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GST



**THE INSTITUTE OF
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भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

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One Nation, One Tax, One Market

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GOODS AND SERVICES TAX

GST COLLECTION UPDATES

GST revenue collection for October 2023 is second highest ever, next only to April 2023, at ₹1.72 lakh crore; records increase of 13% Y-o-Y

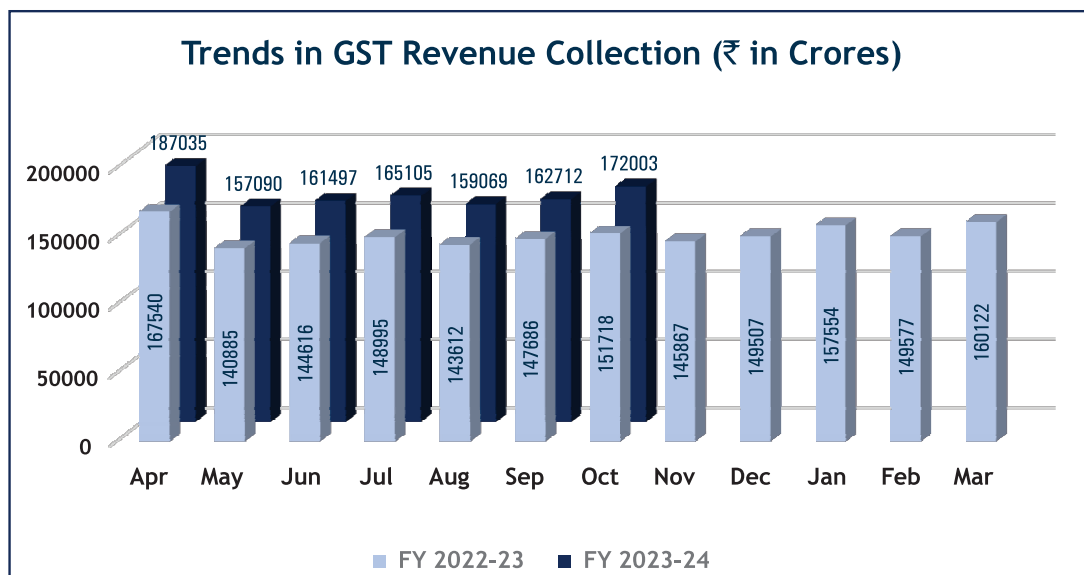
Revenue from domestic transactions (including import of services) is also 13% higher Y-o-Y

Average gross monthly GST collection in FY 2023-24 now stands at ₹1.66 lakh crore; 11% higher Y-o-Y

The gross GST revenue collected in the month of October, 2023 is ₹1,72,003 crore out of which ₹30,062 crore is CGST, ₹38,171 crore is SGST, ₹91,315 crore (including ₹42,127 crore collected on import of goods) is IGST and ₹12,456 crore (including ₹1,294 crore collected on import of goods) is cess.

The government has settled ₹42,873 crore to CGST and ₹36,614 crore to SGST from IGST. The total revenue of Centre and the States in the month of October, 2023 after regular settlement is ₹72,934 crore for CGST and ₹74,785 crore for SGST.

