



NEWSLETTER

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GST STATISTICAL UPDATES

1,31,526 crore gross GST revenue collected in November 2021.

GST collection for November, 2021 surpassed last month collection registering the second highest since implementation of GST.

Revenues for the month of November 2021, 25% higher than the revenues in the same month last year and 27% over 2019-20.

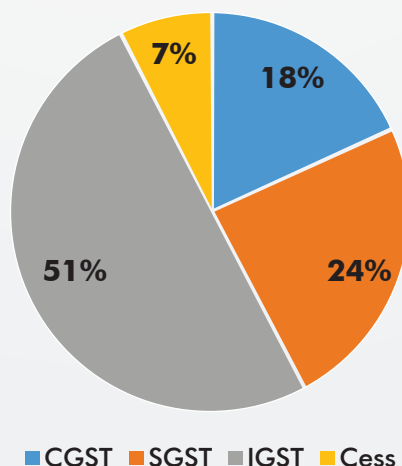
The gross GST revenue collected in the month of November 2021 is ₹ 1,31,526 crore of which CGST is ₹ 23,978 crore, SGST is ₹ 31,127 crore, IGST is ₹ 66,815 crore (including ₹ 32,165 crore collected on import of goods) and Cess is ₹ 9,606 crore (including ₹ 653 crore collected on import of goods).

The government has settled ₹ 27,273 crore to CGST and ₹ 22,655 crore to SGST from IGST as regular settlement. The total revenue of Centre and the States after regular settlements in the month of November 2021 is ₹ 51,251 crore for CGST and ₹ 53,782 crore for the SGST. Centre has also released ₹ 17,000 crore to States/UTs towards GST compensation on 03.11.2021.

For the second straight month gross GST collection crossed ₹ 1.30 lakh crore. During the month, revenues from import of goods was 43% higher and the revenues from domestic transactions (including import of services) are 20% higher than the revenues from these sources during the same month last year.

The GST revenues for November 2021 have been the second highest ever since introduction of GST, second only to that in April 2021, (which related to year-end revenues and higher than last month's collection, and also included the impact of returns required to be filed quarterly). This is very much in line with the trend in economic recovery.

