



Newsletter

July, 2022 – Volume 60



5
Years of
GST



**THE INSTITUTE OF
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भारतीय कम्पनी सचिव संस्थान
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Statutory body under an Act of Parliament
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PAN INDIA GST DAY CELEBRATIONS

WEBINAR ON



“GST: Journey of 5 Years and the way Forward”
held on 1st July, 2022

SPEAKERS



CS Bimal Jain

Chairman, Indirect Taxes Committee
PHD Chamber of Commerce and Industry



CA Jatin Harjai

Leader at JHA Legal



CS Sanjay Malhotra

Practicing Company Secretary
(Indirect Tax Matters)

MODERATOR

CS Nagendra D Rao

Immediate Past President &
Council Member, ICSI



PAN INDIA GST DAY CELEBRATIONS





GST COLLECTION UPDATES

₹1,48,995 crore gross GST revenue collected in the month of July 2022

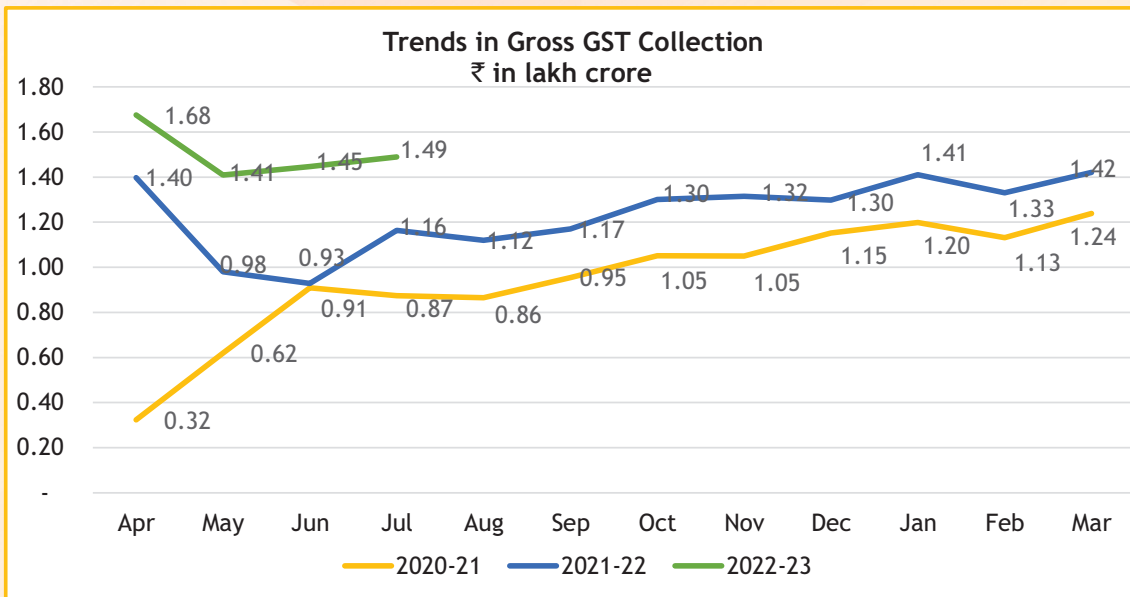
GST Revenue collection for July second highest since introduction of GST and 28% higher than the revenues in the same month last year

The gross GST revenue collected in the month of July 2022 is ₹1,48,995 crore of which CGST is ₹25,751 crore, SGST is ₹32,807 crore, IGST is ₹79,518 crore (including ₹41,420 crore collected on import of goods) and cess is ₹10,920 crore (including ₹995 crore collected on import of goods).

The Government has settled ₹32,365 crore to CGST and ₹26,774 crore to SGST from IGST. The total revenue of Centre and the States in the month of July 2022 after regular settlement is ₹58,116 crore for CGST and ₹59,581 crore for the SGST.

During the month, revenues from import of goods was 48% higher and the revenues from domestic transaction (including import of services) are 22% higher than the revenues from these sources during the same month last year.

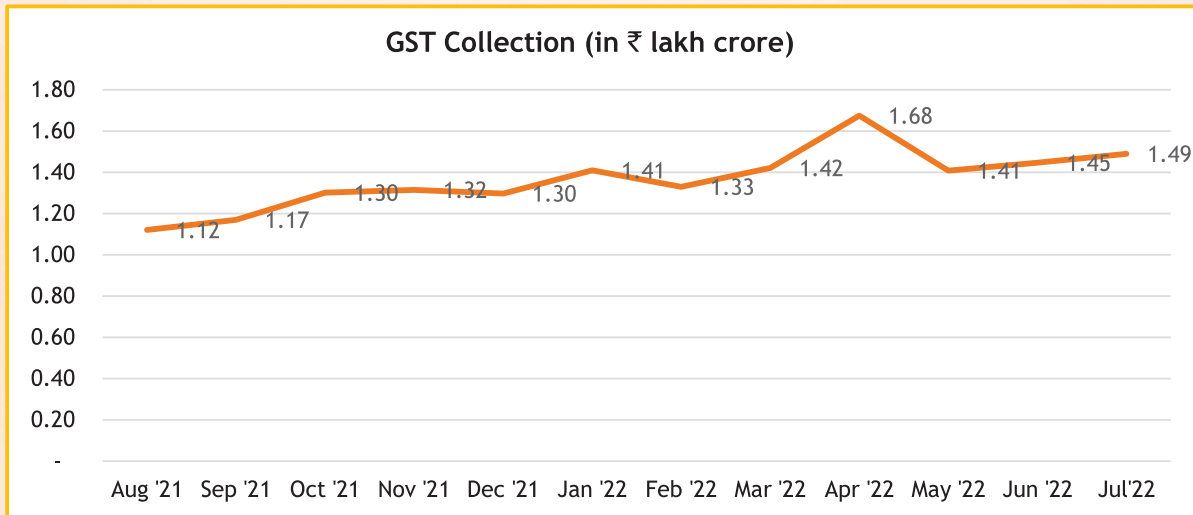
For five months in a row now, the monthly GST revenues have been more than ₹1.4 lakh core, showing a steady increase every month. The growth in GST revenue till July 2022 over the same period last year is 35% and displays a very high buoyancy. This is a clear impact of various measures taken by the Council in the past to ensure better compliance. Better reporting coupled with economic recovery has been having positive impact on the GST revenues on a consistent basis. During the month of June 2022, 7.45 crore e-way bills were generated, which was marginally higher than 7.36 crore in May 2022.



