



Newsletter

September, 2023 – Volume 73

GST



THE INSTITUTE OF
Company Secretaries of India

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

(Under the jurisdiction of Ministry of Corporate Affairs)



C O N T E N T S

GST Collection updates	3
Trends in GST Collection & E-Way Bills Generated	4
Recommendations of 51 st GST Council Meeting	5
Notifications and Circulars	6
GST Portal Updates	11
GST in News	15
Compliance Calendar	18
GST Quiz	20



Disclaimer: Although due care has been taken in preparation of this Newsletter, the Institute shall not be responsible for any loss or damage, resulting from any action taken on the basis of the contents of this Newsletter. Anyone wishing to act on the basis of the material contained herein should do so after cross checking with the original source.



GST COLLECTION UPDATES

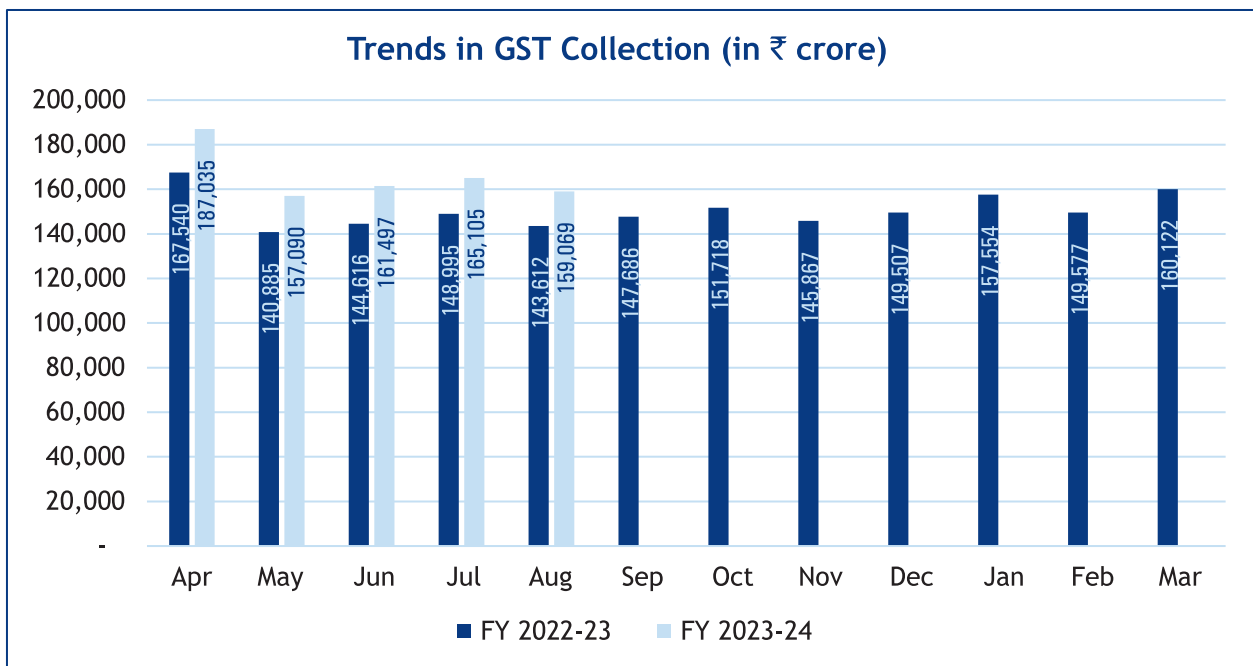
₹1,59,069 crore gross GST revenue collected during August 2023;
records 11% Year-on-Year growth

The gross GST revenue collected in the month of August, 2023 is **₹1,59,069 crore** of which CGST is **₹28,328 crore**, SGST is **₹35,794 crore**, IGST is **₹83,251 crore** (including ₹43,550 crore collected on import of goods) and Cess is **₹11,695 crore** (including ₹1,016 crore collected on import of goods).

The Government has settled ₹37,581 crore to CGST and ₹31,408 crore to SGST from IGST. The total revenue of Centre and the States in the month of August, 2023 after regular settlement is ₹65,909 crore for CGST and ₹67,202 crore for the SGST.

During the month, revenue from import of goods was 3% higher and the revenues from domestic transactions (including import of services) are 14% higher than the revenues from these sources during the same month last year.

