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Union Budget 2021



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IN PURSUIT OF PROFESSIONAL EXCELLENCE

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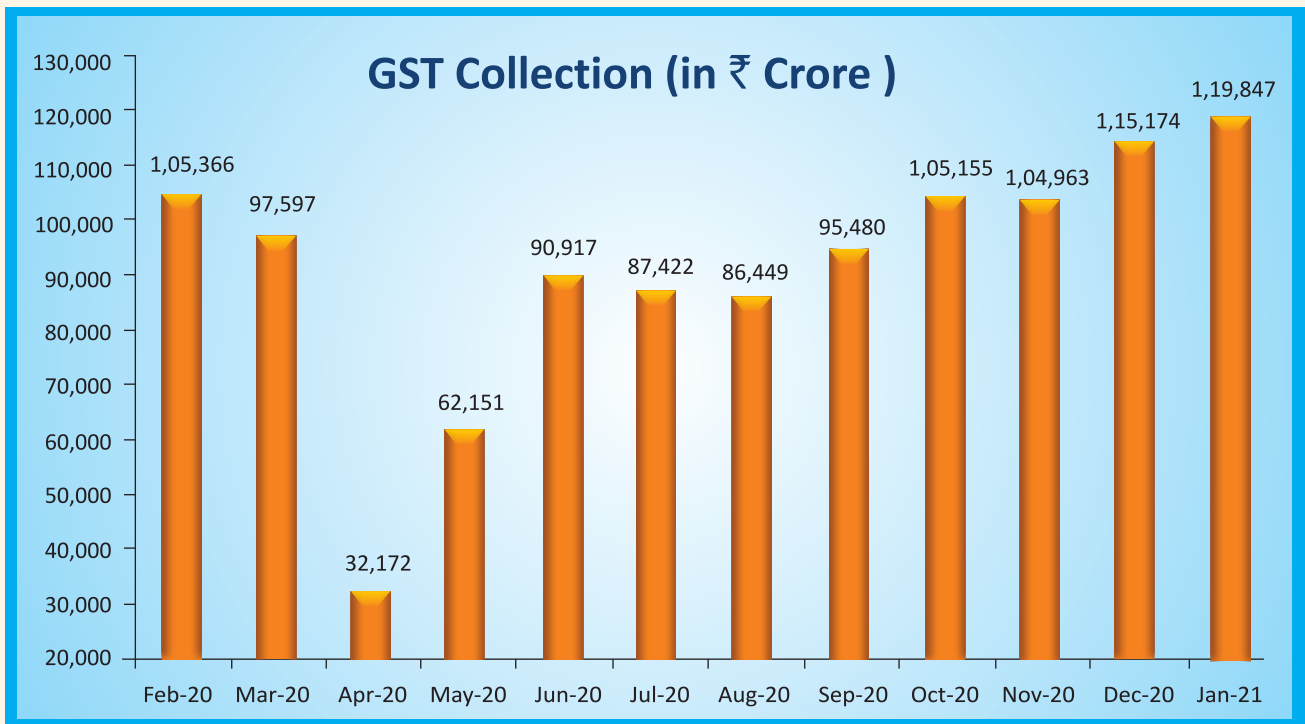
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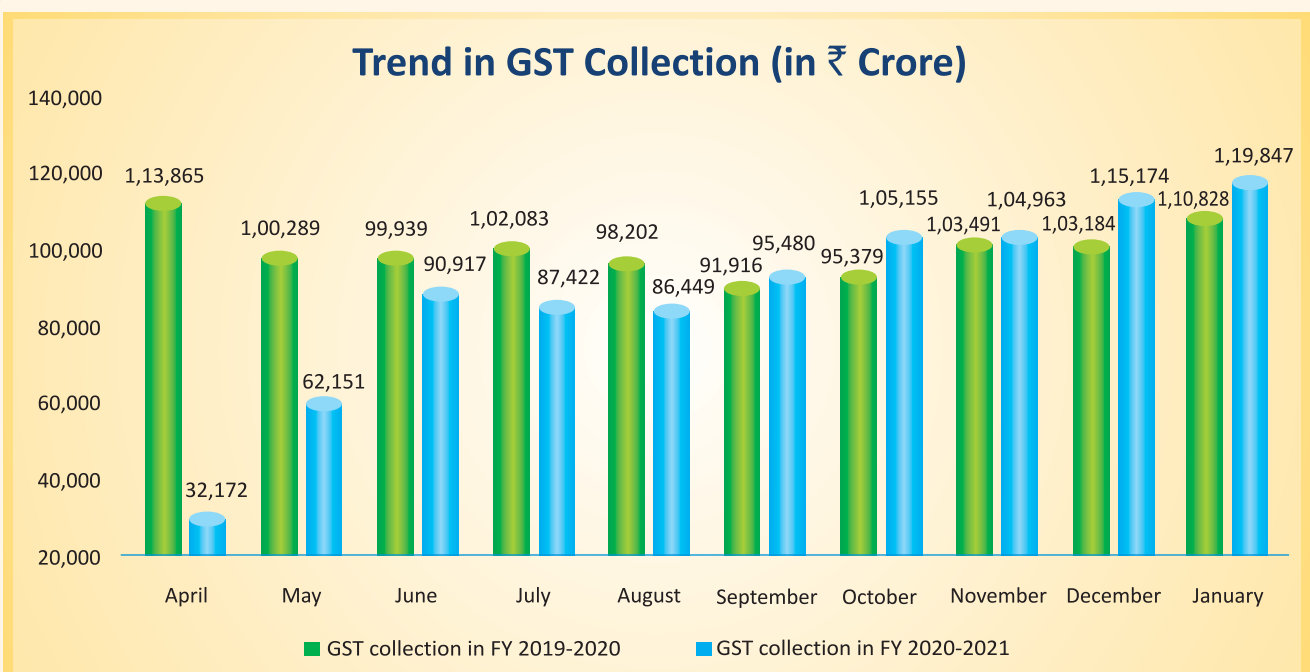
GST STATISTICAL UPDATES

GST COLLECTION

GST Revenue collection in the month of January, 2021 is ₹1,19,847 Crore which is the all time high since implementation of GST.



TRENDS IN GST COLLECTION



Source: <https://pib.nic.in/PressReleaseDetail.aspx?PRID=1693779>

BREAK-UP OF GST COLLECTION

Out of total GST collection of ₹1,19,847 crore, in the month of **January, 2021** CGST is ₹ 21,923 crore, SGST is ₹29,014 crore, IGST is ₹60,288 crore (including ₹27,424 crore collected on import of goods) and Cess is ₹8,622 crore (including ₹883 crore collected on import of goods). The total number of GSTR-3B returns filed for the month of December up to 31st January, 2021 is 90 lakh.

