



Newsletter

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MAKE IN INDIA



**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)

75
**Azadi Ka
Amrit Mahotsav**

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GST
PARTNER**
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President's Message

“In the building of the nation there are some moments when we reach a new turn and try to reach newer heights. At midnight we will together decide the course of the future of this country. In a while, the country will start a new journey. 1.25 billion people will witness this.”



Dear Professional Colleagues,

It was with these words that the Hon'ble Prime Minister of India, Shri Narendra Modi had addressed the Central hall on the midnight of 1st July, 2017 and launched the revolutionary Goods and Services Tax or GST.

Where on one hand, the significance of taxation is traced back to the Shri Ramcharitmanas, taxation has a key role to play in the modern economy. From revenue generation to behaviour discouragement, from reducing inequality to resource redistribution and from protecting stakeholders' interests to promoting local Industry taxation has been since playing a meaningful role.

While the academicians, politicians, professionals had took to different forums to deliberate and discuss the impact of the Tax in the days that followed, the Institute of Company Secretaries of India, realising the need of the hour and understanding its responsibility towards the nation and all its stakeholders had come forward to undertake the role of India's GST Partner.

Ever since, the Institute has undertaken a host of initiatives of its own accord to promote knowledge enhancement, greater clarity and informed decision making. Developing dedicated bi-lingual publications, Education Series, GST Point for the resolution of queries, hosting of Seminars, Conferences and Webinars both individually and jointly with other

Industry and Trade Associations were some of the initiatives that ICSI proudly pursued so as to straighten out the creases on the road to the smooth transit to GST. Celebrations of the GST Day on a year-on-year basis

The ICSI GST Newsletter was one such attempt to provide all the developments in the field of GST in the hands of the members and stakeholders on a monthly basis. What began as a materialisation of our novel thoughts, has not only been widely appreciated but has now become a legacy.

Celebrating the Golden Jubilee or the rolling out of 50 Volumes of the monthly GST Newsletter, brings with it both, a sense of accomplishment as well as responsibility – responsibility to perform more, to serve more...

On behalf of all the professionals, I take this opportunity to commend the efforts of the Government of India and the Ministry of Finance in particular in conceptualising and implementing the Good and Simple Tax. I would also like to congratulate all my fellow professionals on this achievement of ICSI of having extended our support through this Newsletter. May many more soon follow...

With warm regards,

CS Nagendra D. Rao

President

The Institute of Company Secretaries of India

GST STATISTICAL UPDATES

Gross GST Collection

(Amount in ₹ Crore)													
FY	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
2017-18				21,572	95,633	94,064	93,333	83,780	84,314	89,825	85,962	92,167	7,40,650
2018-19	1,03,459	94,016	95,610	96,483	93,960	94,442	1,00,710	97,637	94,725	1,02,503	97,247	1,06,577	11,77,369
2019-20	1,13,866	1,00,289	99,940	1,02,083	98,202	91,916	95,380	1,03,492	1,03,184	1,10,818	1,05,367	97,598	12,22,135
2020-21	32,295	62,010	90,917	87,422	86,449	95,477	1,05,155	1,04,963	1,15,174	1,19,847	1,13,143	1,23,901	11,36,753
2021-22	1,41,384	1,02,709	92,849	1,16,393	1,12,020	1,17,010							6,82,365

The gross GST revenue collected in the month of August 2021 was ₹ **1,12,020 crore** of which CGST was ₹ **20,522 crore**, SGST was ₹ **26,605 crore**, IGST was ₹ **56,247 crore** (including ₹ 26,884 crore collected on import of goods) and Cess was ₹ **8,646 crore** (including ₹ 646 crore collected on import of goods).

The Government has settled ₹ 23,043 crore to CGST and ₹ 19,139 crore to SGST from IGST as regular settlement. In addition, Centre has also settled ₹ 24,000 crore as IGST ad-hoc settlement in the ratio of 50:50 between Centre and States/UTs. The total revenue of Centre and the States after regular and ad-hoc settlements in the month of August' 2021 was ₹ 55,565 crore for CGST and ₹ 57,744 crore for the SGST.

The gross GST revenue collected in the month of September 2021 is ₹ **1,17,010 crore** of which CGST is ₹ **20,578 crore**, SGST is ₹ **26,767 crore**, IGST is ₹ **60,911 crore** (including ₹ 29,555 crore collected on import of goods) and Cess is ₹ **8,754 crore** (including ₹ 623 crore collected on import of goods).

The Government has settled ₹ 28,812 crore to CGST and ₹ 24,140 crore to SGST from IGST as regular settlement. The total revenue of Centre and the States after regular settlements in the month of September 2021 is ₹ 49,390 crore for CGST and ₹ 50,907 crore for the SGST.

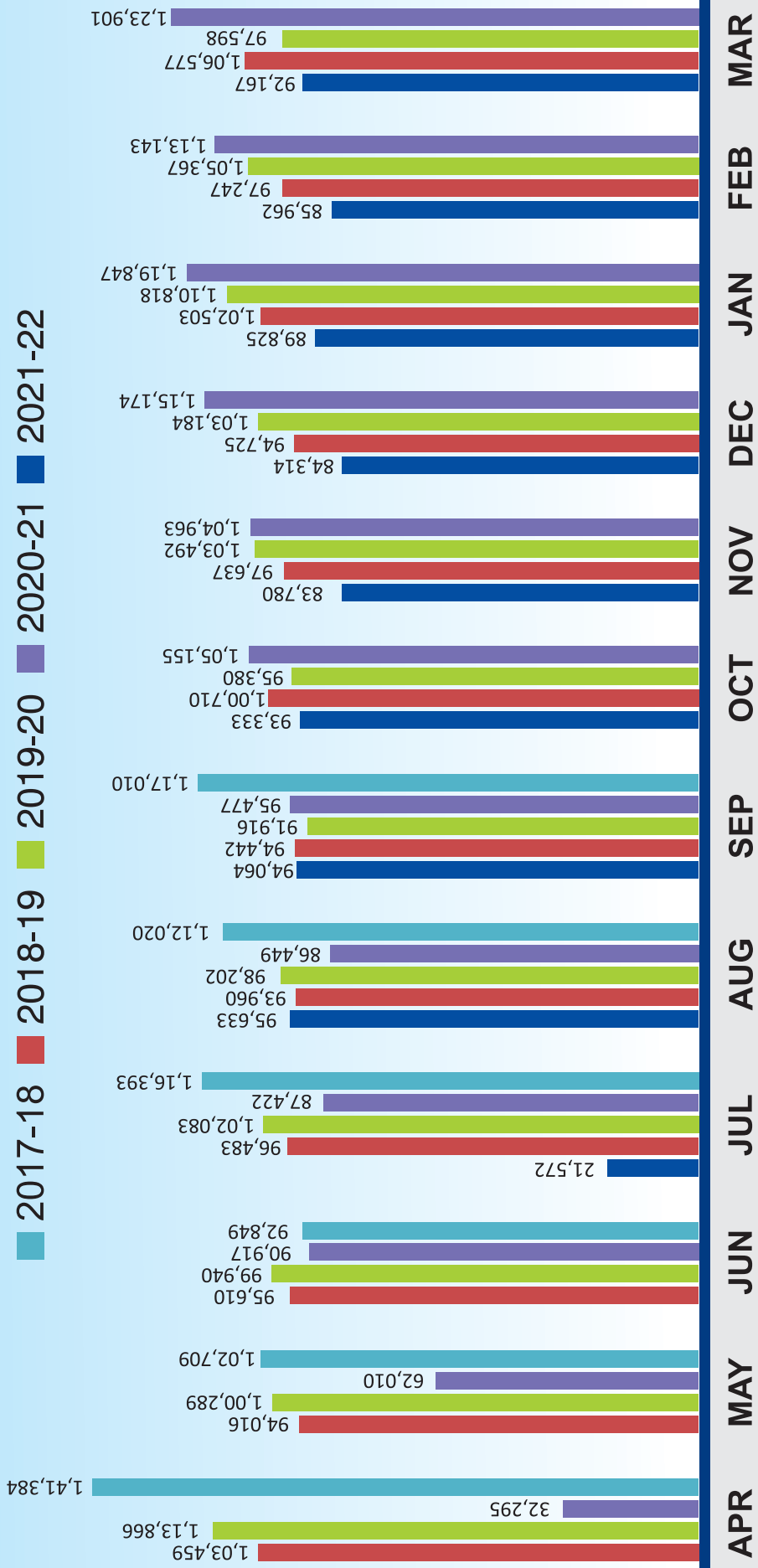
The average monthly gross GST collection for the second quarter of the current year has been ₹ 1.15 lakh crore, which is 5% higher than the average monthly collection of ₹ 1.10 lakh crore in the first quarter of the year. This clearly indicates that the economy is recovering at a fast pace. Coupled with economic growth, anti-evasion activities, especially action against fake billers have also been contributing to the enhanced GST collections. It is expected that the positive trend in the revenues will continue and the second half of the year will post higher revenues

Centre had also released GST compensation of Rs. 22,000 crore to States to meet their GST revenue gap.

Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1751048>
<https://pib.gov.in/PressReleasePage.aspx?PRID=1759881>

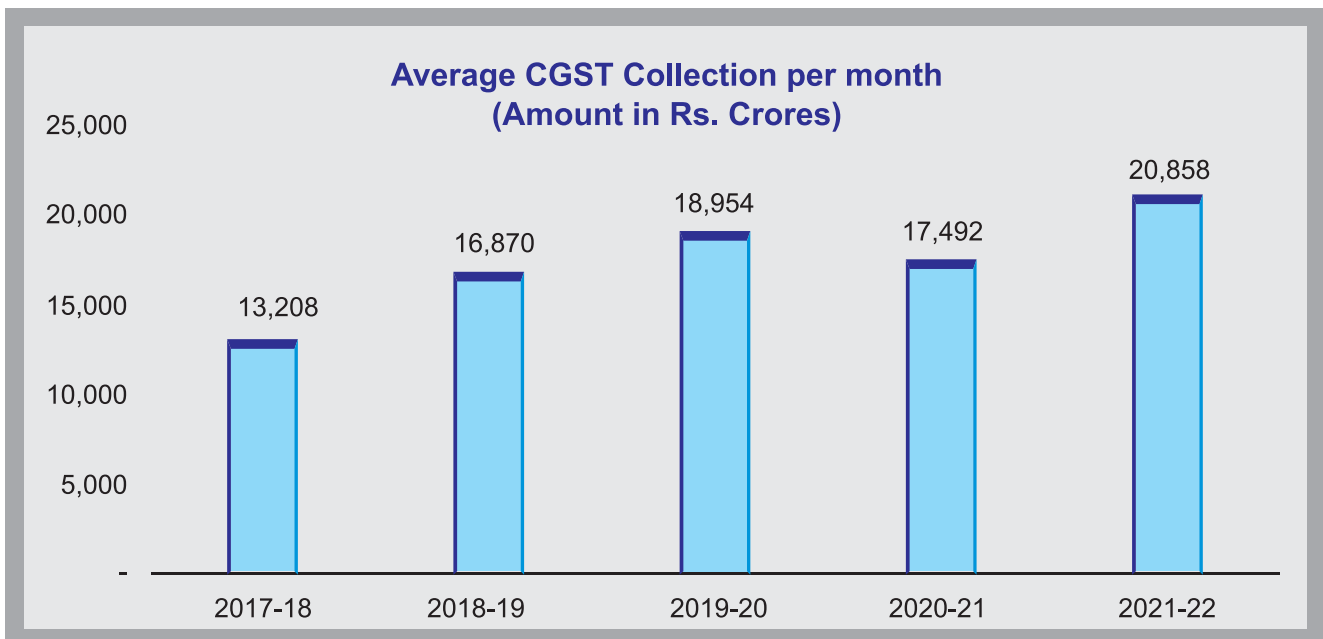
Gross GST Collection

(Amount In Rs. Crores)



CGST Collection

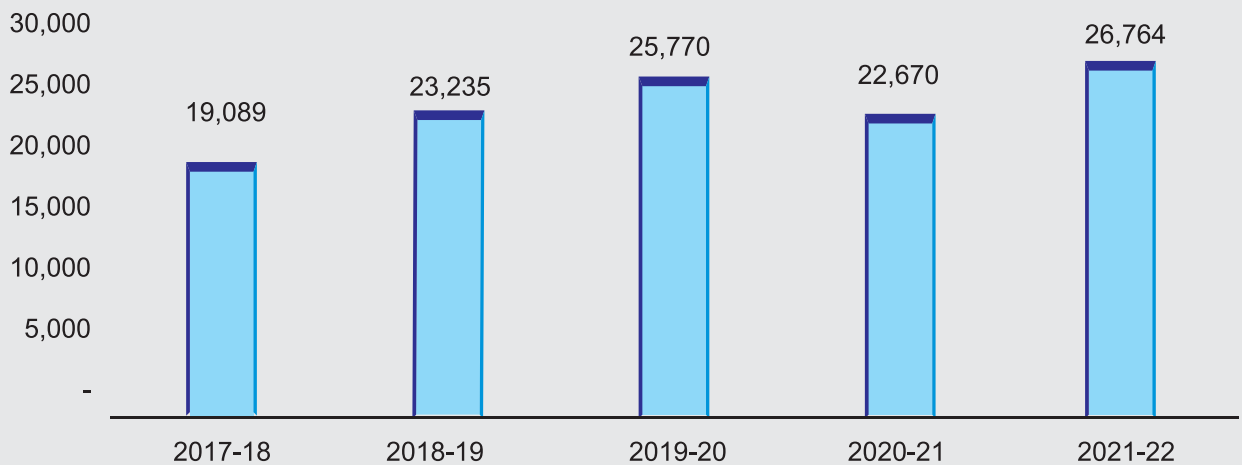
(Amount in ₹ Crore)					
Month	2017-18	2018-19	2019-20	2020-21	2021-22
Apr		18,652	21,163	5,063	27,837
May		15,866	17,811	10,330	17,592
June		15,968	18,366	18,980	16,424
July	10	15,877	17,912	16,147	22,197
Aug	15,252	15,303	17,733	15,906	20,522
Sep	15,131	15,318	16,630	17,741	20,578
Oct	14,962	16,464	17,582	19,193	
Nov	13,690	16,812	19,592	19,189	
Dec	13,928	16,442	19,962	21,365	
Jan	14,874	17,763	20,944	21,923	
Feb	14,763	17,626	20,569	21,092	
Mar	16,266	20,353	19,183	22,973	
Total	1,18,876	2,02,444	2,27,447	2,09,902	1,25,150
Average	13,208	16,870	18,954	17,492	20,858



