of March 2023 was 9 crore, which is 11% higher than 8.1 crore e-way bills generated in the month of February 2023.

Month of April 2023 saw the highest ever tax collection on a single day on 20<sup>th</sup> April 2023. On 20<sup>th</sup> April 2023, ₹68,228 crore was paid through 9.8 lakh transactions. The highest single day payment last year (on the same date) was ₹57,846 crore through 9.6 lakh transactions.

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

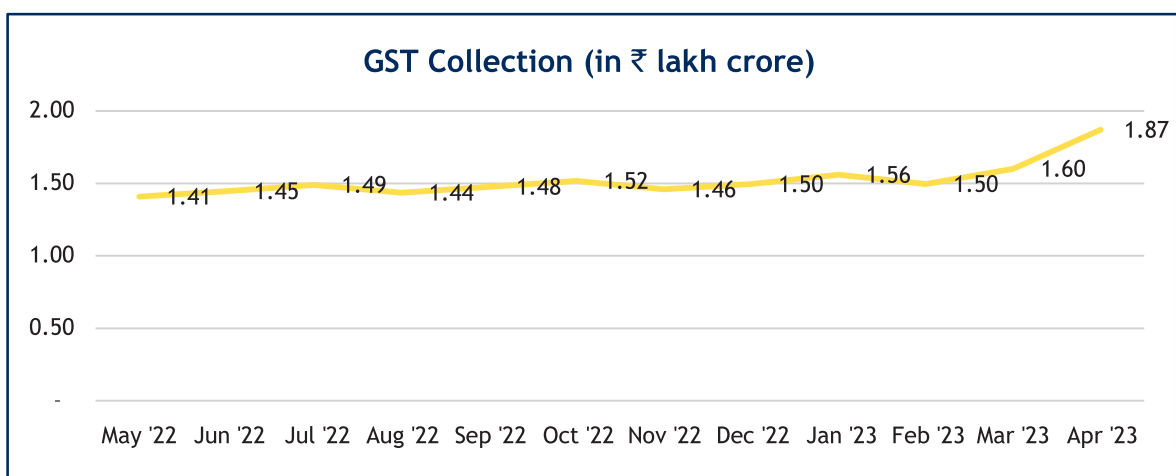


Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1921186>



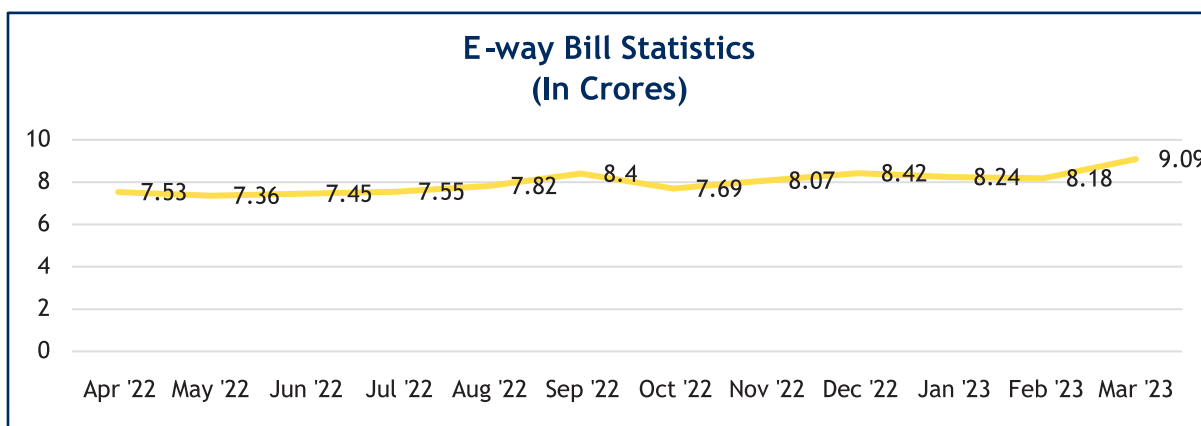
## TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

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 May '22 (as per PIB release) reflect the transactions conducted in Apr '22. Therefore, in the above charts e-way bills generated in Apr '22 are shown corresponding to the GST Revenue collection for May '22 and so on.