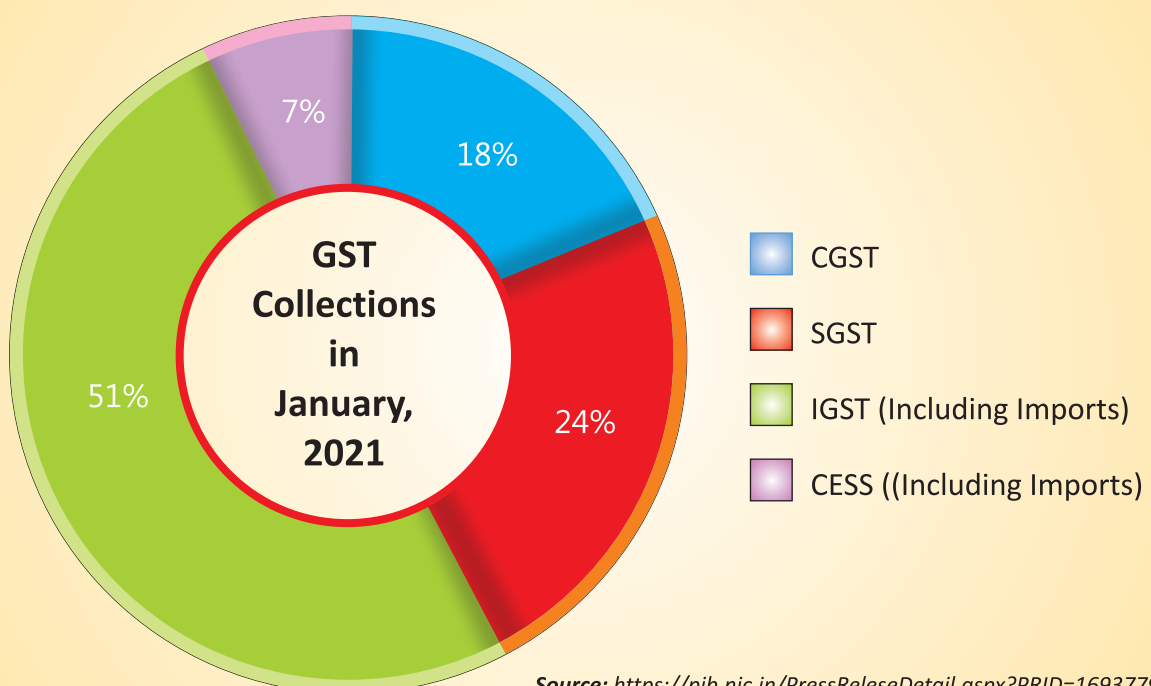
The government has settled ₹24,531 crore to CGST and ₹19,371 crore to SGST from IGST as regular settlement. The total revenue earned by Central Government and the State Governments **after regular settlement** in the month of **January, 2021** is ₹46,454 crore for CGST and ₹48,385 crore for the SGST.

In line with the trend of recovery in the GST revenues over past five months, the revenues for the month of January, 2021 are **8% higher** than the GST revenues in the same month last year, which in itself was more than ₹ 1.1 lakh crore. During the month, revenues

from import of goods were **16% higher** and the revenues from domestic transaction (including import of services) are **6% higher** than the revenues from these sources during the same month last year.

The GST revenues during January, 2021 are the highest since introduction of GST and has almost touched the ₹ 1.2 lakh crore mark, exceeding the last month's record collection of ₹1.15 lakh crore. GST revenues above ₹ 1 lakh crore for a stretch of last four months and a steep increasing trend over this period are clear indicators of rapid economic recovery post pandemic. Closer monitoring against fake-billing, deep data analytics using data from multiple sources including GST, Income-tax and Customs IT systems and effective tax administration have also contributed to the steady increase in tax revenue over last few months.

The average YoY growth in GST revenue over the first four months in the second half of the financial year has been **8%** as compared to **(-) 24%** during the first half of the year.



Source: <https://pib.nic.in/PressReleaseDetail.aspx?PRID=1693779>

COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	Jan-2021	11 th Feb, 2021	Turnover greater than ₹1.50 Crore or more opted to file monthly return
	Feb-2021	11 th Mar, 2021	
GSTR-1	Jan-Mar, 2021	13 th Apr, 2021	Quarterly return for registered persons with aggregate turnover up to ₹1.50 Crores
GSTR-3B	Jan-2021	20 th Feb, 2021, 22 nd Feb, 2021 & 24 th Feb, 2021	All registered persons are required to pay GST and file monthly GST return
	Feb-2021	20 th Mar, 2021, 22 nd Mar, 2021 & 24 th Mar, 2021	
GSTR-4	FY-2020-21	30 th April, 2021	All persons registered under Composition Scheme are required to file Annual Return
GSTR-5	Jan-2021	20 th Feb, 2021	Non-resident persons are required to pay GST and file monthly GST return
	Feb-2021	20 th Mar, 2021	
GSTR-5A	Jan-2021	20 th Feb, 2021	Non-resident OIDAR services providers are required to file monthly GST return
	Feb-2021	20 th Mar, 2021	
GSTR-6	Jan-2021	13 th Feb, 2021	Every Input Service Distributor is required to file monthly GST return
	Feb-2021	13 th Mar, 2021	
GSTR-7	Jan-2021	10 th Feb, 2021	Filed by person liable to deduct TDS
	Feb-2021	10 th Mar, 2021	
GSTR-8	Jan-2021	10 th Feb, 2021	Filed by e-Commerce Operators liable to deduct TCS
	Feb-2021	10 th Mar, 2021	
GSTR-9 & GSTR-9C	FY 2019-20	31 st Mar, 2021	Annual return & Reconciliation statement filed by regular taxpayer
CMP-08	Jan-Mar, 2021	18 th Apr, 2021	Statement for payment of self-assessed tax
RFD-10			Eighteen months after end of the quarter for which refund is to be claimed

Source: <http://gst.gov.in>

PAYMENT OF TAX BY FIXED SUM METHOD UNDER QRMP SCHEME

1. W.e.f. 1st January, 2021, following two options are available to the Taxpayers who are under Quarterly Returns and Monthly Payment of Tax (QRMP) Scheme for tax payment for first 2 months of a quarter:
 - a. **Fixed Sum Method:** Portal can generate a pre-filled challan in Form GST PMT-06 based on his past record.
 - b. **Self-Assessment Method:** The Tax due is to be paid on actual supplies after deducting the Input Tax Credit available.
2. In fixed sum method, the 35% Challan can be generated by selecting the **Reason For Challan>Monthly Payment for Quarterly Return> 35% Challan** which is in turn calculated as per following situation:
 - a. 35% of amount paid as tax from Electronic Cash Ledger in their preceding quarter GSTR-3B return, if it was furnished on **quarterly basis**; or
 - b. 100% of the amount paid as tax from Electronic Cash Ledger in their GSTR-3B return for the last month of the immediately preceding quarter, if it was furnished on **monthly basis**.
3. It is to note that, for the months of Jan and Feb, 2021, in Q4 of 2020-21, the auto-populated challan generated under 35% Challan would contain 100% of the tax liability discharged from Electronic Cash Ledger for the month of December, 2020 (and not 35%). [Reason: Till December 2020, all taxpayers were filing GSTR-3B return on a monthly basis.]
4. From April, 2021 onwards, the pattern as suggested at Para 2 (a) and (b) would follow.
5. It is noteworthy, that the taxpayers are not required to deposit any amount for the first 2 months of a quarter, if:
 - a. Balance in Electronic Cash Ledger / Electronic Credit Ledger is sufficient for tax due for the first/ second month of the quarter; or
 - b. There is NIL tax liability

Source: <https://www.gst.gov.in/newsandupdates/read/447>



FAQs ON FILING AN APPLICATION FOR SEEKING ADVANCE RULING BY UNREGISTERED DEALERS (FORM GST ARA-01)

1. Who can apply for Advance Ruling?

Application for Advance Ruling can be filed by any person who is registered or is desirous of obtaining registration under this Act on the matters prescribed under the GST Act with payment of the prescribed fee.

