

# Newsletter

March, 2022 | Volume - 56

GST Trends: 2017-22



**THE INSTITUTE OF  
Company Secretaries of India**  
भारतीय कम्पनी सचिव संस्थान  
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## GST STATISTICAL UPDATES



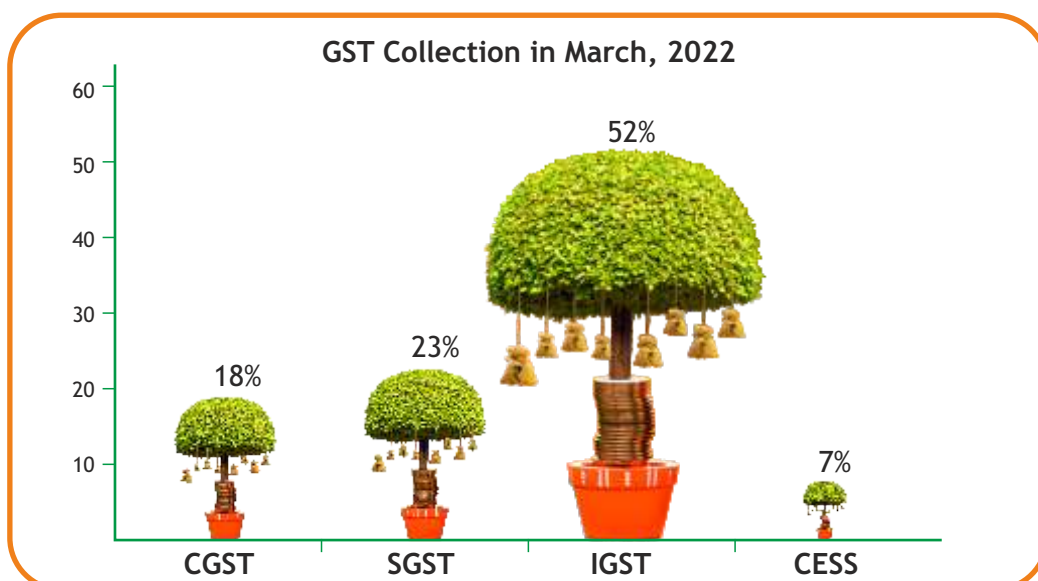
### All time high Gross GST collection in March 2022, breaching earlier record of ₹1,40,986 crore collected in the month of January 2022

The gross GST revenue collected in the month of March 2022 is ₹1,42,095 crore of which CGST is ₹25,830 crore, SGST is ₹32,378 crore, IGST is ₹74,470 crore (including ₹39,131 crore collected on import of goods) and cess is ₹9,417 crore (including ₹981 crore collected on import of goods). The gross GST collection in March 2022 is all time high breaching earlier record of ₹1,40,986 crore collected in the Month of January 2022.

The Government has settled ₹29,816 crore to CGST and ₹25,032 crore to SGST from IGST as regular settlement. In addition, Centre has also settled ₹20,000 crore of IGST on ad-hoc basis in the ratio of 50:50 between Centre and States/UTs in this month. The total revenue of Centre and the States in the month of March 2022 after regular and ad-hoc settlements is ₹65,646 crore for CGST and ₹67,410 crore for the SGST. Centre also released GST compensation of ₹18,252 crore to States/UTs during the month.

The revenues for the month of March 2022 are 15% higher than the GST revenues in the same month last year and 46% higher than the GST revenues in March 2020. During the month, revenues from import of goods was 25% higher and the revenues from domestic transaction (including import of services) are 11% higher than the revenues from these sources during the same month last year. Total number of E-way bills generated in the month of February 2022 is 6.91 crore as compared to E-way bills generated in the month of January 2022 (6.88 crore) despite being a shorter month, which indicates recovery of business activity at faster pace.

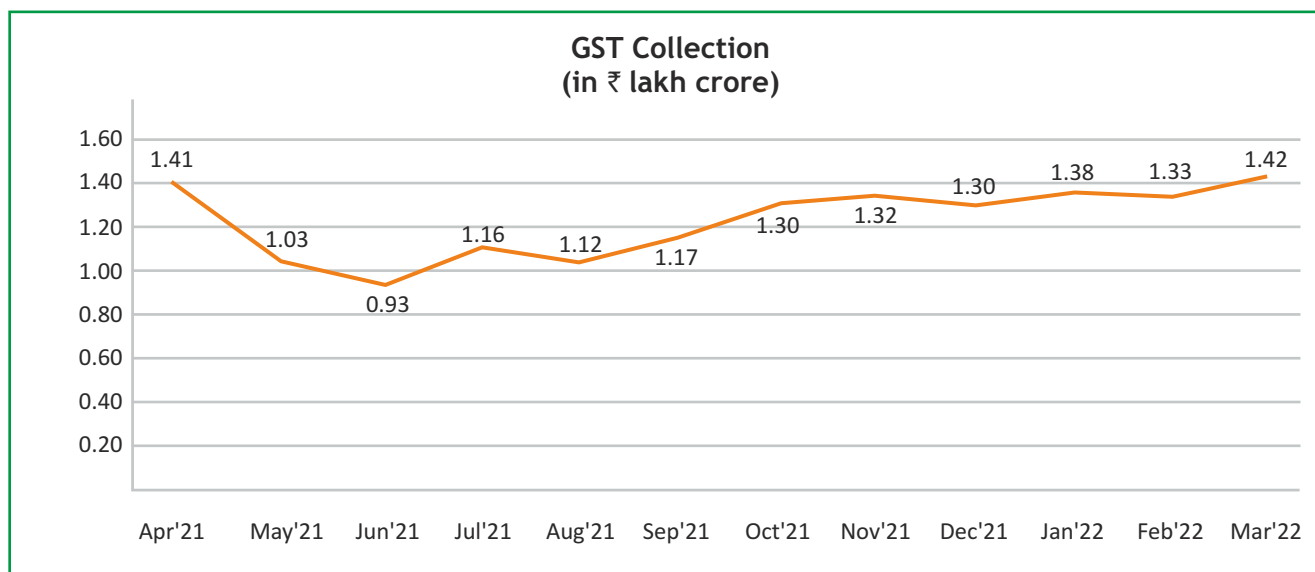
The average monthly gross GST collection for the last quarter of FY 2021-22 has been ₹1.38 lakh crore against the average monthly collection of ₹1.10 lakh crore, ₹1.15 lakh crore and ₹1.30 lakh crore in the first, second and third quarters respectively.



Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1812315>

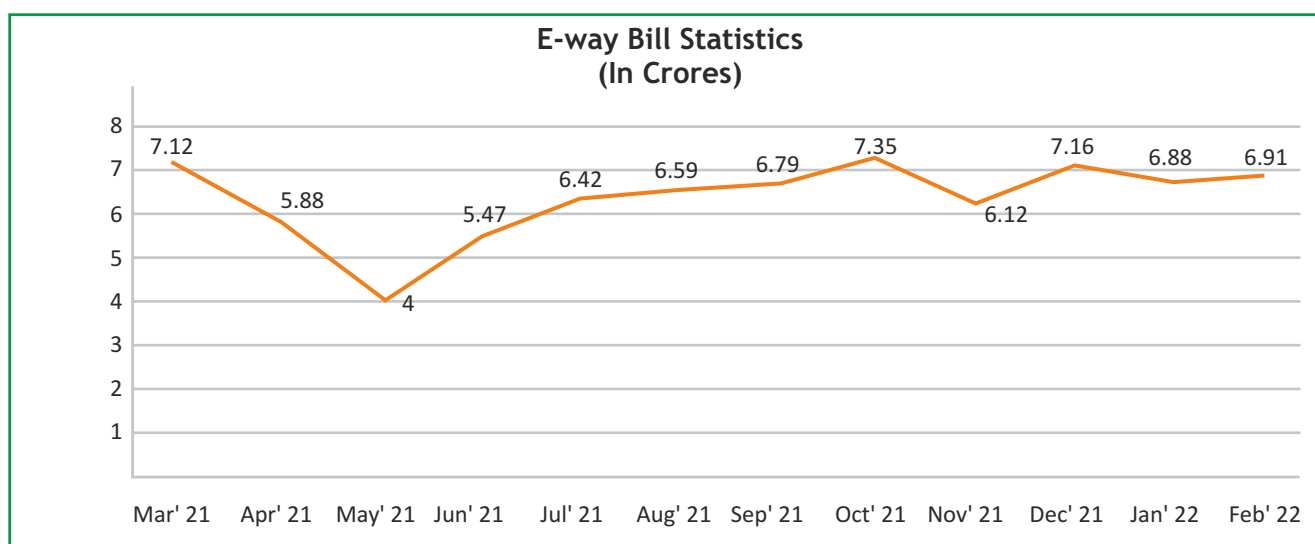
## TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

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



Source: [Compiled from Press Releases issued by PIB](#)

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



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

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

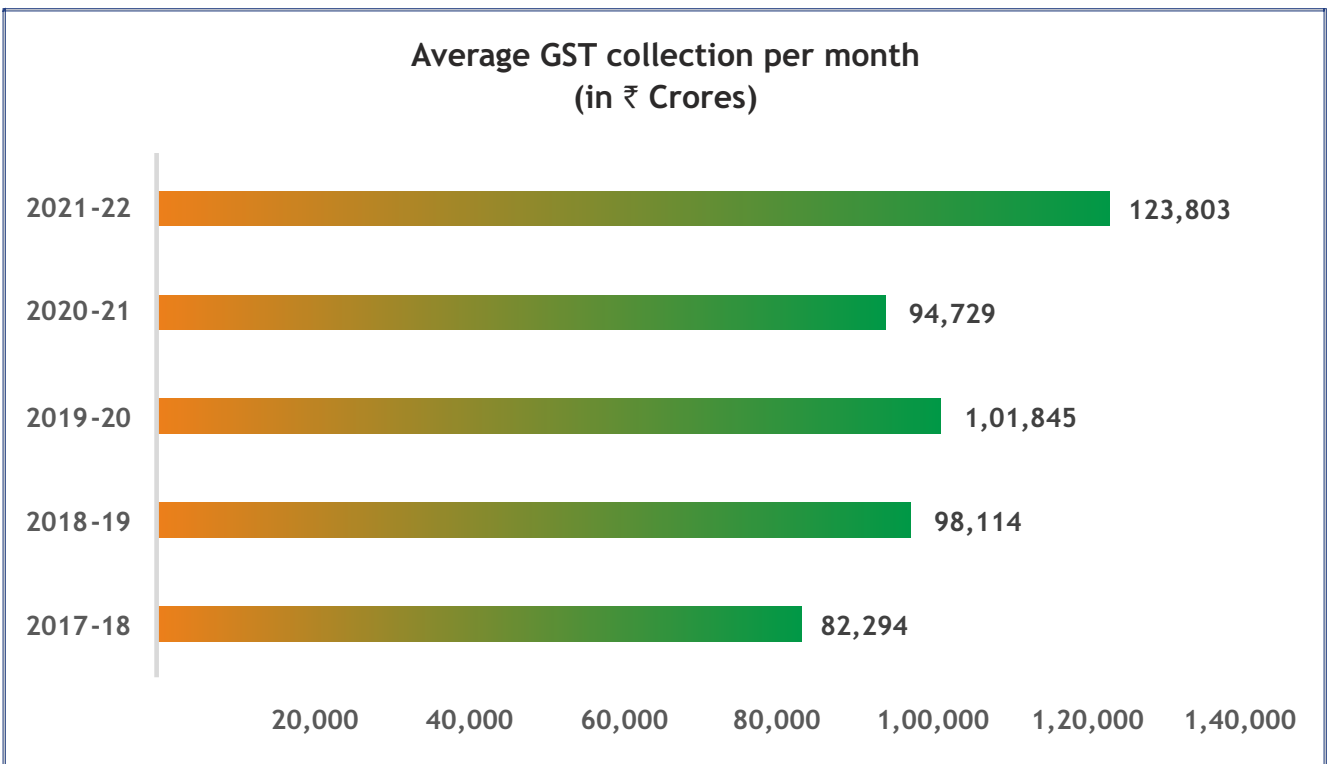


## TRENDS IN GST COLLECTION SINCE THE INCEPTION OF GST

Trends in GST collection since the inception of GST have been covered to give a bird's eye view of the pattern since its implementation in 2017. Gross GST collections in 2020-21 were less compared to the gross GST collections in 2019-20 for being severely impacted during the first five months of FY 2020-21 on account of COVID pandemic and Country-wide lockdown.