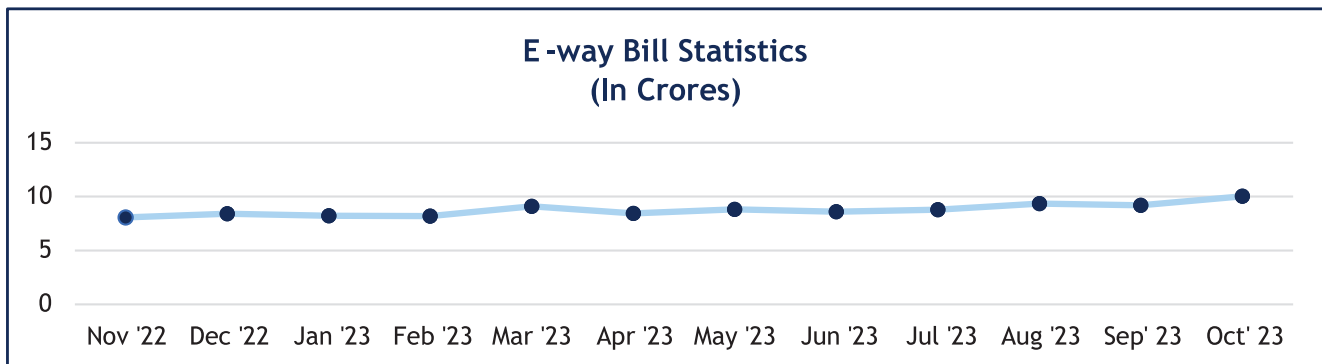
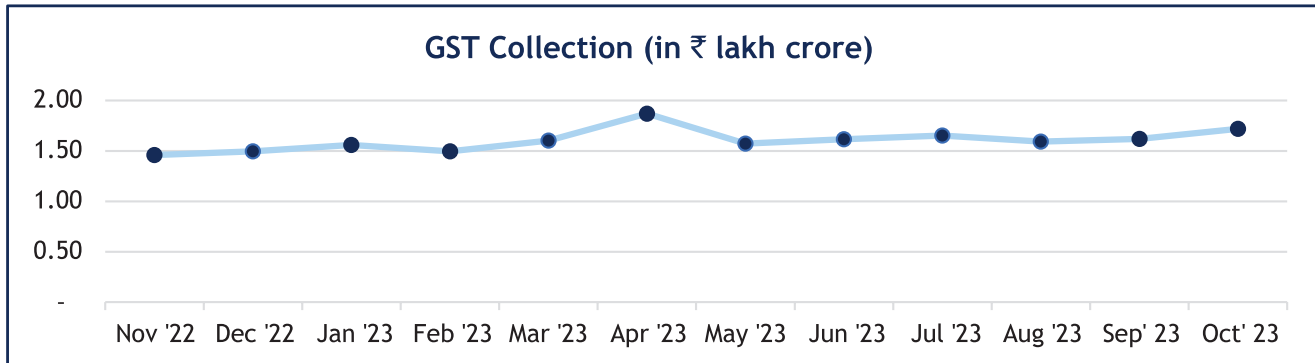
Chart: Trends in GST Collection



Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1973731>



TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED



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

RECOMMENDATIONS OF 52ND GST COUNCIL MEETING

GST Council recommends amendments in conditions of appointment of President and Member of the proposed GST Appellate Tribunals regarding eligibility and age

GST Council recommends nil rate for food preparation of millet flour in powder form and containing at least 70% millets by weight when sold in loose form, and 5% if sold in pre-packaged and labelled form

GST Council recommends to keep Extra Neutral Alcohol (ENA) used for manufacture of alcoholic liquor for human consumption outside GST

GST Council recommends reducing GST on molasses from 28% to 5% in relief to cane farmers for faster clearance of dues and to reduce cost of manufacturing cattle feed

To promote tourism, GST Council recommends conditional and limited duration IGST exemption to foreign flag foreign going vessel when it converts to coastal run

The 52nd GST Council met under the Chairpersonship of Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman in New Delhi.





The GST Council *inter-alia* made the following recommendations relating to changes in GST tax rates, measures for facilitation of trade and measures for streamlining compliances in GST.



A. Recommendations relating to GST rates on goods and services

I. Changes in GST rates of goods

1. GST rates on “Food preparation of millet flour in powder form, containing at least 70% millets by weight”, falling under HS 1901, with effect from date of notification, have been prescribed as:
 - a. 0% if sold in other than pre-packaged and labelled form
 - b. 5% if sold in pre-packaged and labelled form
2. To clarify that imitation zari thread or yarn made out of metallised polyester film /plastic film, falling under HS 5605, are covered by the entry for imitation zari thread or yarn attracting 5% GST rate. However, no refund will be allowed on polyester film (metallised) /plastic film on account of inversion.
3. Foreign going vessels are liable to pay 5% IGST on the value of the vessel if it converts to coastal run. GST Council recommends conditional IGST exemption to foreign flag foreign going vessel when it converts to coastal run subject to its reconversion to foreign going vessel in six months.

II. Other changes relating to Goods

1. GST Council recommended to keep Extra Neutral Alcohol (ENA) used for manufacture of alcoholic liquor for human consumption outside GST. Law Committee will examine suitable amendment in law to exclude ENA for use in manufacture of alcoholic liquors for human consumption from ambit of GST.
2. To reduce GST on molasses from 28% to 5%. This step will increase liquidity with mills and enable faster clearance of cane dues to sugarcane farmers. This will

also lead to reduction in cost for manufacture of cattle feed as molasses is also an ingredient in its manufacture.