Source: Compiled from Press Releases issued by PIB

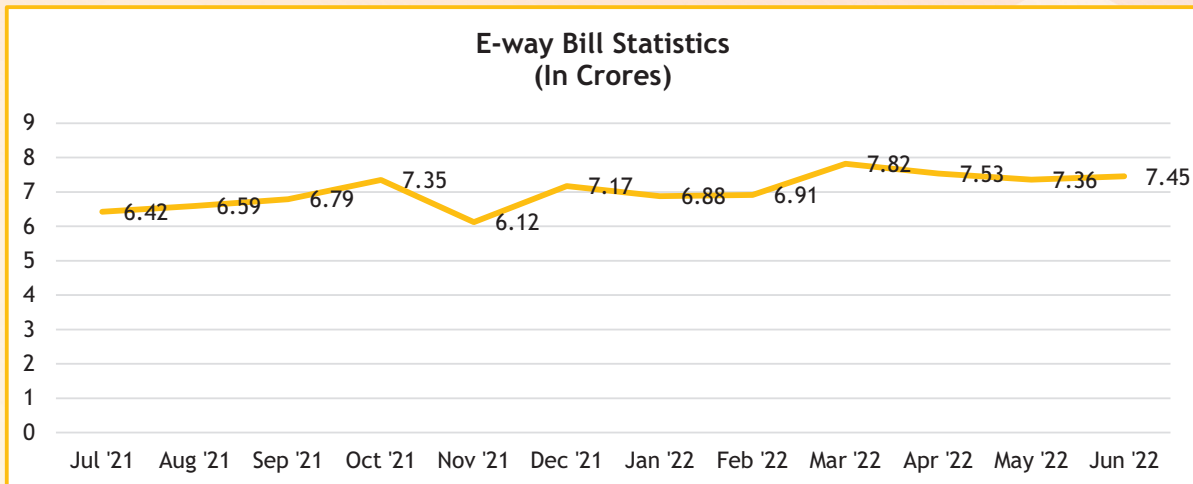
TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

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



Source: Compiled from Press Releases issued by PIB

The chart below shows E-way bills generated corresponding to the monthly GST collection.



Source: <https://gstn.org.in/>

Note: The revenue collections in the current month pertains to the transactions conducted in the previous month. For example: revenue collections for the month of Aug '21 (as per PIB release) reflects the transactions conducted in Jul '21. Therefore, in the above charts e-way bills generated in Jul '21 is shown corresponding to the GST Revenue collection for Aug '21 and so on.

NOTIFICATIONS, CIRCULARS AND ORDERS

CENTRAL TAX NOTIFICATIONS

Notification No. 09/2022-Central Tax dated July 05, 2022

This notification seeks to notify the provisions of clause (c) of section 110 and section 111 of the Finance Act, 2022

Section 110(c) of the Finance Act, 2022 provides that in section 49 of the CGST Act for sub-section (10), the following sub-section shall be substituted, namely:

“A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for,-

- (a) integrated tax, Central tax, State tax, Union territory tax or cess; or*
- (b) integrated tax or Central tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25,*

in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

Provided that no such transfer under clause (b) shall be allowed if the said registered person has any unpaid liability in his electronic liability register. ”

Section 111 of the Finance Act, 2022 provides that in section 50 of the CGST Act, for sub-section (3), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:-

“Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.”

The manner of calculation of interest is provided under Notification No. 14/2022 - Central Tax dated July 05, 2022.

Source: <https://cbic-gst.gov.in/pdf/central-tax/NN-09-2022-English.pdf>

Notification No. 10/2022-Central Tax dated July 05, 2022

This notification seeks to exempt taxpayers having annual aggregate turnover upto ₹2 crores from the requirement of furnishing annual return for FY 2021-22.

Source: <https://cbic-gst.gov.in/pdf/central-tax/NN-10-2022-English.pdf>

Notification No. 11/2022-Central Tax dated July 05, 2022

This notification seeks to extend due date of furnishing **FORM GST CMP-08** for the quarter ending June, 2022 till **July 31, 2022**.

Source: <https://cbic-gst.gov.in/pdf/central-tax/NN-11-2022-English.pdf>

Notification No. 12/2022-Central Tax dated July 05, 2022

This notification seeks to provide extension of waiver of late fee for delay in filing of **FORM GSTR-4** for FY 2021-22 from 30th June 2022 to **28th July 2022**.

Source: <https://cbic-gst.gov.in/pdf/central-tax/NN-12-2022-English.pdf>

Notification No. 13/2022 - Central Tax dated July 05, 2022

This notification provides for the following:

- a) the time limit specified under section 73(10) for issuance of order under section 73(9) for recovery of tax not paid or short paid or of input tax credit tax not paid or short paid or of input tax credit wrongly availed or utilized has been extended to 30th September 2023 for the financial year 2017-18.
- b) period from 1st March 2020 to 28th February 2022 shall be excluded for computation of period of limitation under section 73(10) for issuance of order under section 73(9) for recovery of erroneous refund.
- c) period from 1st March 2020 to 28th February 2022 shall be excluded for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

Effective from March 1, 2020

Source: <https://cbic-gst.gov.in/pdf/central-tax/NN-13-2022-English.pdf>

Notification No. 14/2022 - Central Tax dated July 05, 2022

This notification seeks to make amendments (First Amendment, 2022) to the CGST Rules, 2017.

1. Revocation of Suspension of Registration

A proviso has been inserted to Rule 21A (4) to provide that in case registration was suspended due to continuous non-filing of returns, suspension will be automatically revoked upon filing of pending returns. Automatic revocation is not applicable where registration is already cancelled.

2. Reversal of ITC on supply of Duty Credit Scrips

Clause (d) has been inserted to Explanation 1 to Rule 43 to provide that ITC reversal is not required on supply of Duty Credit Scrips.

3. Additional declaration in invoice

Taxpayers not required to issue e-invoice and having aggregate annual turnover more than prescribed limit in any FY from FY 2017-18 onwards, needs to make following declaration on invoice:

“I/We hereby declare that though our aggregate turnover in any preceding FY from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule.”

4. Re-credit of erroneous refund deposited in cash

Sub-rule (4B) has been inserted in Rule 86. This provision allows re-credit of refund in Electronic Credit Ledger when taxpayer returns erroneous refund sanctioned to him (refund of accumulated ITC or GST paid on zero-rated goods and services) in full along with applicable interest and penalty. For this purpose, **FORM GST PMT-03A** has been introduced.

Circular No. 174/06/2022-GST dated July 6, 2022 provides manner of granting re-credit as follows:

- Taxpayer shall pay erroneous refund along with applicable interest and penalty (wherever applicable) through **FORM GST DRC-03** by debit of amount from electronic cash ledger.
- Until automated functionality for issuing **FORM GST PMT-03A** is made available on GSTN portal, taxpayer is required to make a written request in prescribed format to proper officer requesting such re-credit.
- Proper officer shall order re-credit of amount in Electronic Credit Ledger preferably within 30 days from date of receipt of such request and on full payment of erroneous refund amount along with applicable interest and penalty.