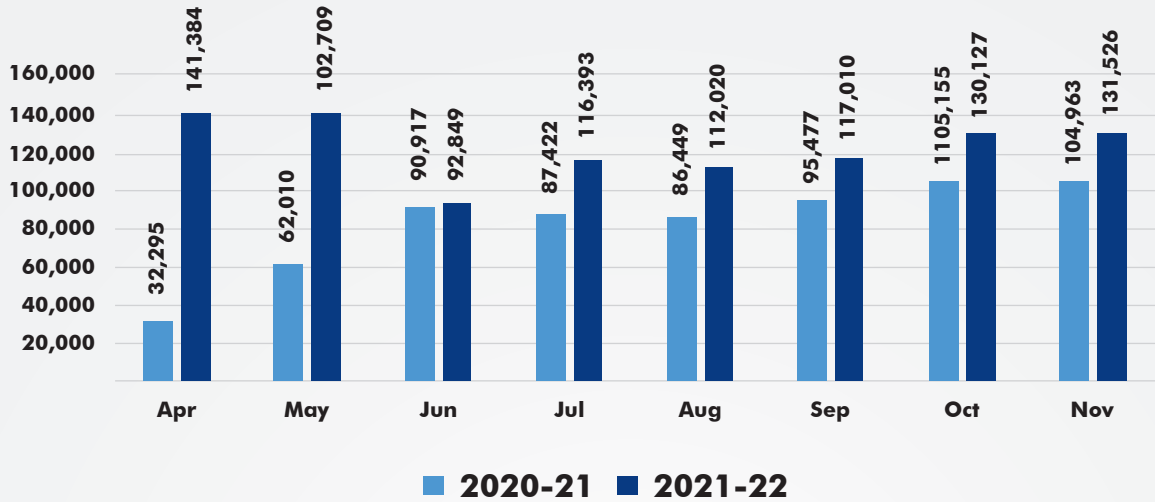
GST COLLECTION IN NOVEMBER, 2021



Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1776730>

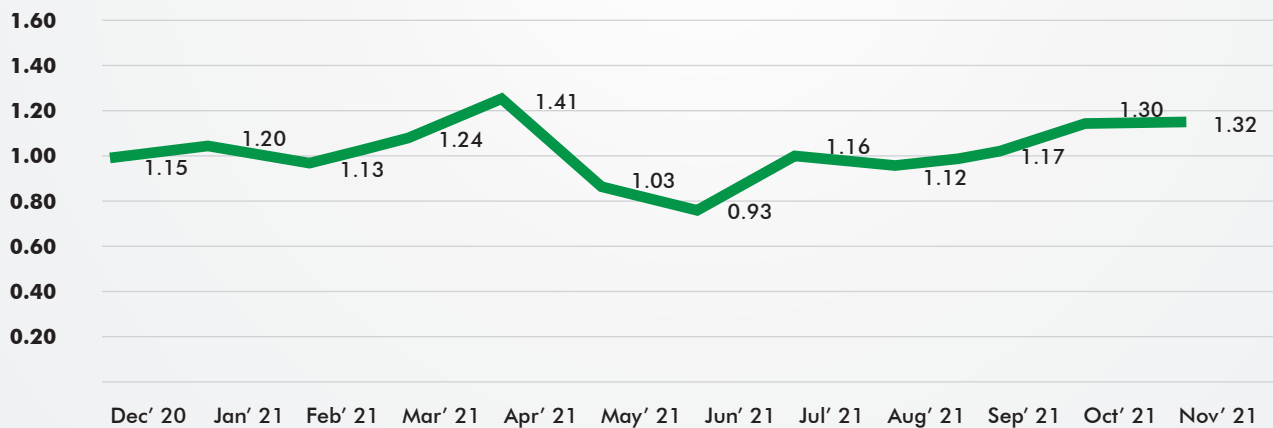
GST COLLECTION (IN RS. LAKH CRORE)

The chart below shows trends in monthly gross GST revenues during the current financial year compared to the previous financial year.



GST COLLECTION (IN RS. LAKH CRORE)

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



Source: Compiled from Press Releases issued by PIB

State-wise GST collection during the month of November 2021 and November 2020.

Amount in Rs. Crore

State	Nov' 20	Nov' 21	Growth
Jammu and Kashmir	360	383	6%
Himachal Pradesh	758	762	0%
Punjab	1,396	1,845	32%
Chandigarh	141	180	27%
Uttarakhand	1,286	1,263	-2%
Haryana	5,928	6,016	1%
Delhi	3,413	4,387	29%
Rajasthan	3,130	3,698	18%
Uttar Pradesh	5,528	6,636	20%
Bihar	970	1,030	6%
Sikkim	223	207	-7%
Arunachal Pradesh	60	40	-33%
Nagaland	30	30	2%
Manipur	32	35	11%
Mizoram	17	23	37%
Tripura	58	58	-1%
Meghalaya	120	152	27%
Assam	946	992	5%
West Bengal	3,747	4,083	9%
Jharkhand	1,907	2,337	23%
Odisha	2,528	4,136	64%
Chhattisgarh	2,181	2,454	13%
Madhya Pradesh	2,493	2,808	13%
Gujarat	7,566	9,569	26%
Daman and Diu	2	0	-94%
Dadra and Nagar Haveli	296	270	-9%
Maharashtra	15,001	18,656	24%
Karnataka	6,915	9,048	31%
Goa	300	518	73%
Lakshadweep	0	2	369%
Kerala	1,568	2,129	36%
Tamil Nadu	7,084	7,795	10%
Puducherry	158	172	9%
Andaman and Nicobar Islands	23	24	5%
Telangana	3,175	3,931	24%
Andhra Pradesh	2,507	2,750	10%
Ladakh	9	13	46%
Other Territory	79	95	20%
Centre Jurisdiction	138	180	30%
Grand Total	82,075	98,708	20%

Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1776730>



GST COMPENSATION TO STATES/UTs

Centre releases Rs. 17,000 crore as GST Compensation to States/UTs

The Central Government on November 03, 2021 has released GST Compensation of Rs. 17,000 crore to States. The total amount of compensation released to the States/UTs so far including the aforesaid amount during the year 2021-22 is Rs. 60,000 crore. As per the decision of GST Council, back to back loan of Rs. 1.59 lakh crore has already been released in lieu of shortfall in release of GST Compensation during the current financial year.

Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1769214>

GST compensation released and pending to be released

Union Minister of State for Finance Shri Pankaj Chaudhary in written reply to a question in Lok Sabha on November 29, 2021 stated that the GST compensation cess levied under Section 8 of the GST (Compensation to States) Act, 2017 is transferred into a non-lapsable Fund known as GST Compensation Fund which forms part of the Public Account of India as provided in Section 10(1) of the Act. The States are being compensated for any loss of revenue arising on account of implementation of GST for five years out of the Compensation Fund as per Section 10(2) of the said Act. GST compensation for financial years 2017-18, 2018-19 and 2019-20 has already been paid to the states, the Minister added.

The Minister stated that the economic impact of the pandemic has led to higher compensation requirement due to lower GST collection and at the same time lower collection of GST compensation cess. GST compensation of Rs. 1,30,464 crore has been released to all States/ UTs to partly meet the compensation payable for the period April'20 to March'21 as the amount in GST Compensation Fund was not adequate to meet the full compensation requirement. This issue of shortfall in release in GST compensation was deliberated in 41st & 42nd GST Council meetings and accordingly, Centre had borrowed loan of Rs. 1.1 lakh crore from open market and passed on as back-to-back loan to States/UTs to meet their resource gap due to short release of GST Compensation for FY 2020-21. Similarly, as per deliberation in 43rd GST Council meeting, Centre has borrowed Rs. 1.59 lakh crore loan and passed on to the States/UTs as was done in last year.

Details of GST compensation released and pending to be released (as on 24.11.2021)

Amount in Rs. Crore

S. No.	Name of State/UT	Total GST compensation released	Back to back loan in FY 2020-21	Back to back loan in FY 2021-22	Total GST compensation pending till Sept, 2021
1	Andhra Pradesh	7,672	2,311	3,272	1,583
2	Arunachal Pradesh	21	-	-	-
3	Assam	4,243	994	1,774	430
4	Bihar	14,687	3,905	6,816	754
5	Chhattisgarh	10,945	3,109	4,965	309
6	Delhi	21,199	5,865	6,193	4,647
7	Goa	2,911	840	847	754
8	Gujarat	36,879	9,222	13,040	3,145
9	Haryana	16,306	4,352	7,394	1,141
10	Himachal Pradesh	6,994	1,717	2,695	391
11	J & K	7,571	2,272	3,845	371
12	Jharkhand	6,728	1,689	2,484	669
13	Karnataka	50,734	12,407	18,109	3,528
14	Kerala	19,324	5,766	8,739	1,484
15	Madhya Pradesh	17,102	4,542	7,011	1,194
16	Maharashtra	53,371	11,977	13,782	13,153
17	Manipur	46	-	-	-
18	Meghalaya	572	112	141	122
19	Mizoram	11	-	-	-
20	Nagaland	14	-	-	-
21	Odisha	14,732	3,822	6,430	630
22	Puducherry	2,589	742	1,096	134
23	Punjab	32,269	8,359	12,132	1,838
24	Rajasthan	17,154	4,604	7,268	1,439
25	Sikkim	41	-	-	1
26	Tamil Nadu	28,532	6,241	8,095	4,943
27	Telangana	6,927	2,380	4,569	615
28	Tripura	796	226	401	37
29	Uttar Pradesh	22,115	6,007	8,140	5,441
30	Uttarakhand	9,173	2,316	3,333	595
31	West Bengal	16,551	4,431	6,425	2,451
Total		428,211	110,208	159,000	51,798

Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1776181>

CIRCULARS

CIRCULAR NO. 165/21/2021-GST DATED 17TH NOVEMBER, 2021

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

Entry at S. No. 4 of the Circular No. 156/12/2021-GST dated 21st June, 2021 is substituted as below:

4.	" In cases, where receiver of services is located outside India, and payment is being received by the supplier of services ,through RBI approved modes of payment, but as per provisions of the IGST Act 2017, the place of supply of such services is in India, then such supply of services is not considered as export of services as per the IGST Act 2017; whether in such cases, the Dynamic QR Code is required on the invoice issued, for such supply of services, to such recipient located outside India?"	No. Wherever an invoice is issued to a recipient located outside India, for supply of services, for which the place of supply is in India, as per the provisions of IGST Act 2017, and the payment is received by the supplier, in convertible foreign exchange or in Indian Rupees wherever permitted by the RBI, such invoice may be issued without having a Dynamic QR Code, as such dynamic QR code cannot be used by the recipient located outside India for making payment to the supplier."
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S. No. 4 of the Circular No. 156/12/2021-GST dated 21st June, 2021 clarified that there is no requirement of having Dynamic QR Code on the invoices issued to the recipients located outside for supply of services, for which the place of supply is in India, as per the provisions of IGST Act 2017, and the payment is received by the supplier in foreign exchange, through RBI approved mediums.

CBIC received various representations as to whether relaxation will be applicable in cases where the payment is received by the supplier from the recipient located outside India through RBI approved modes of payment, but **not** in foreign exchange.

CBIC has clarified that relaxation from dynamic QR code on the invoices will be available when the payment is received by the supplier as per any RBI approved mode of payment, and not necessarily in convertible foreign exchange.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/circular-final-165-21-2021.pdf>

CIRCULARS

CIRCULAR NO. 166/22/2021-GST DATED 17TH NOVEMBER, 2021

Clarification on certain refund related issues- reg.

Issue: Whether the provisions of sub-section (1) of section 54 of the CGST Act regarding time period, within which an application for refund can be filed, would be applicable in cases of refund of excess balance in electronic cash ledger?

Clarification: No, the provisions of sub-section (1) of section 54 of the CGST Act regarding time period, within which an application for refund can be filed, would not be applicable in cases of refund of excess balance in electronic cash ledger.

Issue: Whether certification/ declaration under Rule 89(2)(l) or 89(2)(m) of CGST Rules, 2017 is required to be furnished along with the application for refund of excess balance in electronic cash ledger?

Clarification: No, furnishing of certification/ declaration under Rule 89(2)(l) or 89(2)(m) of the CGST Rules, 2017 for not passing the incidence of tax to any other person is not required in cases of refund of excess balance in electronic cash ledger as unjust enrichment clause is not applicable in such cases.

Issue: Whether refund of TDS/TCS deposited in electronic cash ledger under the provisions of section 51 /52 of the CGST Act can be refunded as excess balance in cash ledger?

Clarification: The amount deducted/collected as TDS/TCS by TDS/ TCS deductors under the provisions of section 51 /52 of the CGST Act, as the case may be, and credited to electronic cash ledger of the registered person, is equivalent to cash deposited in electronic cash ledger. It is not mandatory for the registered person to utilize the TDS/TCS amount credited to his electronic cash ledger only for the purpose for discharging tax liability. The registered person is at full liberty to discharge his tax liability in respect of the supplies made by him during a tax period, either through debit in electronic credit ledger or through debiting electronic cash ledger, as per his choice and availability of balance in the said ledgers.

Any amount, which remains unutilized in electronic cash ledger, after discharge of tax dues and other dues payable under CGST Act and rules made thereunder, can be refunded to the registered person as excess balance in electronic cash ledger in accordance with the proviso to sub-section (1) of section 54, read with sub-section (6) of section 49 of CGST Act.

CIRCULARS

Issue: Whether relevant date for the refund of tax paid on supplies regarded as deemed export by recipient is to be determined as per clause (b) of Explanation (2) under section 54 of CGST Act and if so, whether the date of return filed by the supplier or date of return filed by the recipient will be relevant for the purpose of determining relevant date for such refunds?