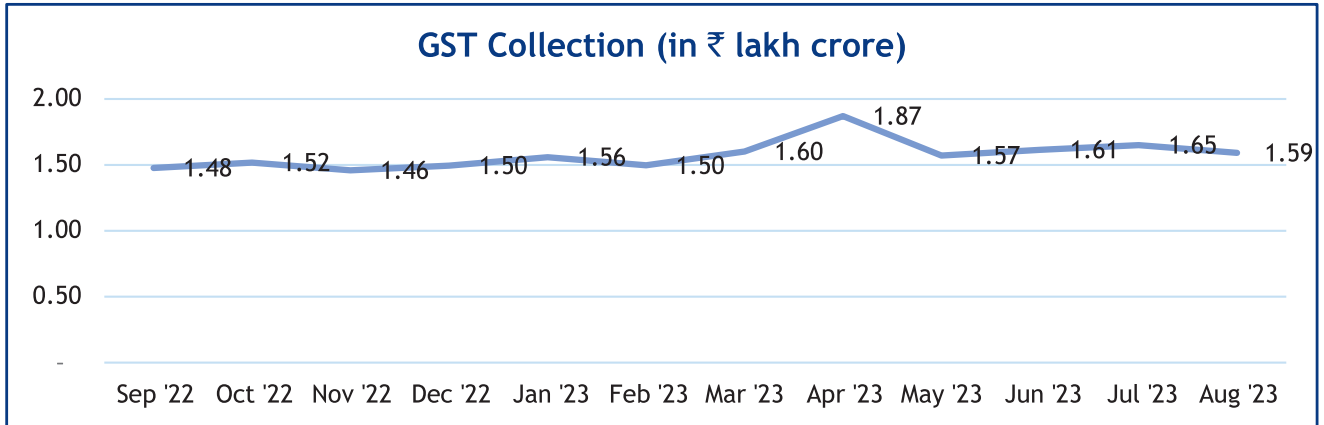
The chart below shows trends in monthly gross GST revenues during the current year.



Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1954077>

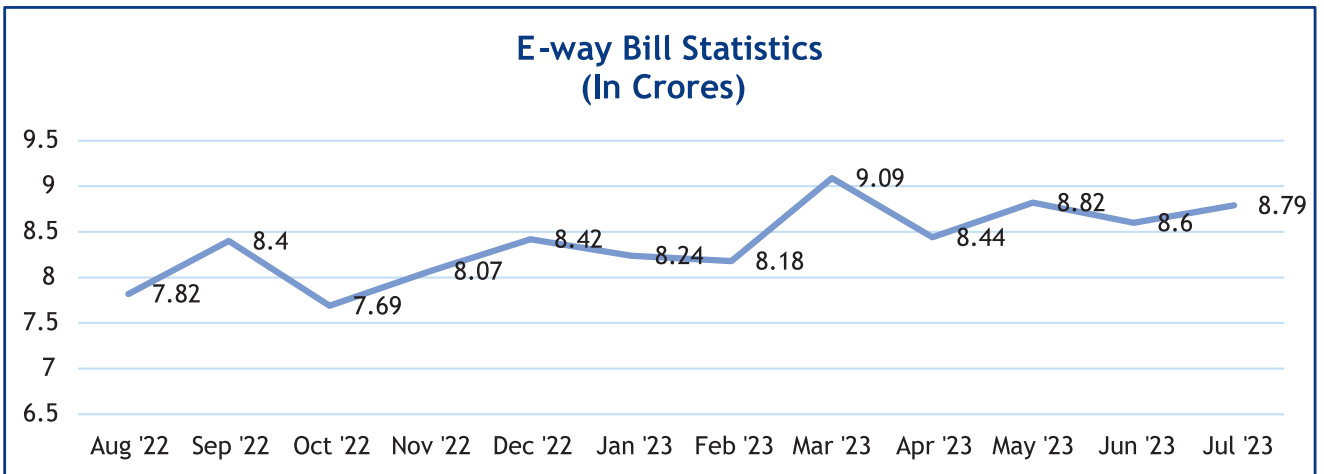
TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

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://gstin.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 Sep '22 (as per PIB release) reflects the transactions conducted in Aug '22. Therefore, in the above charts e-way bills generated in Aug '22 is shown corresponding to the GST Revenue collection for Sep '22 and so on.

RECOMMENDATIONS OF 51ST GST COUNCIL MEETING

The 51st GST Council met under the Chairpersonship of Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman *via* video conferencing in New Delhi on August 2, 2023. The meeting was also attended by Union Minister of State for Finance Shri Pankaj Chaudhary besides Finance Ministers of States & UTs (with legislature) and senior officers of the Ministry of Finance & States/ UTs.

The GST Council in the 50th meeting held on July 11, 2023 had deliberated on the Second Report of the Group of Ministers (GoM) on Casinos, Race Courses and Online Gaming and had recommended that the actionable claims supplied in Casinos, Horse racing and Online gaming may be taxed at the rate of 28% on full face value, irrespective of whether the activities are a game of skill or chance. The Council had also recommended that the law may be amended to provide clarity in the matter.

Accordingly, the GST Council in its 51st meeting recommended certain amendments in the CGST Act, 2017 and IGST Act, 2017, including amendment in Schedule III of CGST Act, 2017, to provide clarity on the taxation of supplies in casinos, horse racing and online gaming. The Council also recommended to insert a specific provision in IGST Act, 2017 to provide for liability to pay GST on the supply of online money gaming by a supplier located outside India to a person in India, for single registration in India for the said supplier through a simplified registration scheme and also for blocking of access by the public to any information generated, transmitted, received or hosted in any computer resource used for supply of online money gaming by such supplier in case of failure to comply with provisions of registration and payment of tax.