Source: <https://cbic-gst.gov.in/pdf/Circular-174-06-2022-GST.pdf>

5. Additional modes of payment of GST and transfer of unutilized balance in Electronic Cash Ledger

- UPI and IMPS allowed as additional modes of payment of GST under Rule 87(3) of the CGST Rules.
- Rule 87(14) has been inserted to provide that unutilized balance in Electronic Cash Ledger can be transferred amongst distinct persons covered under same PAN.

6. Insertion of Rule 88B providing for the manner of calculation of interest under section 50 of CGST Act

Situation	Amount on which interest payable	Period for which interest payable
Non-payment / short payment of GST liability		
Supplier declared GST liability in return for period to which it pertains	GST liability paid in cash	From due date of filing return till actual filing of return
Supplier did not declare GST liability in return for period to which it pertains	Gross GST liability	From due date of filing return till actual filing of return in which such GST liability is declared
Wrongful availment and utilization of ITC		
Wrongful availment and utilization of ITC	ITC wrongly availed and utilized	From date of wrongful utilization of ITC till date of reversal of such ITC

Effective from July 1, 2017

7. Refund of unutilized Input Tax Credit on account of Export of Electricity

Rule 89(2)(b) of CGST Rules has been amended to provide that there is no requirement for filing of Shipping Bill/ Bill of Export in respect of refund of unutilised ITC for export of electricity.

Further, a clause (ba) has been inserted in sub-rule (2) of rule 89 to provide for details/ documents to be furnished while applying for refund and a Statement 3B has been inserted in **FORM GST RFD-01** of the CGST Rules, 2017

Circular No. 175/07/2022-GST dated July 6, 2022 provides manner of filing refund of unutilized ITC on account of export of electricity:

- Till the time necessary changes are carried out on the portal, the applicant would be required to file the application for refund under “Any Other” category electronically in **FORM GST RFD-01**, on the portal.
- In remark column of the application, the taxpayer would enter “Export of electricity- without payment of tax (accumulated ITC)”. At this stage, the applicant is not required to make any debit from the electronic credit ledger.
- The applicant would be required to furnish/upload the details contained in Statement 3B (and not in statement 3) of **FORM GST RFD-01** (in pdf format), containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement.

- The applicant will also be required to upload the copy of statement of scheduled energy for electricity exported by the Generation Plants in specified format for the period for which refund has been claimed and the copy of the relevant agreement(s) detailing the tariff per unit for the electricity exported.
- The applicant will also give details of calculation of the refund amount in Statement -3A of **FORM GST RFD-01** by uploading the same in pdf format along with refund application in **FORM GST RFD-01**.
- The proper officer shall calculate the admissible refund amount as per the formula provided under rule 89(4) and as per the clarification furnished above. Further, upon scrutiny of the application for completeness and eligibility, if the proper officer is satisfied that the whole or any part of the amount claimed is payable as refund, he shall request the applicant, in writing, if required, to debit the said amount from the electronic credit ledger through **FORM GST DRC-03**.
- Once the proof of such debit is received by the proper officer, he shall proceed to issue the refund order in **FORM GST RFD-06** and the payment order in **FORM GST RFD-05**.

Source: <https://cbic-gst.gov.in/pdf/Circular-175-07-2022-GST.pdf>

8. Date of filing of Shipping Bill as refund application in case of mismatch

Presently, refund application is deemed to be filed once GSTR-3B is filed. A proviso has been added to Rule 96(1) stating that on mismatch of data between Shipping Bill and GSTR-1, refund application shall be deemed to be filed only upon correction of such mismatch.

Effective from July 1, 2017

9. Additional parameter prescribed for withheld of claim of refund

A new clause (c) has been inserted after clause (b) of Rule 96(4) to provide that refund of integrated tax paid on goods or service exported out of India can be withheld where,-

“the Commissioner in the Board or an officer authorised by the Board, on the basis of data analysis and risk parameters, is of the opinion that verification of credentials of the exporter, including the availment of ITC by the exporter, is considered essential before grant of refund, in order to safeguard the interest of revenue.”

Through **Order No. 01/2022-GST dated July 21, 2022** the Board authorized the Principal Director General/ Director General of Directorate General of Analytics and Risk Management (DGARM), CBIC, New Delhi to exercise the functions under clause (c) of sub-rule (4) of rule 96 of the CGST Rules, throughout the territory of India.

Source: <https://cbic-gst.gov.in/pdf/Order-authorisation-under-clause-rule-96.pdf>

Effective from July 1, 2017

10. Amendments in Rule 96 of CGST Rules

Rule 96(5) shall be deemed to have been omitted with effect from July 01, 2017.

After Rule 96(5), the following sub-rules shall be deemed to have been inserted with effect from July 01, 2017, namely: -

(5A) Where refund is withheld in accordance with the provisions of clause (a) or clause (c) of sub-rule (4) of Rule 96, such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5B) Where refund is withheld in accordance with the provisions of clause (b) of sub-rule (4) of Rule 96 and the proper officer of the Customs passes an order that the goods have been exported in violation of the provisions of the Customs Act, 1962 (52 of 1962), then, such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5C) The application for refund in **FORM GST RFD-01** transmitted electronically through the common portal in terms of sub-rules (5A) and (5B) of Rule 96 shall be dealt in accordance with the provisions of Rule 89.

Rule 96(6) and 96(7) shall be deemed to have been omitted with effect from July 01, 2017.

11. Amendments in FORM GSTR-3B

- (a) A new heading 3.1.1 has been inserted seeking the details of supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provisions of SGST/ UTGST Acts. Consequential amendments have been made in other tables of the return form.
- (b) The reversal of ITC reported under Table 4(B)(1) shall also include ITC to be reversed under rule 38 [restricted ITC for banking company or financial institutions] and section 17(5) [blocked ITC].
- (c) The heading of Table 4D has been changed from “Ineligible ITC” to “Other Details” and shall cover sub-item (1) “ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period” and sub-item (2), “Ineligible ITC under section 16(4) and ITC restricted due to place of supply provisions”.

Circular No. 170/02/2022-GST dated July 6, 2022 has been issued to make mandatory furnishing of correct and proper information of inter-State supplies and amount of ineligible/blocked Input Tax Credit and reversal thereof in return in **FORM GSTR-3B** and statement in **FORM GSTR-1**.