Clarification: Clause (b) of Explanation (2) under Section 54 of CGST Act reads as under: “(b) in the case of supply of goods regarded as deemed exports where a refund of tax paid is available in respect of the goods, **the date on which the return relating to such deemed exports is furnished;**”

On perusal of the above, it is clear that clause (b) of Explanation (2) under section 54 of the CGST Act is applicable for determining relevant date in respect of refund of amount of tax paid on the supply of goods regarded as deemed exports, irrespective of the fact whether the refund claim is filed by the supplier or by the recipient.

Further, as the tax on the supply of goods, regarded as deemed export, would be paid by the supplier in his return, therefore, the relevant date for purpose of filing of refund claim for refund of tax paid on such supplies would be the date of filing of return, related to such supplies, by the supplier.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular-166-22-2021-GST.pdf>



NOTIFICATIONS

Notification No., Date of Issue & Effective Date	Subject
14/2021-Central Tax (Rate), dated 18.11.2021 (Effective from January 01, 2022)	Seeks to further amend Notification No. 01/2017-Central Tax (Rate) dated 28-06-2017 to increase GST on textiles and footwear from 5% to 12% and correct inverted tax structure in these sectors.
15/2021-Central Tax (Rate), dated 18.11.2021 (Effective from January 01, 2022)	Seeks to amend Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 to bring in the following changes: <ul style="list-style-type: none"> i. Construction services of various types when supplied to a 'Governmental Authority' or a 'Government Entity' will no longer attract concessional GST rate of 12%/ 5%. ii. Under job-work services for textiles (attracting concessional GST rate of 5%), an exception has been inserted for services by way of dyeing or printing of textile products.
16/2021-Central Tax (Rate), dated 18.11.2021 (Effective from January 01, 2022)	Seeks to amend Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 to bring in the following changes: <ul style="list-style-type: none"> i. Pure Services and Composite Supply services when supplied to Governmental Authority or Government Entity will not be exempt; and ii. Certain passenger transport services will no longer be exempt when supplied through E-Commerce Operators.
17/2021-Central Tax (Rate), dated 18.11.2021 (Effective from January 01, 2022)	Seeks to amend Notification No 17/2017-Central Tax (Rate) dated 28.06.2017 to make E-Commerce Operators liable to pay tax in case of: <ul style="list-style-type: none"> i. Passenger transport services by motorcycle, omnibus or any other motor vehicle in addition to the motor vehicles already notified; and ii. Supply of restaurant service other than the services supplied by restaurant, eating joints, etc. located at specific premises.

Source: <https://www.cbic.gov.in/htdocs-cbec/gst/noticentraltaxrate>

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



GUIDELINES FOR DISALLOWING DEBIT OF ELECTRONIC LEDGER UNDER RULE 86A OF THE CGST RULES

(Issued by GST Policy Wing vide CBEC-20/16/05/2021-GST/1552 dt. 2nd Nov. 2021)

Commissioner, or an Officer authorised by him, not below the rank of Assistant Commissioner, must have "reasons to believe" that credit of input tax available in the electronic credit ledger is either ineligible or has been fraudulently availed by the registered person, before disallowing the debit of amount from electronic credit ledger of the said registered person under rule 86A.

The reasons for such belief must be based only on one or more of the following grounds:

- The credit is availed by registered person on the invoices or debit notes issued by a supplier, who is found to be non-existent or is found not to be conducting any business from the place declared in registration.
- The credit is availed by the registered person on invoices or debit notes, without actually receiving any goods or services or both.
- The credit is availed by the registered person on invoices or debit notes, the tax in respect of which has not been paid to the government.
- The registered person claiming the credit is found to be non-existent or is found not to be conducting any business from the place declared in registration.
- The credit is availed by the registered person without having any invoice or debit note or any other valid document for it.