SGST Collection

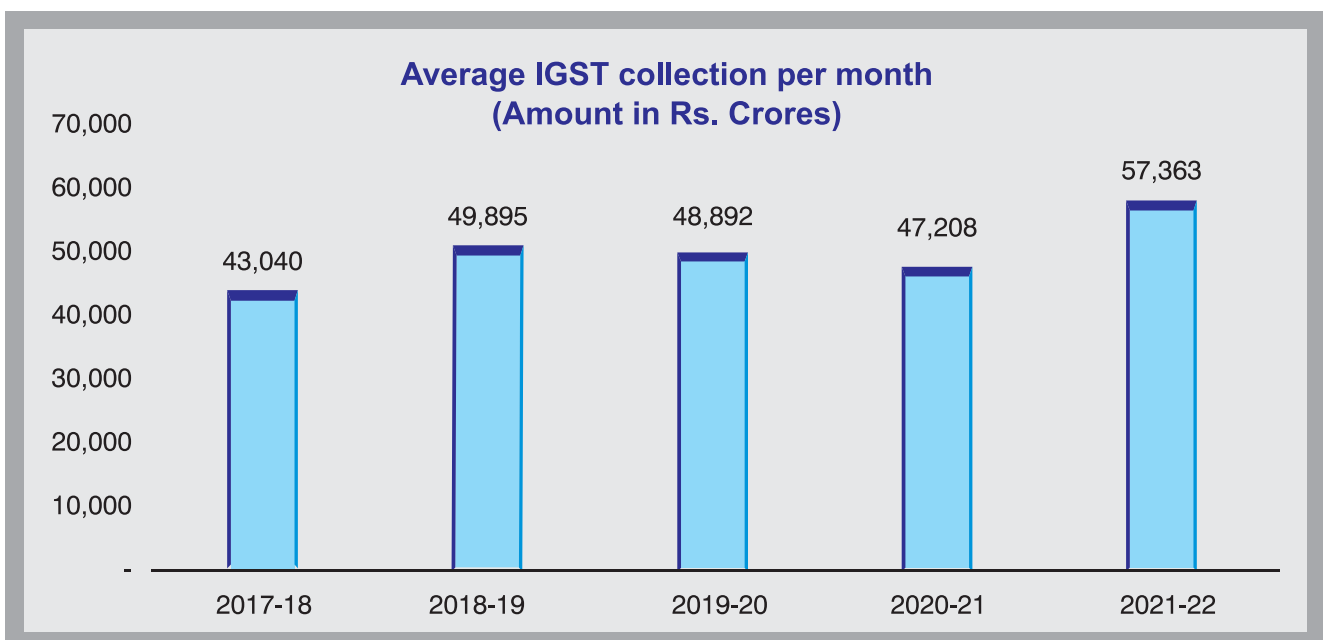
(Amount in ₹ Crore)					
Month	2017-18	2018-19	2019-20	2020-21	2021-22
Apr		25,704	28,801	5,824	35,621
May		21,691	24,462	12,258	22,653
June		22,021	25,343	23,970	20,397
July	10	22,293	25,008	21,418	28,541
Aug	23,257	21,154	24,239	21,064	26,605
Sep	21,979	21,061	22,598	23,131	26,767
Oct	22,345	22,826	23,674	25,411	
Nov	20,294	23,070	27,144	25,540	
Dec	19,700	22,459	26,792	27,804	
Jan	21,542	24,826	28,224	29,014	
Feb	20,621	24,192	27,348	27,273	
Mar	22,055	27,520	25,601	29,329	
Total	1,71,803	2,78,817	3,09,234	2,72,036	1,60,584
Average	19,089	23,235	25,770	22,670	26,764

Average SGST collection per month
(Amount in Rs. Crores)



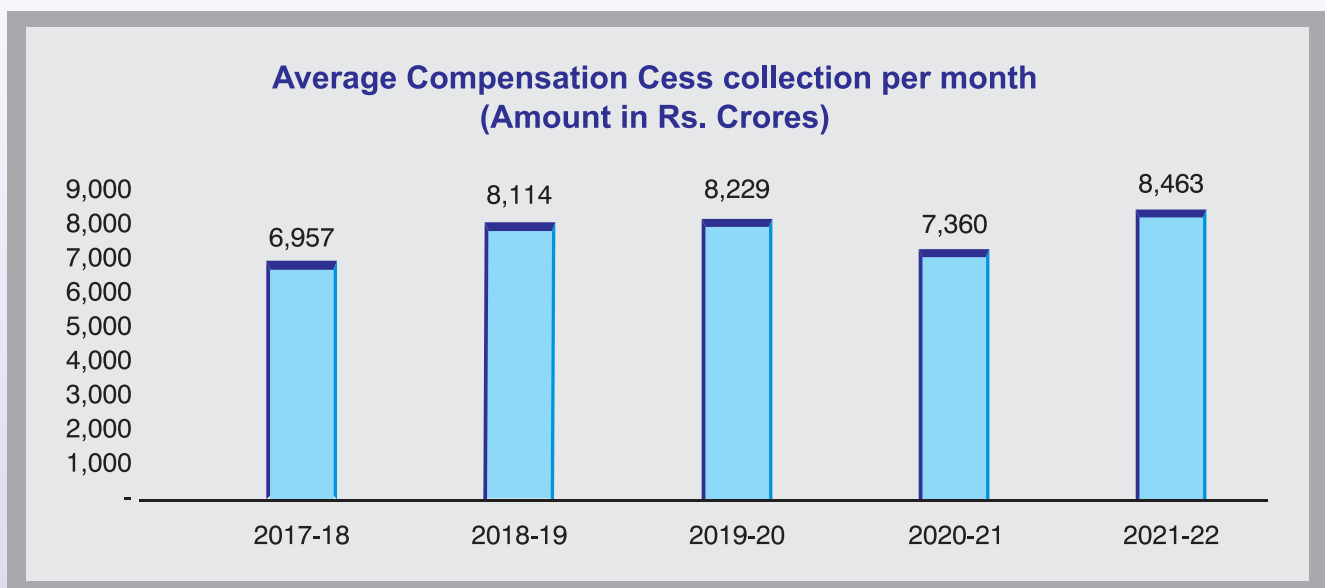
IGST Collection

(Amount in ₹ Crore)					
Month	2017-18	2018-19	2019-20	2020-21	2021-22
Apr		50,548	54,733	20,30	66,878
May		49,120	49,891	33,208	53,199
June		49,498	7,772	40,302	49,079
July	20,958	49,951	50,612	2,592	57,864
Aug	49,969	49,876	48,958	42,264	56,247
Sep	48,929	50,070	45,069	47,484	60,911
Oct	47,995	53,419	46,517	52,540	
Nov	42,693	49,726	49,028	51,992	
Dec	42,765	47,936	48,099	57,426	
Jan	45,339	51,225	53,013	60,288	
Feb	42,382	46,953	48,503	55,253	
Mar	46,326	50,418	44,508	62,842	
Total	3,87,356	5,98,740	5,86,703	5,66,492	3,44,178
Average	43,040	49,895	48,892	47,208	57,363



Compensation Cess collection

(Amount in ₹ Crore)					
Month	2017-18	2018-19	2019-20	2020-21	2021-22
Apr		8,554	9,168	1,107	9,372
May		7,339	8,125	6,214	9,265
June		8,122	8,457	7,665	6,949
July	593	8,362	8,551	7,265	7,790
Aug	7,156	7,628	7,273	7,215	8,646
Sep	8,024	7,993	7,620	7,121	8,754
Oct	8,031	8,000	7,607	8,011	
Nov	7,103	8,031	7,727	8,242	
Dec	7,922	7,888	8,331	8,579	
Jan	8,070	8,690	8,637	8,622	
Feb	8,195	8,476	8,947	9,525	
Mar	7,519	8,286	8,306	8,757	
Total	62,613	97,369	98,749	88,323	50,776
Average	6,957	8,114	8,229	7,360	8,463



Source: Compiled from Press Releases issued by PIB in various months pertaining to GST revenue collection.

RECOMMENDATIONS OF 45TH GST COUNCIL MEETING*

The GST Council's 45th meeting was held on September 17, 2021 in Lucknow, Uttar Pradesh under the Chairpersonship of the Union Finance & Corporate Affairs Minister Smt. Nirmala Sitharaman. This was the Council's first in-person meeting in almost 1.5 years since the onset of the Covid-19 pandemic. The council had last met physically on 14th March 2020 at New Delhi for its 39th meeting.

The GST Council has inter-alia made the **following recommendations relating to changes in GST rates on supply of goods and services and changes related to GST law and procedure:**

- Life-saving drugs Zolgensma and Viltepso used in treatment of Spinal-Muscular Atrophy exempted from GST when imported for personal use
- Extension of existing concessional GST rates on certain COVID-19 treatment drugs upto 31st December 2021
- GST rates on 7 other medicines recommended by Department of Pharmaceuticals reduced from 12% to 5% till 31st December 2021
- GST rate on Keytruda medicine for treatment of cancer reduced from 12% to 5%
- GST rates on Retro fitment kits for vehicles used by persons with special abilities reduced to 5%
- GST rates on Fortified Rice kernels for schemes like ICDS reduced from 18% to 5%
- Council also recommended major changes in GST rates and scope of exemption on Services
- Recommended several clarifications in relation to GST rates on Goods and Services
- Council recommended several measures relating to GST law and procedure
- Council decided to set up 2 GoMs to examine issue of correction of inverted duty structure for major sectors and for using technology to further improve compliance, including monitoring.