Total ITC (eligible as well as ineligible) is being auto-populated from statement in **FORM GSTR-2B** in different fields of Table 4A of **FORM GSTR-3B** (except for the ineligible ITC on account of limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act or where the recipient of an intra-State supply is located in a different State / UT than that of place of supply).

Registered person will report reversal of ITC, which are absolute in nature and are not reclaimable, such as on account of rule 38 (reversal of credit by a banking company or a financial institution), rule 42 (reversal on input and input services on account of supply of exempted goods or services), rule 43 (reversal on capital goods on account of supply of exempted goods or services) of the CGST Rules and for reporting ineligible ITC under section 17(5) of the CGST Act in Table 4(B)(1).

Registered person will report reversal of ITC, which are not permanent in nature and can be reclaimed in future subject to fulfilment of specific conditions, such as on account of rule 37 of CGST Rules (non-payment of consideration to supplier within 180 days), section 16(2)(b) and section 16(2)(c) of the CGST Act in Table 4(B)(2). Such ITC may be reclaimed in Table 4(A)(5) on fulfilment of necessary conditions. Further, all such reclaimed ITC shall also be shown in Table 4(D)(1). Table 4(B)(2) may also be used by registered person for reversal of any ITC availed in Table 4(A) in previous tax periods because of some inadvertent mistake.

Therefore, the net ITC Available will be calculated in Table 4(C) which is as per the formula $[4(A) - \{4(B)(1) + 4(B)(2)\}]$ and same will be credited to the ECL of the registered person.

As the details of ineligible ITC under section 17(5) are being provided in Table 4(B), no further details of such ineligible ITC will be required to be provided in Table 4(D)(1).

ITC not available, on account of limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act or where the recipient of an intra-State supply is located in a different State / UT than that of place of supply, may be reported by the registered person in Table 4D(2). Such details are available in Table 4 of FORM GSTR-2B.

Source: <https://cbic-gst.gov.in/pdf/Circular-170-02-2022-GST.pdf>

12. Omission of Rule 95A

Rule 95A shall be deemed to have been omitted with effect from 1st July, 2019.

Circular No. 176/08/2022-GST dated July 06, 2022

This Circular seeks to withdraw Circular No. 106/25/2019-GST dated June 29, 2019 wherein certain clarifications were given in relation to Rule 95A for refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange pursuant to omission of rule 95A retrospectively with effect from July 01, 2019.

Source: <https://cbic-gst.gov.in/pdf/Circular-176-08-2022-GST.pdf>

13. Amendments have also been made in FORM GSTR-9, FORM GSTR-9C, FORM GST PMT-06, FORM GST PMT-07, FORM GST PMT-09 and FORM GST RFD-01.

FORM GST RFD-10B has been omitted with effect from July 01, 2019 pursuant to omission of Rule 95A.

For more details please refer <https://cbic-gst.gov.in/pdf/central-tax/NN-14-2022-English.pdf>

Notification No. 15/2022-Central Tax dated July 13, 2022

This notification seeks to amend notification No. 10/2019- Central Tax dated March 07, 2019 which was last amended by notification No. 03/ 2022- Central Tax dated March 31, 2022 .

In the said notification, in the Table, against serial number 4, for the entry in column (3), the entry “Fly ash bricks; Fly ash aggregates; Fly ash blocks” shall be substituted.

Effective from July 18, 2022

Source: <https://cbic-gst.gov.in/pdf/central-tax/15-2022-ct-eng.pdf>

Notification No. 16/2022-Central Tax dated July 13, 2022

This notification seeks to amend notification No. 14/2019- Central Tax dated March 07, 2019 which was last amended by notification No. 04/ 2022- Central Tax dated March 31, 2022

In the said notification, in the Table, against serial number 4, for the entry in column (3), the entry “Fly ash bricks; Fly ash aggregates; Fly ash blocks” shall be substituted.

Effective from July 18, 2022

Source: <https://cbic-gst.gov.in/pdf/central-tax/16-2022-ct-eng.pdf>

CENTRAL TAX (RATE) NOTIFICATIONS

Notification No. 03/2022-Central Tax (Rate), dt. 13.07.2022

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

Source: https://cbic-gst.gov.in/pdf/central-tax-rate/03_2022-ctr-eng.pdf

Notification No. 04/2022-Central Tax (Rate), dt. 13.07.2022

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

Source: https://cbic-gst.gov.in/pdf/central-tax-rate/04_2022-ctr-eng.pdf

Notification No. 05/2022-Central Tax (Rate), dt. 13.07.2022

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

Source: https://cbic-gst.gov.in/pdf/central-tax-rate/05_2022-ctr-eng.pdf

Notification No. 06/2022-Central Tax (Rate), dt. 13.07.2022

Seeks to amend Notification No. 1/2017- Central Tax (Rate)

Source: https://cbic-gst.gov.in/pdf/central-tax-rate/06_2022-ctr-eng.pdf

Notification No. 07/2022-Central Tax (Rate), dt. 13.07.2022

Seeks to amend Notification No. 2/2017- Central Tax (Rate)

Source: https://cbic-gst.gov.in/pdf/central-tax-rate/07_2022-ctr-eng.pdf

Notification No. 08/2022-Central Tax (Rate), dt. 13.07.2022

Seeks to amend notification No. 3/2017- Central Tax (Rate)

Source: https://cbic-gst.gov.in/pdf/central-tax-rate/08_2022-ctr-eng.pdf

Notification No. 09/2022-Central Tax (Rate), dt. 13.07.2022

Seeks to amend notification No. 5/2017- Central Tax (Rate)

Source: https://cbic-gst.gov.in/pdf/central-tax-rate/09_2022-ctr-eng.pdf

Notification No. 10/2022-Central Tax (Rate), dt. 13.07.2022

Seeks to amend notification No. 2/2022- Central Tax (Rate)

Source: https://cbic-gst.gov.in/pdf/central-tax-rate/10_2022-ctr-eng.pdf

Notification No. 11/2022-Central Tax (Rate), dt. 13.07.2022

Rescinds notification No. 45/2017- Central Tax (Rate)

Source: https://cbic-gst.gov.in/pdf/central-tax-rate/11_2022-ctr-eng.pdf

Note: Similar notifications have also been issued under Integrated Tax (Rate) and Union Territory Tax (Rate)

CIRCULARS

Circular No. 171/03/2022-GST dated July 06, 2022

Clarification on various issues relating to applicability of demand and penalty provisions under the CGST Act, 2017 in respect of transactions involving fake invoices.

Issue: ‘A’ issues invoice to ‘B’ without underlying supply of goods and/or services.

Clarification: Activity of issuing invoice without underlying supply does not satisfy criteria of ‘supply’, as defined under section 7 of the CGST Act.