The process for filing advance ruling application by an unregistered taxpayer is different from that for a registered taxpayer.

2. What is the process to apply for seeking Advance Ruling by unregistered dealers?

- Unregistered applicant accesses the GST Portal and creates a Temporary User ID on GST Portal.
- Applicant logs in to the GST Portal using the Temporary User ID.
- Applicant creates Challan after logging to the GST Portal for payment of prescribed fee.
- Challan must be duly paid and Challan Receipt along with Challan Identification Number (CIN) must also be obtained.
- Applicant downloads the advance ruling form, from the GST Portal, and fills the same along with the temporary User ID and Challan receipt and submits it manually at the Tax Office. Navigate to **Downloads > Offline Tools > GST ARA 01-Application for Advance Ruling** to download the offline tool.

3. On what matters an applicant can file an application for Advance Ruling?

Application for Advance Ruling can be filed on the following matters, as prescribed under the CGST/SGST/IGST Act:

- a) Classification of any goods or services or both;
- b) Applicability of a notification issued under the provisions of the Act;
- c) Determination of time and value of supply of goods or services or both;
- d) Admissibility of input tax credit of tax paid or deemed to have been paid;

- e) Determination of the liability to pay tax on any goods or services or both;
- f) Whether applicant is required to be registered;
- g) Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

4. I am a Non-Resident. Can I apply for the Advance Ruling?

Yes, in case a non-resident wants to file Advance Ruling application, then he/she can login into the portal by creating temporary user ID or with the GST Portal credentials, if already registered as a Non Resident Taxpayer (NRTP). However, all the communications in the form of email shall be sent on the email id of the authorized signatory, whose details were provided at the time of generation of User ID.

5. How an unregistered person can intimate about the payment made?

An unregistered person creates a challan and after making payment, need to take the print of that challan (along with other documents) to State Advance Ruling Authority Office. The login facility is not provided to Unregistered Taxpayer.

6. Can I track the status of my payment for the Advance Ruling?

Yes, you can navigate to **Services > Payments > Track Payment Status** command to track the status of payment for Advance Ruling.

7. Can I provide the other supporting documents along with the application?

Yes, you can upload the relevant supporting documents which you are required to submit along with the application form. However, you can upload only 4 documents with the maximum size of 5 MB each and the remaining documents can be handed over in hard copy. In case, the Authority requires further documents, you can provide the necessary documents at the time of Personal Hearing.

Source: https://tutorial.gst.gov.in/userguide/advanceruling/index.htm#t=FAQs_Advance_Ruling_for_Unregistered_Dealers.htm



FAQs ON FILING AN APPLICATION FOR SEEKING ADVANCE RULING BY REGISTERED TAXPAYERS (FORM GST ARA-01)

1. Who can apply for Advance Ruling?

An application for Advance Ruling can be made by any person who is registered or is desirous of obtaining an advance ruling on the matters prescribed under the GST act with the prescribed fee.

2. On what matters we can file an application for Advance Ruling?

A registered person as well as any other person desirous of obtaining registration can apply for Advance Ruling on the following matters, as prescribed under the act with the prescribed fee.

- a) Classification of any goods or services or both;
- b) Applicability of a notification issued under the provisions of this Act;
- c) Determination of time and value of supply of goods or services or both;
- d) Admissibility of input tax credit of tax paid or deemed to have been paid;
- e) Determination of the liability to pay tax on any goods or services or both;
- f) Whether applicant is required to be registered;
- g) Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

3. What are the pre-condition for applying the Advance Ruling by a registered taxpayer?

1. Applicant wants to obtain Advance Ruling in respect of any specified matter(s) from the Authority.
2. Registered applicant has obtained registration (GSTIN) on the GST portal.
3. Applicant has deposited fee amount in his Electronic Cash Ledger.

4. What is the process to apply for seeking Advance Ruling? OR What steps must be followed to seek hearing for Advance Ruling?

1. Applicant logs in to the GST Portal and navigate to **Services > UserServices > MyApplications command**.
2. Select the Application Type as Advance Ruling from the drop-down list and click the **NEW APPLICATION** button.
3. If there is no sufficient balance in Cash Ledger under Fee head and “Amount to be paid” is not nil, then click **Deposit in Cash Ledger** button to deposit the required amount in Cash Ledger. If taxpayer has sufficient balance in Cash Ledger under Fee head, click **CREATE APPLICATION FOR ADVANCE RULING**.
4. Fill the required details in the application form.
5. Click **Download Template** to download the template for Advance Ruling Application,
6. Update the template with required information.
7. Under **Details of Advance Ruling Application**, upload, click the Choose file button. Navigate and select the Filled template.
8. Under **Upload Supporting Documents**, enter Document Description and click the Choose File button. Navigate and select the Supporting Documents.
9. Under **Verification** Tab, enter the details.
10. Click **PREVIEW** to preview the Application before filing,
11. After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC)/ E-Signature or EVC.
12. Once the Verification is completed, fee amount will be auto debited from the cash ledger and ARN will be generated and status is changed to Filed.

5. Under which acts fee is to be paid for filing Advance Ruling Application by normal and OIDAR taxpayer?

In case of Normal taxpayer, fees has to be paid for Advance Ruling Application under CGST and SGST heads. On selection of respective heads, fees amount will accordingly get reflected for making payment.

In case of OIDAR taxpayer, fees has to be paid for Advance Ruling Application under IGST head. On selection of respective heads, fees amount will accordingly get reflected for making payment.

Note: The respective amount, to be paid, will be auto calculated based on selection of SGST/CGST/IGST heads, as the case may be.

6. On what basis should I select Nature of business activities?

Applicant need to select the nature of business activity(s) in which Advance Ruling is sought. Applicant can also select multiple nature of business activity(s) if required.

7. Can I provide the other supporting documents along with the application?

Yes, applicant can upload relevant supporting documents which he is required to submit along with the application form. However, he can upload only 4 documents with the maximum size of 5 MB each, the remaining documents can be handed over in hard copy. In case the Authority requires further documents, Applicant can provide the necessary documents at the time of Personal Hearing.

8. Can I track the status of my application for the Advance Ruling?

Yes, after successful submission of application, ARN will get generated along with Acknowledgment. Applicant can view the status from “My Applications” menu under “User Services” tab available on the dashboard, using the ARN and submission period.

Navigate to **Services > Payment > Track Payment Status** command to track the status of application for Advance Ruling.