The Commissioner or an Officer authorised by him, not below the rank of Assistant Commissioner, must form an opinion for disallowing debit of an amount from electronic credit ledger in respect of a registered person only after proper application of mind considering all the facts of the case, including the nature of prima facie fraudulently availed or ineligible input tax credit and whether the same is covered under the grounds mentioned in sub-rule (1) of rule 86A; the amount of input tax credit involved; and whether disallowing such debit of electronic credit ledger of a person is necessary for restricting him from utilizing/ passing on fraudulently availed or ineligible input tax credit to protect the interests of revenue.

It is reiterated that the power of disallowing debit of amount from electronic credit ledger must not be exercised in a mechanical manner and careful examination of all the facts of the case is important to determine case(s) fit for exercising power under rule 86A. The remedy of disallowing debit of amount from electronic credit ledger being, by its very nature, extraordinary, has to be resorted to with utmost circumspection and with maximum care and caution. It contemplates an objective determination based on intelligent care and evaluation as distinguished from a purely subjective consideration of suspicion. The reasons are to be on the basis of material evidence available or gathered in relation to fraudulent availment of input tax credit or ineligible input tax credit availed as per the conditions/grounds under sub-rule (1) of rule 86A.

Proper authority for the purpose of Rule 86A

The Commissioner (including Principal Commissioner) is the proper officer for the purpose of exercising powers for dis-allowing the debit of amount from electronic credit ledger of a registered person under rule 86A. The Additional Director General /Principal Additional Director General of DGGI can also exercise the powers assigned to the Commissioner under rule 86A.

However, Commissioner/ Principal Commissioner / Additional Director General /Principal Additional Director General can also authorize any Officer subordinate to him, not below the rank of Assistant Commissioner/ Assistant Director to be the proper officer for exercising such power under rule 86A.

Suggested proper authority

Total amount of ineligible or fraudulently availed input tax credit	Officer to disallow debit of amount credit ledger under rule 86A
Not exceeding Rs. 1 Crore	Deputy Commissioner/ Assistant Commissioner Deputy Director/ Assistant Director
Above Rs. 1 Crore but not exceeding Rs. 5 Crore	Additional Commissioner/ Joint Commissioner Additional Director/ Joint Director
Above Rs. 5 Crore	Principal Commissioner/ Commissioner Principal Additional Director General/ Additional Director General

Fraudulent ITC noticed during audit

Where during the course of Audit under section 65 or 66 of CGST Act, 2017 it is noticed that any input tax credit has been fraudulently availed or is ineligible as per the grounds mentioned in sub-rule (1) of rule 86A, which may require disallowing debit of electronic credit ledger under rule 86A, the concerned Commissioner/ Principal Commissioner of CGST Audit Commissionerate may refer the same to the jurisdictional CGST Commissioner for examination of the matter for exercise of power under rule 86A.

Procedure for disallowing debit of electronic credit ledger/blocking credit under Rule 86(A)

The Officer should apply his mind as to whether there are reasons to believe that the Input Tax Credit availed by the registered person has either been fraudulently availed or is ineligible, as per conditions/ grounds mentioned in rule 86A (1) and whether disallowing such debit of electronic credit ledger of the said person is necessary for restricting him from utilizing/ passing on fraudulently availed or ineligible input tax credit to protect the interests of revenue. Such "reasons to believe" shall be duly recorded by the concerned officer in writing on file, before he proceeds to disallow debit of amount from electronic credit ledger of the said person.

The amount disallowed for debit from electronic credit ledger should not be more than the amount of input tax credit which is believed to have been fraudulently availed or is ineligible, as per the conditions/ grounds mentioned in sub-rule (1) of rule 86A.

The action by the Commissioner or the Authorized Officer, as the case may be, to disallow debit from electronic credit ledger of a registered person, is informed on the portal to the concerned registered person, along with the details of the officer who has disallowed such debit.