The Council also recommended that valuation of supply of online gaming and actionable claims in casinos may be done based on the amount paid or payable to or deposited with the supplier, by or on behalf of the player (excluding the amount entered into games/ bets out of winnings of previous games/ bets) and not on the total value of each bet placed. The Council recommended that CGST Rules, 2017 may be amended to insert specific provisions for valuation of supply of online gaming and supply of actionable claims in casino accordingly. The Council also recommended issuance of certain notifications/ amendment in notification related to the issue.

It was also decided by the Council that effort will be made to complete the process of making amendments in the Act at the earliest and bring the amendments into effect from 1st October, 2023.

Note: *The recommendations of the GST Council would be given effect through the relevant circulars/ notifications/ law amendments which alone shall have the force of law.*

Source: <https://pib.gov.in/PressReleaseDetail.aspx?PRID=1945208>

NOTIFICATIONS AND CIRCULARS

NOTIFICATIONS

NOTIFICATION NO. TAX 36/2023 -CENTRAL TAX DATED 4TH AUGUST, 2023

This notification prescribes following special procedure to be followed by the electronic commerce operators (ECO) with effect from October 1, 2023 in respect of supplies of goods through them by composition taxpayers:

- i. ECO shall not allow any inter-State supply of goods through it by composition taxpayers;
- ii. ECO shall collect tax at source as per section 52(1) in respect of supply of goods made through it by composition taxpayers and pay to the Government as per section 52(3); and
- iii. ECO shall furnish the details of supplies of goods in FORM GSTR-8.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009818/ENG/Notifications>

NOTIFICATION NO. TAX 37/2023 -CENTRAL TAX DATED 4TH AUGUST, 2023

This notification prescribes special procedure to be followed by the electronic commerce operators (ECO) with effect from October 1, 2023 in respect of supplies of goods through them by unregistered persons (i.e., persons having an aggregate turnover in the preceding financial year and in the current financial year below the threshold limit):

- i. ECO shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
- ii. ECO shall not allow any inter-State supply of goods and also not collect tax at source in respect of such supply of goods; and
- iii. ECO shall furnish the details of such supplies of goods in FORM GSTR-8.

Where multiple ECOs are involved in a single supply of goods through ECO platform, “the ECO” shall mean the ECO who finally releases the payment to the said person for the said supply made by the said person through him.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009819/ENG/Notifications>

NOTIFICATION NO. TAX 38/2023 -CENTRAL TAX DATED 4TH AUGUST, 2023

This notification seeks to make amendments (Second Amendment, 2023) to the CGST Rules, 2017.

The changes include specifying revised time period for furnishing bank details after GST registration on the common portal, extending time for filing application for revocation of cancellation of registration to 90 days, uploading verification report of physical verification of business premises within 15 days on portal and providing manner of dealing with difference in ITC, etc.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009820/ENG/Notifications>

NOTIFICATION NO. TAX 39/2023 -CENTRAL TAX DATED 17TH AUGUST, 2023

This notification seeks to amend Notification No. 02/2017-Central Tax dated June 19, 2017 in order to widen territorial jurisdiction of Principal Commissioner/Commissioner of Central Tax for the cities of Guntur, Tirupati and Vishakhapatnam in the State of Andhra Pradesh with retrospective effect from April 4, 2022.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009829/ENG/Notifications>

NOTIFICATION NO. TAX 40/2023 -CENTRAL TAX DATED 17TH AUGUST, 2023

This notification seeks to appoint common adjudicating authority in respect of show cause notice issued in favour of M/s United Spirits Ltd.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009830/ENG/Notifications>

NOTIFICATION NO. TAX 41/2023 -CENTRAL TAX DATED 25TH AUGUST, 2023

This notification seeks to extend the due date for furnishing **FORM GSTR-1** for the months of April, May, June and July, 2023 for registered persons whose principal place of business is in the State of Manipur from 31st July 2023 to 25th August 2023.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009834/ENG/Notifications>

NOTIFICATION NO. TAX 42/2023 -CENTRAL TAX DATED 25TH AUGUST, 2023

This notification seeks to extend the due date for furnishing **FORM GSTR-3B** for the months of April, May, June and July, 2023 for registered persons whose principal place of business is in the State of Manipur from 31st July 2023 to 25th August 2023.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009835/ENG/Notifications>

NOTIFICATION NO. TAX 43/2023 -CENTRAL TAX DATED 25TH AUGUST, 2023

This notification seeks to extend the due date for furnishing **FORM GSTR-3B** for quarter ending June, 2023 for registered persons whose principal place of business is in the State of Manipur from 31st July 2023 to 25th August 2023.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009836/ENG/Notifications>

NOTIFICATION NO. TAX 44/2023 -CENTRAL TAX DATED 25TH AUGUST, 2023

This notification seeks to extend the due date for furnishing **FORM GSTR-7** for the months of April, May, June and July, 2023 for registered persons whose principal place of business is in the State of Manipur from 31st July 2023 to 25th August 2023.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009837/ENG/Notifications>

CIRCULARS

CIRCULAR NO 200/12/2023-GST DATED 1ST AUGUST, 2023

Clarification regarding GST rates and classification of certain goods based on the recommendations of the GST Council in its 50th meeting held on 11th July, 2023.