## CENTRAL GST COLLECTION: REVISED ESTIMATES VS. ACTUAL

MAJOR HEADS	FY 2022-23										FY 2021-22			
	R.E.	Gross Collection	Refund	Amount Apportioned to (+)/from (-)	Net Collection	% of RE Achieved	R.E.	Gross Collection	Refund	Amount Apportioned to (+)/from (-)	Net Collection	% of RE Achieved		
CGST	724,000	323,926	29,534	424,180	718,571	99.25%	570,000	269,143	26,884	348,967	591,226	103.72%		
UTGST(OT)	0	201.23	10.23	519.29	710.29		0	126	29	229	326			
IGST (Imp.)		468,019	0	0	468,019			383,958	-	-	383,958			
IGST (Dom.)		473,428	152,001	-784,676	-463,250			385,313	121,563	-644,465	-380,714			
IGST (Total)	0	941,446	152,001	-784,676	4,769		0	769,271	121,563	-644,465	3,244			
C. Cess (Imp.)		10,845	0	0	10,845			8,827	-	-	8,827			
C. Cess (Dom.)		117,390	2,372	0	115,017			98,879	2,937	-	95,941			
C. Cess (Total)	130,000	128,235	2,372	0	125,863	96.82%	105,000	107,706	2,937	-	104,769	99.78%		
<b>Total</b>	<b>854,000</b>	<b>1,393,808</b>	<b>183,918</b>	<b>-359,977</b>	<b>849,913</b>	<b>99.52%</b>	<b>675,000</b>	<b>1,146,247</b>	<b>151,413</b>	<b>-295,268.53</b>	<b>699,565</b>	<b>103.64%</b>		

### Notes:

1. UTGST (OT) comprises the collections made for the supplies of Goods/Services at Territorial waters of India beyond 14 nautical miles of the coast line.
2. Budgeted Estimates (FY 2022-23) : CGST : ₹6,60,000, C. Cess : ₹1,20,000.

*Source: Accounting and Reconciliation Portal of Indirect Taxes*

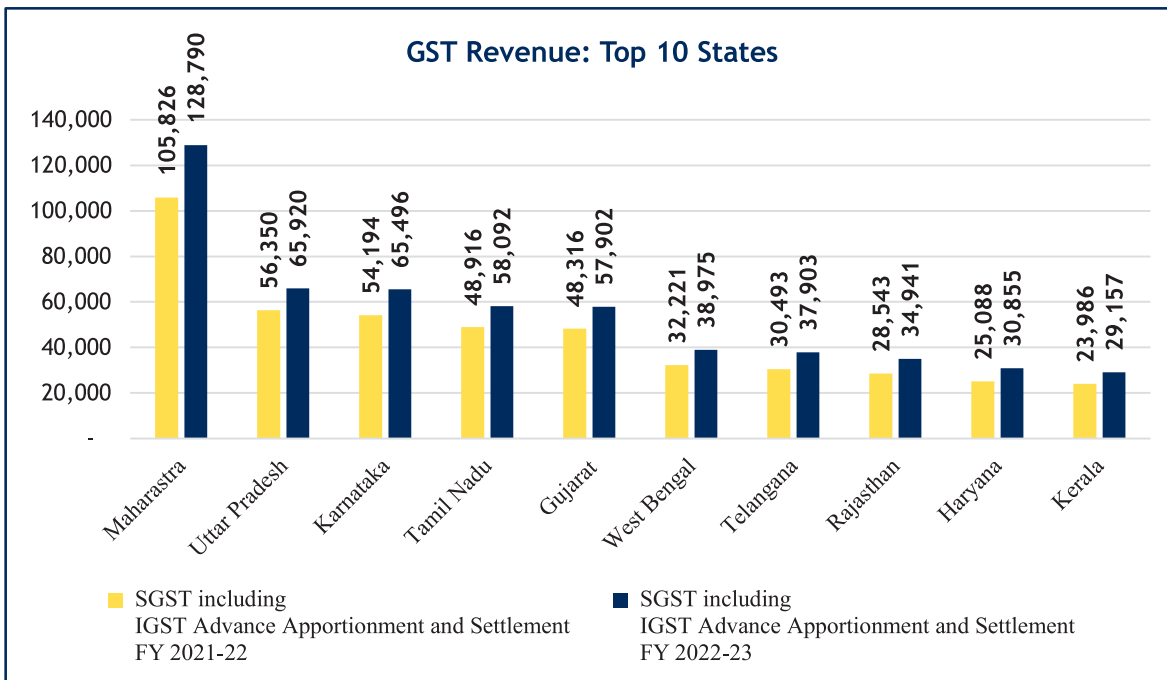


## STATES-WISE GST REVENUE

(Amount in ₹ Crores)