I. Recommendations relating to GST rates on goods and services

A. COVID-19 relief measure in form of GST rate concessions

1. Extension of existing concessional GST rates (currently valid till 30th September, 2021) on following Covid-19 treatment drugs, up to 31st December, 2021, namely-
 - i. Amphotericin B -nil
 - ii. Remdesivir – 5%
 - iii. Tocilizumab -nil
 - iv. Anti-coagulants like Heparin – 5%
2. Reduction of GST rate to 5% on more Covid-19 treatment drugs, up to 31st December, 2021, namely-

- i. Itolizumab
- ii. Posaconazole
- iii. Infliximab
- iv. Favipiravir
- v. Casirivimab & Imdevimab
- vi. 2-Deoxy-D-Glucose
- vii. Bamlanivimab & Etesevimab

B. Major recommendations on GST rate changes in relation to Goods [w.e.f 1.10.2021 unless otherwise stated]

S. No.	Description	From	To
GST rate changes			
1.	Retro fitment kits for vehicles used by the disabled	Appl. rate	5%
2.	Fortified Rice Kernels for schemes like ICDS etc.	18%	5%
3.	Medicine Keytruda for treatment of cancer	12%	5%
4.	Biodiesel supplied to OMCs for blending with Diesel	12%	5%
5.	Ores and concentrates of metals such as iron, copper, aluminum, zinc and few others	5%	18%
6.	Specified Renewable Energy Devices and parts	5%	12%
7.	Cartons, boxes, bags, packing containers of paper etc.	12%/18%	18%
8.	Waste and scrap of polyurethanes and other plastics	5%	18%
9.	All kinds of pens	12%/18%	18%
10.	Railway parts, locomotives & other goods in Chapter 86	12%	18%
11.	Miscellaneous goods of paper like cards, catalogue, printed material (Chapter 49 of tariff)	12%	18%
12.	IGST on import of medicines for personal use, namely i. Zolgensma for Spinal Muscular Atrophy ii. Viltepsa for Duchenne Muscular Dystrophy iii. Other medicines used in treatment of muscular atrophy recommended by Ministry of Health and Family Welfare and Department of Pharmaceuticals.	12%	Nil
13.	IGST exemption on goods supplied at Indo-Bangladesh Border <i>haats</i>	Appl. rate	Nil
14.	Unintended waste generated during the production of fish meal except for Fish Oil	Nil (for the period 1.7.2017 to 30.9.2019)	

C. Other changes relating to GST rates on goods

1. Supply of mentha oil from unregistered person has been brought under reverse charge. Further, Council has also recommended that exports of Mentha oil should be allowed only against LUT and consequential refund of input tax credit.
2. Brick kilns would be brought under special composition scheme with threshold limit of Rs. 20 lakhs, with effect from 1.4.2022. Bricks would attract GST at the rate of 6% without ITC under the scheme. GST rate of 12% with ITC would otherwise apply to brick.

D. Correction in Inverted Duty structure in Footwear and Textiles sector

GST rate changes in order to correct inverted duty structure, in footwear and textiles sector, as was discussed in earlier GST Council Meeting and was deferred for an appropriate time, will be implemented with effect from 01.01.2022.

E. In terms of the recent directions of the Hon'ble High Court of Kerala, the issue of whether specified petroleum products should be brought within the ambit of GST was placed for consideration before the Council. After due deliberation, the Council was of the view that it is not appropriate to do so at this stage.

F. Major GST changes in relation to rates and scope of exemption on Services [w.e.f 1.10.2021 unless otherwise stated]

S. No.	Description	From	To
1	Validity of GST exemption on transport of goods by vessel and air from India to outside India is extended upto 30.9.2022.	-	Nil
2	Services by way of grant of National Permit to goods carriages on payment of fee.	18%	Nil
3	Skill Training for which Government bears 75% or more of the expenditure [presently exemption applies only if Govt funds 100%].	18%	Nil
4	Services related to AFC Women's Asia Cup 2022.	18%	Nil
5	Licensing services/ the right to broadcast and show original films, sound recordings, Radio and Television programmes [to bring parity between distribution and licencing services]	12%	18%
6	Printing and reproduction services of recorded media where content is supplied by the publisher (to bring it on parity with Colour printing of images from film or digital media)	12%	18%
7	Exemption on leasing of rolling stock by IRFC to Indian Railways withdrawn.		

S.No.	Description	From	To
8	E Commerce Operators are being made liable to pay tax on following services provided through them: i. transport of passengers, by any type of motor vehicles through it [w.e.f. 1st January, 2022] ii. restaurant services provided through it with some exceptions [w.e.f. 1st January, 2022]		
9	Certain relaxations have been made in conditions relating to IGST exemption relating to import of goods on lease, where GST is paid on the lease amount, so as to allow this exemption even if (i) such goods are transferred to a new lessee in India upon expiry or termination of lease; and (ii) the lessor located in SEZ pays GST under forward charge.		

G. Clarification in relation to GST rate on Goods

- Pure henna powder and paste, having no additives, attract 5% GST rate under Chapter 14.
- Brewers' Spent Grain (BSG), Dried Distillers' Grains with Soluble [DDGS] and other such residues, falling under HS code 2303 attract GST at the rate of 5%.
- All laboratory reagents and other goods falling under heading 3822 attract GST at the rate of 12%.
- Scented sweet supari and flavored and coated illachi falling under heading 2106 attract GST at the rate of 18%
- Carbonated Fruit Beverages of Fruit Drink" and "Carbonated Beverages with Fruit Juice" attract GST rate of 28% and Cess of 12%. This is being prescribed specifically in the GST rate schedule.
- Tamarind seeds fall under heading 1209, and hitherto attracted nil rate irrespective of use. However, henceforth they would attract 5% GST rate (w.e.f. 1.10.2021) for use other than sowing. Seeds for sowing will continue at nil rate.
- External batteries sold along with UPS Systems/Inverter attract GST rate applicable to batteries [28% for batteries other than lithium-ion battery] while UPS/inverter would attract 18%.
- GST on specified Renewable Energy Projects can be paid in terms of the 70:30 ratio for goods and services, respectively, during the period from 1.7.2017 to 31.12.2018, in the same manner as has been prescribed for the period on or after 1st January 2019.
- Due to ambiguity in the applicable rate of GST on Fibre Drums, the supplies made at 12% GST in the past have been regularised. Henceforth, a uniform GST rate of 18% would apply to all paper and paper board containers, whether corrugated or non-corrugated.
- Distinction between fresh and dried fruits and nuts is being clarified for application of GST rate of "nil" and 5%/12% respectively;
- It is being clarified that all pharmaceutical goods falling under heading 3006 attract GST at the rate of 12% [not 18%].
- Essentiality certificate issued by Directorate General of Hydrocarbons on imports would suffice; no need for taking a certificate every time on inter-state stock transfer.

H. Clarification in relation to GST rate on services

- Coaching services to students provided by coaching institutions and NGOs under the central sector scheme of 'Scholarships for students with Disabilities' is exempt from GST