1. **Applicability of GST on un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion:**

Supply of un-cooked/un-fried extruded snack pellets, by whatever name called, will attract GST rate of 5% w.e.f. 27th July,2023. Extruded snack pellets in ready-to-eat form will continue to attract 18% GST.

Further, in view of the prevailing genuine doubts regarding the applicability of GST rate on the un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, the issue for past period upto July 27, 2023 is regularized on “as is” basis.

2. **Applicability of GST on Fish Soluble Paste:**

GST rate on fish soluble paste has been reduced from 18% to 5% and payment of GST on fish soluble paste during the past period (upto 27th July, 2023) is regularized on “as is basis”.

3. **Desiccated coconut-Regularisation of the issue for past period from July 1, 2017 up to and inclusive of July 27, 2017:**

In view of the prevailing genuine interpretational issues regarding the applicability of GST rate on the desiccated coconut, falling under CTH 0801, the issue for past period from July 1, 2017 up to and inclusive of July 27, 2017 is regularized on “as is” basis.

3. **Biomass briquettes-Regularisation of the issue for past period from July 1, 2017 up to and inclusive of October 12, 2017:**

In view of the prevailing genuine interpretational issues regarding the applicability of GST rate on the Biomass briquettes, falling under any chapter, the issue for past period from July 1, 2017 up to and inclusive of October 12, 2017 is hereby regularized on “as is” basis.

4. **Supply of raw cotton by agriculturist to cooperatives:**

It is clarified that supply of raw cotton, including kala cotton, from agriculturists to cooperatives is a taxable supply and such supply of raw cotton by agriculturist to the cooperatives (being a

registered person) attracts 5% GST on reverse charge basis under notification no. 43/2017-Central Tax (Rate) dated 14th November, 2017.

The issue for the past periods prior to issue of this clarification is regularized on “as is basis”.

5. GST rate on Imitation Zari thread or yarn known by any name in trade parlance:

GST on imitation zari thread or yarn known by any name in trade parlance has been reduced from 12% to 5% with effect from 27th July, 2023.

In view of the confusion in the trade regarding the applicability of GST rate on these products, the issue for past period upto July 27, 2023 is regularized on “as is” basis.

6. Plates, cups made from areca leaves:

Issues relating to GST on plates and cups made from areca leaves are regularized on “as is basis” for the period prior to October 1, 2019.

7. GST rate on goods falling under HSN 9021:

It is clarified that GST rate on all goods like trauma, spine and arthroplasty implants falling under heading 9021 would attract a GST rate of 5% and in view of prevailing genuine doubts, the issue for the past periods is regularized on “as is basis”.

It is further clarified that no refunds will be granted where GST has already been paid in any of the above cases.

For more details, please refer <https://taxinformation.cbic.gov.in/view-pdf/1003174/ENG/Circulars>

CIRCULAR NO 201/13/2023-GST DATED 1ST AUGUST, 2023

Clarifications regarding applicability of GST on certain services.

Whether services supplied by director of a company in his personal capacity such as renting of immovable property to the company or body corporate are subject to Reverse Charge Mechanism (RCM):

It is clarified that services supplied by a director of a company or body corporate to the company or body corporate in his private or personal capacity such as services supplied by way of renting of immovable property to the company or body corporate are not taxable under RCM. Only those services supplied by director of company or body corporate, which are supplied by him as or in the capacity of director of that company or body corporate shall be taxable under RCM in the hands of the company or body corporate under notification No. 13/2017-CTR (Sl. No. 6) dated June 28, 2017.

Whether supply of food or beverages in cinema hall is taxable as restaurant service at the rate of 5% or not:

As per Explanation at Para 4 (xxxii) to notification No. 11/2017-CTR dated June 28, 2017 “Restaurant Service’ means supply, by way of or as part of any service, of goods, being food or any other article

for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.”

Eating joint is a wide term which includes refreshment or eating stalls/ kiosks/ counters or restaurant at a cinema also.

The cinema operator may run these refreshment or eating stalls/ kiosks/ counters or restaurant themselves or they may give it on contract to a third party. Services may or may not be availed by the customers. Further, the cinema operator can also install vending machines, or supply any other recreational service such as through coin-operated machines etc. which a customer may or may not avail.

It is hereby clarified that supply of food or beverages in a cinema hall is taxable as ‘restaurant service’ as long as:

- a) The food or beverages are supplied by way of or as part of a service and
- b) Supplied independent of the cinema exhibition service.

It is further clarified that where the sale of cinema ticket and supply of food and beverages are clubbed together, and such bundled supply satisfies the test of composite supply, the entire supply will attract GST at the rate applicable to service of exhibition of cinema, the principal supply.