No demand or recovery under Section 73 or 74 of the CGST Act can be made against ‘A’. ‘A’ will be liable for penalty under Section 122(1)(ii) of the CGST Act.

Issue: 'A' issues invoice to 'B' without underlying supply of goods and/or services. 'B' avails ITC on such invoice and utilize such ITC for payment of its output tax liability on actual supply

Clarification: 'B' has availed ITC in contravention of Section 16(2)(b) of the CGST Act.

'B' is liable for demand and recovery of fraudulently availed and utilized ITC along with penal action under Section 74 and interest under Section 50 of the CGST Act.

As per Section 75(13) of the CGST Act, if penalty is levied on 'B' under Section 74, no penalty will be levied under Section 122.

Issue: 'A' issues invoice to 'B' without underlying supply. 'B' avails ITC on the same and issues invoice to 'C' without underlying supply

Clarification: 'B's activity of issuing invoice without underlying supply does not satisfy criteria of 'supply'. No demand and recovery of either fraudulently availed ITC or GST liability can be made against 'B' under Section 73 or 74.

'B' shall be liable for penalty under Section 122(1)(ii) and Section 122(1)(vii) of the CGST Act for issuing invoice without actual supply and availing ITC without actual receipt of goods or services.

For more details please refer <https://cbic-gst.gov.in/pdf/Circular-171-03-2022-GST.pdf>

Circular No. 172/04/2022-GST dated July 06, 2022

Clarification on various issue pertaining to GST

1. Refund claimed by the recipients of supplies regarded as deemed export

The recipients of deemed export supplies were facing difficulties on the GST Portal to claim refund of tax paid due to requirement of the portal to debit the amount so claimed from their electronic credit ledger. Considering this difficulty, the tax paid on such supplies, has been made available as ITC to the recipients vide Circular No. 147/03/2021-GST dated 12.03.2021 only for enabling them to claim such refunds on the portal.

The ITC of tax paid on deemed export supplies, allowed to the recipients for claiming refund of such tax paid, is not ITC in terms of the provisions of Chapter V of the CGST Act, 2017.

Therefore, the ITC so availed by the recipient of deemed export supplies would not be subjected to provisions of Section 17 of the CGST Act, 2017.

Further, such ITC availed by the recipient of deemed export supply for claiming refund of tax paid on supplies regarded as deemed exports is not to be included in the "Net ITC" for computation of refund of unutilised ITC on account of zero-rated supplies under rule 89(4) or on account of inverted rate structure under rule 89(5) of the CGST Rules, 2017.

2. Clarification on various issues of section 17(5) of the CGST Act

Proviso after sub-clause (iii) of clause (b) of sub-section (5) of section 17 of the CGST Act is applicable to the whole of clause (b) of sub-section (5) of section 17 of the CGST Act.

“Leasing” referred in sub-clause (i) of clause (b) of sub-section (5) of section 17 refers to leasing of motor vehicles, vessels and aircrafts only and not to leasing of any other items. Accordingly, availment of ITC is not barred under sub-clause (i) of clause (b) of sub-section (5) of section 17 of the CGST Act in case of leasing, other than leasing of motor vehicles, vessels and aircrafts.

3. Perquisites provided by employer to the employees as per contractual agreement

Perquisites provided by the employer to the employee in terms of contractual agreement entered into between the employer and the employee, will not be subjected to GST when the same are provided in terms of the contract between the employer and employee.

4. Utilisation of the amounts available in the electronic credit ledger and the electronic cash ledger for payment of tax and other liabilities

Any payment towards output tax, whether self-assessed in the return or payable as a consequence of any proceeding instituted under the provisions of GST Laws, can be made by utilization of the amount available in the electronic credit ledger of a registered person.

As output tax does not include tax payable under reverse charge mechanism, electronic credit ledger cannot be used for making payment of any tax which is payable under reverse charge mechanism.

Electronic credit ledger cannot be used for making payment of any interest, penalty, fees or any other amount payable under the GST Laws. Similarly, electronic credit ledger cannot be used for payment of erroneous refund sanctioned to the taxpayer, where such refund was sanctioned in cash.

Amount available in the electronic cash ledger may be used for making any payment towards tax, interest, penalty, fees or any other amount payable under the provisions of the GST Laws

Source: <https://cbic-gst.gov.in/pdf/Circular-172-04-2022-GST.pdf>

Circular No. 173/05/2022-GST dated July 06, 2022

Clarification on issue of claiming refund under inverted duty structure where the supplier is supplying goods under some concessional notification

Circular No. 135/05/2020-GST dated March 31, 2020 clarified that refund of accumulated ITC under inverted duty structure will not be available where input and output supplies are same.

The said circular has been amended to provide that inverted duty structure refund will be available where rate of GST on output is less than rate of GST on input at same point of time due to supply of goods under concessional rate notification.

Source: <https://cbic-gst.gov.in/pdf/Circular-173-05-2022-GST.pdf>

CONSTITUTION OF GROUP OF MINISTERS (GoM) ON GOODS AND SERVICES TAX APPELLATE TRIBUNAL (GSTAT)

GST Council in its 47th meeting held on 28-29 June, 2022 in Chandigarh discussed the changes required in provisions pertaining to the GST Appellate Tribunal in the GST Laws to bring it in conformity with judgements of the Courts in relation to various aspects concerning Tribunals. In the aforesaid meeting, the Council has decided to constitute a GoM to look into the issues involved.

Accordingly, a Group of Ministers on Goods and Services Tax Appellate Tribunal is being constituted with following composition:

S. No.	Name	Designation and State	
1.	Shri Dushyant Chautala	Deputy Chief Minister, Haryana	Convenor
2.	Shri Buggana Rajendranath	Minister for Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development and Training, Andhra Pradesh	Member
3.	Shri Mauvin Godinho	Minister for Transport, Industries, Panchayat and Protocol, Goa	Member
4.	Shri Shanti Kumar Dhariwal	Minister for Local Self Government, Urban Development and Housing, Law and Legal Affairs, Rajasthan	Member
5.	Shri Suresh Kumar Khanna	Minister for Finance and Parliamentary Affairs, Uttar Pradesh	Member
6.	Shri Niranjana Pujari	Minister for Finance and Parliamentary Affairs, Odisha	Member

The GoM on GSTAT shall recommend necessary amendments required in the GST Laws -

- a) to ensure that the legal provisions maintain the right federal balance;
- b) to ensure that the legal provisions are in line with the overall objective of uniform taxation within the country; and
- c) to ensure that the legal provisions are in line with the principles outlined in judgements of Courts in relation to various aspects of Tribunal and are legally sustainable.