2. Services by cloud kitchens/central kitchens are covered under 'restaurant service', and attract 5% GST [without ITC].
 3. Ice cream parlor sells already manufactured ice-cream. Such supply of ice cream by parlors would attract GST at the rate of 18%.
 4. Overloading charges at toll plaza are exempt from GST being akin to toll.
 5. The renting of vehicle by State Transport Undertakings and Local Authorities is covered by expression 'giving on hire' for the purposes of GST exemption
 6. The services by way of grant of mineral exploration and mining rights attracted GST rate of 18% w.e.f. 01.07.2017.
 7. Admission to amusement parks having rides etc. attracts GST rate of 18%. The GST rate of 28% applies only to admission to such facilities that have casinos etc.
 8. Alcoholic liquor for human consumption is not food and food products for the purpose of the entry prescribing 5% GST rate on job work services in relation to food and food products.
- II.** On the issue of compensation scenario, a presentation was made to the Council wherein it was brought out that the revenue collections from Compensation Cess in the period beyond June 2022 till April 2026 would be exhausted in repayment of borrowings and debt servicing made to bridge the gap in 2020-21 and 2021-22. In this context various options, as have been recommended by various committees/ forums were presented. The Council deliberated at length on the issue. The Council decided to set up a GoM to examine the issue of correction of inverted duty structure for major sectors; rationalize the rates and review exemptions from the point of view of revenue augmentation, from GST. It was also decided to set up a GoM to discuss ways and means of using technology to further improve compliance including monitoring through improved e-way bill systems, e-invoices, FASTag data and strengthening the institutional mechanism for sharing of intelligence and coordinated enforcement actions by the Centre and the States.
- III. Recommendations relating to GST law and procedure**
- I. Measures for Trade facilitation:**
- 1. Relaxation in the requirement of filing FORM GST ITC-04:**
- Requirement of filing **FORM GST ITC-04** under rule 45 (3) of the CGST Rules has been relaxed as under:
- a. Taxpayers whose annual aggregate turnover in preceding financial year is above Rs. 5 crores shall furnish ITC-04 once in six months;
 - b. Taxpayers whose annual aggregate turnover in preceding financial year is upto Rs. 5 crores shall furnish ITC-04 annually.
2. In the spirit of earlier Council decision that interest is to be charged **only** in respect of net cash liability, section 50 (3) of the CGST Act to be amended retrospectively, w.e.f. 01.07.2017, to provide that interest is to be paid by a taxpayer on "**ineligible ITC availed and utilized**" and not on "ineligible ITC availed". It has also been decided that interest in such cases should be charged on ineligible ITC **availed and utilized** at 18% w.e.f. 01.07.2017.
 3. Unutilized balance in CGST and IGST cash ledger may be allowed to be transferred between distinct persons (entities having same PAN but registered in different states), without going through the refund procedure, subject to certain safeguards.

4. Issuance of the following circulars in order to remove ambiguity and legal disputes on various issues, thus benefiting taxpayers at large:

a. **Clarification on scope of “intermediary services”;**

b. **Clarification relating to interpretation of the term “merely establishment of distinct person” in condition (v) of the Section 2 (6) of the IGST Act 2017 for export of services.** A person incorporated in India under the Companies Act, 2013 and a person incorporated under the laws of any other country are to be treated as separate legal entities and would not be barred by the condition (v) of the sub-section (6) of the section 2 of the IGST Act 2017 for considering a supply of service as export of services;

c. **Clarification in respect of certain GST related issues:**

i. W.e.f. 01.01.2021, the date of issuance of debit note (and not the date of underlying invoice) shall determine the relevant financial year for the purpose of section 16(4) of CGST Act, 2017;

ii. There is no need to carry the physical copy of tax invoice in cases where invoice has been generated by the supplier in the manner prescribed under rule 48(4) of the CGST Rules, 2017;

iii. Only those goods which are actually subjected to export duty i.e., on which some export duty has to be paid at the time of export, will be covered under the restriction imposed under section 54(3) of CGST Act, 2017 from availment of refund of accumulated ITC.

5. **Provision to be incorporated in in CGST Rules, 2017 for removing ambiguity regarding procedure and time limit for filing refund of tax wrongfully paid as specified in section 77(1) of the CGST/SGST Act and section 19(1) of the IGST Act.**

J. Measures for streamlining compliances in GST

1. Aadhaar authentication of registration to be made mandatory for being eligible for filing refund **claim and application for revocation of cancellation of registration.**

2. Late fee for delayed filing of **FORM GSTR-1** to be auto-populated and collected in next open return in **FORM GSTR-3B.**

3. Refund to be disbursed in the bank account, which is linked with same PAN on which registration has been obtained under GST.

4. Rule 59(6) of the CGST Rules to be amended with effect from 01.01.2022 to provide that a registered person shall not be allowed to furnish **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for the preceding month.

5. Rule 36(4) of CGST Rules, 2017 to be amended, once the proposed clause (aa) of section 16(2) of CGST Act, 2017 is notified, to restrict availment of ITC in respect of invoices/ debit notes, to the extent the details of such invoices/ debit notes are furnished by the supplier in **FORM GSTR-1/IFF** and are communicated to the registered person in **FORM GSTR-2B.**

K. GST Council has also recommended amendments in certain provisions of the Act and Rules.

Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1755925>

***Note:** The recommendations of the GST Council have been presented in this release containing major item of decisions in simple language for information of all stakeholders. The same are given effect through relevant Circulars/ Notifications/ Law amendments which alone shall have the force of law. Various Notifications/ Circulars issued in the month of the September to give effect to the recommendations of the 45th GST Council meeting are given hereinafter.

NOTIFICATIONS AND CIRCULARS

In order to give effect to the recommendations made in the 45th GST Council Meeting held on 17th September, 2021 in Lucknow, Uttar Pradesh under the Chairpersonship of the Union Finance & Corporate Affairs Minister Smt. Nirmala Sitharaman, the CBIC has issued 2 Central Tax notifications, 7 Central Tax (Rate) notifications, 7 Integrated Tax (Rate) notifications, 7 Union Territory Tax (Rate) notifications and 1 Compensation Cess (Rate) notification. CBIC has also issued 4 circulars.

Central Tax Notifications

1. Notification No. 35/2021-Central Tax dated 24.09.2021

The Government has amended the CGST Rules, 2017 eighth time in the year 2021 vide Notification No. 35 / 2021 - Central Tax dated 24th September 2021 in order to bring into effect some of the recommendations made in the 45th GST Council Meeting.

The brief of the amendments is as below:

I. Amendment in Rule 59(6) regarding restricting the filing of FORM GSTR-1

Rule 59(6) of the CGST Rules amended to provide that a registered person shall not be allowed to furnish **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for the preceding month.

Earlier, the registered person was not allowed to file Form GSTR-1, if he has not furnished the return in Form GSTR-3B for preceding two months. Now, the said period of **two months** has been reduced to **one month**.

This amendment will come into force w.e.f. January 01, 2022.

II. Amendment in Rule 45(3) for providing relaxation in the requirement of filing FORM GST ITC-04

Requirement of filing **FORM GST ITC-04** under Rule 45(3) of the CGST Rules has been relaxed as under:

- a) Taxpayers whose annual aggregate turnover in preceding financial year is above Rs. 5 crores shall furnish ITC-04 once in six months i.e. for April to September & for October to March.
- b) Taxpayers whose annual aggregate turnover in preceding financial year is upto Rs. 5 crores shall furnish ITC-04 annually.

Earlier they were required to furnish it quarterly.

This amendment became effective from October 01, 2021.

III. Aadhaar authentication of registration made mandatory for being eligible for filing refund claim and application for revocation of cancellation of registration.

Rule 10B has been inserted after Rule 10A of CGST Rules, 2017 whereby the registered persons (other than the notified persons who are exempt from the requirement of Aadhaar authentication) shall be mandatorily required to undergo Aadhaar authentication of the person mentioned in Table below and of the authorized signatory in order to be eligible for filing-

- Application for Revocation of cancellation of registration in **FORM REG-21** under **Rule 23**.
- Refund application in **FORM RFD-01** under **Rule 89**.
- Refund under **Rule 96** of IGST paid on goods exported out of India.

S. No.	Organization	Person
1.	Proprietorship Firm	Proprietor
2.	Partnership Firm	Any Partner
3.	HUF	Karta
4.	Company	Managing Director or any Whole Time Director
5.	Association of persons or Body of individuals or a Society	Any of the Members of the Managing Committee
6.	Trust	Trustee in the Board of Trustees

If Aadhaar number has not been assigned to the person required to undergo Aadhaar authentication, such person shall furnish the following identification documents, namely: –

- Her/his Aadhaar Enrolment ID slip; **and**
- Bank passbook with photograph, **or** Voter identity card issued by the Election Commission of India **or** Passport **or** Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (59 Of 1988)

Such person shall undergo the authentication of Aadhaar number within a period of 30 days of the allotment of the Aadhaar number.

Consequential amendments have also been carried out in Rule 23, Rule 89 and Rule 96 of the CGST Rules, 2017.

The date of the applicability of the above amendments has not been notified yet.