3. A separate tariff HS code has been created at 8 digit level in the Customs Tariff Act to cover rectified spirit for industrial use. The GST rate notification will be amended to create an entry for ENA for industrial use attracting 18% GST.

III. Changes in GST rates of services

1. Entries at Sl. No. 3 and 3A of notification No. 12/2017-CTR dated 28.06.2017 exempts pure and composite services provided to Central/State/UT governments and local authorities in relation to any function entrusted to Panchayat/Municipality under Article 243G and 243W of the Constitution of India. The GST Council has recommended to retain the existing exemption entries with no change.
2. Further, the GST Council has also recommended to exempt services of water supply, public health, sanitation conservancy, solid waste management and slum improvement and upgradation supplied to Governmental Authorities.

IV. Other changes relating to Services

1. To clarify that job work services for processing of barley into malt attracts GST @ 5% as applicable to “job work in relation to food and food products” and not 18%.
2. With effect from 1st January 2022, liability to pay GST on bus transportation services supplied through Electronic Commerce Operators (ECOs) has been placed on the ECO under section 9(5) of CGST Act, 2017. This trade facilitation measure was taken on the representation of industry association that most of the bus operators supplying service through ECO owned one or two buses and were not in a position to take registration and meet GST compliances. To arrive at a balance between the need of small operators for ease of doing business and the need of large organized players to take ITC, GST Council has recommended that bus operators organised as companies may be excluded from the purview of section 9(5) of CGST Act, 2017. This would enable them to pay GST on their supplies using their ITC.
3. To clarify that District Mineral Foundations Trusts (DMFT) set up by the State Governments across the country in mineral mining areas are Governmental Authorities and thus eligible for the same exemptions from GST as available to any other Governmental Authority.
4. Supply of all goods and services by Indian Railways shall be taxed under Forward Charge Mechanism to enable them to avail ITC. This will reduce the cost for Indian Railways.



B. Measures for facilitation of trade:

- i) Amnesty Scheme for filing of appeals against demand orders in cases where appeal could not be filed within the allowable time period:

The Council has recommended providing an amnesty scheme through a special procedure under section 148 of CGST Act, 2017 for taxable persons, who could not file an appeal under section 107 of the said Act, against the demand order under section 73 or 74 of CGST Act, 2017 passed on or before the 31st day of March, 2023, or whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in sub-section (1) of section 107. In all such cases, filing of appeal by the taxpayers will be allowed against such orders upto 31st January 2024, subject to the condition of payment of an amount of pre-deposit of 12.5% of the tax under dispute, out of which at least 20% (i.e. 2.5% of the tax under dispute) should be debited from Electronic Cash Ledger. This will facilitate a large number of taxpayers, who could not file appeal in the past within the specified time period.

- ii) Clarifications regarding taxability of personal guarantee offered by directors to the bank against the credit limits/loans being sanctioned to the company and regarding taxability of corporate guarantee provided for related persons including corporate guarantee provided by holding company to its subsidiary company: The Council has inter alia recommended to:

- (a) issue a circular clarifying that when no consideration is paid by the company to the director in any form, directly or indirectly, for providing personal guarantee to the bank/ financial institutes on their behalf, the open market value of the said transaction/ supply may be treated as zero and hence, no tax to be payable in respect of such supply of services.
- (b) to insert sub-rule (2) in Rule 28 of CGST Rules, 2017, to provide for taxable value of supply of corporate guarantee provided between related parties as one per cent of the amount of such guarantee offered, or the actual consideration, whichever is higher.
- (c) to clarify through the circular that after the insertion of the said sub-rule, the value of such supply of services of corporate guarantee provided between related parties would be governed by the proposed sub-rule (2) of rule 28 of CGST Rules, 2017, irrespective of whether full ITC is available to the recipient of services or not.