The GoM shall submit its report for consideration of the Goods and Services Tax Council by **July 31, 2022**.

Source: <https://gstcouncil.gov.in/sites/default/files/GoM-Dynamic/GoM%20on%20GSTAT...pdf>

FAQs ON

GST APPLICABILITY ON 'PRE-PACKAGED AND LABELLED' GOODS

What change has been made with respect to packaged and labelled commodity with effect from 18th July, 2022?

Prior to 18th of July, 2022, GST applied on specified goods when they were put up in a unit container and were bearing a registered brand name or were bearing brand name in respect of which an actionable claim or enforceable right in a court of law is available. With effect from 18th July 2022, this provision undergoes a change and GST has been made applicable on supply of such "pre-packaged and labelled" commodities attracting the provisions of Legal Metrology Act, as detailed in subsequent questions. For example, items like pulses, cereals like rice, wheat, and flour (aata), etc., earlier attracted GST at the rate of 5% when branded and packed in unit container (as mentioned above). With effect from 18.7.2022, these items would attract GST when "prepackaged and labelled". Additionally, certain other items such as Curd, Lassi, puffed rice etc. when "prepackaged and labelled" would attract GST at the rate of 5% with effect from 18th July, 2022.

Essentially, this is a change in modalities of imposition of GST on branded specified goods to "pre-packaged and labelled" specified goods.

[Please refer to notification No. 6/2022-Central Tax (Rate) and corresponding notification under respective SGST Act, IGST Act]

What is the scope of 'prepackaged and labelled' for the purpose of GST levy on food items like pulses, cereals, and flours?

For the purposes of GST, the expression 'prepackaged and labelled' means a 'pre-packaged commodity' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009, where the package in which the commodity is prepacked, or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act and the rules made thereunder.

Clause (l) of section 2 of the Legal Metrology Act reads as below:

- (l) "pre-packaged commodity" means a commodity which without the purchaser being present is placed in a package of whatever nature, whether sealed or not, so that the product contained therein has a predetermined quantity.

Thus, supply of such specified commodity having the following two attributes would attract GST:

- (i) It is pre-packaged; and
- (ii) It is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.

However, if such specified commodities are supplied in a package that do not require declaration(s)/ compliance(s) under the Legal Metrology Act, 2009 (1 of 2010), and the rules made thereunder, the same would not be treated as pre-packaged and labelled for the purposes of GST levy.

In the context of food items (such as pulses, cereals like rice, wheat, flour, etc.), the supply of specified pre-packaged food articles would fall within the purview of the definition of 'pre-packaged commodity' under the Legal Metrology Act, 2009, and the rules made thereunder, if such pre-packaged and labelled packages contained a **quantity upto 25 kilogram [or 25 litre]** in terms of rule 3(a) of Legal Metrology (Packaged Commodities) Rules, 2011, subject to other exclusions provided in the Act and the Rules made thereunder.

What is the scope of this coverage taking into account various exclusion(s) provided under the Legal Metrology Act and the rules made thereunder?

For such commodities (food items- pulses, cereals, flour, etc.), rule 3(a) of Chapter-II of Legal Metrology (Packaged Commodities) Rules, 2011, prescribes that package of commodities containing quantity of more than 25 kg or 25 litre do not require a declaration to be made under rule 6 thereof. Accordingly, GST would apply on such specified goods where the prepackaged commodity is supplied in packages **containing quantity of less than or equal to 25 kilogram.**

Illustration: Supply of pre-packed atta meant for retail sale to ultimate consumer of 25 Kg shall be liable to GST. However, supply of such a 30 Kg pack thereof shall be exempt from levy of GST.

Thus, it is clarified that a single package of these items [cereals, pulses, flour etc.] containing a quantity of more than 25 Kg/25 litre would not fall in the category of pre-packaged and labelled commodity for the purposes of GST and would therefore not attract GST.

Whether GST would apply to a package that contains multiple retail packages. For example, a package containing 10 retail packs of flour of 10 Kg each?

Yes, if several packages intended for retail sale to ultimate consumer, say 10 packages of 10 Kg each, are sold in a larger pack, then GST would apply to such supply. Such package may be sold by a manufacturer through distributor. These individual packs of 10 Kg each are meant for eventual sale to retail consumer.

However, a package of say rice containing 50 Kg (in one individual package) would not be considered a pre-packaged and labelled commodity for the purposes of GST levy, even if rule 24 of Legal Metrology (Packaged Commodities) Rules, 2011, mandates certain declarations to be made on such wholesale package.

At what stage would GST apply on such supplies, i.e., whether GST would apply on specified goods sold by manufacturer/producer to wholesale dealer who subsequently sells it to a retailer?

GST would apply whenever a supply of such goods is made by any person, i.e. manufacturer supplying to distributor, or distributor/dealer supplying to retailer, or retailer supplying to individual consumer. Further, the manufacturer/wholesaler/retailer would be entitled to input tax credit on GST charged by his supplier in accordance with the Input Tax Credit provisions in GST.

A supplier availing threshold exemption or composition scheme would be entitled to exemption or composition rate, as the case may be, in usual manner.

Whether tax is payable if such goods are purchased in packages of up to 25 kg/25liters by a retailer, but the retailer sells it in loose quantities in his shop for any reason?

GST applies when such goods are sold in prepackaged and labelled packs. Therefore, GST would apply when prepackaged and labelled package is sold by a distributor/ manufacturer to such retailer. However, if for any reason, retailer supplies the item in loose quantity from such package, such supply by retailer is not a supply of packaged commodity for the purpose of GST levy.

Whether tax is payable if such packaged commodities are supplied for consumption by industrial consumers or institutional consumers?

Supply of packaged commodity for consumption by industrial consumer or institutional consumer is excluded from the purview of the Legal Metrology Act by virtue of rule 3 (c) of Chapter-II of Legal Metrology (Packaged Commodities) Rules, 2011. Therefore, if supplied in such manner as to attract exclusion provided under the said rule 3(c), it will not be considered as pre-packaged and labelled for the purposes of GST levy.

‘X’ is a rice miller who sells packages containing 20 kg rice but without making the required declaration under Legal Metrology Act and the Rules made thereunder(although the said Act and the rules requires him/her to make a declaration). Would it still be considered as pre-packaged and labelled and therefore be liable to GST?

Yes, such packages would be considered as pre-packaged and labelled commodity for the purposes of GST as it requires making a declaration under the Legal Metrology (Packaged Commodities) Rules, 2011 (rule 6 thereof). Hence, miller ‘X’ would be required to pay GST on supply of such package(s).

Any other relevant issue?