State	SGST including IGST Advance Apportionment and Settlement FY 2021-22	SGST including IGST Advance Apportionment and Settlement FY 2022-23	Growth/Decline
Jammu and Kashmir	6,433	7,264	13%
Himachal Pradesh	4,707	5,536	18%
Punjab	16,828	19,369	15%
Chandigarh	1,693	2,122	25%
Uttarakhand	6,161	7,528	22%
Haryana	25,088	30,855	23%
Delhi	23,328	28,215	21%
Rajasthan	28,543	34,941	22%
Uttar Pradesh	56,350	65,920	17%
Bihar	19,377	23,356	21%
Sikkim	649	838	29%
Arunachal Pradesh	1,135	1,622	43%
Nagaland	833	962	16%
Manipur	1,129	1,435	27%
Mizoram	728	891	22%
Tripura	1,285	1,462	14%
Meghalaya	1,137	1,489	31%
Assam	10,644	12,610	18%
West Bengal	32,221	38,975	21%
Jharkhand	9,703	11,470	18%
Odisha	17,285	19,573	13%

Chhattisgarh	9,583	11,390	19%
Madhya Pradesh	22,781	27,779	22%
Gujarat	48,316	57,902	20%
Daman and Diu	91	41	-55%
Dadra and Nagar Haveli	1,004	1,138	13%
Maharashtra	1,05,826	1,28,790	22%
Karnataka	54,194	65,496	21%
Goa	2,856	3,585	26%
Lakshadweep	32	47	47%
Kerala	23,986	29,157	22%
Tamil Nadu	48,916	58,092	19%
Puducherry	956	1,158	21%
Andaman and Nicobar Island	408	484	19%
Telangana	30,493	37,903	24%
Andhra Pradesh	24,333	28,523	17%
Ladakh	326	517	59%
Other Territory	356	708	99%
<b>Grand Total</b>	<b>6,39,714</b>	<b>7,69,144</b>	<b>20%</b>





## STATE-WISE TAX COLLECTION

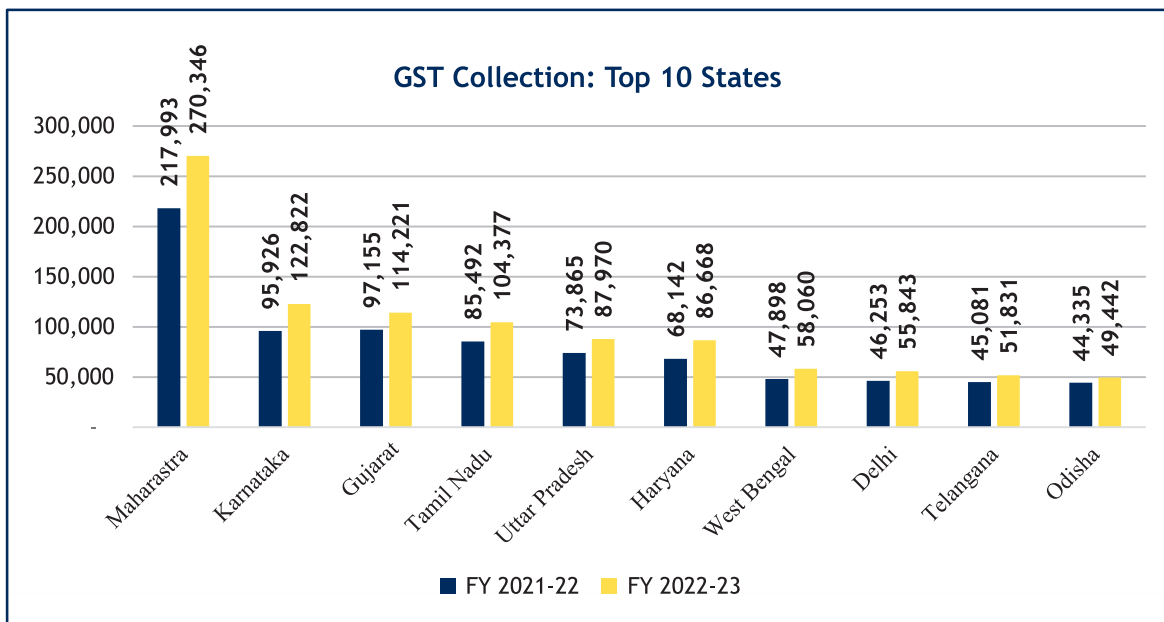
(Amount in ₹ Crores)