- iii) *Provision for automatic restoration of provisionally attached property after completion of one year* : The Council has recommended an amendment in sub-rule (2) of Rule 159 of CGST Rules, 2017 and FORM GST DRC-22 to provide that the order for provisional attachment in FORM GST DRC-22 shall not be valid after expiry of one year from the date of the said order. This will facilitate release of provisionally attached properties

after expiry of period of one year, without need for separate specific written order from the Commissioner.

- iv) *Clarification on various issues related to Place of Supply* : The Council has recommended to issue a Circular to clarify the place of supply in respect of the following supply of services:
- (i) Supply of service of transportation of goods, including by mail or courier, in cases where the location of supplier or the location of recipient of services is outside India;
 - (ii) Supply of advertising services;
 - (iii) Supply of the co-location services.
- v) *Issuance of clarification relating to export of services* : The Council has recommended to issue a circular to clarify the admissibility of export remittances received in Special INR Vostro account, as permitted by RBI, for the purpose of consideration of supply of services to qualify as export of services in terms of the provisions of sub-clause (iv) of clause (6) of section 2 of the IGST Act, 2017.
- vi) Allowing supplies to SEZ units/ developer for authorised operations for IGST refund route by amendment in Notification 01/2023-Integrated Tax dated 31.07.2023: The Council has recommended to amend Notification No. 1/2023-Integrated Tax dated 31.07.2023 w.e.f. 01.10.2023 so as to allow the suppliers to a Special Economic Zone developer or a Special Economic Zone unit for authorised operations to make supply of goods or services (except the commodities like pan masala, tobacco, gutkha, etc. mentioned in the Notification No. 1/2023-Integrated Tax dated 31.07.2023) to the Special Economic Zone developer or the Special Economic Zone unit for authorised operations on payment of integrated tax and claim the refund of tax so paid.

C. Other measures pertaining to law and procedures:

- i) Alignment of provisions of the CGST Act, 2017 with the provisions of the Tribunal Reforms Act, 2021 in respect of Appointment of President and Member of the proposed GST Appellate Tribunals: The Council has recommended amendments in section 110 of the CGST Act, 2017 to provide that:
- an advocate for ten years with substantial experience in litigation under indirect tax laws in the Appellate Tribunal, Central Excise and Service Tax Tribunal, State VAT Tribunals, by whatever name called, High Court or Supreme Court to be eligible for the appointment as judicial member;
 - the minimum age for eligibility for appointment as President and Member to be 50 years;
 - President and Members shall have tenure up to a maximum age of 70 years and 67 years respectively.



- ii) Law amendment with respect to ISD as recommended by the GST Council in its 50th meeting: GST Council in its 50th meeting had recommended that ISD (Input Service Distributor) procedure as laid down in Section 20 of the CGST Act, 2017 may be made mandatory prospectively for distribution of ITC in respect of input services procured by Head Office (HO) from a third party but attributable to both HO and Branch Office (BO) or exclusively to one or more BOs. The Council has now recommended amendments in Section 2(61) and section 20 of CGST Act, 2017 as well amendment in rule 39 of CGST Rules, 2017 in respect of the same.

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

Source: <https://pib.gov.in/PressReleaseIframePage.aspx?PRID=1965431>



SUMMARY OF NOTIFICATIONS

CENTRAL TAX NOTIFICATIONS

NOTIFICATION NO. 52/2023-CENTRAL TAX DATED 26TH OCTOBER, 2023

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

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009923/ENG/Notifications>

CENTRAL TAX (RATE) NOTIFICATIONS

NOTIFICATION NO. 12/2023-CENTRAL TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 11/2017- Central Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009893/ENG/Notifications>

NOTIFICATION NO. 13/2023-CENTRAL TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 12/2017- Central Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009894/ENG/Notifications>

NOTIFICATION NO. 14/2023-CENTRAL TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 13/2017- Central Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009895/ENG/Notifications>

NOTIFICATION NO. 15/2023-CENTRAL TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 15/2017- Central Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009896/ENG/Notifications>

NOTIFICATION NO. 16/2023-CENTRAL TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 17/2017- Central Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009897/ENG/Notifications>



NOTIFICATION NO. 17/2023-CENTRAL TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 01/2017- Central Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009898/ENG/Notifications>

NOTIFICATION NO. 18/2023-CENTRAL TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 02/2017- Central Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009899/ENG/Notifications>

NOTIFICATION NO. 19/2023-CENTRAL TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 04/2017- Central Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009900/ENG/Notifications>