### Gross GST Collection

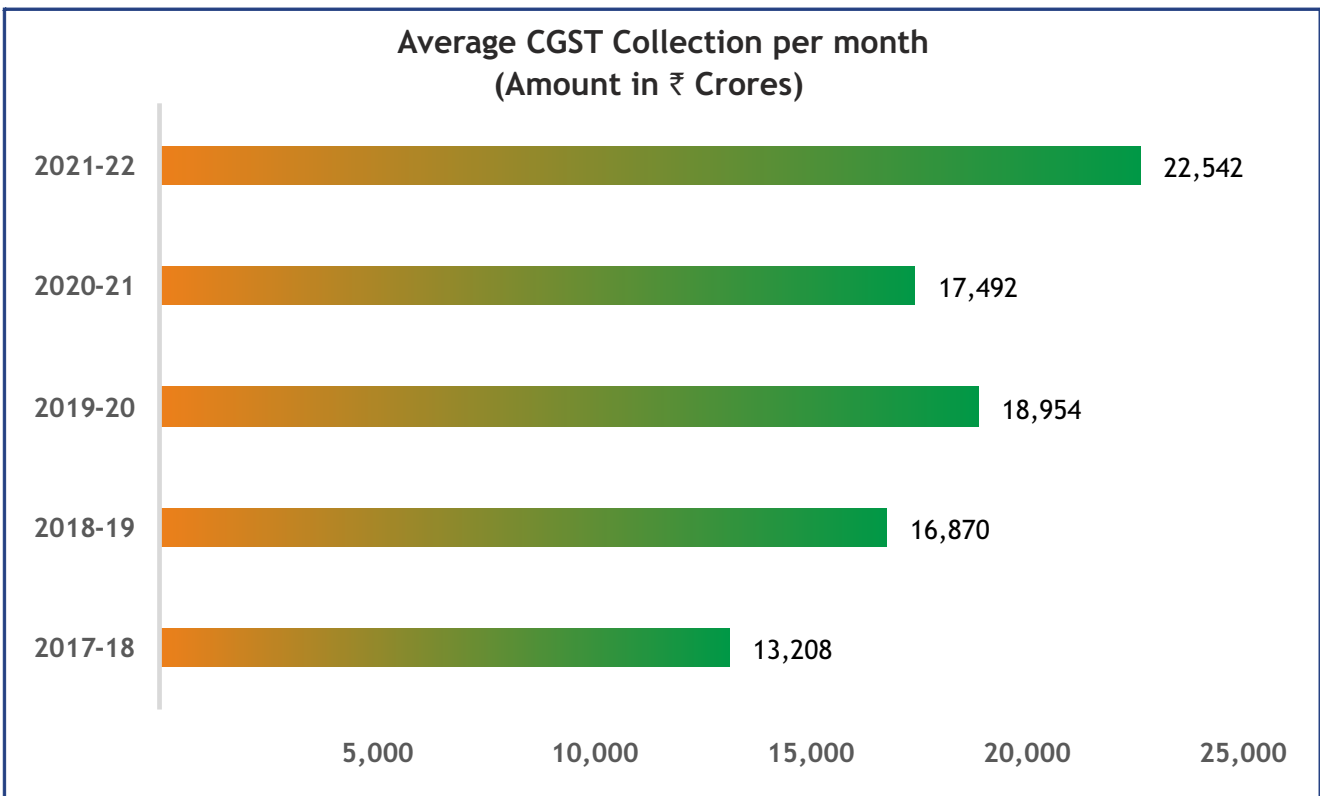
														(Amount in ₹ Crores)	
FY	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	Average	
2017-18				21,572	95,633	94,064	93,333	83,780	84,314	89,825	85,962	92,167	740,650	82,294	
2018-19	103,459	94,016	95,610	96,483	93,960	94,442	100,710	97,637	94,725	102,503	97,247	106,577	1,177,369	98,114	
2019-20	113,866	100,289	99,940	102,083	98,202	91,916	95,380	103,492	103,184	110,818	105,367	97,598	1,222,135	101,845	
2020-21	32,295	62,010	90,917	87,422	86,449	95,477	105,155	104,963	115,174	119,847	113,143	123,901	1,136,753	94,729	
2021-22	139,708	102,709	92,849	116,393	112,020	117,010	130,127	131,526	129,780	138,394	133,025	142,095	1,485,636	123,803	



Source: Compiled from Press Releases issued by PIB

## CGST Collection

(Amount in ₹ Crores)					
Month	2017-18	2018-19	2019-20	2020-21	2021-22
Apr		18,652	21,163	5,063	27,837
May		15,866	17,811	10,330	17,592
June		15,968	18,366	18,980	16,424
July	10	15,877	17,912	16,147	22,197
Aug	15,252	15,303	17,733	15,906	20,522
Sep	15,131	15,318	16,630	17,741	20,578
Oct	14,962	16,464	17,582	19,193	23,861
Nov	13,690	16,812	19,592	19,189	23,978
Dec	13,928	16,442	19,962	21,365	22,578
Jan	14,874	17,763	20,944	21,923	24,674
Feb	14,763	17,626	20,569	21,092	24,435
Mar	16,266	20,353	19,183	22,973	25,830
Total	118,876	202,444	227,447	209,902	270,506
Average	13,208	16,870	18,954	17,492	22,542