State	FY 2021-22	FY 2022-23	Growth/ Decline
Jammu and Kashmir	4,692	5,246	12%
Himachal Pradesh	8,023	8,778	9%
Punjab	18,406	20,949	14%
Chandigarh	1,979	2,365	20%
Uttarakhand	13,680	16,845	23%
Haryana	68,142	86,668	27%
Delhi	46,253	55,843	21%
Rajasthan	38,480	45,458	18%
Uttar Pradesh	73,865	87,970	19%
Bihar	13,534	16,548	22%
Sikkim	2,811	3,156	12%
Arunachal Pradesh	710	1,023	44%
Nagaland	420	566	35%
Manipur	551	615	12%
Mizoram	316	419	32%
Tripura	777	884	14%
Meghalaya	1,764	2,076	18%
Assam	12,007	13,710	14%
West Bengal	47,898	58,060	21%
Jharkhand	27,854	32,019	15%
Odisha	44,335	49,442	12%
Chhattisgarh	29,571	31,968	8%



Madhya Pradesh	31,255	36,232	16%
Gujarat	97,155	1,14,221	18%
Daman and Diu	5	3	-42%
Dadra and Nagar Haveli	3,141	3,771	20%
Maharashtra	2,17,993	2,70,346	24%
Karnataka	95,926	1,22,822	28%
Goa	4,364	5,520	26%
Lakshadweep	18	21	17%
Kerala	22,264	27,371	23%
Tamil Nadu	85,492	1,04,377	22%
Puducherry	1,824	2,373	30%
Andaman and Nicobar Island	332	373	12%
Telangana	45,081	51,831	15%
Andhra Pradesh	32,710	40,232	23%
Ladakh	207	333	61%
Other Territory	1,590	2,609	64%
CBIC	2,121	1,941	-8%
<b>Grand Total</b>	<b>10,97,545</b>	<b>13,24,985</b>	<b>21%</b>

*Note: Above collections do not include GST on import of Goods.*





## REVIEW MEETING WITH CBIC

Union Minister for Finance & Corporate Affairs, Smt. Nirmala Sitharaman chaired a review meeting with Central Board of Indirect Taxes & Customs (CBIC) on April 29, 2023. The review meeting was attended by the Revenue Secretary, Chairman, CBIC and Members of CBIC.



The comprehensive review covered a variety of work areas including **trade facilitation, tax payer services, grievance redressal of the trade; finalisation of disciplinary cases and infrastructure projects, and progress of the upcoming Palasamudram campus of the National Academy of Customs, Indirect Taxes & Narcotics (NACIN).**

The Finance Minister emphasised the need for continuously improving tax payer services. With respect to **grievance redressal**, Smt. Sitharaman desired that in each Zone interaction be organised with members of trade and industry who are part of the GST ecosystem to know their issues and suggestions, so as to systematically identify matters for working out a redress for them. She also directed to put in place a system to take feedback on grievances redressed so as to improve quality of redressal.

In the course of review, the Finance Minister was briefed on the final revenue achievement in total Indirect Tax collections for F.Y. 2022-23 which stood at ₹13.82 lakh crore (as against ₹12.89 Lakh Crore in F.Y. 2021-22). On the GST side, the average gross monthly collection for the year 2022-23 stood at ₹1.51 lakh crore and monthly GST revenue collections exceeded ₹1.4 lakh crore for 12 months in a row.

The Finance Minister directed CBIC to introduce its automated GST return scrutiny by next week and to implement an action plan to increase the taxpayer base through enhanced use of technology. In order to intensify drive against fake billing/Input Tax Credit (ITC), Smt. Sitharaman desired that CBIC may undertake a comprehensive root cause analysis by studying the typology of cases already booked and come up with recommendations on technology-based solutions to address the menace and prevent its occurrence.

The Finance Minister also advised CBIC to take measures for employee welfare. Cadre restructuring, capacity building and training, timely promotions and effective and timely action in disciplinary matters were discussed.

The CBIC also briefed Smt. Sitharaman about the activities carried out under the Customs Cooperation Fund (CCF - India) which is used to support capacity building initiatives amongst the members of the World Customs Organisation (WCO).

*Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1920795>*





## MODEL ALL INDIA GST AUDIT MANUAL, 2023

### Model All India GST Audit Manual 2023

Prepared by  
The Committee of  
Officers on GST Audits

A Committee of Officers (CoO) on GST Audit was constituted by the GST Council Secretariat comprising officers from the CBIC, States, GSTN and GST Council Secretariat in pursuance of discussion and decision in the 1<sup>st</sup> National GST Conference held on November 25, 2019 with the objective of having joint & collaborative efforts for GST Audit; capacity building for audit and to follow uniform practices for GST Audit in Centre and State Tax administration.

The CoO on GST Audit has come up with a Model All India GST Audit Manual 2023. The Manual aims to be an extensive and comprehensive document with a holistic approach towards GST Audit to not only facilitate the Audit Officers of the Centre and the States/UTs but to also create an impact in facilitating the auditees during the exercise of audit.

This manual has been designed to cater to a systematic workflow of audit, ranging from brief criteria of selection to the completion of the process. It includes mechanisms for Joint and Thematic audit as and when they are approved by the Council. The objective of this manual is to provide insights into the principles and procedures of audit and to give a holistic view of the entire process to the users of the Manual.

It is a comprehensive document which would be helpful for the audit teams of the Centre and the States/UTs throughout the entire process of selection of taxpayers for audit till the completion of audit in an efficient and effective manner. It will also help the taxpayers to identify the documents which may be required during the course of the audit that would result in saving time for both the visiting audit team and the taxpayer as the basic preparedness can be proactively done before the team visits.

Recommending a uniform process for the selection of audit cases, the manual suggests a weightage-based criteria under which taxpayers filing Form GSTR- 3B and Form GSTR-1 may be selected by the respective Commissioner. Secondary data sources (such as VAT/Service Tax/Central Excise/Custom

data, Income Tax data etc.) may be also considered and referred to along with the primary data sources (i.e. GST data). The weightage of each parameter may vary depending upon its importance in the selection of taxpayers for audit as well as the effectiveness of risk parameters chosen in the preceding financial year. Based on the average weight considering all the parameters, a final score may be calculated on the basis of which the final selection may be done. The final selection of taxpayers to be audited may be done based on the descending order of the final score thus calculated. Further, a selection committee may be constituted to identify various risk parameters for selection for audit and some cases can be taken on a random basis or based on local parameters such as intelligence inputs and past behaviour.

For follow-up audits, the Manual provides that if the tax, interest, penalty or any other amount payable by the registered taxpayer ascertained as short paid or not paid, is not deposited within 30 days after the issuance of the final audit report, the case is required to be referred to the respective jurisdiction and the case may be taken up for initiation of demand and recovery proceedings under section 73/74 of the Act, as the case, may be.

The Manual can be accessed at <https://gstcouncil.gov.in/sites/default/files/news-ticker/MODEL-ALL-INDIA-GST-AUDIT-MANUAL-FINAL.pdf>





## GST PORTAL UPDATES

### Time limit for Reporting Invoices on the IRP Portal

1. It has been decided by the Government to impose a time limit on reporting old invoices on the e-invoice IRP portals for taxpayers with Annual Aggregate Turnover (AATO) greater than or equal to ₹100 crores.
2. To ensure timely compliance, taxpayers in this category will not be allowed to report invoices older than 7 days on the date of reporting.
3. This restriction will apply to the all-document types for which IRN is to be generated. Thus, once issued, the credit / debit note will also have to be reported within 7 days of issue. For example, if an invoice has a date of April 1, 2023, it cannot be reported after April 8, 2023.
4. The validation system built into the invoice registration portal will disallow the user from reporting the invoice after the 7-day window. Hence, it is essential for taxpayers to ensure that they report the invoice within the 7-day window provided by the new time limit.
5. There will be no such reporting restriction on taxpayers with AATO less than ₹100 crores, as of now.
6. In order to provide sufficient time for taxpayers to comply with this requirement, which may require changes to their systems, GSTN has proposed to implement it from May 1, 2023 onwards.