9. How many types of Applications related to Advance Ruling can I file on the GST Portal?

A taxpayer can file following types of Applications related to Advance Ruling on the GST Portal:

- ★ Application for seeking Advance Ruling from Authority for Advance Ruling (AAR).
- ★ Application for Reply to the issued Notice
- ★ Application of Appeal before the Appellate Authority for Advance Ruling (AAAR), with Application for Condonation of Delay in Filing Appeal if applicable
- ★ Application of Rectification before the AAR or AAAR as per the case

10. How many types of Advance Ruling Proceedings are conducted by Tax Officials?

Based on the Applications that are filed, Advance Ruling Proceedings can be of following types:

Advance Ruling: For Processing Application for seeking Advance Ruling from Authority for Advance Ruling (AAR)

Advance Ruling Appeals: For Processing Application of Appeal before the Appellate Authority for Advance Ruling (AAAR)

Advance Ruling Reference: For Processing Applications referred by AAR

Rectification Proceedings: For Processing Applications for Rectifications of Orders issued by AAR or AAAR

Void Proceedings: For Processing Disposed Applications, where it was found that the Applicant has obtained an Advance Ruling by fraud, or suppression of material facts or misrepresentation of facts.

11. What do I need to do after filing an Advance Ruling Application on the GST Portal?

Applicants, after filing an application, need to participate in the related proceedings and take necessary actions as intimated by AAR or AAAR.

On the GST Portal, for ease of all Applicants, details of each Application filed by the taxpayer is organized into the following six tabs in the Case Details Screen: APPLICATIONS, NOTICES, REPLIES, ORDERS, RECTIFICATION and ADDITIONAL DOCUMENT. Applicant can easily access these tabs of an Application to track all proceedings related to that particular application and take necessary actions.

12. What happens after the successful filing of an Application for seeking Advance Ruling?

Following actions take place on the GST Portal after successful filing of an Application for seeking Advance Ruling:

- 1 ARN gets generated along with Acknowledgement and is communicated to the Applicant through an email and SMS.
- 2 An email is sent to the Tax Officials—Concerned Officer (CO) and Jurisdictional Officer (JO)—informing them about receipt of application along with ARN and application date.



- 3 Applicant can navigate to **Dashboard > Services > User Services > My Applications** and search for the Application and open the Case Details Screen. Status of the ARN will be "Pending for Order"
- 4 The Application will land in the queue of Authority for Advance Ruling (AAR) under Application Inbox and the following Advance Ruling Proceedings will take place.
- 5 AAR examines the relevant records and information obtained from the CO and/or JO and hears the applicant/the authorized representative of the applicant as well as the CO/JO or his/her authorized representative.
- 6 AAR reviews the Application and issues "Hearing Notice" for Admission/Rejection of Advance Ruling Application to the Applicant and CO and/or JO, with date, place and time of hearing.
- 7 Applicant and CO and/or JO can also submit their Replies, if required, on the GST Portal and appear on the date of Hearing.
- 8 On the date of hearing, parties appear before the AAR. AAR can also issue an Adjournment Notice to the parties with details of new date, new place and new time of hearing.
- 9 After hearing the parties and examining the application and records received during Personal Hearing, if any, AAR shall issue an order either admitting or rejecting the application.

13. What actions take place on the GST Portal if AAR rejects a Submitted Application for seeking Advance Ruling?

If AAR rejects a submitted Application for seeking Advance Ruling, following actions take place on the GST Portal:

- ★ Status of the ARN is changed from "Submitted" to "Rejected"
- ★ Email and SMS is sent to the Applicant, CO and JO intimating them of application rejection

14. What actions take place on the GST Portal if AAR admits a Submitted Application for seeking Advance Ruling?

If AAR admits a submitted Application for seeking Advance Ruling, following actions take place on the GST Portal:

- ★ Status of the ARN is changed from "Submitted" to "Admitted"
- ★ Email and SMS is sent to the Applicant, CO and JO intimating them of application admission

15. What actions can I take if AAR rejects my Application for seeking Advance Ruling?

Once AAR rejects an Application for seeking Advance Ruling, the Applicant can file an application for Rectification using "File Rectification" link on the ORDERS tab.

16. Can I file an Appeal on the GST Portal if AAR rejects my Application for seeking Advance Ruling?

No, you cannot file an appeal on the GST Portal if AAR rejects your Application for seeking Advance Ruling.

17. What are the steps involved in Processing of an Admitted Application for seeking Advance Ruling?

Once the AAR issues an order admitting the Application for seeking Advance Ruling, following steps take place:

- 1 AAR issues "Hearing Notice" for Disposal of Advance Ruling Application to the Applicant and CO and/or JO, with details of date, place and time of hearing. Status of the ARN is changed from "Admitted" to "Pending For Order".
- 2 Applicant and CO and/or JO can also submit their Replies/Counter-replies, if required, on the GST Portal and appear on the date of Hearing.
- 3 On the date of hearing, parties appear before the authority. AAR can also issue an Adjournment Notice to the parties with details of new date, new place and new time of hearing.
- 4 After hearing the parties and examining the application and records received during Personal Hearing, if any, AAR can take following actions
 - a. In case of concurrence, AAR shall issue order disposing the Advance Ruling Application. Status of the ARN is changed from "Pending For Order" to "Disposed by Authority".
 - b. In case of difference of Opinion among the AAR Members, AAR shall refer the case to AAAR. AAR can make partial reference or complete reference. Partial reference is made if there is partial difference of opinion among the AAR Members. In this case, both Order and Reference is made. Order is passed in regards of concurrent points and Reference is made to AAAR on non-concurrent points. In both the cases, Status of the ARN is changed from "Disposed by Authority" to "Referred by Authority".

- 5 AAAR reviews the Reference made and issues "Hearing Notice" for Disposal of Advance Ruling Application to the Applicant and CO and/or JO, with date, place and time of hearing.
- 6 Applicant and CO and/or JO can also submit their Replies/Counter-replies, if required, on the GST Portal and appear on the date of Hearing.
- 7 On the date of hearing, parties appear before the authority. AAAR can also issue an Adjournment Notice to the parties with details of new date, new place and new time of hearing.
- 8 After hearing the parties and examining the application and records received during Personal Hearing, if any, AAAR can take following actions:
 - i **Issue "Appeal Order (Confirming Advance Ruling)":** Intimation of the Order is sent by a system-generated email to the Appellant and Respondents and the Status of the ARN is changed from "Pending For Order" to "Disposed by Appellate Authority". If there is difference of Opinion among the AAAR Members on any point, AAAR will mention in the order that no advance ruling can be pronounced in respect of such point or points.
 - ii **Issue "Appeal Order (Modifying Advance Ruling)":** Intimation of the Order is sent by a system-generated email to the Appellant and Respondents and the Status of the ARN is changed from "Pending For Order" to "Disposed by Appellate Authority". If there is difference of Opinion among the AAAR Members on any point, AAAR will mention in the order that no advance ruling can be pronounced in respect of such point or points.

18. What actions take place on the GST Portal once AAAR disposes my Application (referred by AAR) for seeking Advance Ruling?

Once AAAR disposes the Application for seeking Advance Ruling, following actions take place on the GST Portal:

- ★ Status of the ARN is changed from "Referred by Authority" to "Disposed by Appellate Authority".
- ★ Email is sent to the Applicant, Concerned Officer (CO) and Jurisdictional Officer (JO) intimating them of application disposal.

19. What actions can I take once AAAR disposes my Application (referred by AAR) for seeking Advance Ruling?

Once AAAR disposes the Application for seeking Advance Ruling, the Applicant can file an

application for Rectification (if the nature of order is such that it requires rectification) using "File Rectification" link on the ORDERS tab.