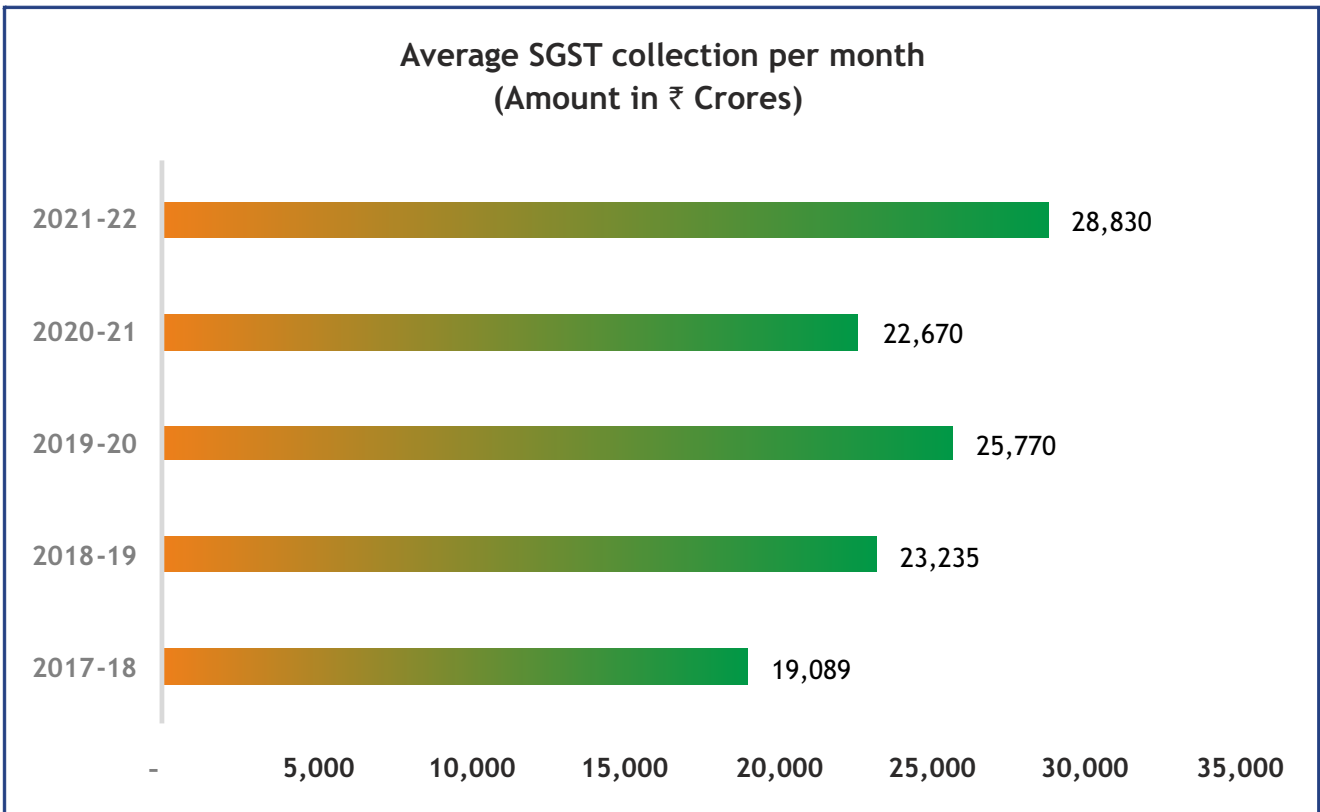


Source: *Compiled from Press Releases issued by PIB*



## SGST Collection

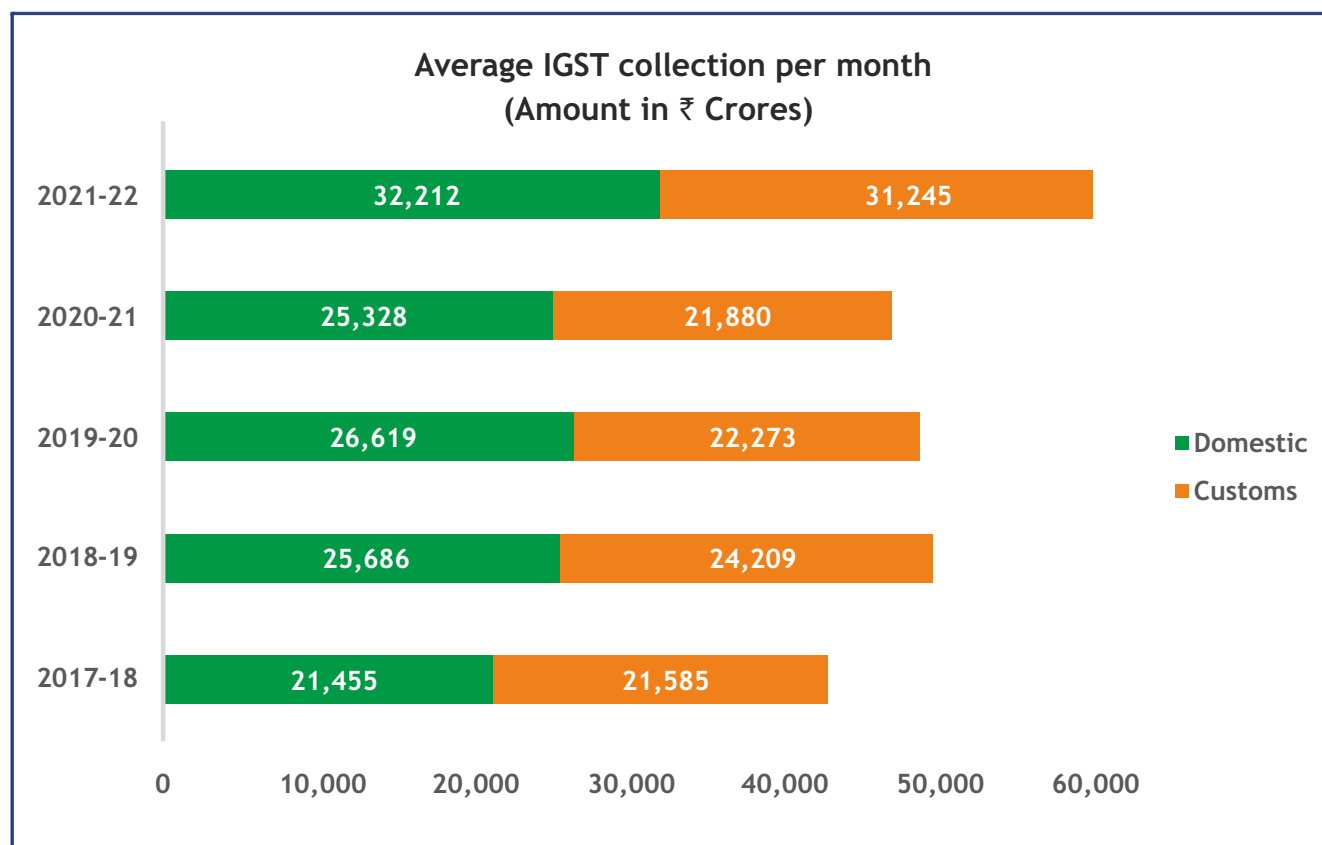
(Amount in ₹ Crores)					
Month	2017-18	2018-19	2019-20	2020-21	2021-22
Apr		25,704	28,801	5,824	35,621
May		21,691	24,462	12,258	22,653
June		22,021	25,343	23,970	20,397
July	10	22,293	25,008	21,418	28,541
Aug	23,257	21,154	24,239	21,064	26,605
Sep	21,979	21,061	22,598	23,131	26,767
Oct	22,345	22,826	23,674	25,411	30,421
Nov	20,294	23,070	27,144	25,540	31,127
Dec	19,700	22,459	26,792	27,804	28,658
Jan	21,542	24,826	28,224	29,014	32,016
Feb	20,621	24,192	27,348	27,273	30,779
Mar	22,055	27,520	25,601	29,329	32,378
<b>Total</b>	<b>171,803</b>	<b>278,817</b>	<b>309,234</b>	<b>272,036</b>	<b>345,963</b>
<b>Average</b>	<b>19,089</b>	<b>23,235</b>	<b>25,770</b>	<b>22,670</b>	<b>28,830</b>



Source: *Compiled from Press Releases issued by PIB*

## IGST Collection

(Amount in ₹ Crores)															
Month	2017-18			2018-19			2019-20			2020-21			2021-22		
	Domestic	Customs	Total	Domestic	Customs	Total	Domestic	Customs	Total	Domestic	Customs	Total	Domestic	Customs	Total
Apr				29,302	21,246	50,548	31,444	23,289	54,733	7,953	12,348	20,301	38,882	27,996	66,878
May				24,673	24,447	49,120	25,016	24,875	49,891	16,061	17,147	33,208	27,197	26,002	53,199
June				25,005	24,493	49,498	25,792	21,980	47,772	24,593	15,709	40,302	23,317	25,762	49,079
July	32	20,926	20,958	25,099	24,852	49,951	26,366	24,246	50,612	22,268	20,324	42,592	29,964	27,900	57,864
Aug	26,901	23,068	49,969	23,364	26,512	49,876	23,140	24,818	48,958	23,085	19,179	42,264	29,363	26,884	56,247
Sep	25,000	23,929	48,929	24,762	25,308	50,070	22,972	22,097	45,069	25,042	22,442	47,484	31,356	29,555	60,911
Oct	25,879	22,116	47,995	26,511	26,908	53,419	25,071	21,446	46,517	29,165	23,375	52,540	34,363	32,998	67,361
Nov	22,667	20,026	42,693	25,593	24,133	49,726	28,080	20,948	49,028	29,914	22,078	51,992	34,650	32,165	66,815
Dec	22,048	20,717	42,765	24,301	23,635	47,936	26,804	21,295	48,099	30,376	27,050	57,426	31,628	37,527	69,155
Jan	23,793	21,546	45,339	27,160	24,065	51,225	29,532	23,481	53,013	32,864	27,424	60,288	36,849	35,181	72,030
Feb	22,779	19,603	42,382	25,569	21,384	46,953	27,758	20,745	48,503	30,87	24,382	55,253	33,634	33,837	67,471
Mar	23,993	22,333	46,326	26,897	23,521	50,418	26,452	18,056	44,508	31,745	31,097	62,842	35,339	39,131	74,470
<b>Total</b>	<b>193,092</b>	<b>194,264</b>	<b>387,356</b>	<b>308,236</b>	<b>290,504</b>	<b>598,740</b>	<b>319,427</b>	<b>267,276</b>	<b>586,703</b>	<b>303,937</b>	<b>262,555</b>	<b>566,492</b>	<b>386,542</b>	<b>374,938</b>	<b>761,480</b>
<b>Average</b>	<b>21,455</b>	<b>21,585</b>	<b>43,040</b>	<b>25,686</b>	<b>24,209</b>	<b>49,895</b>	<b>26,619</b>	<b>22,273</b>	<b>48,892</b>	<b>25,328</b>	<b>21,880</b>	<b>47,208</b>	<b>32,212</b>	<b>31,245</b>	<b>63,457</b>



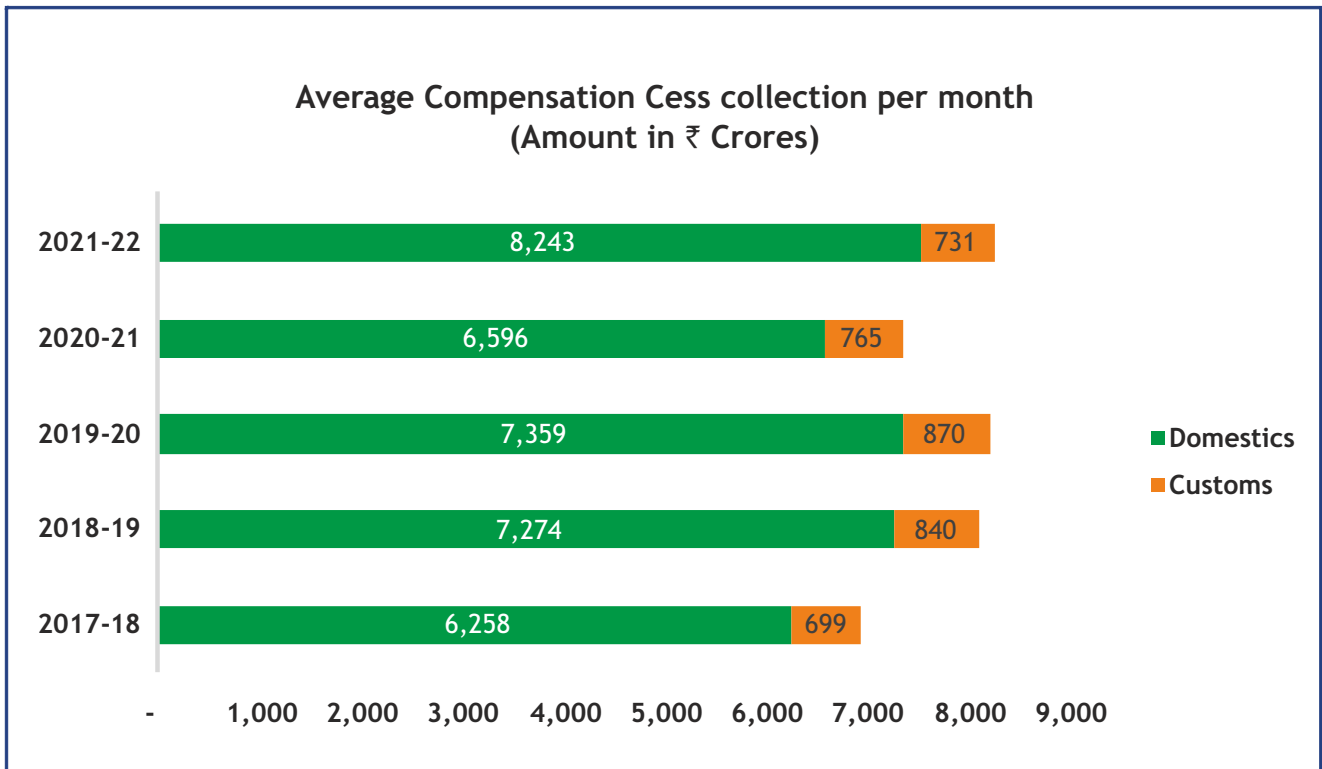
Source: Compiled from Press Releases issued by PIB