*Source: <https://www.gst.gov.in/newsandupdates/read/577>*

*Note: The requirement has been deferred by three (3) months, i.e., till August 1, 2023*

*<https://www.gst.gov.in/newsandupdates/read/582>*

### Advisory on Bank Account Validation

1. The functionality for bank account validation is now integrated with the GST System. This feature is introduced to ensure that the bank accounts provided by the Tax Payer is correct.
2. The bank account validation status can be seen under the Dashboard → My Profile → Bank Account Status tab in the FO portal. Tax Payers will also receive the bank account status details on registered email and mobile number immediately after the validation is performed for their declared bank account.
3. Post validation, any bank account number in the database would have one status out of the



below mentioned four status types. The exact details of the accounts can be seen by hovering mouse over these icons in the Tax Payers' dashboard in FO Portal.

Icon	Description
	Success
	Failure
	Success with Remark
	Pending for Validation

Whenever, the Tax Payer is shown 'Failure' icon with further details such as :

- The entered PAN number is invalid.
- PAN not available in the concerned bank account.
- PAN registered under GSTIN, and the PAN maintained in the Bank Account are not same.
- IFSC code entered for the bank account details is invalid.

In these cases, the Tax Payer is expected to ensure that he has entered correct bank details and the KYC is completed by bank for his bank account.

4. Whenever, the Tax Payer is shown, the status of his bank account as 'Success With Remark' icon with details "*The account cannot be validated since the bank is not integrated with NPCI for online bank account validation*", the Tax Payer should provide alternate bank account number so that it can be revalidated to expedite further online processes.
5. If the account status is shown as "Pending for Validation" then tax payer needs to wait since the account will be validated by NPCI.
6. The Tax Payer at any time can add/delete the bank account details and new account details will be validated.

*Source: [https://tutorial.gst.gov.in/downloads/news/advisory\\_on\\_bank\\_account\\_validation\\_17april2023.pdf](https://tutorial.gst.gov.in/downloads/news/advisory_on_bank_account_validation_17april2023.pdf)*



## GST IN NEWS

### **Mattresses supplied to school hostels not exempt from GST: Tamil Nadu AAR**

The supply of mattresses by a company in Tamil Nadu to school hostels in other States is not exempt from GST, ruled the State's Authority for Advance Ruling (AAR).

The kind of mattresses that company supplied will draw 18% IGST, the Authority ordered.

The company supplied rubberised coir mattresses, which fall under the HSN code 9404. The tax rates under the GST regime are based on the classification of products in HSN code.

The company wanted to know the IGST rate, particularly on supply of such mattresses to hostels of Government schools run by the department of social welfare in Karnataka. It supplied the mattresses through Cooperative Society under a tender process.

The company also sought a general ruling on supply of these mattresses to hostels of any educational institutions in other States. The company was under the impression that these supplies to education institutions would be exempt from GST.

The Authority ruled that IGST at the rate of 18% would be imposed on both kinds of supply. The Authority said a notification issued by the Government in June 2017 on the effective rate of tax for inter-state supply of goods has not provided any exemption or concessional rate of IGST based on end use of mattresses.

*Source: [https://www.business-standard.com/economy/news/mattresses-supplied-to-school-hostels-not-exempt-from-gst-tamil-nadu-aar-123042600352\\_1.html](https://www.business-standard.com/economy/news/mattresses-supplied-to-school-hostels-not-exempt-from-gst-tamil-nadu-aar-123042600352_1.html)*

### **GST Department working with MeitY to track offshore online gaming companies**

In a bid to track offshore online gaming companies and ensure they comply with GST laws, Tax Officials are working with the Ministry of Electronics and Information Technology (MeitY). In some instances, websites and apps of these entities have been blocked as part of efforts by GST Officials to ensure they register and pay tax in India.

The Directorate General of GST Intelligence, investigating tax evasion by online gaming firms, is now focussing on these offshore entities.

*“While it has been easy to track online gaming companies headquartered in the country, there are a number of offshore entities engaged in online games and betting with real money through apps and*



*websites. Since they are located overseas and are not even registered on the OIDAR platform, it is impossible to reach them and make them GST compliant,”* said a source familiar with the development.

Under the prescribed procedure, all offshore entities providing services in India are required to register as supplier of OIDAR (Online Information Database Access and Retrieval) services under the GST law.

GST Officials are now looking into how to tackle tax evasion by them and are working with MeitY to block their access to Indian users by restricting their websites and apps but noted that this has had only limited success. Officials are also working on other measures to make these companies pay up. If needed the GST Officials also plan to take support of other Government agencies as part of the investigation.