20. What is Rectification of an Order?

Rectification of an Order is correcting mistake(s) in the order passed under Section 98 or 101 respectively by the AAR or AAAR.

- ★ In case the mistake(s) is apparent from the record, the AAR or AAAR can themselves pass a Suo Moto rectification order for rectifying such mistake(s).
- ★ In case, mistake(s) is brought to its notice by the CO/JO/Taxpayer within a period of six months from the date of the order, the AAR or AAAR can pass a rectification order for rectifying such mistake.

Note: If the rectification has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit, the AAR/AAAR shall make the rectification only after giving a notice and a reasonable opportunity of being heard to the Applicant.

21. From where can I file application for Rectification of an Order?

Once AAR/AAAR disposes an Application related to Advance Ruling, the Applicant can file an application for Rectification using "File Rectification" link on the ORDERS tab.

22. Will the system allow me to file Rectification even after 6 months of the issue of that Order?

In case the difference between the date of the order and rectification application filed is more than 6 months, the information message will pop up asking for confirmation if you still want to file the Rectification Application as the period exceeds 6 months from the date of the order. In case, you select "YES", System will allow you to proceed with the application. In case, you select "NO", System will bring you back to the earlier screen.

23. What actions take place on the GST Portal once I file Rectification of an Order?

Once you file Rectification of an Order, following actions take place on the GST Portal:

- ★ Status of the ARN is updated to "Rectification Submitted"
- ★ Rectification Reference Number is communicated to the applicant through an email and SMS. Also, intimation for submission of rectification application is sent to the JO/CO through an email and alert will go to the AAR/AAAR.



24. What are the steps involved in Processing of an Application for Rectification of Advance Ruling?

Following steps are involved in Processing of an Application for Rectification of Advance Ruling:

If Rectification is filed by a Taxpayer or CO/JO:

AAR/AAAR reviews the Application and can take the following actions:

i. Issue "Rejection of Rectification Application" Order, with reasons for rejection: If the AAR/AAAR is satisfied that the rectification is not required or the application is time barred, it will provide an opportunity of being heard and issue "Hearing Notice" for Acceptance/Rejection of Rectification Application to the Applicant and CO and/or JO, with date, place and time of hearing. Based on the hearing, it will pass the Order. Also, Status of the ARN is updated to "Rectification Rejected". The parties (i.e. the applicant and the jurisdictional officer and/or concerned officer) will be informed about such order through email.

ii. Proceed with Rectification:

- ★ AAR/AAAR issues "Hearing Notice" for Disposal of Rectification Application. Its intimation is sent by a system-generated email to the Applicant and CO/JO, with date, place and time of hearing. AAAR can also issue an Adjournment Notice to the parties. Its intimation is also sent by a system-generated email to the Applicant and CO/JO, with details of new date, new place and new time of hearing.
- ★ On the date of hearing, parties appear before the AAR/AAAR. AAR/AAAR after giving the persons concerned an opportunity of being heard can rectify the order. Status of the ARN is updated to "Application Disposed ". The parties (i.e. the applicant and the jurisdictional officer and/or concerned officer) will be informed about such order through email.

If Suo moto Rectification is done by AAR/AAAR:

CASE 1 - In case opportunity of being heard is required because the rectification has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit, following steps take place:

AAR/AAAR issues "Hearing Notice" along with the grounds of rectification. Its intimation is sent by a system-generated email to the Applicant and

CO/JO, with date, place and time of hearing. AAR/AAAR can also issue an Adjournment Notice to the parties. Its intimation is also sent by a system-generated email to the Applicant and CO/JO, with details of new date, new place and new time of hearing.

On the date of hearing, parties appear before the AAR/AAAR. AAR/AAAR after giving the persons concerned an opportunity of being heard can rectify the order. Status of the ARN is updated to "Application Disposed". The parties (i.e. the applicant and the jurisdictional officer and/or concerned officer) will be informed about such order through email.

CASE 2 - In case opportunity of being heard is **not** required, AR/AAAR will rectify the order. Status of the ARN is updated to "Application Disposed". The parties (i.e. the applicant and the jurisdictional officer and/or concerned officer or AAR, if Order is rectified by AAAR) will be informed about such order through email.

25. Once AAR/AAAR initiates Rectification proceedings or CO/JO files Application for Rectification of Order, will I receive its auto-intimation?

Yes, once AAR/AAAR initiates Rectification proceedings or CO/JO files Application for Rectification of Order, GST portal will automatically send you an email informing about receipt of the application of Rectification of Order or Suo moto initiation of Rectification along with Rectification Reference Number and application date.

26. How many Applications of Rectifications of Order can I file?

Application for rectification of the order can be filed multiple times.

27. Once CO/JO files a Counter Reply, will I receive its auto-intimation?

Yes, once CO/JO files a Counter Reply, GST portal will automatically send you an email informing about receipt of the Counter Reply, along with Reply Reference Number and Reply date.

28. Can I submit more than one Reply to a Notice?

No, you cannot submit more than one Reply to a Notice. Once the reply is submitted, the Reply link in the NOTICES tab will get disabled. In case you want to modify your reply or submit any additional documents, you can do so during Personal Hearing and submit the hardcopy of the documents. These additional documents will be uploaded by the tax official on the GST Portal.

29. What actions take place on the GST Portal once I file a Reply?

Once you file a reply, following actions take place on the GST Portal:

- ★ REPLIES tab is automatically updated with a table containing details of the reply.
- ★ A Reference Number is generated and is sent to you through an email. Also, intimation for submission of the reply is sent to the Jurisdictional Officer/Concerned Officer through an email.

30. Is there a limit on Adjournments, during Processing of all Applications related to Advance Ruling?

There is no limit on Adjournments. Hearing can be adjourned any no. of times.

31. Can I file an Appeal against the Advance Ruling Order passed by AAR, in case of Partial reference?

Yes, in case of Partial reference also, Appeal can be filed against the Advance Ruling Order passed by Authority for Advance Ruling.

32. Do I need to deposit any fee to file an Appeal against the Advance Ruling Order passed by AAR?

Yes, you need to deposit the applicable fee to file an Appeal against the Advance Ruling Order passed by AAR. The applicable fee will be displayed on the New Application page once you initiate filing of Appeal against Advance Ruling. Without depositing the required fee you won't be able to proceed further and file appeal.

33. I am filing an Appeal on 01/04/2018 against the Advance Ruling Order passed by AAR on 01/03/2018. Do I need to attach the Details of Condonation of Delay (COD) along with the Appeal Application?

Yes, you need to attach the Details of Condonation of Delay (COD) along with the Appeal Application. This is because the number of days delay in filing Appeal is calculated after expiry of 30 days and in your case the number of days delay in filing Appeal is '1'. This will be displayed in No. of days delay in filing appeal field of the Advance Ruling Appeal Application screen when you initiate filing of appeal.