For more details, please refer <https://taxinformation.cbic.gov.in/view-pdf/1003175/ENG/Circulars>



GST PORTAL UPDATES

Advisory on E-Invoice - Services Offered by the Four New IRPs

E-INVOICE - Services Offered By The Four New IRPs					
S.NO	SERVICES OFFERED	Cygnnet-IRP (https://einvoice3.gst.gov.in)	Clear-IRP (https://einvoice4.gst.gov.in)	EY-IRP (https://einvoice5.gst.gov.in)	IRIS-IRP (https://einvoice6.gst.gov.in)
1	e-Invoicing reporting	Yes	Yes	Yes	Yes
2	Online Portal	Yes	Yes	Yes	Yes
3	e-Invoicing offline tool	Yes	Yes	Yes	Yes
4	Direct API, Through GSP or ERP	Yes	Yes	Yes	Yes
5	Excel utility	Yes	Yes	No	Yes
6	Bulk e-Invoice generation	Yes	Yes	Yes	Yes
7	e-Invoice Schema Validation	Yes	Yes	Yes	Yes
8	De-duplication check	Yes	Yes	Yes	Yes
9	Generation of QR code in respect of validated invoices	Yes	Yes	Yes	Yes
10	e-Invoice cancellation	Yes	Yes	Yes	Yes
11	QR code verifier app	Yes	Yes	Yes	Yes
12	Send notifications by email, SMS to users	Yes	Yes	Yes	Yes
13	Generation of E-way bill after IRN generation	Yes	No	Yes	Under Development (VAS)
14	Archival of e-Invoice data	Yes	Yes	Yes (VAS)	Yes
15	Mobile App	Yes	No	Yes (VAS)	Yes
16	ERP plugin	Under Development (VAS)	Yes (VAS)	Yes (VAS)	No
17	e-Invoicing data transfer through FTP	Yes (VAS)	Yes (VAS)	No	Yes (VAS)
18	e-Invoicing data transfer through SFTP	Yes (VAS)	Yes (VAS)	Yes (VAS)	Yes (VAS)
19	Reconciliation of GSTR-1 Data	Yes (VAS)	Yes (VAS)	Yes (VAS)	Yes (VAS)
20	Invoice storage for more than 48 hours	Yes (VAS)	Yes (VAS)	Yes (VAS)	Yes (VAS)

Disclaimer :- e-Invoice Reporting and IRN Generation

1. Please be informed that e-Invoice reporting and IRN (Invoice Reference Number) generation services on all IRPs, including the 4 new IRPs, are provided free of charge. There are no fees associated with using these essential services for generating and reporting e-Invoices. The IRPs are mandated to offer e-Invoice reporting and IRN generation as part of their compliance process, ensuring that taxpayers can avail these services without incurring any additional cost.
2. However, we would like to highlight that any additional Value-Added Services (VAS) offered by IRPs are independent of the standard e-Invoice reporting and IRN generation and may have associated charges. GSTN has no role in the provision or pricing of such Value-Added Services.
3. Before availing any additional VAS, we advise taxpayers to review the details of the services, data security and their associated costs as offered by the respective IRPs.
4. Additionally, in addition to the four new IRPs, e-Invoice reporting and IRN generation services are also provided by NIC-IRP. Users can access these services at <https://einvoice1.gst.gov.in> and <https://einvoice2.gst.gov.in>.
5. For any support related to the standard e-Invoice reporting and IRN generation services, taxpayers can reach out to GSTN or their respective IRPs.

Source: <https://www.gst.gov.in/newsandupdates/read/597>

Advisory: Mera Bill Mera Adhikaar Scheme

1. As per the direction from the Government, the GSTN has developed and launched a mobile application (available on iOS and Android platforms) and also a web portal for the “Mera Bill Mera Adhikaar” scheme.
2. This scheme will be implemented from 1st September, 2023 initially in the States of Gujarat, Assam, Haryana and UTs of Puducherry and Daman & Diu and Dadra & Nagar Haveli, as per the policy decision of the Government.
3. **Mobile Application and Web Portal:**

The mobile application is available for download on both iOS and Android platforms and links are given below.

- a. **Android Link:** <https://play.google.com/store/apps/details?id=com.gstn.msma>
 - b. **iOS Link:** <https://apps.apple.com/in/app/mera-bill-mera-adhikaar/id6450875616>
 - c. **The web portal can be accessed at:** <https://web.merabill.gst.gov.in>
4. **User Manual:** For ease of use and to guide taxpayers through the process of participating in the scheme via the mobile application or web portal, a detailed user manual is available at the link below for your reference:
- **User Manual Download Link:** https://tutorial.gst.gov.in/downloads/news/mbma_user_manual_18_august2023_final.pdf
5. Please ensure to download the mobile application only from the Google Play store and Apple App store and access the web portal through the official link provided above to avoid any spurious application of a fraudulent entity.

Please refer to the Policy Document for MBMA related policy matters with reference to broad guidelines for its implementation.