*Source: <https://www.financialexpress.com/economy/gst-dept-work-with-meity-to-track-offshore-online-gaming-cos/3064304/>*

## FinMin Considering Levy of Differential GST Rate on Online Games

The Finance Ministry is considering classifying online gaming into categories of skill and chance, and levying a differential rate of GST. Online games where winning is dependent on a certain outcome or is in the nature of betting or gambling would attract 28% GST, while those which involve some amount of skill could be taxed at a lower 18% GST. A final decision on the taxation on online gaming would be taken by the GST Council in its next meeting, which is likely in May or June.

Currently, online gaming attracts 18% GST. The tax is levied on gross gaming revenue, which is the fees charged by online gaming portals.

A Group of Ministers (GoM), chaired by Meghalaya Chief Minister Shri Conrad Sangma, in December last year submitted a report on GST on online gaming to Finance Minister, Smt. Nirmala Sitharaman. The GoM had agreed on a 28% GST on online gaming. However, in the absence of consensus on whether the tax should be levied on only the fees charged by the portal or the entire consideration, including the bet amount, received from participants, the GoM had decided to refer all suggestions to the GST Council for a final decision.

*Source: <https://zeenews.india.com/economy/finmin-considering-levy-differential-gst-rate-on-online-games-2599906.html>*

## Recipient of service entitled to seek advance ruling under GST, says Calcutta High Court

In a significant ruling, Calcutta High Court has said that ‘recipient of service’ is entitled to file Advance Ruling application under GST. Many Authorities for Advance Rulings (AARs) have so far ruled that only the service provider can seek advance ruling.

### Definition of ‘applicant’

*“The appellants clearly fall within the definition of “applicant” as defined under Section 95(c) of the CGST Act, therefore, we are of the view that the application filed by the appellants before the AAR has to be decided on merits,”* a Division Bench of the High Court said in an order pronounced on April 21.

The appellant entered into a 30-year leasing agreement with the Port of Kolkata for a piece of land which will be used for setting-up commercial office complex. It has been agreed that the appellant will pay over ₹39 crore to Port of Kolkata as upfront lease premium. It was also said that the allotment letter further seeks to charge GST at 18% on the payment.

As the appellant was of the view that upfront lease premium is exempt from GST, it moved to West Bengal AAR to seek advance ruling on whether exemption would be available. During the course of hearing, the AAR observed that the application cannot be accepted since an application for advance ruling can be filed by the supplier in relation to supply of goods or services or both being undertaken or proposed to be undertaken by the applicant. Here, the applicant was the recipient of services.

Further, it said, if an application is filed by the recipient of goods or services or both on the taxability of his inward supply of goods or services and ruling is pronounced accordingly, such ruling shall be binding only on him and on the concerned officer or the jurisdictional officer. In no way, the ruling shall be binding on the supplier of such goods or services. ***“Any provisions of the Law, therefore, should not be interpreted in a way which defeats the very purpose of the objective and purpose of the law provision. We are therefore of the view that in the subject application, the applicant cannot seek an advance ruling in relation to the supply where he is a recipient of services,”*** AAR said following which appellant moved to the High Court.

After going through all the facts presented and submission made, **the Division Bench observed that definition of the applicant in law is ‘any person registered or desirous of obtaining registration.’** Then a sub-section of the law deals with the question on which advance ruling can be sought for under the Act. Based on these two, the Bench held that the appellant fulfils the eligibility to seek advance ruling.

Accordingly, the Bench set aside the ruling by AAR and remanded back the matter to AAR to decide the application on merits and in accordance with the law.

*Source: <https://www.thehindubusinessline.com/economy/recipient-of-service-entitled-to-seek-advance-ruling-under-gst-says-calcutta-high-court/article66781060.ece>*

## Rajasthan Government will appoint 2,000 ‘Tax Mitra’ to facilitate the Collection of GST and VAT

The Rajasthan Government will appoint 2,000 ‘Tax Mitra’ to facilitate the applicants in the application process of GST and VAT. This will make it easier to deposit the tax. Chief Minister, Shri Ashok Gehlot has approved the proposal.

The Chief Minister has also given his approval to develop an ‘Artificial Intelligence’ based e-tax officer software platform to provide the facility of ‘self-tax check’ to the dealers.

According to this, the minimum educational qualification for *Tax Mitra* is graduation in commerce. Preference will be given to experienced applicants including Chartered Accountants (CA), Company Secretaries (CS). The Age limit has been fixed from 21 to 40 years.