IV. Furnishing of Bank account details on GSTN Portal

Rule 10A of the CGST Rules, 2017 has been amended whereby after obtaining registration, a registered person is required to upload the details of the bank account which is in his name and obtained on his PAN.

In case of a proprietorship concern, the PAN of the proprietor shall also be linked with the Aadhaar number of the proprietor.

The date of the applicability of the above amendment has not been notified yet.

V. Insertion of Rule 89(1A) for removing ambiguity regarding procedure and time limit for filing refund of tax wrongfully paid as specified in section 77 of the CGST Act

The new sub-rule lays down that any person, claiming refund under section 77 of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, before the expiry of a period of two years from the date of payment of the tax on the inter-State supply, file an application electronically in FORM GST RFD-01 through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

The said application may, as regard to any payment of tax on inter-State supply before coming

into force of this sub-rule, be filed before the expiry of a period of two years from the date on which this sub-rule comes into force.

This amendment became effective from September 24, 2021.

VI. Insertion of Rule 96C pertaining to bank account for credit of refund

Rule 96C has been inserted to provide that for the purposes of Rule 91 (3), Rule 92 (4) and Rule 94 “bank account” shall mean such bank account which is in the name of the applicant and obtained on his PAN.

In case of a proprietorship concern, the PAN of the proprietor shall also be linked with the Aadhaar number of the proprietor.

The date of the applicability of the above amendment has not been notified yet.

Source: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-35-central-tax-english-2021.pdf>

2. Notification No. 36/2021-Central Tax dated 24.09.2021

Notification No. 36/2021-Central Tax seeks to amend Notification No. 03/2021 dated 23.02.2021 by inserting words, brackets, figure and letter “sub-section (6A) or” after the words “hereby notifies that the provisions of” in Notification No. 03/2021 which means now the provisions of the Section 25(6A) of the CGST Act, 2017 shall not apply to a person who is not a citizen of India, a Department or establishment of the Central Government or State Government, a local authority, a statutory body, a Public Sector Undertaking or a person applying for registration under Section 25(9) of the CGST Act.

Source: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-36-central-tax-english-2021.pdf>

Central Tax (Rate) Notifications

S. No.	Notification No. & Date of Issue	Subject
1.	06/2021-Central Tax (Rate) dt. 30.09.2021	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by GST Council in its 45th meeting held on 17.09.2021.
2.	07/2021-Central Tax (Rate) dt. 30.09.2021	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to implement recommendations made by GST Council in its 45th meeting held on 17.09.2021.
3.	08/2021-Central Tax (Rate) dt. 30.09.2021	Seeks to amend notification No. 1/2017- Central Tax (Rate)
4.	09/2021-Central Tax (Rate) dt. 30.09.2021	Seeks to amend notification No. 2/2017- Central Tax (Rate)
5.	10/2021-Central Tax (Rate) dt. 30.09.2021	Seeks to amend notification No. 4/2017- Central Tax (Rate)
6.	11/2021-Central Tax (Rate) dt. 30.09.2021	Seeks to amend notification No. 39/2017- Central Tax (Rate)
7.	12/2021-Central Tax (Rate) dt. 30.09.2021	Seeks to exempt CGST on specified medicines used in COVID-19, up to 31st December, 2021

Source: <https://www.cbic.gov.in/htdocs-cbec/gst/central-tax-rate-notfns-2017>

Integrated Tax (Rate) Notifications

S. No.	Notification No. & Date of Issue	Subject
1.	06/2021-Integrated Tax (Rate) dt. 30.09.2021	Seeks to amend notification No. 08/2017-Integrated Tax (Rate) so as to notify CGST rates of various services as recommended by GST Council in its 45th meeting held on 17.09.2021.
2.	07/2021-Integrated Tax (Rate) dt. 30.09.2021	Seeks to amend notification No. 09/2017-Integrated Tax (Rate) so as to implement recommendations made by GST Council in its 45th meeting held on 17.09.2021.
3.	08/2021-Integrated Tax (Rate) dt. 30.09.2021	Seeks to amend notification No. 1/2017-Integrated Tax (Rate)
4.	09/2021- Integrated Tax (Rate) dt. 30.09.2021	Seeks to amend notification No. 2/2017-Integrated Tax (Rate)
5.	10/2021- Integrated Tax (Rate) dt. 30.09.2021	Seeks to amend notification No. 4/2017-Integrated Tax (Rate)
6.	11/2021- Integrated Tax (Rate) dt. 30.09.2021	Seeks to amend notification No. 40/2017-Integrated Tax (Rate)
7.	12/2021- Integrated Tax (Rate) dt. 30.09.2021	Seeks to exempt CGST on specified medicines used in COVID-19, up to 31st December, 2021

Source: <https://www.cbic.gov.in/htdocs-cbec/gst/integrated-tax-rate-2017>

Union Territory Tax (Rate) Notifications

S. No.	Notification No. & Date of Issue	Subject
1.	06/2021-Union Territory tax (rate) dt. 30.09.2021	Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) so as to notify CGST rates of various services as recommended by GST Council in its 45th meeting held on 17.09.2021.
2.	07/2021-Union Territory tax (rate) dt. 30.09.2021	Seeks to amend notification No. 12/2017- Union Territory Tax (Rate) so as to implement recommendations made by GST Council in its 45th meeting held on 17.09.2021.
3.	08/2021-Union Territory tax (rate) dt. 30.09.2021	Seeks to amend notification No. 1/2017- Union territory Tax (Rate)
4.	09/2021-Union Territory tax (rate) dt. 30.09.2021	Seeks to amend notification No. 2/2017- Union territory Tax (Rate)
5.	10/2021-Union Territory tax (rate) dt. 30.09.2021	Seeks to amend notification No. 4/2017- Union territory Tax (Rate)

6.	11/2021-Union Territory tax (rate) dt. 30.09.2021	Seeks to amend notification No. 39/2017- Union territory Tax (Rate)
7.	12/2021-Union Territory tax (rate) dt. 30.09.2021	Seeks to exempt CGST on specified medicines used in COVID-19, up to 31st December, 2021

Source: <https://www.cbic.gov.in/htdocs-cbec/gst/union-territory-tax-rate-2017>

Compensation Cess (Rate) Notifications

S. No.	Notification No. & Date of Issue	Subject
1.	01/2021-Compensation Cess (Rate) dt. 30.09.2021	Seeks to amend notification No. 1/2017- Compensation Cess (Rate).

Source: <https://www.cbic.gov.in/htdocs-cbec/gst/compensation-cess-rate-2017>

Circulars

S. No.	Circular No. & Date of Issue	Subject
1.	159/15/2021-GST dt. 20.09.2021	Clarification on doubts related to scope of "Intermediary"
2.	160/16/2021-GST dt. 20.09.2021	Clarification in respect of certain GST related issues Corrigendum
3.	161/17/2021-GST dt. 20.09.2021	Clarification relating to export of services -condition (v) of section 2(6) of the IGST Act 2017
4.	162/18/2021-GST dt. 25.09.2021	Clarification in respect of refund of tax specified in section 77(1) of the CGST Act and section 19(1) of the IGST Act.

Source: <https://www.cbic.gov.in/htdocs-cbec/gst/cgst-circ-idx-2017>



CONSTITUTION OF GROUP OF MINISTERS (GoMs)

1. GoM on GST System Reforms

The GST Council in its 45th meeting reviewed the current level of use of IT system in plugging leakages and the way forward. The Council acknowledged that better use of IT system is the best way to minimize evasion and at the same time ease compliance in GST.

The Council acknowledged that IT systems have stabilised and there is a need to introduce IT based checks and balances in the GST IT system. The Council also acknowledged use of data analysis like BIFA system of GSTN and stressed on expanding use of data analytics in increasing efficacy and efficiency of GST administration.

The Council decided that a GoM be set up to guide this process forward. In this context, Council has earlier set up two GoMs, one in IT challenges and another on revenue mobilization. There is substantial overlap between the work of these two GoMs and that of this proposed GoM.

Accordingly, a Group of Minister on GST System Reforms has been constituted under the convenorship of Sh. Ajit Pawar, Deputy Chief Minister Maharashtra subsuming the earlier GoMs on IT challenges and revenue mobilization.