The Legal Metrology Act and the rules made thereunder prescribe criterion(s) for exclusion (as stated above) and provides certain exemptions under rule 26 of Legal Metrology (Packaged Commodities) Rules, 2011. It is reiterated therefore that, if supplied in such manner as to attract exclusion, or such exemption, the item shall not be treated as prepackaged commodities for the purposes of GST levy.

Source :

https://www.cbic.gov.in/resources/htdocs-cbec/gst/FAQs_GST_prepackaged.pdf;jsessionid=2B08241B718788A8013F2CA2E8375D1C

GST PORTAL UPDATES

Introducing new Table 3.1.1 in GSTR-3B for reporting supplies u/s 9(5)

1. As per Section 9(5) of CGST Act, Electronic Commerce Operator (ECO) is required to pay tax on supply of services such as Passenger Transport Service, Accommodation services, Housekeeping Services & Restaurant Services, if such services are supplied through ECO.
2. A new Table 3.1.1 is being added as per Notification No. 14/2022 - Central Tax dated 05th July, 2022 in GSTR-3B where both ECOs and registered persons can report supplies made under Section 9(5) as mentioned below.

3.1.1. Details of supplies notified under Section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST/UTGST/SGST Acts.

Description	Total Taxable Value	Integrated Tax	Central Tax	State/ UT Tax	Cess
(1)	(2)	(3)	(4)	(5)	(6)
(i) Taxable supplies on which electronic commerce operator pays tax under Sub-section (5) of Section 9 [To be furnished by the electronic commerce operator]					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under Sub-section (5) of Section 9 [To be furnished by the registered person making supplies through electronic commerce operator]					

3. An ECO is required to report supplies made u/s 9(5) in Table 3.1.1(i) of GSTR-3B and shall not include such supplies in Table 3.1(a) of GSTR-3B. The applicable tax on such supplies shall be paid by ECO in Table 3.1.1(i) of GSTR-3B in cash only and not by ITC.

4. A registered person who is making supplies of such services as specified u/s 9(5) through an ECO, shall report such supplies in Table 3.1.1(ii) and shall not include such supplies in Table 3.1(a) of GSTR-3B. The registered person is not required to pay tax on such supplies as the ECO is liable to pay tax on such supplies.
5. The Table 3.1.1 in GSTR-3B will be made available on GST Portal from 01st August 2022.

Source: https://tutorial.gst.gov.in/downloads/news/gstr_3b_sec_9_5_advisory_19_07_22.pdf

Removal of negative balance in cash ledgers of some composition taxpayers

Due to the reversal of amount in the cash ledger of some composition taxpayers, the balance in the cash ledgers had become negative. The government has now decided that the negative balance in the cash ledgers of such taxpayers should be nullified. Accordingly, the negative balance has been nullified. All such taxpayers have been informed through email also.

Source: <https://www.gst.gov.in/newsandupdates/read/546>

Implementation of mandatory mentioning of HSN codes in GSTR-1

1. Vide Notification No. 78/2020 - Central Tax dated 15th October, 2020, it is mandatory for the taxpayers to report minimum 4 digits or 6 digits of HSN Code in Table-12 of GSTR-1 on the basis of their Aggregate Annual Turnover (AATO) in the preceding Financial Year.
2. To facilitate the taxpayers, these changes are being implemented in a phase-wise manner on GST Portal as follow:

Phases		Taxpayers with AATO of up-to 5 cr.	Taxpayers with AATO of more than 5 cr.
Phase 1	Part I	<p>Taxpayers are required to mandatorily report 2-digit HSN codes for goods & services.</p> <p>Manual user entry is allowed for entering HSN or description and warning or alert message shall be shown in case of manual HSN.</p> <p>However, taxpayers will be able to file GSTR-1 after manual entry.</p>	<p>Taxpayers are required to mandatorily report 4-digit HSN codes for goods & services.</p> <p>Manual user entry is allowed for entering HSN or description and warning or alert message shall be shown in case of incorrect HSN code.</p> <p>However, taxpayers will be able to file GSTR-1 after manual entry.</p>
	Part II	Same as above	<p>Taxpayers will now have to mandatory report 6-digit HSN code.</p> <p>No change in other conditions.</p>

Phase 2 to Phase 4	To be communicated in due course.
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3. Part-1 of Phase I has already been implemented from 01st April 2022 and is currently live on GST Portal. From 01st August, 2022, Part-II of Phase-I would be implemented on GST Portal and the taxpayers would need to report HSN in table 12 of GSTR-1 as per below mentioned scheme.

Taxpayers with AATO of up-to 5 cr.	Taxpayers with AATO of more than 5 cr.
To continue as it is	<ul style="list-style-type: none"> ● Taxpayers would be required to mandatorily report 6-digit HSN code. ● Manual user entry would be allowed for entering HSN or description and in case of a wrong HSN reported a warning or alert message will be shown. However, taxpayers will still be able to file GSTR-1. ● Taxpayers would be expected to correct HSN where there is an error and a warning message shown.

4. Further phases will be implemented on GST Portal shortly and respective dates of implementation and nature of change would be updated from time to time.

Source: https://tutorial.gst.gov.in/downloads/news/hsn_advisory_table_12_2.pdf

Advisory on Upcoming Changes in FORM GSTR-3B

The Government *vide* Notification No. 14/2022 - Central Tax dated 05th July, 2022 has notified few changes in Table 4 of FORM GSTR-3B requiring taxpayers to report information on ITC correctly availed, reversal thereof and declaring ineligible ITC in Table 4 of GSTR-3B.

The notified changes in Table 4 of GSTR-3B are being implemented on the GST Portal and will be available shortly. Until these changes are implemented on the GST Portal, taxpayers are advised to continue to report their ITC availment, reversal of ITC and ineligible ITC as per the current practice.

The taxpayers will be duly informed once these changes are made available on the GST Portal.

Source: <https://www.gst.gov.in/newsandupdates/read/550>

GST IN NEWS

Committee on GST Tribunal to meet on Aug 17

The Group of Ministers (GoM), headed by Haryana Deputy Chief Minister Shri Dushyant Chautala, will meet on August 17 again to finalise its recommendations on the formation of the GST Appellate Tribunal (GSTAT) at the National and State level, as per sources.

It had its first online meeting on July 26 and now the physical meeting will be held in mid-August but the venue has not yet been decided, the sources said. “Only after the submission of GoM reports on GSTAT and online gaming, casinos, the next GST Council meet will be organised,” said one of the sources privy to the matter.

The Panel had to submit its report by July 31, but due to some contentious issues related to the number of technical and judicial members in each Tribunal, there is a disagreement among members of the Panel.