Allowing debit of disallowed/restricted credit under sub-rule (2) of Rule 86A

The Commissioner or the Authorized Officer, as the case may be, either on his own or based on the submissions made by the taxpayer with material evidence thereof, may examine the matter afresh and on being satisfied that the input tax credit, initially considered to be fraudulently availed or ineligible as per conditions of sub-rule (1) of rule 86A, is no more ineligible or wrongly availed, either partially or fully, may allow the use of the credit so disallowed/restricted, up to the extent of eligibility, as per powers granted under sub-rule (2) of rule 86A. Reasons for allowing the debit of electronic credit ledger, which had been earlier disallowed, shall be duly recorded on file in writing, before allowing such debit of electronic credit ledger.

The restriction imposed as per sub-rule (1) of rule 86A shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction. In other words, upon expiry of one year from the date of restriction, the registered person would be able to debit input tax credit so disallowed, subject to any other action that may be taken against the registered person.

As the restriction on debit of electronic credit ledger under sub-rule (1) of rule 86A is resorted to protect the interests of the revenue and the said action also has bearing on the working capital of the registered person, it should be endeavored that in all such cases the investigation and adjudication are completed at the earliest, well within the period of restriction, so that the due liability arising out of the same can be recovered from the said taxable person and the purpose of disallowing debit from electronic credit ledger is achieved.

GST PORTAL UPDATES

Improvements in GSTR-1

A revamped & enhanced version of GSTR-1/IFF is being made available on the GST Portal to improve the taxpayer experience. These enhancements, would enable the Saving of the GSTR-1 details on the GST Portal efficient and user friendly. Further, changes are being implemented incrementally in a gradual manner, to leverage the familiarity of taxpayer so as to ensure that taxpayers can adapt to the changes smoothly. The changes would be implemented in two phases, to ensure that disruption to the taxpayers is minimal, and valuable feedback received is accounted for in subsequent phase. This advisory covers the changes being brought in Phase -1 while the advisory about Phase -2 changes would follow.

The following provides an overview of the updated functionality and their benefits in Phase 1:

1. Reorganized GSTR-1 Dashboard

- GSTR-1/IFF has been grouped in two sections namely *ADD RECORD DETAILS* and *AMEND RECORD DETAILS*.
- All the tables/tiles for new details addition shall be available under *ADD RECORD DETAILS* section while all the tables/tiles for amending previously filed details shall be available under *AMEND RECORD DETAILS* section. Re-arrangement of tables/tiles shall ensure that taxpayers can navigate in an easy manner to add or amend record details in the GSTR 1/IFF.

ADD RECORD DETAILS ↑			
4A, 4B, 6B, 6C - B2B Invoices ✓ 42	5A, 5B - B2C (Large) Invoices ✓ 5	6A - Exports Invoices ✓ 3	7 - B2C (Others) ✓ 6
BA, BB, BC, BD - NIT Rated supplies ✓ 0	98 - Credit/Debit Notes (Registered) ✓ 6	98 - Credit/Debit Notes (Unregistered) ✓ 4	11A (1), 11A(2) - Tax Liability (Advances Received) ✓ 1
11B(1), 11B(2) - Adjustment of Advances ✓ 1	12 - HSN-wise summary of outward supplies ✓ 2	✓ 0	
AMEND RECORD DETAILS ↓			
AMEND RECORD DETAILS ↑			
9A- Amended B2B Invoices ✓ 0	9A- Amended B2B(Large) Invoices ✓ 0	9A - Amended Exports Invoices ✓ 0	9C - Amended Credit/Debit Notes (Registered) ✓ 0
9C - Amended Credit/Debit Notes (UnRegistered) ✓ 0	10 - Amended B2C (Others) ✓ 0	11B - Amended Tax Liability (Advances Received) ✓ 0	11B - Amendment of Adjustment of Advances ✓ 0

2. Table/Tile Document Counts: The document count for each tile (table) has been made more informative with color coding. The status of uploaded (*Saved, Pending, Errored*) documents with their count will also be made available. Taxpayer can now ascertain if there are any pending or errored records in any of the tables of GSTR-1/IFF from the dashboard itself. System shall update the count of records in the tiles on real time basis which will help in easy reconciliation. In case any record added by taxpayer is errored out, then the tile will be highlighted in red color. A sample image of the same is mentioned below for information.