NOTIFICATION NO. 20/2023-CENTRAL TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 05/2017- Central Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009901/ENG/Notifications>

INTEGRATED TAX NOTIFICATIONS

NOTIFICATION NO. 05/2023- INTEGRATED TAX DATED 26TH OCTOBER, 2023

This notification seeks to notify supplies and class of registered person eligible for refund under IGST Route.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009924/ENG/Notifications>

INTEGRATED TAX (RATE) NOTIFICATIONS

NOTIFICATION NO. 15/2023- INTEGRATED TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 8/2017- Integrated Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009902/ENG/Notifications>

NOTIFICATION NO. 16/2023- INTEGRATED TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 9/2017- Integrated Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009903/ENG/Notifications>

NOTIFICATION NO. 17/2023- INTEGRATED TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 10/2017- Integrated Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009904/ENG/Notifications>

NOTIFICATION NO. 18/2023- INTEGRATED TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 12/2017- Integrated Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009905/ENG/Notifications>

NOTIFICATION NO. 19/2023- INTEGRATED TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 14/2017- Integrated Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009906/ENG/Notifications>

NOTIFICATION NO. 20/2023- INTEGRATED TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 01/2017- Integrated Tax (Rate) dated 28.06.2017

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009907/ENG/Notifications>

NOTIFICATION NO. 21/2023- INTEGRATED TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 02/2017- Integrated Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009908/ENG/Notifications>

NOTIFICATION NO. 22/2023- INTEGRATED TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 04/2017- Integrated Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009909/ENG/Notifications>

NOTIFICATION NO. 23/2023- INTEGRATED TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 05/2017- Integrated Tax (Rate) dated 28.06.2017

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009910/ENG/Notifications>

UNION TERRITORY TAX (RATE)

NOTIFICATION NO. 12/2023-UNION TERRITORY TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 11/2017- Union territory Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009911/ENG/Notifications>

NOTIFICATION NO. 13/2023-UNION TERRITORY TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 12/2017- Union territory Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009912/ENG/Notifications>



NOTIFICATION NO. 14/2023-UNION TERRITORY TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 13/2017- Union territory Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009913/ENG/Notifications>

NOTIFICATION NO. 15/2023-UNION TERRITORY TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 15/2017- Union territory Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009914/ENG/Notifications>

NOTIFICATION NO. 16/2023-UNION TERRITORY TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 17/2017- Union territory Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009915/ENG/Notifications>

NOTIFICATION NO. 17/2023-UNION TERRITORY TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 01/2017- Union Territory Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009916/ENG/Notifications>

NOTIFICATION NO. 18/2023-UNION TERRITORY TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 02/2017- Union Territory Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009917/ENG/Notifications>

NOTIFICATION NO. 19/2023-UNION TERRITORY TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 04/2017- Union Territory Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009918/ENG/Notifications>

NOTIFICATION NO. 20/2023-UNION TERRITORY TAX (RATE) DATED 19TH OCTOBER, 2023

This notification seeks to amend Notification No 05/2017- Union Territory Tax (Rate) dated 28.06.2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1009919/ENG/Notifications>

GST PORTAL UPDATES

Advisory issued by GSTN

I. e-Invoice JSON download functionality Live on the GST e-Invoice Portal

1. The e-Invoice JSON download functionality is now live on the GST Portal. To help the navigate and make the most of this feature, some key steps are as below.
2. To download the generated and received e-Invoices in JSON format:

Step 1: Log in

- Visit the e-Invoice Portal at <https://einvoice.gst.gov.in>
- Log in using GST Portal credentials.

Step 2: Navigate to Download E-invoice JSONs Section

- On the main portal page, find the «Download E-Invoice JSONs» section. It has two tabs: «Generated» and «Received.»
- The «Generated» tab is designed for e-Invoices generated, while the «Received» tab is meant for e-Invoices received.

Step 3: Search for e-Invoice (By IRN)

- Click the «By IRN» tab to search for a specific e-Invoice.
- Enter the IRN (Invoice Reference Number) or pick the Financial Year, Document Type, and Document Number.
- Hit the «Search» button.

Step 4: View and Download

- Once hit search, will see the specific IRN.
- To download the signed e-invoice, click «Download PDF» (available for a single active IRN).
- Or, choose «DOWNLOAD E-INVOICE (JSON)» for a JSON format download.