34. What are the types of Orders that can be issued against the filed Applications related to Advance Ruling?

Following types of Orders that can be issued against the filed Applications related to Advance Ruling:

Orders issued by AAR:

- ★ Declaring Advance Ruling Void
- ★ Dropping Void Proceedings
- ★ Admission of Advance Ruling Application
- ★ Rejection of Advance Ruling Application
- ★ Advance Ruling Order
- ★ Rectification of Order
- ★ Rejection of Rectification Application

Orders issued by AAAR:

- ★ Declaring Advance Ruling Void
- ★ Dropping Void Proceedings
- ★ Acceptance of Condonation of Delay
- ★ Rejection of Condonation of Delay
- ★ Appeal Order (Confirming Advance Ruling)
- ★ Appeal Order (Modifying Advance Ruling)
- ★ Rectification of Order
- ★ Rejection of Rectification Application

35. Against which all Orders issued by AAR can I file an Appeal?

You can file an Appeal against the Advance Ruling Order and Rectification Order (in case the Advance Ruling Order is rectified) issued by AAR.

36. What actions take place once I file an Appeal against the Advance Ruling Order passed by AAR?

Following actions take place on the GST Portal after successful filing of an Appeal Application against the Advance Ruling Order passed by AAR:

1. ARN gets generated along with Acknowledgment and is communicated to the Appellant through an email and SMS.
2. An email is sent to the Concerned officer and Jurisdictional Officer informing them about receipt of application along with ARN and application date.
3. Appellant can navigate to **Dashboard > Services > User Services > My Applications** and search for the Application and open the Case Details Screen. Status of the ARN will be "Pending for Order"



- The application will land in the AAAR's queue under Application inbox and will be available to Registrar, Authority Members and Steno and Appeal Proceedings will follow.

37. What actions take place once Concerned Officer or Jurisdictional Officer files an Appeal against the Advance Ruling Order passed by AAR?

Following actions take place on the GST Portal after successful filing of an Appeal Application against the Advance Ruling Order passed by AAR:

- ARN gets generated along with Acknowledgment and is communicated to the Appellant through an email and SMS.
- An email is sent to the Taxpayer informing him/her about receipt of application along with ARN and application date. He/she can navigate to **Dashboard > Services > User Services > My Applications** and search for the Application and open the Case Details Screen. Status of the ARN will be "Pending for Order".
- The application will land in the AAAR's queue under Application inbox and will be available to all tax officials and Appeal Proceedings will follow.

38. Once I file an Appeal against the Advance Ruling Order passed by AAR, to whom all GST Portal will send its auto-intimation?

Once you file an Appeal against the Advance Ruling Order passed by AAR, GST portal will automatically send an acknowledgement email and SMS to the Appellant and email intimation to the jurisdictional officer and Concerned Officer informing about receipt of appeal application along with ARN and application date.

39. Once CO/JO files an Appeal against the Advance Ruling Order passed by AAR, will I receive its auto-intimation?

Yes, once CO/JO files an Appeal against the Advance Ruling Order passed by AAR, GST portal will automatically send you an email informing about receipt of appeal application along with ARN and application date.

40. Can I file an Appeal against the Advance Ruling Order after 60 days without COD?

Yes, Appeal can be filed even after 30 days and up to 60 days (even without COD) or even after 60 days from the date of communication of the order appeal against. In case of delay, please attach the Application for COD in "Upload Supporting Document" section of the Appeal Application.

41. Can I file an Appeal against the Advance Ruling Order which is modified or issued by AAAR (in case of Reference)?

No, you cannot file an Appeal against the Advance Ruling Order which is modified or issued by AAAR (in case of Reference)

42. What are the steps involved in Processing of an Appeal Application against Advance Ruling?

Following are the key-steps of the Proceedings related to an Appeal Application:

If COD is required:

- ★ AAAR reviews the COD Application and issues "Hearing Notice" for Admission/Rejection of Condonation of Delay. Its intimation is sent by a system-generated email to the Appellant and Respondents, with date, place and time of hearing.
- ★ On the date of hearing, parties appear before the authority. AAAR can also issue an Adjournment Notice to the parties with details of new date, new place and new time of hearing.
- ★ After hearing the parties and examining the application and records received during Personal Hearing, if any, AAAR can take following actions:

(i) **Issue "Acceptance of Condonation of Delay" Order** if AAAR is satisfied that the Appellant was prevented by sufficient cause to present the appeal within 30 days from the date of the communication of the order of the AAR. Also, he/she may allow appeal for a further period of 30 days and condone the delay upto a period of 30 days. In this case, its intimation is sent by a system-generated email to the Appellant and Respondents and the Status of the ARN is changed from "Pending For Order" to "Admitted".

(ii) **Issue "Rejection of Condonation of Delay" Order** if AAAR is not satisfied that the Appellant was prevented by sufficient cause to present the appeal within 30 days from the date of the communication of the order of the AAR or the delay period is more than 30 days. In this case, its intimation is sent by a system-generated email to the Appellant and Respondents and the Status of the ARN is changed from "Pending For Order" to "Rejected".

If COD is not required or if COD is condoned and Appeal is admitted:

- ★ AAAR reviews the Appeal and issues "Hearing Notice" for Disposal of Advance Ruling Appeal Application. Its intimation is sent by a system-generated email to the Appellant and Respondents, with date, place and time of hearing.
- ★ If required, Respondents can submit their Counter-replies on the GST Portal. System will send an intimation regarding the submission of counter reply by respondent to the appellant through an email.
- ★ On the date of hearing, parties appear before the authority. AAAR can also issue an Adjournment Notice to the parties. Its intimation is sent by a system-generated email to the Appellant and Respondents, with details of new date, new place and new time of hearing.
- ★ After hearing the parties and examining the application and records received during Personal Hearing, if any, AAAR can take following actions:
 - i Issue "Appeal Order (Confirming Advance Ruling)". Intimation of the Order is sent by a system-generated email to the Appellant, Respondents and AAAR and the Status of the ARN is changed from "Pending For Order" to "Disposed by Appellate Authority". If there is difference of Opinion among the AAAR Members on any point, AAAR will mention in the order that no advance ruling can be pronounced in respect of such point or points.
 - ii Issue "Appeal Order (Modifying Advance Ruling)". Intimation of the Order is sent by a system-generated email to the Appellant, Respondents and AAAR and the Status of the ARN is changed from "Pending For Order" to "Disposed by Appellate Authority". If there is difference of Opinion among the AAAR Members on any point, AAAR will mention in the order that no advance ruling can be pronounced in respect of such point or points.

43. I have filed an Application related to Advance Ruling. By when can I expect the Order from the concerned Authority?

AAR or AAAR, as the case may be shall pass the order within <<90>> days from the date of filing of any application related to Advance Ruling.

44. What is Void Proceedings?

Void Proceedings are conducted on Disposed Applications, where it is found that the Applicant has obtained an Advance Ruling by fraud, or suppression of material facts or misrepresentation of facts. In such a case, the AAR/AAAR can declare such ruling to be void ab initio. However, before declaring any order to be void the AAR/AAAR shall give an opportunity of being heard to the Applicant.