*Tax Mitra* will charge a fee for various tax-related application processes, for which a fee has also been fixed. In this, a fee of ₹50 to ₹400 has been kept for other works including GST, VAT application, amendment, ITC, e-way bill, subsidy application, MSME application.

It is notable that the Chief Minister had made an announcement in this regard in the budget for the F.Y. 2023-24 for ease of GST and VAT application procedures.

*Source: <https://theprint.in/india/raj-govt-to-appoint-2000-tax-mitras-to-facilitate-gst-collection/1509935/>*

## **Supply of Goods to the overseas customer is neither a Supply of Goods nor a Supply of Services: Karnataka AAR**

The two-member bench has observed that there are two transactions involving the applicant. The first transaction is the supply of goods by the manufacturer to the applicant, and the second transaction is the supply of the same goods by the applicant to an overseas customer.

In the first transaction of supply of goods by the manufacturer to the applicant, the place of supply of goods shall be the location outside India in terms of Section 11(b) of the IGST Act, 2017.

In respect of the second transaction involving the supply of the same goods by the applicant to overseas customers, it is observed that the goods are supplied from a location outside India to a location outside India. The said transaction is covered under Entry 7 of Schedule III of the CGST Act, 2017 as a transaction or supply that shall be treated neither as a supply of goods nor a supply of services.

The applicant is in the business of trading finished goods and also providing support services to customers located outside India. The applicant intends to enter into a new business transaction in which the applicant would be engaged in supplying domestically procured goods to customers outside India.

The applicant sought an advance ruling on the issue of whether the supply of goods from the applicant to the overseas customer is taxable under GST as a zero-rated supply or not.

As per the agreement with the applicant, the Indian manufacturer undertakes to supply the goods and complete all the export compliances, including the filing of the shipping bill as an exporter and also receiving the bill of lading from the shipper.

The AAR held that the person claiming 'exporter' is the owner of the goods, and also that the bill of lading is proof of title to goods when the goods are handed over to the shipper. Since the manufacturer files the shipping bill as an exporter and also gets the bill of lading issued to him, he is the owner of the goods and holds the title to them till they cross the customs frontiers of India. In effect, the manufacturer takes the goods out of India to a place outside India while he is holding ownership and title to the goods, i.e., he exports the goods in terms of Section 2(5) of the IGST Act, 2017. Thus, the manufacturer is the exporter of goods. Therefore, for the supply of goods by the manufacturer to the applicant, the place of supply of goods shall be the location outside India in terms of Section 11(b) of the IGST Act, 2017.

The AAR observed that the goods are supplied from a location outside India to a location outside India, i.e., the supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India. The transaction is covered under Entry 7 of Schedule III of the CGST Act, 2017 as a transaction or supply that shall be treated neither as a supply of goods nor a supply of services.

*Source: <https://www.livelaw.in/news-updates/supply-goods-overseas-customer-supply-goods-supply-services-karnataka-aar-224872>*



## COMPLIANCE CALENDAR

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

**\*GSTR-3B**

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

**#GSTR-3B**

For the taxpayers with 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 & Diu, Dadra & Nagar Haveli, Puducherry, Andaman & 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.

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



## GST QUIZ

1. Provisions of Tax Deduction at Source (TDS) are covered under \_\_\_\_\_ of the CGST Act, 2017.
  - a) Section 50
  - b) Section 51
  - c) Section 52
  - d) Section 53
2. TDS is required to be deducted under GST laws if the total value of taxable supply under a contract exceeds \_\_\_\_\_.
  - a) ₹1,00,000
  - b) ₹2,00,000
  - c) ₹1,50,000
  - d) ₹2,50,000
3. For the purpose of deduction of TDS, the value of supply shall \_\_\_\_\_ the taxes leviable under GST.
  - a) Include
  - b) Exclude
4. TDS is required to be deducted at the rate of \_\_\_\_\_ on payments made to the supplier of taxable goods and/or services by certain notified persons.
  - a) 1% (0.5% CGST + 0.5% SGST)
  - b) 2% (1% CGST + 1% SGST)
  - c) 4% (2% CGST + 2% SGST)
  - d) 5% (2.5% CGST + 2.5% SGST)
5. Which of the following persons are liable to deduct TDS under GST laws ?
  - a) A department or an establishment of the Central Government or State Government
  - b) Local authority
  - c) Governmental agencies
  - d) All of the above

Answers: 1(b), 2(d), 3(b), 4(b), 5(d)



## Motto

सत्यं वद। धर्मं चर।  
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