## Compensation Cess Collection

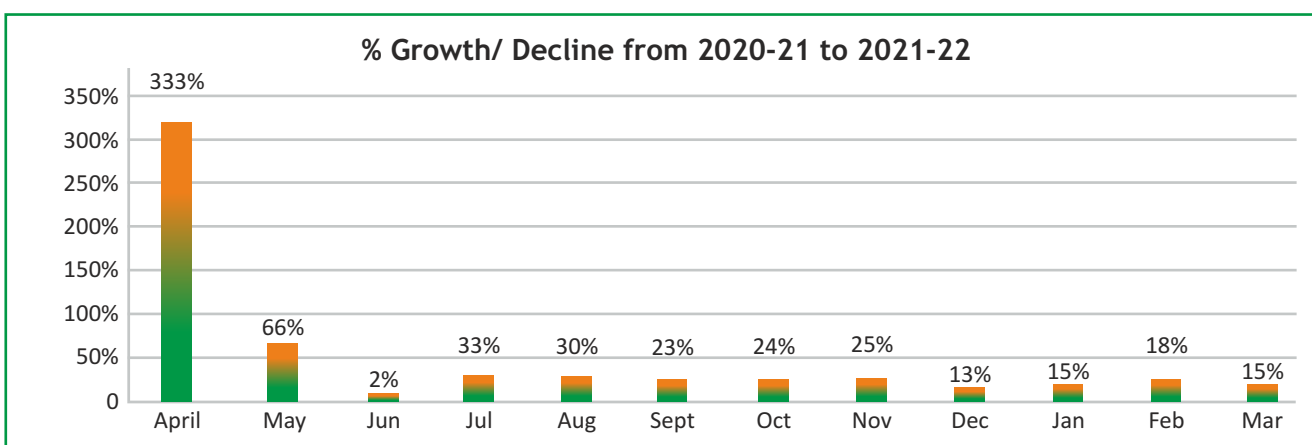
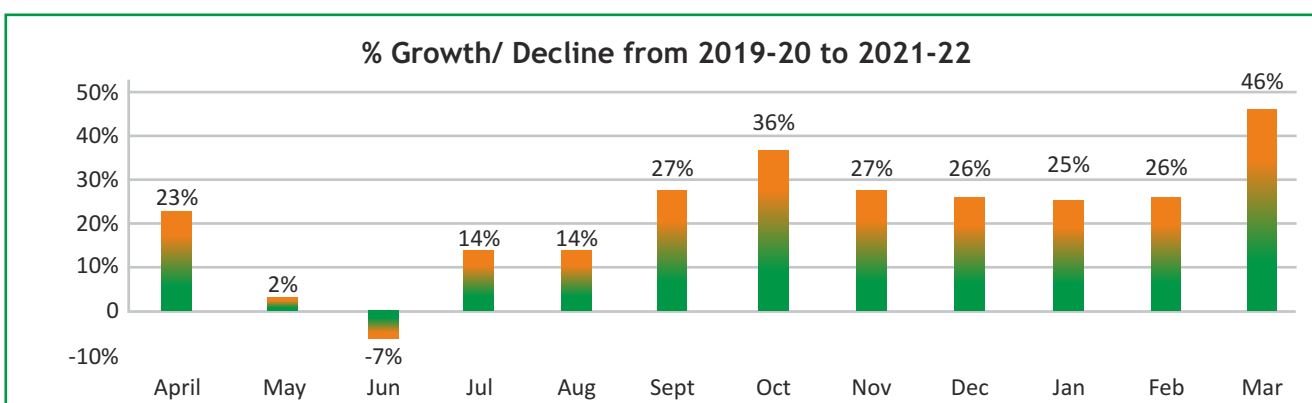
(Amount in ₹ Crores)															
Month	2017-18			2018-19			2019-20			2020-21			2021-22		
	Domestic	Customs	Total	Domestic	Customs	Total	Domestic	Customs	Total	Domestic	Customs	Total	Domestic	Customs	Total
Apr				7,852	702	8,554	8,115	1,053	9,168	632	475	1,107	8,464	908	9,372
May				6,485	854	7,339	7,172	953	8,125	5,579	635	6,214	8,397	868	9,265
June				7,349	773	8,122	7,581	876	8,457	7,058	607	7,665	6,104	809	6,949
July	--	593	593	7,568	794	8,362	7,754	797	8,551	6,458	807	7,265	6,975	815	7,790
Aug	6,608	548	7,156	6,779	849	7,628	6,432	841	7,273	6,542	673	7,215	8,000	646	8,646
Sep	7,302	722	8,024	7,224	769	7,993	6,892	728	7,620	6,333	788	7,121	8,131	623	8,754
Oct	7,291	740	8,031	7,045	955	8,000	6,833	774	7,607	7,079	932	8,011	7,785	699	8,484
Nov	6,420	683	7,103	7,189	842	8,031	6,858	869	7,727	7,433	809	8,242	8,953	653	9,606
Dec	7,164	758	7,922	7,050	838	7,888	7,484	847	8,331	7,608	971	8,579	8,775	614	9,389
Jan	7,282	788	8,070	7,788	902	8,690	7,813	824	8,637	7,739	883	8,622	9,157	517	9,674
Feb	7,550	645	8,195	7,566	910	8,476	7,907	1,040	8,947	8,865	660	9,525	9,702	638	10,340
Mar	6,702	817	7,519	7,395	891	8,286	7,465	841	8,306	7,822	935	8,757	8,436	981	9,417
<b>Total</b>	<b>56,319</b>	<b>6,294</b>	<b>52,613</b>	<b>87,290</b>	<b>10,079</b>	<b>97,369</b>	<b>88,306</b>	<b>10,443</b>	<b>98,749</b>	<b>79,148</b>	<b>9,175</b>	<b>88,323</b>	<b>98,915</b>	<b>8,771</b>	<b>107,686</b>
<b>Average</b>	<b>6,258</b>	<b>699</b>	<b>6,957</b>	<b>7,274</b>	<b>840</b>	<b>8,114</b>	<b>7,359</b>	<b>870</b>	<b>8,229</b>	<b>6,596</b>	<b>765</b>	<b>7,360</b>	<b>8,243</b>	<b>731</b>	<b>8,974</b>



Source: *Compiled from Press Releases issued by PIB*

# GST COLLECTION: COMPARATIVE ANALYSIS

(Amount in ₹ Crores)					
Month	2019-20	2020-21	2021-22	Growth/ Decline Rate from 2019-20 to 2021-22	Growth/ Decline Rate from 2020-21 to 2021-22
April	113,865	32,295	139,708	23%	333%
May	100,289	62,010	102,709	2%	66%
June	99,938	90,917	92,849	-7%	2%
July	102,083	87,422	116,393	14%	33%
August	98,203	86,449	112,020	14%	30%
September	91,917	95,477	117,010	27%	23%
October	95,380	105,155	130,127	36%	24%
November	103,491	104,963	131,526	27%	25%
December	103,184	115,174	129,780	26%	13%
January	110,818	119,847	138,394	25%	15%
February	105,367	113,143	133,025	26%	18%
March	97,598	123,901	142,095	46%	15%
<b>Total</b>	<b>1,222,133</b>	<b>1,136,753</b>	<b>1,485,636</b>	<b>22%</b>	<b>31%</b>



Source: Compiled from Press Releases issued by PIB



## CENTRAL GST COLLECTION: BUDGETED VS. ACTUAL

(Amount in ₹ Crores)

% of Budgeted Estimates of Centre GST Collection achieved up to the month of February 2022 (FY 2021-22)						
MAJOR HEADS	B.E.	Gross Collection	Refund	Amt. Apportioned to (+)/ from (-)	Net Collection	% of BE Achieved
CGST	530,000	243,294	24,551	309,151	527,894	99.60
UTGST (OT)	0	113	29	210	294	
IGST (IMP)		346,031	0	0	346,031	
IGST (Dom)		349,949	109,593	-569,616	-329,260	
IGST (Total)	0	695,980	109,593	-569,616	16,771	0.00
C. Cess (IMP)		7,717	0	0	7,717	
C. Cess (Dom)		90,443	2,660	0	87,783	
C. Cess (Total)	100,000	98,160	2,660	0	95,500	95.50
<b>Total</b>	<b>630,000</b>	<b>1,037,547</b>	<b>136,833</b>	<b>-260,256</b>	<b>640,459</b>	<b>101.66</b>

**Note:** UTGST (OT) comprises the collections made for the supplies of Goods/ Services at Territorial waters of India beyond 14 nautical miles of the coast line.

**Source:** [Accounting and Reconciliation Portal of Indirect Taxes](#)



## DETAILS OF GST COMPENSATION RELEASED TO STATES/ UTs

(Amount in ₹ Crores)

S.No	Name of State/UT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
1	Andhra Pradesh	382	0	1,841	3,527	3,117	8,868
2	Arunachal Pradesh	15	0	0	6	0	21
3	Assam	886	466	879	1,370	1,014	4,615
4	Bihar	3,041	2,571	3,525	4,359	1,945	15,441
5	Chhattisgarh	1,483	2,261	3,081	3,212	1,217	11,254
6	Delhi	157	4,182	7,436	5,522	6,446	23,743
7	Goa	252	476	819	813	911	3,271
8	Gujarat	3,687	6,149	10,647	11,335	8,207	40,024
9	Haryana	1,199	2,820	5,453	5,066	2,909	17,447
10	Himachal Pradesh	539	2,037	1,877	1,764	1,168	7,385
11	J & K	1,137	1,462	2,279	2,171	893	7,942
12	Jharkhand	1,265	1,029	1,532	1,958	1,526	7,310
13	Karnataka	6,246	10,754	14,497	13,789	8,976	54,263
14	Kerala	1,772	2,884	5,575	6,721	3,856	20,808
15	Madhya Pradesh	2,511	2,866	4,531	5,293	3,095	18,296
16	Maharashtra	1,488	8,330	15,018	17,423	17,834	60,094
17	Manipur	24	0	0	22	0	46
18	Meghalaya	124	73	101	172	163	633
19	Mizoram	0	0	0	11	0	11
20	Nagaland	0	0	0	14	0	14
21	Odisha	2,019	3,390	3,929	4,362	1,663	15,362
22	Puducherry	333	592	862	607	329	2,723
23	Punjab	4,037	7,129	8,805	9,694	4,442	34,107
24	Rajasthan	2,598	2,176	4,440	5,633	3,746	18,593
25	Sikkim	6	0	0	26	9	42
26	Tamil Nadu	632	3,151	8,922	11,142	6,697	30,544
27	Telangana	169	0	2,263	3,103	2,006	7,541
28	Tripura	129	155	171	277	101	833
29	Uttar Pradesh	2,124	308	5,180	9,324	8,299	25,235
30	Uttarakhand	1,283	2,037	2,477	2,496	1,475	9,768
31	West Bengal	1,608	1,977	4,359	5,776	4,531	18,251
	<b>Total</b>	<b>41,146</b>	<b>69,275</b>	<b>120,498</b>	<b>136,988</b>	<b>96,576</b>	<b>464,484</b>

Source: <http://164.100.24.220/loksabhaquestions/annex/178/AU2785.pdf>



## NOTIFICATIONS AND CIRCULARS



### NOTIFICATION NO. 02/2022-CENTRAL TAX DATED 11.03.2022

This notification amends Notification No. 2/2017-Central Tax dated 19.6.2017 which specifies the jurisdiction of Central Tax Officers to empower the Additional Commissioners or the Joint Commissioners of Central Tax, as the case may be, subordinate to the Principal Commissioners or the Commissioners of Central Tax, as specified below, for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence (DGGI) under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of CGST Act 2017 throughout the territory of India.