45. Who can initiate Void Proceedings against an Applicant?

Only AAR/AAAR members can initiate Void Proceedings

46. What are the steps involved in Void Proceedings?

Steps involved in Void Proceedings are

- ★ AAR/AAAR issues "Hearing Notice" for declaring advance ruling order void. Its intimation is sent by a system-generated email to the Applicant and CO/JO, with date, place and time of hearing. AAR/AAAR can also issue an Adjournment Notice to the parties. Its intimation is also sent by a system-generated email to the Applicant and CO/JO, with details of new date, new place and new time of hearing.
- ★ On the date of hearing, parties appear before the AAR/AAAR.
- ★ After hearing the parties and examining the application and records received during Personal Hearing, if any, AAR/AAAR can take following actions:
 - i Issue "Advance Ruling Declared Void" Order. In this case, it's intimation is sent by a system-generated email to the Applicant and CO/JO and AAR (if Order is passed by AAR) and the Status of the ARN is updated to "Order issued"
 - ii Issue "Void Proceedings Dropped" Order. In this case, it's intimation is sent by a system-generated email to the Applicant and CO/JO and AAR (if Order is passed by AAR) and the Status of the ARN is updated to "Order issued".

47. What are the types of Notices that can be issued against the filed Applications related to Advance Ruling?

Following types of Notices can be issued against the filed Applications related to Advance Ruling:

Notices issued by AAR:

- ★ Notice of Personal Hearing for Admitting or Rejecting Filed Application seeking Advance Ruling
 - ★ Notice of Personal Hearing in respect of rectification application
 - ★ Notice of Personal Hearing in respect of Suo Moto rectification
 - ★ Notice of Personal Hearing in respect of declaring advance ruling order void
- Notice of Adjournment

Notices issued by AAAR:

- ★ Notice of Personal Hearing for Admitting or Rejecting Appeals
 - ★ Notice of Personal Hearing in respect of in respect of reference application
 - ★ Notice of Personal Hearing in respect of rectification application
 - ★ Notice of Personal Hearing in respect of Suo Moto rectification
 - ★ Notice of Personal Hearing in respect of declaring advance ruling order void
- Notice of Adjournment

Source: https://tutorial.gst.gov.in/userguide/advanceruling/index.htm#t=FAQs_Advance_Ruling_for_Registered_Taxpayers.htm



NOTIFICATIONS

Notification No. 03/2021-Central Tax dated 23rd February, 2021

In exercise of the powers conferred by sub-section (6D) of section 25 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 17/2020-Central Tax, dated the 23rd March, 2020, published in the Gazette of India, Extraordinary, vide number G.S.R. 200(E), dated the 23rd March, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is, -

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

Source: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-03-central-tax-english-2021.pdf;jsessionid=B3EAE9FC21109FC650D7C0AC7E78428E>

Notification No. 04/2021-Central Tax dated 28th February, 2021

In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with rule 80 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in

the Ministry of Finance (Department of Revenue), No. 95/2020 - Central Tax, dated the 30th December, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (I), vide number G.S.R. 809(E), dated the 30th December, 2020, namely:-

In the said notification, for the figures “**28.02.2021**”, the figures “**31.03.2021**” shall be substituted.

Source: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-04-central-tax-english-2021.pdf;jsessionid=D1C51F6E00083B39D6C910932B088076>



CIRCULARS

**Circular no.145/01/2021-GST dated
11th February, 2021**

**Standard Operating Procedure (SOP) for
implementation of the provision of
suspension of registrations under sub-
rule (2A) of rule 21A of CGST Rules, 2017
– regarding**

As you are aware that vide notification No. 94/2020-Central Tax, dated 22.12.2020, sub-rule (2A) has been inserted to rule 21A of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the CGST Rules). The said provision provides for immediate suspension of registration of a person, as a measure to safeguard the interest of revenue, on observance of such discrepancies /anomalies which indicate violation of the provisions of Act and rules made there under; and that continuation of such registration poses immediate threat to revenue.

2.1 Sub-rule (2A) of rule 21A is reproduced hereunder:

“(2A) Where, a comparison of the returns furnished by a registered person under section 39 with

- (a) the details of outward supplies furnished in **FORM GSTR-1**; or
- (b) the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their **FORM GSTR-1**,

or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, his registration shall be suspended and the said

person shall be intimated in **FORM GST REG-31**, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences and anomalies and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.”;

2.2 Till the time an independent functionality for **FORM REG-31** is developed on the portal, in order to ensure uniformity in the implementation of the provisions of above rule across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby provides the following guidelines for implementation of the provision of suspension of registrations under the said rule.

- 3. On the recommendation of the Council, the registration of specified taxpayers shall be suspended and system generated intimation for suspension and notice for cancellation of registration in **FORM GST REG-31**, containing the reasons of suspension, shall be sent to such taxpayers on their registered e-mail address. Till the time functionality for **FORM REG-31** is made available on portal, such notice/intimation shall be made available to the taxpayer on their dashboard on common portal in **FORM GST REG-17**. The taxpayers will be able to view the notice in the “View/Notice and Order” tab post login.
- 4. The taxpayers, whose registrations are suspended (hereinafter referred to as “the said person”) under the above provisions, would be required to furnish reply to the jurisdictional tax officer within thirty days

- from the receipt of such notice / intimation, explaining the discrepancies/anomalies, if any, and shall furnish the details of compliances made or/and the reasons as to why their registration shouldn't be cancelled:
- a. The said person would be required to reply to the jurisdictional officer against the notice for cancellation of registration sent to them, in **FORM GST REG-18** online through Common Portal within the time limit of thirty days from the receipt of notice/intimation.
 - b. In case the intimation for suspension and notice for cancellation of registration is issued on ground of non-filing of returns, the said person may file all the due returns and submit the response. Similarly, in other scenarios as specified under **FORM GST REG-31**, they may meet the requirements and submit the reply.
- 5.1 Post issuance of **FORM GST REG-31** via email, the list of such taxpayers would be sent to the concerned Nodal officers of the CBIC/ States. Also, the system generated notice can be viewed by the jurisdictional proper officers on their Dashboard for suitable actions. Upon receipt of reply from the said person or on expiry of thirty days (reply period), a task would be created in the dashboard of the concerned proper officer under **"Suo moto cancellation proceeding"**.
 - 5.2 Proper officer, post examination of the response received from the said person, may pass an order either for dropping the proceedings for suspension/ cancellation of registration in **FORM GST REG-20** or for cancellation of registration in **FORM GST REG-19**. Based on the action taken by the proper officer, the GSTIN status would be changed to "Active" or "Cancelled Suo-moto" as the case maybe.
 - 5.3 Till the time independent functionality for **FORM GST REG-31** is fully ready, it is advised that if the proper officer considers it appropriate to drop a proceeding any time after the issuance of **FORM GST REG-31**, he may advise the said person to furnish his reply on the common portal in **FORM GST REG-18**.
 - 5.4 It is advised that in case the proper officer is prima-facie satisfied with the reply of the said person, he may revoke the suspension by passing an order in **FORM GST REG-20**. Post such revocation, if need be, the proper officer can continue with the detailed verification of the documents and recovery of short payment of tax, if any. Further, in such cases, after detailed verification or otherwise, if the proper officer finds that the registration of the said person is liable for cancellation, he can again initiate the proceeding of cancellation of registration by issuing notice in **FORM GST REG-17**.
 6. Difficulties, if any, in implementation of these instructions may be informed to the board (gst-cbec@gov.in).

Source: https://www.cbic.gov.in/resources/htdocs-cbec/gst/Circular_Refund_145_12_2020.pdf



Circular no. 146/02/2021- GST dated 23th February, 2021

Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- Central Tax dated 21st March, 2020 - Reg.