Source: <https://www.gst.gov.in/newsandupdates/read/599>

Advisory for Applicants where GST Registration Application Marked for Biometric-based Aadhaar Authentication

1. Rule 8 of CGST Rules had been amended to provide that those applicants who had opted for authentication of Aadhaar number and identified on the common portal, based on data analysis and risk parameters, shall be placed for biometric-based Aadhaar authentication and taking photograph(s) of the applicant.
2. Pilot for implementation of the above change is ready and the functionality is ready for roll out by GSTN portal. This functionality is being launched in Puducherry from 30th August, 2023 in the pilot phase. After submission of application in **FORM GST REG-01** and before generation of ARN, the applicant will either get the message for visiting GST Suvidha Kendra (GSK) or a link on the declared Mobile and Email ID; as may be applicable at TRN stage, based on identification by common portal so that registration process may be completed.
3. Those applicants who get the link on Mobile & Email ID for Aadhaar Authentication, they can proceed for completing their application as per existing implementation.
4. However, those applicants who get message for visiting GSK, will be required to visit at the designated GSK as conveyed on Mobile/Email and get biometric authentication for all required persons as per the GST Application **FORM GST REG-01**. The applicants are requested to visit GSK before the TRN expiry date as detailed in e-mail for biometric-based Aadhaar authentication process. In this case, Application Reference Number (ARN) will be generated only after the completion of biometric-based Aadhaar authentication process.
5. The days of operation of GSK would be as advised by the administration in respective State.

Source: <https://www.gst.gov.in/newsandupdates/read/600>

Introducing Electronic Credit Reversal and Re-claimed Statement

The Government has notified certain changes in Table 4 of **FORM GSTR-3B** to enable taxpayers in reporting correct information regarding ITC availed, ITC reversal, ITC re-claimed and ineligible ITC *vide* Notification No. 14/2022 - Central Tax dated 05th July, 2022 (read with circular 170/02/2022-GST, dated 6th July,2022). Accordingly, the reclaimable ITC earlier reversed in Table 4(B)2 may be subsequently claimed in Table 4(A)5 on fulfilment of necessary conditions. Such reclaimed ITC in Table 4(A)5 also needs to be explicitly reported in Table 4D(1).

In order to facilitate the taxpayers in correct and accurate reporting of ITC reversal and reclaim thereof and to avoid clerical mistakes, a new ledger namely Electronic Credit and Re-claimed Statement is being introduced on the GST portal. This statement will help the taxpayers in tracking of their ITC that has been reversed in Table 4B(2) and thereafter re-claimed in Table 4D(1) and 4A(5) for each return period, starting from August return period.

This statement shall facilitate that while re-claiming ITC in GSTR-3B, the amount aligns appropriately with the corresponding reversed ITC. This aims to improve the overall consistency and correctness of ITC reversal and re-claims related transactions. For Monthly taxpayers, the specified return period pertains to August 2023. For those filing quarterly returns, the specified return period corresponds to Q2 of the financial year 2023-24, encompassing the months of July-September 2023.

Taxpayers are being provided a facility to report their cumulative ITC reversal (ITC that has been reversed earlier and has not yet been reclaimed) as opening balance for “Electronic Credit Reversal and Re-claimed Statement”, if any. The navigation to report ITC reversal balance:

Login >> Report ITC Reversal Opening Balance

or

Services >> Ledger >> Electronic Credit Reversal and Re-claimed Statement >> Report ITC Reversal Opening Balance

- Taxpayers having monthly filing frequency are required to report their opening balance considering the ITC reversal done till the return period of July 2023.
- In contrast, quarterly taxpayers shall report their opening balance up to Q1 of the financial year 2023-24, considering the ITC reversal made till the April-June 2023 return period.
- The taxpayers have the opportunity to declare their opening balance for ITC reversal until 30th November 2023.
- The taxpayers shall also be provided 3 (three) amendment opportunities to correct their opening balance in case of any mistakes or inaccuracies in reporting. Importantly, **until 30th November 2023, both reporting and amendment facilities are accessible.**
- However, **after 30th November till 31st December 2023, only amendments** will be permitted and the option for fresh reporting will not be available. This amendment facility shall be discontinued after 31st December 2023.

With the provision for taxpayers to report their accumulated ITC reversal balance, the portal will subsequently maintain a record of reversal and re-claimed amounts on a return period basis in statement. Hence, a validation mechanism is incorporated into the GSTR-3B FORM. This validation will trigger a warning message if a taxpayer attempts to re-claim excess ITC in table 4D(1) than the available ITC reversal balance in the statement along with ITC reversal made in current return period in Table 4B(2). This warning message would facilitate accurate reporting but the taxpayers will still have the option to proceed with filing. However, the taxpayers are advised not to reclaim ITC exceeding the closing balance of “Electronic Credit Reversal and Re-claimed Statement” and may report their pending reversed ITC, if any, as ITC reversal opening balance.

For monthly taxpayers, the warning message will commence appearing from the GSTR-3B filing for the August 2023 return period. Similarly, for quarterly taxpayers this warning message would start from the filing period covering July to September 2023.