The specified Principal Commissioners or the Commissioners of Central Tax are:

1. Principal Commissioner Ahmedabad South
2. Principal Commissioner Bhopal
3. Principal Commissioner Chandigarh
4. Commissioner Chennai South
5. Principal Commissioner Delhi North
6. Principal Commissioner Guwahati
7. Commissioner Rangareddy
8. Principal Commissioner Kolkata North
9. Principal Commissioner Lucknow
10. Commissioner Thane

Source: <https://cbic-gst.gov.in/pdf/central-tax/NN-02-2022-English.pdf>

### NOTIFICATION NO. 03/2022-CENTRAL TAX DATED 31.03.2022

This notification seeks to amend Notification No. 10/2019-Central Tax dated 7.3.2019 to implement special composition scheme for Brick Kilns, as recommended by 45<sup>th</sup> GST Council Meeting.

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"4.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles".

This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

Source: <https://cbic-gst.gov.in/pdf/central-tax/03-2022-CT-Eng.pdf>



### NOTIFICATION NO. 04/2022-CENTRAL TAX DATED 31.03.2022

This notification seeks to amend Notification No. 14/2019-Central Tax dated 7.3.2019 to implement special composition scheme for Brick Kilns, as recommended by 45<sup>th</sup> GST Council Meeting.

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"4.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly as content; Fly ash blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles".

This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

Source: <https://cbic-gst.gov.in/pdf/central-tax/04-2022-CT-Eng.pdf>

### NOTIFICATION NO. 01/2022-CENTRAL TAX (RATE) DATED 31.03.2022

This notification seeks to amend Notification No. 1/2017-Central Tax (Rate) dated 28.6.2017 as last amended by notification No. 21/2021-Central Tax (Rate), dated 31.12.2021 to provide:

- in Schedule I - 2.5%, serial numbers 225B, 226, 227, 228 and the entries relating thereto shall be omitted;
- in Schedule II - 6%, after serial number 176A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"176B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
176C	6901 00 10	Bricks of fossil meals or similar siliceous earths
176D	6904 10 00	Building bricks
176E	6905 10 00	Earthen or roofing tiles".

This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

Source: <https://cbic-gst.gov.in/pdf/central-tax-rate/01-2022-CTR-Eng.pdf>

**Note:** Similar notification has also been issued under Integrated Tax (Rate).

### NOTIFICATION NO. 02/2022-CENTRAL TAX (RATE) DATED 31.03.2022

This notification seeks to provide for a concessional rate on intra-state supply of bricks conditional to not availing the input tax credit (ITC), as recommended by 45<sup>th</sup> GST Council Meeting.

S. No.	Tariff item, sub-heading, heading or Chapter	Description	Rate
1.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	3%
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths	3%
3.	6904 10 00	Building bricks	3%
4.	6905 10 00	Earthen or roofing tiles	3%



### Conditions:

1. Credit of input tax charged on goods or services used exclusively in supplying such goods has not been taken; and
2. Credit of input tax charged on goods or services used partly for supplying such goods and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such goods is an exempt supply and attracts provisions of sub-section (2) of Section 17 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder.

This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

Source: <https://cbic-gst.gov.in/pdf/central-tax-rate/02-2022-CTR-Eg.pdf>

Note: Similar notification has also been issued under Integrated Tax (Rate).

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*45<sup>th</sup> GST Council Meeting recommended that Brick Kilns would be brought under special composition scheme with threshold limit of ₹20 lakhs, with effect from 1.4.2022. Bricks would attract GST at the rate of 6% without ITC under the scheme. GST rate of 12% with ITC would otherwise apply to bricks.*

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### CIRCULAR NO. 169/01/2022-GST DATED 12.03.2022

Consequent to the issue of Notification No. 02/2022-Central Tax dated 11.3.2022, this Circular has been issued to amend para 6 and 7 of the Circular No. 31/05/2018-GST dated 9.2.2018 on proper officer under sections 73 and 74 of the CGST Act, 2017 and under the IGST Act, 2017 to provide as under:

- i. The Central Tax officers of Audit Commissionerates and Directorate General of Goods and Services Tax Intelligence (hereinafter referred to as "DGGI") shall exercise the powers only to issue show cause notices. A show cause notice issued by them shall be adjudicated by the competent Central Tax officer of the executive Commissionerate in whose jurisdiction the noticee is registered when such cases pertain to jurisdiction of one executive Commissionerate of Central Tax only.
- ii. In respect of show cause notices issued by officers of DGGI, there may be cases where the principal place of business of noticees fall under the jurisdiction of multiple Central Tax Commissionerates or where multiple show cause notices are issued on the same issue to different noticees, including the persons having the same PAN but different GSTINs, having principal place of business falling under jurisdiction of multiple Central Tax Commissionerates.

For the purpose of adjudication of such show cause notices, Additional/Joint Commissioners of Central Tax of specified Commissionerates have been empowered with All India jurisdiction vide Notification No. 02/2022-Central Tax dated 11<sup>th</sup> March, 2022.

Such show cause notices may be adjudicated, irrespective of the amount involved in the show cause notice(s), by one of the Additional/Joint Commissioners of Central Tax empowered with All India jurisdiction vide Notification No. 02/2022-Central Tax dated 11<sup>th</sup> March, 2022.

Principal Commissioners/ Commissioners of the Central Tax Commissionerates specified in the said notification will allocate charge of Adjudication (DGGI cases) to one of the Additional Commissioners/ Joint Commissioners posted in their Commissionerates.

Where the location of principal place of business of the noticee, having the highest amount of demand of tax in the said show cause notice(s), falls under the jurisdiction of a Central Tax Zone mentioned in column 2 of the table below, the show cause notice(s) may be adjudicated by the Additional Commissioner/ Joint Commissioner of Central Tax, holding the charge of Adjudication (DGGI cases), of the Central Tax Commissionerate mentioned in column 3 of the said table corresponding to the said Central Tax Zone. Such show cause notice(s) may, accordingly, be made answerable by the officers of DGGI to the concerned Additional/ Joint Commissioners of Central Tax.

Table

S. No.	Central Tax Zone in whose jurisdiction the location of the principal place of business of the noticee having highest amount of demand of tax involved falls	Central Tax Commissionerate whose Additional Commissioner or Joint Commissioner shall adjudicate show cause notices issued by officers of DGGI
(1)	(2)	(3)
1.	Ahmedabad	Ahmedabad South
2.	Vadodara	
3.	Bhopal	Bhopal
4.	Nagpur	
5.	Chandigarh	Chandigarh
6.	Panchkula	
7.	Chennai	Chennai South
8.	Bengaluru	
9.	Thiruvananthapuram	
10.	Delhi	Delhi North
11.	Jaipur	
12.	Guwahati	Guwahati
13.	Hyderabad	Rangareddy
14.	Visakhapatnam (Amaravathi)	
15.	Bhubaneswar	
16.	Kolkata	Kolkata North
17.	Ranchi	
18.	Lucknow	Lucknow
19.	Meerut	
20.	Mumbai	
21.	Pune	Thane

- iii. In respect of a show cause notice issued by the Central Tax officers of Audit Commissionerate, where the principal place of business of noticees fall under the jurisdiction of multiple Central Tax Commissionerates, a proposal for appointment of common adjudicating authority may be sent to the Board.
- iv. In respect of show cause notices issued by the officers of DGGI prior to issuance of Notification No. 02/2022-Central Tax dated 11<sup>th</sup> March, 2022, involving cases mentioned in para (ii) above and where no adjudication order has been issued till date, the same may be made answerable to the Additional/ Joint Commissioners of Central Tax, having All India jurisdiction, in accordance with the criteria mentioned in para (ii) above, by issuing corrigendum to such show cause notices.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular-169-2022-GST.pdf>



## GST PORTAL UPDATES



### Auto-population of e-invoice details into GSTR-1

Generation of e-invoice is mandatory for certain class of taxpayers, as notified by the Government. These taxpayers are required to prepare & issue their e-invoices by reporting their invoice data in the prescribed format (e-invoice schema in FORM GST INV-01) and reporting the same on the Invoice Registration Portal (IRP). Invoices reported successfully on the IRP are given a unique Invoice Reference Number (IRN). The documents (invoices, debit notes, credit notes) reported on the IRP are then transmitted electronically to the GST system and are auto-populated in the respective tables of GSTR-1.

Source: <https://www.gst.gov.in/newsandupdates/read/528>

### Enhanced Registration application user interface (UI)

User Interface (UI) with respect to the address fields in the Registration Application GST REG-01 has been enhanced as follows:-

- Incorporation of a map tile along with a drag and drop facility of address pinhead on to the exact location of the applicant's address.
- Once selected, the details will automatically fill in the various address input fields given in the application.
- Address fields have been linked so as to auto- fill other macro level address entry fields based on the entry in one of such fields particularly PIN Codes. For example; on entering the PIN code, the corresponding State and Districts will get auto- filled.
- The user can also directly fill-up the address input fields which are now aided with suggestive address input dropdowns from which the user can select the appropriate/relevant address field(s). This action will reduce errors in the address texts and will also ease the filling up of the appropriate address input fields by the user.
- The address fields have been segregated appropriately to reduce confusions while entering the relevant inputs under various address heads.
- Based on the address entries given by the user, the Latitude/ Longitude of the address will get auto populated which is non-editable.

For more information on the Registration Application, please click here  
<https://www.gst.gov.in/help/enrollmentwithgst>

Source: <https://www.gst.gov.in/newsandupdates/read/530>

## AUTO-POPULATION OF E-INVOICE DETAILS INTO GSTR-1

1. Generation of e-invoice is mandatory for certain class of taxpayers, as notified by the Government. These taxpayers are required to prepare and issue their e-invoices by reporting their invoice data in the prescribed format (e-invoice schema in FORM GST INV-01) and reporting the same on the Invoice Registration Portal (IRP).
2. Invoices reported successfully on the Invoice Registration Portal (IRP) are given a unique Invoice Reference Number (IRN). After issuance, the e-invoices could be cancelled on the IRP within a specified period. The documents (invoices, debit notes, credit notes) reported on the IRP are transmitted electronically to the GST system two days after generation & are auto-populated in the respective tables of the GSTR-1 of such taxpayers. These auto-populated documents appear as Saved records in GSTR-1 of the taxpayers, with source of the document mentioned as 'E-invoice' & IRN details also mentioned against every record. An illustration & screenshot of this scenario is mentioned below:

**Illustration:** Taxpayer reports the e-invoice on the IRP & consequently the IRN is generated on 24<sup>th</sup> November, 2021. This invoice will be auto-populated in GSTR-1 of the taxpayer on 26<sup>th</sup> November, 2021.

Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Source	IRN	Actions
SEZ01-A1	01/12/2020	7,776.30	373.68	0.00	0.00	0.00	61.56	E-Invoice	20AA	

### Auto-population in GSTR-1 from IRP:

3. In this regard, the following may be noted regarding the auto-population of e-invoices in GSTR-1:
  - a. The tax-period of GSTR-1 in which the e-invoice will be auto-populated will be as per the Document Date, irrespective of the date on which the document (invoice, debit note, credit note) was reported on the IRP & the IRN was generated (Date of Generation). An illustration of this scenario is mentioned below:

**Illustration:** Taxpayer reports Invoice No. A-253 dated 30<sup>th</sup> November 2021 on the IRP on 4<sup>th</sup> December 2021. In this case, the e-invoice details will be reflected in the GSTR-1 for November 2021, even if the IRN is generated in December 2021.





- b. If the taxpayer reports the document (invoice, debit note, credit note) on the IRP after filing GSTR-1 for that period, then the e-invoice will not be auto-populated in any subsequent GSTR-1. The Excel file containing the e-invoice details can still be downloaded from the GSTR-1 dashboard for the tax-period to which the document (invoice, debit note, credit note) pertains to. An illustration of this scenario is mentioned below:

**Illustration:** Taxpayer reports Invoice No. A-253 dated 30<sup>th</sup> November 2021 on the IRP on 24<sup>th</sup> December 2021. The GSTR-1 for November 2021 was already filed on 10<sup>th</sup> December 2021. Consequently, Invoice No. A253 will not be auto-populated in GSTR-1, and would be available for download in Excel format appearing on the GSTR-1 dashboard for November 2021.

- c. If the taxpayer reports the document (invoice, debit note, credit note) on the IRP after manually entering the document in GSTR-1, the manually entered data will not be over-written even if the GSTR-1 is not filed. The Excel file containing the e-invoice details can still be downloaded from the GSTR-1 dashboard of the tax-period to which the document (invoice, debit note, credit note) pertains to. Since the document already exists in GSTR-1 and it is not auto-populated in GSTR-1 from IRP, a message regarding this will be mentioned in the Excel file against the specific document(s). An illustration of this scenario is mentioned below:

**Illustration:** Taxpayer reports Invoice No. A-252 dated 15<sup>th</sup> November 2021 on the IRP on 20<sup>th</sup> November 2021. However, the taxpayer had already manually added Invoice No. A-252 dated 15<sup>th</sup> November 2021 in the GSTR-1 before 20<sup>th</sup> November 2021. In this case, the invoice entered manually in GSTR-1 will not be over-written & could be viewed in the Excel file.

**4. Supplies reported in the e-invoices are auto-populated in the following tables of GSTR-1:**

S. No.	Type of Supply	Auto-populated in GSTR-1 table of Supplier
1.	Taxable outward supplies made to registered persons (other than reverse charge)	<b>B2B</b> 4A - Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator
2.	Taxable outward supplies made to registered persons attracting reverse charge	<b>B2B</b> 4B - Supplies attracting tax on reverse charge basis
3.	Export supplies	<b>EXP</b> 6A - Exports
4.	Credit or debit notes issued to registered persons	<b>CDNR</b> 9B - Credit or debit notes (Registered)
5.	Credit or debit notes issued to unregistered persons	<b>CDNUR</b> 9B - Credit or debit notes (Unregistered) - with UR type as Exports with payment and without payment of tax

5. GST System aggregates the item-level details reported in the e-invoices at Rate-level for the purpose of auto-population into GSTR-1. For the records auto-populated in GSTR-1 on the basis of e-invoices, the following additional details will also be displayed in GSTR-1:
- Source (e-invoice)
  - Invoice Reference Number (IRN)
  - Invoice Reference Number Date (IRN Date)

6. GSTR-1 is a statement of outward supplies which is prepared on the basis of the documents (invoices, debit notes, credit notes) issued by the taxpayers, and is a summary of the same for a given tax-period. Data reported in e-invoices should thus match with the data reported in GSTR-1. Consequently, if a taxpayer edits the data auto-populated in GSTR-1 from e-invoices, such edited documents will be treated as if they were not auto-populated but uploaded separately by taxpayer. Thus, **the data auto-populated in the 'Source', 'IRN' and 'IRN date' fields will be deleted by the system in such cases.** Taxpayers are thus advised to modify/update the details auto-populated from e-invoices only if they are not as per the actual documents (invoices, debit notes, credit notes) issued by them.
7. Outward supplies details other than those reported in on the IRP have to be manually entered in GSTR-1, as earlier. Before filing GSTR-1, taxpayers are advised to review the details of e-invoices auto-populated in specified tables. This can be done by:
  - a. Viewing online on GST Portal, or
  - b. Downloading the JSON from GST Portal, or
  - c. Using APIs through GST Suvidha Providers (GSPs)

It may be noted that the auto-populated details in the Excel file available on GSTR-1 dashboard (refer para. 9) are as per the data reported on Invoice Registration Portal (IRP). Any subsequent modifications made by the taxpayer to the auto-populated details in the GSTR-1 tables would not be reflected in this Excel file. Therefore, this Excel file would not serve the purpose of reconciliation, if auto-populated data is changed by the taxpayer at any stage.

#### **Cancellation of e-invoices on the IRP:**

8. Documents reported earlier on the Invoice Registration Portal (IRP) can be cancelled within a specified period on the IRP. Upon cancellation, the cancellation data flows to GST system and all cancelled document(s) which were appearing as saved documents in GSTR-1 are deleted from the GSTR-1. The status of the document will be updated in the Excel file, from Valid to Cancelled. In the following scenarios, the document status is updated in the Excel file upon cancellation on IRP, even if no further action is possible in GSTR-1:
  - a. GSTR-1 is already filed.
  - b. Document edited manually by the taxpayer.
  - c. Document edited by the taxpayer.
  - d. Document not auto-populated due to error in auto-population.

#### **E-invoice data in Excel format:**

9. An additional facility of consolidated download of all documents auto-populated from Invoice Registration Portal (IRP) is made available in GSTR-1 dashboard. This Excel file will be available on the GSTR-1 dashboard for the tax-period to which the document (invoice, debit note, credit note) pertains to. This file could be downloaded from the 'Download details from e-invoice (Excel)' button on GSTR-1 dashboard.
10. The Excel file contains document-wise details (invoice, debit note, credit note) reported on the Invoice Registration Portal (IRP), and the following details for all documents:
  - a. Invoice Reference Number (IRN) - 64 string hash
  - b. Date of Invoice Reference Number (IRN date)



- c. e-invoice Status - Valid / Cancelled
  - d. Date of auto-population/deletion upon cancellation - Date of auto-population into GSTR-1 in case of valid IRN, or, the Date of deletion in case of cancelled IRN, as the case may be
  - e. GSTR-1 auto-population / deletion status (either of the following):
    - Auto-populated,
    - Deleted,
    - Auto-population failed,
    - Deletion failed
  - f. Error in auto-population/ deletion - Error description, if any
11. Taxpayer can use the link 'e-invoice download history' to view the list of last five downloaded files. On click of the link, the file will be downloaded. A screenshot of the page containing the Excel file download feature & the 'e-invoice download history' is mentioned below:

### E-INVOICE DOWNLOAD HISTORY

If the records are upto 500, the file with details from e-invoices can be downloaded instantly. If records exceed 500, last five files downloaded by you are shown here. Please click on link to download relevant file. To download file with latest details from e-invoices, please use 'Download details from e-invoices (Excel)' button.

Sl.No.	Date	Time	File Available for Download
1	22/10/2020	21:14:01	<a href="#">Click here to download - File 1</a>
2	22/10/2020	18:34:01	<a href="#">Click here to download - File 2</a>
3	22/10/2020	18:27:55	<a href="#">Click here to download - File 3</a>
4	22/10/2020	18:25:56	<a href="#">Click here to download - File 4</a>
5	20/10/2020	17:34:01	<a href="#">Click here to download - File 5</a>

**Note :** Based on e-invoices reported, System has auto-populated details for relevant period of GSTR-1 in relevant Tables: 4A, 4B, 6B, 6C (B2B Invoices), 6A (Export Invoices), 9B (Credit/Debit Notes - Registered), 9B (Credit/Debit Notes - Unregistered). You are requested to review the auto-populated details.  
[Note: In respect of Table 7 (B2C supplies other than under Table 5), no records have been auto-populated. You are required to add these details in GSTR-1 (through offline utility or by entering online).]  
This excel file can be imported into GSTR-1 Offline tool as well.

\*\* Summary generation is must before proceeding to submit GSTR-1. Please generate GSTR-1 summary to enable Preview (summary PDF) and Submit.

[GENERATE GSTR1 SUMMARY](#)

I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

[BACK](#) [DOWNLOAD DETAILS FROM E-INVOICES \(EXCEL\)](#) [RESET](#) [DOWNLOAD SUMMARY \(PDF\)](#) [SUBMIT](#) [FILE RETURN](#)

This can be accessed at:

[Returns Dashboard](#) > [Selection of Period](#) > [Details of outward supplies of goods or services GSTR-1](#) > [Prepare Online](#)

Source: [https://tutorial.gst.gov.in/downloads/news/E-invoice\\_to\\_GSTR1.pdf](https://tutorial.gst.gov.in/downloads/news/E-invoice_to_GSTR1.pdf)



## SCRUTINY OF RETURNS FOR FY 2017-18 AND 2018-19



CBIC has issued detailed instructions for scrutiny of returns for FY 2017-18 and 2018-19. Such scrutiny of returns would be in time bound manner. Some indicative list of parameters for scrutiny have been given in the instructions as below:

1. **Tax liability on account of “Outward taxable supplies (other than zero rated, nil rated and exempted)” and “Outward taxable supplies (zero rated)” as declared in table 3.1(a) and table 3.1(b) respectively of FORM GSTR-3B may be verified with corresponding tax liability in respect of outward taxable supplies declared in table 4 (other than table 4B), table 5, table 6, table 7A(1), table 7B(1), table 11A and table 11B (along with the net effect of amendments thereof in Table 9, 10 and 11(II)) of FORM GSTR-1.**

Where the tax liability in respect of supplies declared in the aforementioned tables of FORM GSTR-1 exceeds the liability declared in table 3.1(a) and table 3.1(b) of FORM GSTR-3B, it may indicate short payment of tax.

It may be noted that table 11B of FORM GSTR-1 captures details of advance amount received in earlier tax periods and adjusted against the supplies shown in the current tax period in table 4, 5, 6 and 7 of FORM GSTR-1. As such, the impact of such details in table 11B is reduction in liability for the tax period under consideration, as the tax should have already been paid upon receipt of such advance amount.

2. **Tax liability on account of “Inward supplies (liable to reverse charge)” as declared in Table 3.1(d) of FORM GSTR-3B may be verified with the following:**

- (i) **ITC availed in Table 4(A)(2) and Table 4(A)(3) of FORM GSTR-3B.**

Availment of ITC in excess of the liability discharged on account of reverse charge supplies may indicate either short payment of tax liability on account of RCM supplies or excess availment of input tax credit in respect of RCM supplies.