Step 5: Bulk Download (By Period)

- Use the «For Period» tab to download e-Invoices in bulk for a specific period.



- Select the Financial Year and Month.
- Click «DOWNLOAD E-INVOICE (JSON)» to get all e-Invoices in JSON format for that month.

Step 6: Excel Format e-Invoice List (By Period)

- To get an e-invoice list in Excel format for a specific period:
- Visit the «List of IRNs» tab.
- Select the desired Financial Year and Month.
- Click «DOWNLOAD E-INVOICE (Excel).»

Step 7: Downloading History

- The requested e-Invoices remain in downloading history for 2 days only. Post 48 hours fresh request needs to be initiated.
3. Additionally, this functionality allows to download all e-invoices reported across all six IRPs (Invoice Registration Portals), i.e. complete data.
 4. Regarding accessibility, taxpayer can download e-Invoice JSON files for up to 6 months from the date of IRN generation.
 5. To ensure a smoother experience for all users. It is requested that taxpayers schedule their downloads in a staggered manner during off peak hours and refrain from overwhelming the system with large requests during the initial days.
 6. Moreover, please note that this functionality is also accessible via GSP (GST Suvidha Providers) through G2B (Government-to-Business) APIs.
 7. GSTN has also provided a comprehensive reference manual and FAQ document at https://tutorial.gst.gov.in/downloads/news/e-invoice_json_download_functionality.pdf

Source: <https://www.gst.gov.in/newsandupdates/read/605>

II. Facility for the e-commerce operators through whom unregistered suppliers of goods can supply goods

GSTN has also provided APIs for ECOs (through whom unregistered persons can supply goods) to integrate with GSTN to obtain the details and facilitate the unregistered suppliers. The APIs are for validating the demographic details of the said suppliers and also for use in tracking and reporting supplies by such persons. The details of the APIs are as follows: -

a) The name of the APIs developed are:

1. **Unregistered Applicants API:** To get the details of Unregistered Applicant by passing the enrolment ID in the GET request

2. **Unregistered Applicants Validation API:** To validate the Mobile Number and Email ID of a Enrolment ID
- b) The following is noteworthy for the e-Commerce operators in order to access and integrate the APIs successfully:
1. The e- Commerce operator should contact any GSP to access the above APIs as the APIs are not publically available.
 2. To access these APIs Authentication Token should be obtained from the authentication API, the API specs are available at developer portal (<https://developer.gst.gov.in/apiportal/>) under Public API à Authentication.
 3. For accessing the public APIs the authentication token should be obtained by using the GSPs credentials.
 4. The APIs specs for the two eComm APIs are available on developer portal (<https://developer.gst.gov.in/apiportal/>) under Public API eComm operators.
 5. The response of both APIs will be Base64 encoded, no encryption is used.

Source: <https://www.gst.gov.in/newsandupdates/read/607>

III. Facility of enrolment for supply of goods through e-commerce operators by GST un-registered suppliers.

1. In terms of the recent amendments to the Act and the rules and notification number 34/2023 dated 31.07.2023, persons supplying goods through e-commerce operators shall be exempt from mandatory registration under the CGST Act even if they supply goods through e-commerce operators (ECO) if they satisfy the following conditions:
 - (a) such person is engaged in the supply of goods through the ECO and such supplies are made only in one State/UT,
 - (b) such person does not make any inter-state supply,
 - (c) the said person has a Permanent Account Number (PAN) under the Income Tax Act, 1961,
 - (d) such persons shall declare his PAN (which shall be validated) on the common portal (i.e. GST Portal) along with the address of his place of business and the name of the State/UT or Union territory before making such supplies,
 - (e) such person has been granted an enrolment number on the common portal upon validation of his PAN before which he shall not make any such supply through any ECO.
2. GSTN has developed the necessary functionality for enrolment of unregistered persons and the same is available on the portal. Accordingly, unregistered person desirous of enrolling on the GST portal for making supplies of goods through ECOs in any one State/UT are



hereby advised to follow the path/procedure specified below:

- Visit the GST Portal at <https://www.gst.gov.in/> and click the GST Portal link
- Select the “User Services” Tab and choose “Generate User Id for Unregistered Applicant”
- Click “Yes” on the Warning window which asks you to Continue
- Check the “To apply as a supplier to e commerce operators” box
- Proceed to fill the Form that opens on your screen
- Upon successful validation of your PAN the enrolment number will be generated by the portal.