Source: <https://www.gst.gov.in/newsandupdates/read/601>



GST IN NEWS

Centre adopts Kerala's Lucky Bill app for GST compliance

The Central GST Department has decided to adopt an AI-based app, which was developed by the Digital University of Kerala (DUK) for the State GST Department to promote tax compliance, for an all-India roll out.

The model of Lucky Bill app, “Mera Bill-Mera Adhikar Yojana”, would be launched on a pilot basis in the states of Haryana, Gujarat, Andhra Pradesh, Assam, and UTs of Puducherry and Dadra & Nagar Haveli and Daman & Diu, according to the DUK.

The Lucky Bill app, which ensures tax compliance among people and promotes transparency in financial transactions, has won the national award for e-governance at the 26th National Conference on e-governance in Indore. It is a pioneering initiative introduced to promote an ‘ask for bills’ culture among consumers, which helped the state GST department in increasing tax collection.

The app was launched in Kerala in August 2022 to prevent tax evasion. It helped the State GST Department to look into the returns filed by the traders. The State GST department had also announced prizes for consumers who upload bills of their purchases in the app, thereby encouraging consumers to seek bills of their purchase.

According to project co-ordinator Prof Sanil P Nair, as many as 17,00,000 bills have been uploaded to the system so far with 1,25,000-odd registered users. Several violations were detected with the help of the app. After the introduction of the app, Kerala recorded a 26% increase in GST collection in June, 2023, compared to the corresponding period last year.

Source: <https://indianexpress.com/article/india/kerala-lucky-bill-app-to-promote-tax-compliance-set-for-pilot-rollout-in-states-8909267/>

GST: Someone charging GST illegally? Here's where you can report it

From business enterprises to shopkeepers, dealers, and even restaurants, many businesses illegally levy GST on products and services though they don't pay the tax.

In light of such incidents, the GST Council has set up its Grievance Redressal Portal through which customers and taxpayers can lodge their complaints or seek answers to GST-related issues.

How can one report GST fraud?

For those who wish to file a GST-related complaint about any illegal charges or fraud, there are a

number of ways through which one can raise their grievances.

1. Visit the GST portal at gst.gov.in.
2. Scroll down to find the 'Grievance Redressal Portal for GST' link and click on it.
3. You will be redirected to a new page by the portal.
4. Click on 'Report Issue' and lodge your 'Type of Issue/Concern'.

Call the toll-free number of the GST Complaint Portal:

Taxpayers can also share their concerns by calling on the toll-free number 1800-103-4786. After registering the complaint, they will be given an acknowledgment with a ticket reference number (TRN) which can be used for tracking the complaint status.

Source: <https://www.zeebiz.com/personal-finance/gst/news-gst-someone-charging-goods-and-services-tax-illegally-heres-where-you-can-report-it-gst-complaint-portal-toll-free-number-stst-250054>

Government losing revenue due to GST: Shri Bibek Debroy

Economic Advisory Council to the Prime Minister (EAC-PM) Chairman Shri Bibek Debroy said the Government was losing revenue due to the GST, which should be revenue neutral with a single rate. Speaking at an event organised by the Calcutta Chamber of Commerce, he however said that GST has led to a lot of simplification.

"The ideal GST is one that has a single rate, and it was meant to be revenue neutral. When it was introduced, there were some calculations by the Ministry of Finance then that said, in order to be revenue neutral, the average GST rate must be at least 17%.

The average rate now is 11.4%. So, because of GST, the Government is losing revenue," the eminent economist said. The public as well as members of the GST Council want the 28% tax rate to come down, but **"no one wants the 0% and 3% tax rates to go up"**.

"That way, we will never have a simplified GST," he said at the 'Special Session on Resilient and Self-Sufficient India'.

Source: <https://economictimes.indiatimes.com/news/economy/finance/government-losing-revenue-due-to-gst-bibek-debroy/articleshow/102951018.cms?from=mdr>

Scam alert: Many shops deceiving customers with 'fake GST' bills

Several shops and eateries in the State are duping customers by charging GST fraudulently, it has emerged. These include traders who lack GST registration and those who continue tax collection even after the cancellation or expiry of registration. It is learnt that the offenders are mostly restaurants.

In a recent incident, a Government employee was reportedly duped by a restaurant. She along with her friends had food from the restaurant on July 22, 2023. They received a bill for ₹751.14. The bill bore a GSTIN and showed the GST as ₹48.86. **"However, the bill lacked the HSN code for commodities, which is mandatory under the law. So, I checked the GSTIN on the Central GST Portal. I realised**

that the GSTIN had been cancelled suo motu with effect from June 9,” she said on condition of anonymity.

Though the woman made a request via WhatsApp for repayment of the amount, the shop allegedly failed to respond. She has now lodged a complaint with the district consumer redressal commission.

Source: <https://www.newindianexpress.com/states/kerala/2023/aug/21/scam-alert-many-shops-deceiving-customers-with-fake-gst-bills-2607230.html>

Man arrested in ₹147 crore GST invoice scam

A 50-year-old man from Nerul has been arrested by the anti-evasion cell of the Central GST Belapur Commissionerate for his alleged role in trading of invoices without the underlying supply of goods amongst a number of firms using dummy directors and staffers.