- (ii) **ITC in respect of inward supplies attracting reverse charge as available in Table 3 and Table 5 (along with the net effect of amendments thereof in Table 4 and Table 6 respectively) of FORM GSTR-2A.**

In respect of inward supplies attracting reverse charge received from a registered person, the details of corresponding invoices and debit/credit notes are communicated in table 3 and table 5 of FORM GSTR-2A. Further, in case of amendment of such details by the corresponding suppliers in their FORM GSTR-1, the details of such amendments are communicated in table 4 and table 5 respectively.

However, the details of such inward supplies from unregistered persons are not communicated in FORM GSTR-2A, as only registered persons furnish FORM GSTR-1. Moreover, details of ITC on account of import of services also are not communicated in FORM GSTR-2A. As such, the reverse charge supplies declared in table 3.1(d) of FORM GSTR-3B cannot be less than the inward supplies attracting reverse charge as available in the above mentioned tables of FORM GSTR-2A.

Where the RCM supplies declared in table 3.1(d) of FORM GSTR-3B are less than the inward supplies attracting reverse charge as per details available in FORM GSTR-2A, it may indicate short payment of tax liability on account of RCM supplies.

It may be noted that the said tables in FORM GSTR-2A contain details of supplies attracting forward as well as reverse charge. Therefore, only the supplies against which there is “Yes”



or “Y” in column 14 of Table 3, column 16 of Table 4, column 15 of Table 5 and column 18 of Table 6 may be considered.

**(iii) Tax/Cess paid in cash as per column 8 of Table 6.1 of FORM GSTR-3B.**

In respect of inward supplies liable to reverse charge, tax/cess is to be paid in cash. Besides such RCM payments in cash, there may also be other payments in cash by the registered person. In any case, tax liability off-set in cash should not be less than the liability arising on account of reverse charge as per table 3.1(d) of FORM GSTR-3B. Where the tax liability off-set in cash is less than the liability arising on account of reverse charge, it may indicate short payment of tax.

3. ITC availed in respect of “Inward supplies from ISD” in Table 4(A)(4) of FORM GSTR-3B may be verified with Table 7 (along with the net effect of amendments thereof in Table 8) of FORM GSTR-2A.
4. ITC availed in respect of “All other ITC” in Table 4(A)(5) of FORM GSTR-3B may be verified with Table 3 and Table 5 (along with the net effect of amendments thereof in Table 4 and Table 6 respectively) of FORM GSTR-2A.

It may be noted that the said tables in FORM GSTR-2A contain details of supplies attracting forward as well as reverse charge. Therefore, only the supplies against which there is “No” or “N” in column 14 of Table 3, column 16 of Table 4, column 15 of Table 5 and column 18 of Table 6 may be considered.

5. It may be verified that the taxable value declared on account of “Outward taxable supplies (other than zero rated, nil rated and exempted)” in Table 3.1(a) of FORM GSTR-3B is not less than the net amount liable for TCS and TDS credit as per Column 6 of Table 9 of FORM GSTR-2A.

Section 51 of the CGST Act mandates deduction of tax at source in respect of supplies made to TDS deductors. Similarly, section 52 of the CGST Act requires electronic commerce operators to collect tax at source in respect of supplies made through them. The details of such TDS and TCS are furnished by the corresponding deductors and operators in their FORM GSTR-7 and FORM GSTR-8 respectively and communicated to the registered person in table 9 of FORM GSTR-2A. Besides such supplies, the registered person may have other supplies also. However, the taxable value declared on account of “Outward taxable supplies (other than zero rated, nil rated and exempted)” in Table 3.1(a) of FORM GSTR-3B cannot be less than the net amount liable for TCS and TDS credit as per Column 6 of Table 9 of FORM GSTR-2A. A discrepancy on the aforementioned count may indicate short payment of tax.

6. Liability on account of outward supplies in Table 3.1(a) and 3.1(b) of FORM GSTR-3B should be verified with the Tax liability as declared in e-way bills.

Rule 138 of the CGST Rules mandates generation of e-way bill before commencement of movement of goods of consignment value exceeding fifty thousand rupees (in relation to supply, or for reasons other than supply, or due to inward supply from unregistered person). Besides such supplies, the registered person may also have such other supplies which do not require generation of e-way bills, such as supply of services or supplies as specified in sub-rule (14) of rule 138, etc. Therefore, e-way bills capture a part of supplies made by the registered person. However, in table 3.1 of FORM GSTR-3B, the registered person is required to declare details of all outward supplies. Accordingly, liability declared in table 3.1 (a) and (b) of FORM GSTR-3B should not be less than tax liability as declared in the e-way bills.

7. Claim of ITC in respect of supplies from taxpayers whose registrations have been cancelled retrospectively.

In case of retrospective cancellation of registration of a supplier, the recipient is not entitled to claim ITC in respect of invoices or debit notes issued after the effective date of cancellation of the



registration. Effective date of cancellation of registrations of the suppliers, if any, is made available in relevant tables of FORM GSTR-2A. Accordingly, it may be verified whether the registered person has availed ITC in respect of such invoices or debit notes issued by the suppliers after the effective date of cancellation of their registrations.

**8. Ineligible ITC availed in respect of invoices / debit notes issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period.**

FORM GSTR-2A of the registered person contains the details of “GSTR-3B filing status” of the supplier in respect of each invoice / debit note received by the registered person. Where the said status is “No”, it indicates the supplier has furnished invoice details in his FORM GSTR-1, but has not furnished the return in FORM GSTR-3B for the corresponding tax period. The availment of ITC in respect of such invoices / debit notes may be checked.

**9. Whether GSTR-3B of a tax period is filed after the last date of availment of ITC in respect of any invoice / debit note as per section 16(4). In such cases, no ITC shall be availed in the return.**

Sub-section (4) of section 16 of CGST Act provides for availment of ITC only till the due date of furnishing of FORM GSTR-3B for the month of September following the end of FY to which such ITC pertains or furnishing of relevant Annual Return, whichever is earlier. Accordingly, if any return in FORM GSTR-3B is furnished after such time by the registered person under scrutiny, any ITC availed therein is inadmissible.

It may also be noted that vide proviso to sub-section (4) of section 16, for FY 2017-18, availment of ITC was allowed beyond the due date of furnishing of return for the month of September, 2018 till the due date of furnishing of the return in FORM GSTR-3B for the month of March, 2019 subject to the condition that the details of the said invoices / debit notes should have been furnished by the suppliers in their FORM GSTR-1 till the due date of furnishing of FORM GSTR-1 for the month of March, 2019.

**10. ITC availed in respect of “Import of goods” in Table 4(A)(1) of FORM GSTR-3B may be verified with corresponding details in Table 10 and Table 11 of FORM GSTR-2A.**

Wherever required, the details of such imports may also be cross-verified from ICEGATE portal.

**11. Whether the registered person has made reversals of ITC in accordance with provisions of rule 42 and rule 43 of the CGST Rules.**

Rule 42 of the CGST Rules provides for manner of determination of input tax credit in respect of inputs or input services and reversal thereof. Rule 43 provides for manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases. The registered person avails ITC in table 4(A) of FORM GSTR-3B and reverses in Table 4(B). It may be verified whether requisite reversals have actually been made by the said registered person.

**12. Whether the registered person has paid interest liability in terms of section 50.**

As per section 50 of the CGST Act a registered person is required to pay interest on delayed payment of tax. It may be verified whether interest payable as per the provisions of section 50 of the CGST Act has actually been paid by the registered person.

**13. Whether the registered person has paid late fee in terms of section 47 in respect of returns/statements.**

As per section 47 of the CGST Act a registered person is required to pay late fee for delayed filing of returns / statements under the Act. It may be verified whether late fee payable as per the provisions of section 47 of the CGST Act has actually been paid by the registered person.

For detailed instructions, please refer:

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/instruction-no-022022-gst-dated-22032022.pdf>



## GST IN NEWS



### Rent free accommodation provided by partner to partnership firm is exigible to GST: Tamil Nadu AAR

The Tamil Nadu Bench of the Authority for Advance Ruling, consisting of members T.G. Venkatesh and K. Latha, has ruled that ***GST is liable to be paid in respect of properties of a Partner rented to a partnership firm, even if it is free of rent, to carry out the business of the firm, since the activity is in furtherance of business and amounts to supply under Section 7 read with Schedule I of the CGST Act, 2017.***

The Applicant Shanmuga Durai filed an application before the Authority for Advance Ruling (AAR), seeking an advance ruling on whether GST liability arose in respect to the property of the Applicant used by the partnership firm, in which he was a partner, to carry out the business of the firm free of rent.

The Applicant stated before the AAR that the activity of letting out his own property to the partnership firm, wherein he was a Managing Partner and held 2/3<sup>rd</sup> of the shares, was not in furtherance of business so as to attract GST.

The AAR observed that as per Section 2(17) of the CGST Act, the term 'business' includes any trade, whether or not it is carried for a pecuniary benefit. The AAR added that in order to qualify any service as being carried out in the course of business it should be provided with the intention of deriving economic benefits. The AAR ruled that if the economic benefit accrued directly or indirectly, then the same would be treated as provision of service against consideration under the GST law.

The AAR ruled ***that the property of the Applicant rented to the partnership firm for free eased the burden of rent to be paid by the firm and thus reduced the expenditure to be borne by the firm, consequently increasing the firm's profits. Therefore, the AAR ruled that the rent free accommodation provided by the Applicant indirectly accrued as a profit for the firm which was enjoyed by the Applicant as a partner.*** Thus, the AAR held that the accommodation provided by the partner to the partnership firm, which is a separate person, was a supply in the course of and in furtherance of business under Section 7 of the CGST Act and was therefore exigible to GST.

The AAR noted that as per Schedule I of the CGST Act, the supply of goods or services or both made between related persons in the course or furtherance of business, would be treated as supply under the GST Act even if made without consideration. The AAR observed that the Applicant and the partnership firm were 'related persons' under CGST Act and therefore, the supply of service between them was taxable even when rendered without consideration.

The AAR ruled that therefore the activity of renting immovable property owned by the Applicant to the partnership firm, in which he was a major shareholding partner, is a taxable supply under CGST Act.

Source: <https://www.livelaw.in/tax-cases/tamil-nadu-aar-cgst-act-authority-for-advance-ruling-aar-195002>

### Department cannot block GST ITC without assigning any reason: Gujarat HC

**Case Title:** M/s New Nalbandh Traders Versus State of Gujarat

The Gujarat High Court bench of Justice J.B. Pardiwala and Justice Nisha M. Thakore has ***held that the department cannot block the Input Tax Credit (ITC) without assigning any reason to the assessee.***

The writ petitioner/assessee, a proprietary concern, is in the business of trading in M.S. scrap for the past 13 years. The proprietary firm purchases the scraps from different suppliers and sells them to different entities.