Terms of Reference of GoM are as below:

- Review the IT tools and interface available with tax officers and suggest measures to make the system more effective and efficient including changes in business processes;
- Identify potential sources of evasion and suggest changes in business processes and IT systems to plug revenue leakage;
- Identify possible use of data analysis towards better compliance and revenue augmentation and suggest use of such data analysis;
- Identify mechanisms for better coordination between Central and State tax administration and tax administration of different States; and
- Suggest timelines for changes recommended.

2. GoM on Rate Rationalization

The GST Council in its 45th meeting discussed the need to undertake GST rate rationalization including correction of inverted duty structure with an objective to simplify the rate structure, to reduce classification related disputes and enhance GST revenues. In the said meeting, the Council has already approved changes in GST rates to correct inverted duty structure in many sectors, including that in textile and footwear to be implemented with effect from 01.01 2022.

Accordingly, a Group of Ministers on Rate Rationalization has been constituted under the convenorship of Sh. Basavaraj S. Bommai, Chief Minister Karnataka.

Terms of Reference of GoM are as below:

- Review the supply of goods and services exempt under GST with an objective to expand the tax base and eliminate breaking of ITC chain;
- Review the instances of inverted duty structure other than where Council has already taken a decision to correct the inverted structure and recommend suitable rates to eliminate inverted duty structure as far as possible so as to minimize instances of refund due to inverted duty structure;
- Review the current tax slab rates and recommend changes in the same as may be needed to garner required resources; and
- Review the current rate slab structure of GST, including special rates, and recommend rationalization measures, including merger of tax rate slabs, required for a simpler rate structure in GST.

Source: <http://www.gstcouncil.gov.in/committees-gom-by-gst-council>



GST IN NEWS

GST collection grows 23% to Rs 1.17 trillion in September, surpasses pre-Covid levels

- The collection continues to exceed Rs. 1 trillion mark for the third month showing clear signs of recovery.
- GST collected in September rose to Rs 1.17 trillion, which is 23 per cent higher than in the same period a year ago, and 27.3 per cent more than the collection in the pre-Covid year of 2019-20.
- The Finance Ministry expects the positive trend will continue and the second half of the year will post higher revenues. It said the constant increase in collection in the last five months indicates the economy is recovering at a fast pace.
- Average monthly gross GST collection for the second quarter of 2021-22 has been Rs 1.15 trillion, which is about 5 per cent higher than the average monthly collection of Rs 1.10 trillion in the first three months of the fiscal year.
- Besides, measures against anti-evasion activities, especially action against fake billers, have been contributing to enhanced GST collection, the Ministry stated.

Source: https://www.business-standard.com/article/economy-policy/gst-collection-grows-23-to-rs-1-17-trn-in-sep-surpasses-pre-covid-levels-121100100572_1.html

IT-BPM industry welcomes GST clarification on Intermediaries

- IT-BPM industry welcomed the GST Council's circular, clarifying the role of intermediaries in the tax regime. This will provide a breather to business process management (BPM) and information technology (IT) services companies. However, some categories of intermediaries would still not be exempt.
- Therefore, experts say the government needs to re-look the definition for people engaged in, for example, marketing and promotion services for foreign companies.
- "Nasscom welcomes the clarifications issued by the GST Council on the scope of intermediary services and exports of services. We expect these clarifications to lay to rest long-pending disputes of litigation at various levels and ease processing of pending refund claims held up because of exports being viewed as intermediary services," said industry body National Association of Software and Services Companies (Nasscom).
- It welcomed the clarification that a company incorporated in India and a corporate incorporated by or under the laws of a country outside India, which is also referred to as foreign company under the Companies Act, are separate persons under Central GST Act, and thus are separate legal entities.
- "Accordingly, these two separate persons would not be considered as 'merely establishments of a distinct person under Explanation 1 in Section 8'. This will ensure the availability of export status to services provided by Indian IT companies to their foreign group

entities. This will also help in resolving refund issues and clearing litigations pending before the appellate and judicial authorities,” it added.

- This is a long-standing issue between the IT-BPM industry and the government. In 2019, Central Board for Indirect Taxes and Customs said the services offered by the IT and ITeS sectors at the back end, especially with respect to business process outsourcing (BPO), may attract an 18 per cent GST. This is because they will not qualify as export.

Source: https://www.business-standard.com/article/economy-policy/it-bpm-industry-welcomes-gst-clarification-on-intermediaries-121092200041_1.html

Opposition-ruled States demand extension of GST compensation beyond June 2022

- Briefing reporters after the 45th GST Council meeting in Lucknow, Union Finance Minister Nirmala Sitharaman had said the regime of paying compensation to States for revenue shortfall resulting from subsuming their taxes such as VAT in the uniform national tax GST will end in June next year. However, the compensation cess, levied on luxury and demerit goods, will continue to be collected till March 2026 to repay the borrowings that were done in 2020-21 and 2021-22 to compensate States for GST revenue loss.
- In his speech at the meeting, Tamil Nadu Finance Minister P Thiaga Rajan demanded continuation of the compensation mechanism, and deferment of a decision on this issue. While we are broadly, and firmly in favour of the continuation of the compensation mechanism, we are concerned by many of the details, he said. He also said all the Council Members will require some time to analyse and assess the features and consequences of the options presented during the 45th meeting, and hence expect that any decision on the way forward will be deferred to the 46th meeting at least. To be doubly sure, we formally place a request that no final decision be made on this most important issue without the benefit of the time needed to fully assess the options, Thiaga Rajan added.
- Briefing reporters, Kerala Finance Minister K N Balagopal said he has pitched for extending the GST compensation regime as he highlighted that the state is already grappling with significant revenue shortfall. In case the GST compensation regime ends next year, the State will face further revenue shortfall, Balagopal said and expressed hope that it would be extended.
- West Bengal Minister of State for Urban Development and Municipal Affairs, Chandrima Bhattacharya said the State has demanded an extension of the compensation mechanism by five years. It has been decided to set up a GoM for deciding the modalities of compensation mechanism, she had said after the meeting on Friday.
- Delhi Deputy Chief Minister Manish Sisodia said the matter of compensation cess would be referred to a Group of Ministers (GoM).

Source: https://www.business-standard.com/article/economy-policy/oppn-ruled-states-demand-extension-of-gst-compensation-beyond-june-2022-121091800711_1.html

How the new GST structure impacts restaurants and food delivery apps

- The GST Council has approved a proposal to make food-delivery platforms like Zomato and Swiggy responsible for collecting and depositing the 5 per cent GST applicable on food with the Government, effective January 1.
- From January 1, food delivery apps will have to collect and deposit 5 per cent GST with the Government, in place of restaurants, for deliveries made by the platforms. This transfer of responsibility, which was approved by the GST Council on September 17, 2021 was proposed by the Government with the aim of bringing several restaurants that had not been paying taxes under the GST net.

What changes once this comes into effect?

- Currently, if a customer orders food, for example, from Restaurant A using Swiggy or Zomato, the food delivery platform collects the 5 per cent tax on food from the customer and passes it on to the restaurant. However, the Government believes that several restaurants have not deposited their tax despite them recording high turnover. So, effective January 1, the food-delivery apps will collect the tax on behalf of the restaurant and will also deposit it on their behalf. As a result of this, the restaurants will also have to mandatorily register themselves as is done by e-commerce sellers.

Does anything change for the consumer?

- No, since there is no new tax that has been introduced, the consumer will continue to pay the 5 per cent rate on the food they order online.
- The proposal of the GST Council, which got approved Friday, also pegged to bring the delivery services under the tax net, but it determined that since the customer does not directly avail the services of a delivery executive, nor do they have the choice of which delivery executive services them, the responsibility for paying the tax on delivery services will lie with the food-delivery apps.

What changes with restaurants and delivery apps?