This has resulted in the detection of ₹147 crore ITC but no recovery has been made. The total taxable value is ₹817 crore. The ineligible ITC within the fictitious companies was created for the purpose of inflating turnover to avail bank loans. A CGST official said, *“The companies were doing the illegal transactions till March 2022. The accused has been remanded to judicial custody till August 31 by a Belapur court.”* Few more arrests are likely to be made in the next few days and hence the name of the accused has been withheld.

Source: <https://timesofindia.indiatimes.com/city/navi-mumbai/man-arrested-in-rs-147-cr-gst-invoice-scam/articleshow/102867461.cms?from=mdr>

Fake ITC documents: Noida police issues non-bailable warrant against 10 people for defrauding Govt. of ₹15,000 crore

The Noida Police has issued non-bailable warrant issued against 10 people for defrauding the Government of ₹15,000 crore by using fake ITC documents.

As per report, **the police said that all the ten accused are from Delhi and Haryana. Police raid is underway in search of them.**

Earlier in July, the CBIC Chief Shri Vivek Johri said that during the ongoing drive against fake registration, GST officers have identified around 12,500 bogus entities, which were used to claim fake ITC and defraud the exchequer. He had also said that certain locations where fake entities were rampant included Delhi, Haryana, and Rajasthan, further adding, certain parts of Gujarat, Noida, Kolkata, Assam, Telangana, Tamil Nadu and Maharashtra also had fake businesses with GST registration.

He further said that GST officers busted 304 syndicates involving 9,000 fake GSTINs and ITC claims of ₹25,000 crore in the ongoing drive against bogus firms.

Source: <https://www.livemint.com/news/fake-itc-documents-noida-police-issues-non-bailable-warrant-against-10-people-for-defrauding-govt-of-rs-15000-crore-11692500495558.html>

COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	Aug, 2023	Sep 11, 2023	Turnover exceeding ₹5 Crore or opted to file monthly return
GSTR-1	Jul-Sept, 2023	Oct 13, 2023	Opted for quarterly filing as per QRMP scheme
IFF(Optional)	Aug, 2023	Sep 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 ^{\$}	Aug, 2023	Sep 20, 2023	Turnover exceeding ₹5 Crore or opted to file monthly return
GSTR-3B [#]	Jul-Sept, 2023	Oct 22/ 24, 2023	Opted for quarterly filing as per QRMP scheme
CMP-08	Jul-Sept, 2023	Oct 18, 2023	Quarterly statement-cum-challan to make tax payment by taxpayers registered under the composition scheme
GSTR-5	Aug, 2023	Sep 13, 2023	Monthly return for Non-resident taxable persons
GSTR-5A	Aug, 2023	Sep 20, 2023	Monthly return for Non-resident OIDAR services providers
GSTR-6	Aug, 2023	Sep 13, 2023	Monthly return for Input Service Distributors
GSTR-7	Aug, 2023	Sep 10, 2023	Monthly return for authorities liable to deduct tax at source (TDS)
GSTR-8	Aug, 2023	Sep 10, 2023	Monthly return for e-Commerce Operators liable to collect tax at source (TCS)
GSTR-9*	FY 2022-23	Dec 31, 2023	Annual 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

§GSTR-3B

20th of next month for taxpayers with an 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 aggregate turnover equal to or below ₹5 crore, eligible and remaining opted into the QRMP scheme, 22nd of month next to the quarter for taxpayers in category X States/UTs and 24th 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 Crores are exempted from filing GSTR-9 for FY 2022-23 vide Notification No.32/2023-Central Tax dated 31st July, 2023.

**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/>



GST QUIZ

1. The annual return shall be filed by the registered taxable person (other than dealers paying tax under section 10) in FORM _____

- a) GSTR-7
- b) GSTR-9
- c) GSTR-9A
- d) GSTR-10

2. Within how many days an application for revocation of cancellation of registration can be made?

- a) 30 days
- b) 15 days
- c) 20 days
- d) None of the above

3. A person having _____ place of business in a State _____ obtain a separate registration for each place of business

- a) Single, shall
- b) Multiple, shall
- c) Multiple, may
- d) Single, may

4. If prices are increased after renegotiations, the supplier should issue

- a) Credit Note with GST
- b) Debit Note without GST
- c) Credit Note without GST
- d) Debit Note with GST

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

Motto

सत्यं वद। धर्मं चर।
इष्टार्कं तेह त्पार्के. श्कोवेह ह्यु तेह त्त्व।

Vision

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

Mission

"To develop high calibre professionals
facilitating good corporate governance"



**THE INSTITUTE OF
Company Secretaries of India**

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

(Under the jurisdiction of Ministry of Corporate Affairs)

ICSI House, 22, Institutional Area, Lodi Road, New Delhi 110 003

tel 011-4534 1000 email info@icsi.edu website www.icsi.edu

Connect with ICSI

www.icsi.edu



Online Helpdesk : <http://support.icsi.edu>