Source: <https://www.gst.gov.in/newsandupdates/read/608>

IV. Person supplying of Online Money Gaming services or OIDAR or Both- Form GST REG-10 and Form GSTR-5A

General: In terms of the recent amendments made in the CGST/SGST Act, the IGST Act and the CGST/SGST Rules, any person located outside taxable territory making supply of online money gaming to a person in taxable territory, is liable to get registered in GST and is required to pay tax on such supply. In this context, every person located outside taxable territory making such supplies of online money gaming to a person in India is now mandated to take registration/ amend his existing registration in accordance with the proposed Row (iia) in FORM GST REG-10 and also required to furnish information regarding the supplies in the proposed Tables in FORM GSTR-5A. GSTN is in the process of developing the functionality of such new registrations or required amendment in existing registration, as the case may be. In the meantime, till the said functionality is made available on the portal, a workaround is suggested to be followed as below:

1. Registration (Form GST REG-10):

- a) As per the proposed amendments, person engaged in the supply of Online money gaming are required to identify themselves as being engaged in such supplies in Form GST REG-10. Further, new registrations in respect of such supplies may also be required, for which application may have to be filed in the said FORM GST REG-10 and also the ‘Type of Supply’ may be required to be declared in Row (iia) of the Form GST REG-10 while applying for registration. *Existing already registered taxpayers of OIDAR services also would have to amend their registrations by furnishing the said information at Row (iia).*
- b) As a workaround, it is hereby advised that any person engaged in the supply of Online Money Gaming, who is required to be registered in accordance with the recent amendments, can file their registration application in the existing Form GST REG-10 itself. Along with the said application, such person will also be required to

upload a pdf copy of the information furnished in Row 2(iiia) of the amended FORM GST REG-10 in the 'Documents Upload' section available in the Part -A of Form GST REG-10.

2. Return (Form GSTR-5A):

- a) Person engaged in the supply of Online Money Gaming are required to furnish the details of such supplies in Table 5D and 5E of Form GSTR-5A.
- b) Till such tables are developed and added in Form GSTR-5A on the portal, persons engaged in making supplies of Online Money Gaming are hereby advised to furnish the details of such supplies in the existing Tables 5 and 5A of Form GSTR-5A itself.

The above procedure can be followed till the changes are implemented in GST Portal.

**Additional Information REG-10 form.*

(Kindly fill the details and upload this documents in pdf format with other documents)

Part -A

(iia)	Type of supply	(a) Supply of online money gaming (b) Supply of online information and database access or retrieval services (c) Both (a) and (b) above
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Part -B

2.	Date of commencement of the online service or online money gaming in India.	DD/MM/YYYY
3.	Uniform Resource Locators (URLs) of the website/ platform/ name of the application, etc, as applicable through which online money gaming or online information and database access or retrieval services are provided: <ol style="list-style-type: none"> 1. 2. 3. 	
4.	Declaration I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.	



I, hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-taxable online recipient located in taxable territory (in case of online information and database access or retrieval services) and/or from the recipient located in taxable territory (in case of online money gaming) and deposit the same with Government of India.
Place:
Signature
Date:
Name of Authorised Signatory:
Designation:

Source: <https://www.gst.gov.in/newsandupdates/read/609>

V. “Advisory related to changes in GSTR-5A”

“Notification 51/2023 dated 29.09.2023 has introduced Table 5B in GSTR 5A w. e. f 01.10.2023. In this notification, Table 5B has been introduced to report supplies made to Registered GSTINs (B2B supplies). This would be implemented shortly at GSTN and till such time, OIDARs are advised to file the return in the existing GSTR 5A itself.”

Source: <https://www.gst.gov.in/newsandupdates/read/610>



GST IN NEWS

Authorities must address apprehensions and concerns about the spate of GST notices

While the tax system must ensure that firms pay their fair share of taxes, and leakages are minimised, it must also work towards simplifying the tax rules, reducing uncertainty and discretion in the system and easing the compliance burden

Source: <https://indianexpress.com/article/opinion/editorials/authorities-must-address-apprehensions-and-concerns-about-the-spate-of-gst-notices-8999623/>

No final order on GST to casino firm sans HC nod: Tax dept

The court also issued a notice to the Centre, saying that a section of the Central Goods and Services Tax Act has been challenged in Delta Corp's plea against the notices.