The assessee had purchased M.S. Scrap from one of its suppliers, namely, M/s Anmol Enterprise, during the period between December 22, 2020 and March 27, 2021.

When the assessee received the goods from the supplier along with the tax invoices, weightment slips, e-way bills, etc., which are the documents prescribed for the purchase under the provisions of the CGST Act, 2017. The purchases made were duly reflected on the Form GSTR-3B, Form GSTR-2A, and Form GSTR-2B, respectively.

One day, it came to the notice of the assessee that the respondent/department had blocked the ITC in the exercise of power under Rule 86A of the CGST Rules to the tune of ₹97,17,290 on the purchases made from M/s. Anmol Enterprise.

The assessee came to know about the blocking of the ITC through e-mail and SMS on 28.07.2021. Upon receipt of an e-mail and SMS, the assessee checked up with the GST portal wherein it was displayed that the ITC had been blocked by the department without assigning any reasons.

The assessee inquired with the department on what basis the ITC was blocked, but there was no response at the end of the department.

Counsel appearing for the assessee contended that it was expected of the department to at least convey the reasons, if not in detail, at least in brief, for blocking the ITC under Rule 86A of the CGST Rules.

Counsel appearing for the assessee submitted that, without any reasons, how a dealer would come to know why his ITC has been blocked. All the transactions of his client with M/s. Anmol Enterprise were clean. If there was any information or material with the department to doubt the credentials of M/s. Anmol Enterprise, then for that reason alone, the ITC of the assessee could not have been blocked. The assessee was a bona fide purchaser of the goods. The goods were delivered in accordance with the law.

On the other hand, the counsel for the respondent contended that the satisfaction arrived at by the authorities was based on some information or material, and it cannot be said that the action on the part of the department in blocking the ITC was illegal.

Counsel for the respondent urged that the inquiry be in progress. He conceded that although 7 months have elapsed, since the ITC came to be blocked, no show cause notice has been issued till this date under Section 73 or 74 of the CGST Act.

Counsel for the respondent submitted that the object of blocking the ITC in the exercise of power under Rule 86A of the CGST Rules was to protect the interest of the Revenue.

Rule 86A of the CGST Rules has conferred drastic powers upon the proper officers if they have reason to believe that the activities or invoices are suspicious. Rule 86A is based on "reason to believe". "Reason to believe" must have a rational connection with or relevant bearing on the formation of the belief. It is a subjective term and can be interpreted differently by different individuals. Prima facie, it appears that Rule 86A does not even contemplate the issue of any show-cause notice or intimation notice. In such circumstances, the person affected may be taken by surprise when he goes to the portal to pay taxes and finds that his ITC is not usable.

Rule 86A of the CGST Rules has two prerequisites to be fulfilled before the power of disallowing debit of a suitable amount to the Electronic Credit Ledger (ECL) or blocking of ECL to the extent of the amount fraudulently or wrongly availed of is exercised.

Firstly, ***pre-requisite is of the Competent Authority or the Commissioner having been satisfied on the basis of the material available before him that blocking of ECL is necessary.***

Secondly, ***the pre-requisite is to record the reasons in writing for such an exercise of the power. From the language used in Rule 86A of the CGST Rules it becomes very clear that unless both these pre-requisites are fulfilled, the authority cannot disallow the debit of the determined amount to the ECL or cannot block the ECL even to the extent of the amount found to be fraudulently or wrongly availed of.***

The court observed that the order blocking the ITC was bereft of any reasons, and there was no question of any reflection of the authority passing the order on being satisfied about the necessity of



passing it. When the first requirement of Rule 86A of the CGST Rules is “having reasons to believe” and it has manifestly not been followed, the impugned order would have to be treated as erroneous in law. The second requirement regarding the recording of reasons in writing is also followed in breach. In such circumstances, it can be said that the case on hand is one of an arbitrary exercise of power under Rule 86A of the CGST Rules.

“The respondents are at liberty to pass a fresh order under Rule 86A of the Central Goods and Service Tax Rules, 2017 in accordance with law,” the court said while quashing the order blocking the ITC of the assessee.

**Source:** <https://www.livelaw.in/tax-cases/gujarat-high-court-input-tax-credit-itc-gst-194929>

### States panel may propose a single 15% GST levy by merging 12% and 18% slabs

A panel of state ministers set up to suggest changes to the GST rate structure may propose a single 15% levy by merging the 12% and 18% slabs, but is wary of proposing an increase in the threshold rate to 8%, from 5%, given growing inflation concerns.

The GST has a four-tier structure, consisting of 5%, 12%, 18%, and 28% rates. Additionally, there are special rates for some goods such as precious metals, making the regime complex. When GST was rolled out in July 2017, the revenue-neutral rate was seen at about 15.5 per cent.

Revenue-neutral rate is the rate at which there is no loss of tax revenue for states or the Centre following the switch to GST. That peg has since dragged down to about 11.6% because of exemptions and reductions in rates on many goods.

Raising the GST threshold rate to 8%, from 5%, could lift it by yielding additional annual revenues of about ₹1.5 lakh crore. But most members are of the view that the timing may not be right given inflationary concerns, sources said. Besides, the 5% slab includes many essentials, which could become expensive if the rate is raised to 8%.

One of the persons said some of GoM members instead favoured a merger of the 12% and 18% slab into a common 15% levy, along with raising the cess on so-called sin goods. “Most of the members agreed that a rate hike is imminent but were apprehensive of (the) timing,” an official told ET.

**Source:** <https://economictimes.indiatimes.com/news/economy/finance/states-panel-may-propose-a-single-15-gst-levy-by-merging-12-and-18-slabs/articleshow/90342687.cms>

### Govt. may bring Cryptocurrency under GST: Know what it means for Investors

The Government is working to bring cryptocurrencies under the ambit of Goods & Services Tax (GST) in order to tax the entire value of transactions. Currently, cryptocurrency exchanges are taxed at 18 per cent slab of GST on services provided to users under the financial services category.

GST officers are of the view that cryptos, by nature, are similar to lottery, casinos, betting, gambling, horse racing, which have 28 per cent of GST on the entire value. Besides, GST at 3 per cent is levied on the entire transaction value in the case of gold.

“There is a clarity needed regarding levy of GST on cryptocurrencies, and whether it has to be levied on the entire value, We are seeing whether cryptocurrencies can be classified as goods or services and also removing any doubt on whether it can be called an actionable claim,” an official told PTI. Only after the classification is done will the GST rate on cryptocurrencies be decided.

If GST is levied on the entire value of cryptocurrency transactions, the rate may be in the ballpark of 0.1 to 1 per cent, another official said. “The percentage of tax, whether it would be 0.1 per cent or one percent, is still being debated. First, a decision on the classification of the asset has been made, and then the tariff would be discussed,” yet another official said.

**Source:** <https://www.news18.com/news/business/cryptocurrency/govt-may-bring-cryptocurrency-under-gst-know-what-it-means-for-investors-4894301.html>





## COMPLIANCE CALENDAR



Forms	Period	Due Date	Remarks
GSTR-1	Mar, 2022	Apr 11, 2022	Turnover exceeding ₹5 Crore or opted to file <b>monthly</b> return
GSTR-1	Jan-Mar, 2022	Apr 13, 2022	Opted for <b>quarterly</b> filing as per QRMP scheme
IFF (Optional)	Mar, 2022	NA	IFF is a facility where <b>quarterly</b> GSTR-1 filers can choose to upload their B2B invoices every month, currently under the QRMP Scheme
GSTR-3B*	Mar, 2022	Apr 20, 2022	Turnover exceeding ₹5 Crore or opted to file <b>monthly</b> return
GSTR-3B*	Jan-Mar, 2022	Apr 22/24, 2022	Opted for <b>quarterly</b> filing as per QRMP scheme.
CMP-08	Jan-Mar, 2022	Apr 18, 2022	<b>Quarterly</b> statement-cum-challan to make tax payment by taxpayers registered under the composition scheme
GSTR-4	FY 2021-22	Apr 30, 2022	Return for a taxpayer registered under the composition scheme to be filed <b>annually</b>
GSTR-5	Mar, 2022	Apr 20, 2022	<b>Monthly</b> return for Non-Resident taxable person
GSTR-5A	Mar, 2022	Apr 20, 2022	<b>Monthly</b> return for Non-resident OIDAR services providers
GSTR-6	Mar, 2022	Apr 13, 2022	<b>Monthly</b> return for Input Service Distributors
GSTR-7	Mar, 2022	Apr 10, 2022	<b>Monthly</b> return for authorities liable to deduct tax at source (TDS)
GSTR-8	Mar, 2022	Apr 10, 2022	<b>Monthly</b> return for e-Commerce Operators liable to collect tax at source (TCS)
RFD-10	--	--	Eighteen months after end of the quarter for which refund is to be claimed

### \*GSTR-3B

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

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

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





1. The documents (invoices, debit notes, credit notes) reported on the Invoice Registration Portal (IRP) are transmitted electronically to the GST system \_\_\_\_\_ after generation & are auto-populated in the respective tables of the \_\_\_\_\_ of such taxpayers.

- |                   |                          |                    |                          |
|-------------------|--------------------------|--------------------|--------------------------|
| A. 1 day, GSTR-1  | <input type="checkbox"/> | C. 2 days, GSTR-1  | <input type="checkbox"/> |
| B. 1 day, GSTR-3B | <input type="checkbox"/> | D. 2 days, GSTR-3B | <input type="checkbox"/> |

2. If the taxpayer reports the document (invoice, debit note, credit note) on the IRP after filing GSTR-1 for that period, then the e-invoice \_\_\_\_\_ in any subsequent \_\_\_\_\_.

- |                                       |                          |  |                          |
|---------------------------------------|--------------------------|--|--------------------------|
| A. Will not be auto-populated, GSTR-1 | <input type="checkbox"/> | C. Will not be auto-populated, GSTR-3B | <input type="checkbox"/> |
| B. Will be auto-populated, GSTR-1     | <input type="checkbox"/> | D. Will be auto-populated, GSTR-1      | <input type="checkbox"/> |

3. Invoice Reference Number (IRN) is a 64 string hash of \_\_\_\_\_.

- |                   |                          |                                    |                          |
|-------------------|--------------------------|------------------------------------|--------------------------|
| A. Supplier GSTIN | <input type="checkbox"/> | C. Document Type + Document Number | <input type="checkbox"/> |
| B. Financial Year | <input type="checkbox"/> | D. All of the above                | <input type="checkbox"/> |

4. What is the full form of DGGI?

- |   |                          |  |                          |
|---|--------------------------|--|--------------------------|
| A. Director General of Goods and Services Tax Intelligence  | <input type="checkbox"/> | C. Directorate General of Goods and Services Tax Intelligence  | <input type="checkbox"/> |
| B. Director General of Goods and Services Tax Investigation | <input type="checkbox"/> | D. Directorate General of Goods and Services Tax Investigation | <input type="checkbox"/> |

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

## Motto

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