Earlier, Madras high court had issued a stay on the issue of the number of technical members in the tribunal, though the Centre had notified GSTATs just after the GST law came into effect.

Source: <https://www.newindianexpress.com/business/2022/jul/28/committee-ongst-tribunal-to-meet-on-aug-17-2481460.html>

FM asks taxmen for transparency, says GST ushered in compliance

Finance Minister Smt. Nirmala Sitharaman urged tax officials to ensure transparency and remove any scope for discretion and said introduction of the GST has ushered in compliance and helped remove the cascading and overlap of various taxes.

Addressing a gathering on GST Day, the FM also complimented the Officers for their hard work, which had ensured compliance and helped raise much-needed revenue, while plugging gaps. July 1 has been set as the GST Day because the most ambitious tax reform measure was rolled out on this day five years ago.

“Not even last year I would have had the motivational aura in the audience if we were to meet. Thanks to the hard work that each of you have done over the last five years,” said Finance Minister, adding that the tax reform measure had faced several challenges in the past five years.

She cited the technology and adaptability challenges of 2019 and recalled the Centre’s efforts to get the tax paying Committee to sit with Officers handling GST to ensure that the challenges were resolved.

The FM said the two arms - the Central Board of Indirect Taxes and Custom (CBIC) and the Central Board of Direct Taxes (CBDT) - should be nimble in their efforts to ensure confidence for the taxpayers so that

they feel that their inputs are being respected. The FM said the CBIC had responded to suggestions from the industry and the tax arbitrage that existed between States before the GST rollout was removed.

She said concerted action against evaders and a strong economic recovery had ensured that GST receipts remained robust. “Coupled with economic recovery, anti-evasion activities, especially action against fake billers have been contributing to the enhanced GST.”

Source: <https://timesofindia.indiatimes.com/business/india-business/fm-asks-taxmen-for-transparency-says-gst-ushered-in-compliance/articleshow/92609274.cms>

CBIC to come out with SoP for enforcement actions by GST officers

Speaking at the GST Day celebration to mark five years of the indirect tax regime, Sh. Vivek Johri said the Centre and States are working on a joint strategy for enforcement. “We want to prescribe SoP (Standard Operating Procedure) for enforcement activity. The Board is already working on that.

He also said that there is a need to work on further improving compliance. “Depending on where the taxpayer is on a compliance scale, hand-holding them ... We should go for a concerted enforcement strategy. We are trying to do it in a less intrusive way, using AI and ML for profiling wherever possible.”

He further said that it is not left to the discretion of Officers to go after taxpayers. The Department also wants to improve data quality in the returns, besides a more systematised grievance redressal mechanism, particularly for MSME and dispute settlement mechanisms.

Source: <https://www.businesstoday.in/latest/trends/story/cbic-to-come-out-with-sop-for-enforcement-actions-by-gst-officers-340054-2022-07-01>

No proposal to relax e-invoicing under GST regime says Finance Minister

India has no proposal to relax the mandatory provisions of e-invoicing under the goods and services tax regime, according to a parliamentary response by the Finance Minister.

“At present, there is no such proposal,” Smt. Nirmala Sitharaman said on July 26 in a written response to a lawmaker’s question in the parliament’s upper house, when asked if the Government is contemplating relaxing the mandatory provisions of e-invoices. “Currently, E-invoicing is mandatory for taxpayers with aggregate turnover of more than Rs. 20 crores in a financial year with effect from April 01, 2022.”

The GST e-invoicing is expected to be mandatory for firms with a turnover of over Rs. 5 crore from next year, tax officials have said.

Source: <https://www.moneycontrol.com/news/business/no-proposal-to-relax-e-invoicing-under-gst-regime-finance-minister-says-8892201.html>

COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	July, 2022	Aug 11, 2022	Turnover exceeding ₹5 Crore or opted to file monthly return
GSTR-1	Jul-Sep, 2022	Oct 13, 2022	Opted for quarterly filing as per QRMP scheme
IFF (Optional)	July, 2022	Aug 13, 2022	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*	July, 2022	Aug 20, 2022	Turnover exceeding ₹5 Crore or opted to file monthly return
GSTR-3B#	Jul-Sep, 2022	Oct 22/ 24, 2022	Opted for quarterly filing as per QRMP scheme.
CMP-08	Jul-Sep, 2022	Oct 18, 2022	Quarterly statement-cum-challan to make tax payment by taxpayers registered under the composition scheme
GSTR-5	June, 2022	July 20, 2022	Monthly return for Non-Resident taxable person
GSTR-5A	June, 2022	July 20, 2022	Monthly return for Non-resident OIDAR services providers
GSTR-6	June, 2022	July 13, 2022	Monthly return for Input Service Distributors
GSTR-7	June, 2022	July 10, 2022	Monthly return for authorities liable to deduct tax at source (TDS)
GSTR-8	June, 2022	July 10, 2022	Monthly return for e-Commerce Operators liable to collect tax at source (TCS)
GSTR-9**	FY 2021-22	Dec 31, 2022	Annual return for normal taxpayers
GSTR-9C	FY 2021-22	Dec 31, 2022	Annual reconciliation statement
RFD-10	-	-	Eighteen months after end of the quarter for which refund is to be claimed

***GSTR-3B**

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

#GSTR-3B

For the taxpayers with aggregate turnover equal to or below Rs. 5 crore, eligible and remaining opted into the QRMP scheme, 22nd of month next to the quarter for taxpayers in category X States/UTs and 24th of month next to the quarter for taxpayers in category Y States/UTs

- **Category X:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana and Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.
- **Category Y:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.

****GSTR-9**

Taxpayers having annual aggregate turnover up to Rs. 2 crores are exempted from the requirement of furnishing annual return for FY 2021-22.

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

GST QUIZ

1. Section 17(5) of the CGST Act, 2017 pertains to

- a) Conditions for taking input tax credit
- b) Blocked credits
- c) Manner of distribution of credit by Input Service Distributor
- d) Availability of credit in special circumstances

2. Rule 42 of the CGST Rules, 2017 pertains to the manner of distribution of input tax credit in respect of

- a) Inputs or input services and reversal thereof
- b) Capital goods and reversal thereof
- c) None of the above
- d) Both (a) and (b)

3. Rule 88B of the CGST Rules, 2017 pertains to

- a) Order of utilization of input tax credit
- b) Manner of calculating interest on delayed payment of tax
- c) None of the above
- d) Both (a) and (b)

4. FORM GST PMT-09 pertains to

- a) Electronic Cash Ledger
- b) Challan for deposit of GST
- c) Transfer of amount from one account head to another in electronic cash ledger
- d) None of the above

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



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