- Tax experts suggest that the most significant impact will be on smaller restaurants, particularly those with annual turnover of less than Rs 20 lakh, as they were not included in the GST net before. With the responsibility for collection of tax lying with the aggregator, these smaller restaurants will also need to pay taxes.
- For most restaurants now, however, there will be an added compliance burden in that they will have to keep two separate books of accounts — one for their normal business and second for the business done through Zomato or Swiggy.
- For the aggregators, this will also increase the burden of compliance towards collecting and accounting for the taxes on behalf of the restaurants.
- The move may also create some confusion in terms of applicability of input tax credits, for which food aggregators are expected to seek clarifications from the government.

Source: <https://indianexpress.com/article/explained/gst-food-delivery-apps-zomato-swiggy-restaurants-7517040/>

GST PORTAL UPDATES

Advisory for Taxpayers regarding Generation of EWB where the principal supply is Supply of services

Dt. 16/09/2021

1. Representations have been received from various trade bodies stating that they are not able to generate EWB bill for movement of those goods where their principle supply is classifiable as a service, since there is no provision for generating E-way Bill by entering SAC (Service Accounting Code-Chapter 99) alone on the E- way bill portal.
2. To overcome this issue, the taxpayers are advised as below:
 - a) Rule 138 of CGST Rules, 2017, inter alia, states “Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees....” Thus, E way bill is required to be generated for the movement of Goods.
 - b) Therefore, in cases where the principal supply is purely a supply of service and involving no movement of goods, the e-way bill is not required to be generated.
 - c) However, in cases where along with the principal supply of service, movement of some goods is also involved, e-way bill may be generated. Such situations may arise in cases of supply of services like printing services, works contract services, catering services, pandal or shamiana services, etc. In such cases, e-way bill may be generated by entering the details of HSN code of the goods, along with SAC (Service Accounting Code) of services involved.

Source: <https://www.gst.gov.in/newsandupdates/read/504>

On demand fetching of Bill of Entry details from ICEGATE Portal

Dt. 17/09/2021

1. To help importers of goods, and recipients of supplies from SEZ, search Bill of Entry details, which did not auto-populate in GSTR-2A, a self-service functionality has been made available on the GST Portal that can be used to search such records in GST System, and fetch the missing records from ICEGATE.
2. Please note that it usually takes 2 days (after reference date) for BE details to get updated on GST Portal from ICEGATE. This functionality should, therefore, be used if data is not available after this period.

Note: The reference date would be either Out of charge date, Duty payment date, or amendment date - whichever is later.

3. Taxpayers can follow the below steps to fetch the requisite details:
 - a) Login to GST Portal
 - b) Navigate to Services > User Services > Search BoE
 - c) Enter the Port Code, Bill of Entry Number, Bill of Entry Date and Reference Date and click the SEARCH button.

Note: The reference date would be either Out of charge date, Duty payment date, or amendment date - whichever is later.

- d) If the BoE details do not appear in the Search results, click on the QUERY ICEGATE button, at the bottom of the screen, to trigger a query to ICEGATE.
 - e) History of fetched BoE details from ICEGATE along with status of query are displayed after 30 minutes from the time of triggering the query.
4. For records of type IMPG (Import of Goods), details of: Period for Form GSTR-2A (system generated Statement of Inward Supplies); Reference Date; Bill of Entry Details like Port Code, BoE Number, BoE Date & Taxable Value; and Amount of Tax would be displayed. For records of type IMPGSEZ (Import of Goods from SEZ), details of: Period for Form GSTR-2A; Reference Date; GSTIN of Supplier; Trade Name of Supplier; Bill of Entry Details like Port Code, BoE Number, BoE Date & Taxable Value; and Amount of Tax would be displayed.
 5. Taxpayers are advised to confirm correct details either from BE documents, or using ICEGATE portal
 6. For more details, click on:
https://tutorial.gst.gov.in/userguide/taxpayersdashboard/index.htm#t=Manual_boe.htm
 7. In case of any problem, please create a ticket at the GST Helpdesk or GST Self-service portal by including following details:
 - a. Complete details of BE records
 - i. GSTIN
 - ii. BE Number
 - iii. BE Date
 - iv. Port Code
 - v. Reference Date
 - b. Screenshot of ICEGATE portal with BE record
 - c. Any error that they may have encountered while using the “Search BoE” functionality on GST Portal

Source: <https://www.gst.gov.in/newsandupdates/read/505>

Webinars on ‘Functionality to fetch BoE details by Taxpayers’.

Dt. 27/09/2021

Recently, a self-service functionality has been made available on the GST Portal for taxpayers to fetch the missing Bill of Entry details from ICEGATE if these details are not auto-populated in their Form GSTR-2A. For creating awareness amongst all the stakeholders, GSTN conducted various webinars.

Recording of these sessions is available on GSTNs dedicated YouTube channel, at https://www.youtube.com/channel/UCFYpOk92qurlO5t-Z_y-bOQ.

Source: <https://www.gst.gov.in/newsandupdates/read/506>

COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	Sep, 2021	Oct 11, 2021	Turnover exceeding ₹5 Crore or opted to file monthly return
GSTR-1	Jul-Sep, 2021	Oct 13, 2021	Opted for quarterly filing as per QRMP scheme
IFF	Sep, 2021	NA	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*	Sep, 2021	Oct 20, 2021	Turnover exceeding ₹5 Crore or opted to file monthly return
GSzTR-3B*	Jul-Sep, 2021	Oct 22/ 24, 2021	Opted for quarterly filing as per QRMP scheme.
GSTR-5	Sep, 2021	Oct 20, 2021	Monthly return for Non-Resident taxable person
GSTR-5A	Sep, 2021	Oct 20, 2021	Monthly return for Non-resident OIDAR services providers
GSTR-6	Sep, 2021	Oct 13, 2021	Monthly return for Input Service Distributors
GSTR-7	Sep, 2021	Oct 10, 2021	Monthly return for authorities liable to deduct tax at source (TDS)
GSTR-8	Sep, 2021	Oct 10, 2021	Monthly return for e-Commerce Operators liable to collect tax at source (TCS)
CMP-08	Jul-Sep, 2021	Oct 18, 2021	Quarterly statement-cum-challan to make tax payment by taxpayers registered under the composition scheme
GSTR-9**	FY 2020-21	Dec 31, 2021	Annual return for a normal taxpayers
GSTR-9C***	FY 2020-21	Dec 31, 2021	Annual reconciliation statement
RFD-10	-	-	Eighteen months after end of the quarter for which refund is to be claim

***GSTR-3B**

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

For the taxpayers with aggregate turnover equal to or below Rs. 5 crore, eligible and remain 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**

Taxpayers having annual aggregate turnover up to Rs. 2 crores are exempted from the requirement of furnishing annual return (GSTR-9) for FY 2020-21.

*****GSTR-9C**

Taxpayers having annual aggregate turnover up to Rs. 5 crores are exempted from the requirement of furnishing Reconciliation Statement (GSTR-9C) for FY 2020-21. Further, the requirement of certification by CA or CMA for those requiring to file GSTR-9C has been removed from the FY 2020-21 onwards. Instead, Form GSTR-9C requires to be self-certified by the business themselves.



GST QUIZ

1. Who cannot act as Intermediary in GST Laws?

- A) a broker
- B) an agent
- C) any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both
- D) a person who supplies such goods or services or both or securities on his own account

2. Which of the following is incorrect in respect to “export of services”?

- A) the supplier of service is located in India
- B) the recipient of service is located outside India
- C) the place of supply of service is in India
- D) the payment for such service has been received by the supplier of service in convertible foreign exchange

3. Intermediary is someone who arranges or facilitates the supplies of goods or services or securities between two or more persons. It is thus a natural corollary that the arrangement requires a minimum of _____.

- A) Two parties.
- B) Four parties.
- C) Five parties.
- D) Three parties.

4. Which of the following is incorrect in respect to “Primary Requirements for intermediary services”?

- A) Sub-contracting for a service is an intermediary service.
- B) Two distinct supplies.
- C) Does not include a person who supplies such goods or services or both or securities on his own account.
- D) Intermediary service provider to have the character of an agent, broker or any other similar person.

5. Who was the chairperson of the 45th GST Council meeting held on September 17, 2021?

- A) Union Finance Minister
- B) Union Minister of State (Finance)
- C) Revenue Secretary
- D) Additional Secretary, GST Council

Motto

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