Source: <https://indianexpress.com/article/india/no-final-order-on-gst-to-casino-firm-sans-hc-nod-tax-dept-8996778/>

As GST notices pile up, FMCG, auto, insurers face the brunt

Insurance companies such as LIC, Bajaj Allianz, ICICI Prudential, ICICI Lombard, Star Health and Allied Insurance along with other companies such as Maruti Suzuki, Akzo Nobel, Sheela Foam are among those that have received GST show cause notices in the last few months.

Source: <https://indianexpress.com/article/business/economy/as-gst-notices-pile-up-fmcmg-auto-insurers-face-the-brunt-8987934/>

GST intelligence detects tax evasion of Rs 1.36 trillion so far in FY24

Between Apr 2020- Sep 2023, over 6,000 fake ITC cases reported

The Directorate General of Goods and Services Tax Intelligence (DGGI) has detected tax evasion amounting to Rs 1.36 trillion in the current financial year, recovering Rs 14,108 crore, the finance ministry disclosed on Wednesday. This figure includes 1,040 cases of bogus input tax credit, valued at Rs 14,000 crore. So far, 91 individuals involved in fraud have been apprehended.

The finance ministry stated that DGGI is utilising data analytics and human intelligence to bolster compliance and identify fraudulent activities. "Since June 2023, the investigative agency has focused on identifying and apprehending the masterminds of syndicates operating nationwide. Advanced technical tools have aided in the data analysis, leading to the arrest of tax evaders," the ministry noted.

DGGI had launched a special drive in November 2020 to curb the practice of claiming fraudulent Input



Tax Credit (ITC) and prevent revenue leakage. The drive remains active, and between April 2020 and September 2023, it has uncovered more than 6,000 fake ITC cases involving over Rs 57,000 crore in GST evasion, resulting in 500 arrests.

The tax syndicates commonly exploit unsuspecting individuals, enticing them with job offers, commissions, or loans to obtain their Know Your Customer (KYC) documents. These documents are then used to set up fraudulent firms or companies without the individual's consent. In some instances, people knowingly provide their KYC details in exchange for minor financial gains.

Source:- https://www.business-standard.com/economy/news/gst-intelligence-detects-tax-evasion-of-rs-1-36-trillion-so-far-in-fy24-123101801282_1.html



GST QUIZ

1. Good stay is a three-star hotel. It provides both accommodation and boarding facility combined together for a rent to its guests. What would you call the provision of accommodation and boarding facility?

- (A) Mixed supply
- (B) Composite supply
- (C) Separate supply
- (D) Exempted supply

2. Which of the following liability cannot be adjusted against input tax credit of UTGST ?

- (A) IGST
- (B) UTGST
- (C) CGST
- (D) Both(A) and (C)

3. As per Section 17(5) of CGST Act, 2017, ITC of motor vehicles is allowed for following:

- (i) Vehicle used for Transportation of goods
- (ii) Vehicle used for Transportation of passengers having seating capacity of 15 persons
- (iii) Vehicle used for Taxable supplies of imparting training on driving

- (A) (i) and (iii)
- (B) (ii) and (iii)
- (C) (i), (ii) and (iii)
- (D) Only (ii)

4. As per Rule 21 of CGST Rules, 2017, the proper officer may cancel the registration of a person who has taken voluntary registration under Section 25(3) has not commenced business within..... from the date of registration.

- (A) 3 months
- (B) 6 months



- (C) 9 months
- (D) 12 months

5. Input Tax credit as credited in Electronic Credit ledger can be utilized for:

- (A) Payment of Interest
- (B) Payment of late fees
- (C) Payment of Taxes
- (D) Payment of Interest and payment of late fees both



Answers: 1(B), 2(C), 3(C), 4(B), 5(C)

Motto

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इष्टकारं कुरु तृप्तये। शोभते तु तेन वाच।

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"To be a global leader in promoting
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ICSI House, 22, Institutional Area, Lodi Road, New Delhi 110 003

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

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