Notification No. 14/2020-Central Tax, dated 21st March 2020 had been issued which requires Dynamic QR Code on B2C invoice issued by taxpayers having aggregate turnover more than 500 crore rupees, w.e.f. 01.12.2020. Further, vide Notification No. 89/2020- Central Tax, dated 29th November 2020, penalty has been waived for non-compliance of the provisions of Notification No.14/2020 – Central

Tax for the period from 01st December, 2020 to 31st March, 2021, subject to the condition that the said person complies with the provisions of the said Notification from 1st April, 2021.

2. Various references have been received from trade and industry seeking clarification on applicability of Dynamic Quick Response (QR) Code on B2C (Registered person to Customer) invoices and compliance of Notification No. 14/2020-Central Tax, dated 21st March, 2020 as amended. The issues have been examined and in order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act, 2017, hereby clarifies the issues in the table below:

Sl. No.	Issues	Issues
1.	To which invoice is Notification No 14/2020- Central Tax dated 21st March, 2020 applicable? Would this requirement be applicable on invoices issued for supplies made for Exports?	<p>This notification is applicable to a tax invoice issued to an unregistered person by a registered person (B2C invoice) whose annual aggregate turnover exceeds 500 Cr rupees in any of the financial years from 2017-18 onwards. However, the said notification is not applicable to an invoice issued in following cases:</p> <p>i. Where the supplier of taxable service is:</p> <ol style="list-style-type: none">a) an insurer or a banking company or a financial institution, including a non-banking financial company;b) a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage;c) supplying passenger transportation service;d) supplying services by way of admission to exhibition of cinematograph in films in multiplex screens. <p>ii. OIDAR supplies made by any registered person, who has obtained registration under section 14 of the IGST Act 2017, to an unregistered person.</p>

		<p>As regards the supplies made for exports, though such supplies are made by a registered person to an unregistered person, however, as e-invoices are required to be issued in respect of supplies for exports, in terms of Notification no. 13/2020-Central Tax, dated 21st March, 2020 treating them as Business to Business (B2B) supplies, Notification no. 14/2020- Central Tax, dated 21st March, 2020 will not be applicable to them.</p>
2	<p>What parameters/ details are required to be captured in the Quick Response (QR) Code?</p>	<p>Dynamic QR Code, in terms of Notification No. 14/2020-Central Tax, dated 21st March, 2020 is required, inter-alia, to contain the following information: -</p> <ol style="list-style-type: none"> i. Supplier GSTIN number ii. Supplier UPI ID iii. Payee's Bank A/C number and IFSC iv. Invoice number & invoice date, v. Total Invoice Value and vi. GST amount along with breakup i.e. CGST, SGST, IGST, CESS, etc. <p>Further, Dynamic QR Code should be such that it can be scanned to make a digital payment.</p>
3	<p>If a supplier provides/ displays Dynamic QR Code, but the customer opts to make payment without using Dynamic QR Code, then will the cross reference of such payment, made without use of Dynamic QR Code, on the invoice, be considered as compliance of Dynamic QR Code on the invoice?</p>	<p>If the supplier has issued invoice having Dynamic QR Code for payment, the said invoice shall be deemed to have complied with Dynamic QR Code requirements.</p> <p>In cases where the supplier, has digitally displayed the Dynamic QR Code and the customer pays for the invoice: -</p> <ol style="list-style-type: none"> i. Using any mode like UPI, credit/ debit card or online banking or cash or combination of various modes of payment, with or without using Dynamic QR Code, and the supplier provides a cross reference of the payment (transaction id along with date, time and amount of payment, mode of payment like UPI, Credit card, Debit card, online banking etc.) on the invoice ; or ii. In cash, without using Dynamic QR Code and the supplier provides a cross reference of the amount paid in cash , along with date of such payment on the invoice; <p>The said invoice shall be deemed to have complied with the requirement of having Dynamic QR Code.</p>

<p>4</p>	<p>If the supplier makes available to customers an electronic mode of payment like UPI Collect, UPI Intent or similar other modes of payment, through mobile applications or computer based applications, where though Dynamic QR Code is not displayed, but the details of merchant as well as transaction are displayed/ captured otherwise, how can the requirement of Dynamic QR Code as per this notification be complied with?</p>	<p>In such cases, if the cross reference of the payment made using such electronic modes of payment is made on the invoice, the invoice shall be deemed to comply with the requirement of Dynamic QR Code.</p> <p>However, if payment is made after generation / issuance of invoice, the supplier shall provide Dynamic QR Code on the invoice.</p>
<p>5</p>	<p>Is generation/ printing of Dynamic QR Code on B2C invoices mandatory for prepaid invoices i.e. where payment has been made before issuance of the invoice?</p>	<p>If cross reference of the payment received either through electronic mode or through cash or combination thereof is made on the invoice, then the invoice would be deemed to have complied with the requirement of Dynamic QR Code.</p> <p>In cases other than pre-paid supply i.e. where payment is made after generation / issuance of invoice, the supplier shall provide Dynamic QR Code on the invoice.</p>
<p>6</p>	<p>Once the E-commerce operator (ECO) or the online application has complied with the Dynamic QR Code requirements, will the suppliers using such e-commerce portal or application for supplies still be required to comply with the requirement of Dynamic QR Code?</p>	<p>The provisions of the notification shall apply to each supplier/registered person separately, if such person is liable to issue invoices with Dynamic QR Code for B2C supplies as per the said notification. In case, the supplier is making supply through the Ecommerce portal or application, and the said supplier gives cross references of the payment received in respect of the said supply on the invoice, then such invoices would be deemed to have complied with the requirements of Dynamic QR Code. In cases other than pre-paid supply i.e. where payment is made after generation / issuance of invoice, the supplier shall provide Dynamic QR Code on the invoice.</p>

Source: https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_146.pdf

GST QUIZ

1	Provisions of sub-section (6B) or sub-section (6C) of section 25 of the CGST Act, 2017 pertaining to _____ shall not apply to a person who is:- a. not a citizen of India; or b. a Department or establishment of the Central Government or State Government; or c. a local authority; or d. a statutory body; or e. a Public Sector Undertaking; or f. a person applying for registration under the provisions of sub-section (9) of section 25 of the CGST Act, 2017	A. PAN Authentication B. TAN Authentication C. Aadhar Authentication D. Registered Mobile Number/ E-mail Authentication
2	W.e.f. 1 st January, 2021, following two options are available to the Taxpayers who are under Quarterly Returns and Monthly Payment of Tax (QRMP) Scheme for tax payment for first _____ of a quarter: (a) Fixed Sum Method (b) Self-Assessment Method	A. 2 months B. 1 month C. 45 days D. 15 days
3	If the proper officer has reason to believe that the GST registration of the taxpayer should be cancelled, then the proper officer will initiate the cancellation proceedings by issuing a show-cause notice in _____.	A. Form GST REG-31 B. Form GST REG-18 C. Form GST REG-26 D. Form GST REG-17
4	Due date to file Form GSTR-5 for the month of February, 2021 is _____.	A. 10 th March, 2021 B. 20 th March, 2021 C. 13 th March, 2021 D. 18 th March, 2021

Answer: Q1-C, Q2-A, Q3- D, Q4-B



Motto

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