ADD RECORD DETAILS
^

4A, 4B, 6B, 6C - B2B Invoices	5A, 5B - B2C (Large) Invoices	6A - Exports Invoices	7 - B2C (Others)
! 2	✓ 2	! 1	⌛ 3
BA, BB, BC, BD - NIT Rated supplies	98 - Credit/Debit Notes (Registered)	98 - Credit/Debit Notes (Unregistered)	11A (1), 11A(2) - Tax Liability (Advances Received)
✓ 0	! 1	! 2	✓ 0
11B(1), 11B(2) - Adjustment of Advances	12 - HSN-wise summary of outward supplies	13 - Documents Issued	
✓ 0	✓ 0	✓ 0	

AMEND RECORD DETAILS
∨

3. Enhancement in B2B and CDNR table/tile: – Taxpayers will now be able to view a new record details table with the details of the recipient -wise count of records. Record details table will have the following columns:

- i. **Taxpayer type** – Type of recipient taxpayer (Regular, SEZ, and Composition) shall be displayed in this column.
- ii. **Processed invoice** – Number of processed invoices will be available in this column with hyperlink. On clicking it, the taxpayer will navigate to document details page to view all the records added for the respective recipient(s).
- iii. **Pending/errored invoice** - Number of pending invoices will be available in this column with hyperlink. On click of it, taxpayer can navigate to pending/errored records details page to view all the records which are in pending or errored status for the respective recipient(s).
- iv. **Add Invoice** – Taxpayer can add new records for the selected recipient. On click of + symbol, add page shall open with pre-filled recipient GSTIN. On click of save, add page will reopen so that taxpayers can continue to add multiple records.
- v. **Search** – A general search functionality has been added in Document details page. Using this, taxpayer can now search specific record pertaining to a specific GSTIN. This will help taxpayer to search added records seamlessly

4A, 4B, 6B, 6C - B2B Invoices HELP 🔄

Recipient wise count

[ADD RECORD](#) [IMPORT EWB DATA](#)

Record Details

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Invoices	Pending/Errored Invoices	Add Invoice
33AHLPP8362BQZM	GSTN	Regular taxpayer	2	0	+

[BACK](#)

4A, 4B, 6B, 6C - B2B Invoices HELP 🔄

Recipient wise count Document wise details

Processed records

[33AHLPP8362BQZM](#) [GSTN](#)

Display/Hide Columns: Records Per Page :

Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Source	Actions
B2B1	15/05/2021	1,11,111.00	11,111.00	0.00	277.78	277.78	0.00		✎ ✖
B2B	20/05/2021	13,214.00	12,31,234.00	0.00	30,780.85	30,780.85	0.00		✎ ✖

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4. Records per page feature – System will now provide the records per page feature in all the tables under ADD RECORD DETAILS section leading to ease of viewing. This feature will allow the taxpayers to customized number of records to be viewed on per page. By default, the Records per page will be set at 10 records per page and can be increased to view 50 records per page.

Dashboard > Returns > GSTR-1/IFF > EXP English

6A - Exports Invoices HELP 🔄

[ADD RECORD](#) [IMPORT EWB DATA](#)

Processed records

Display/Hide Columns: Records Per Page :

Invoice no.	Invoice date	GST Payment	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Source	Actions
EXPWP	15/05/2021	With Payment of Tax	1,32,14,123.00	31,23,123.00	93,693.69	0.00		✎ ✖

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Further, a new check has been introduced in the system which will check that whether the taxpayer has added new records after generating the summary. **Taxpayers may please note that there would be changed flow in such a situation. In case new records have been added, the SUBMIT and PREVIEW buttons will be disabled till a new summary has been generated after updating records.** This check will ensure that filing of GSTR-1/IFF always happens with the correct & update summary only, and no mistake happens in this regard.

The next phase of the GSTR-1 enhancement will provide the taxpayers with an enhanced GSTR-1 online summary view, recipient(s) wise summary PDF and remove need of SUBMIT before FILE. The details regarding the same will also be informed to the taxpayers in due course.

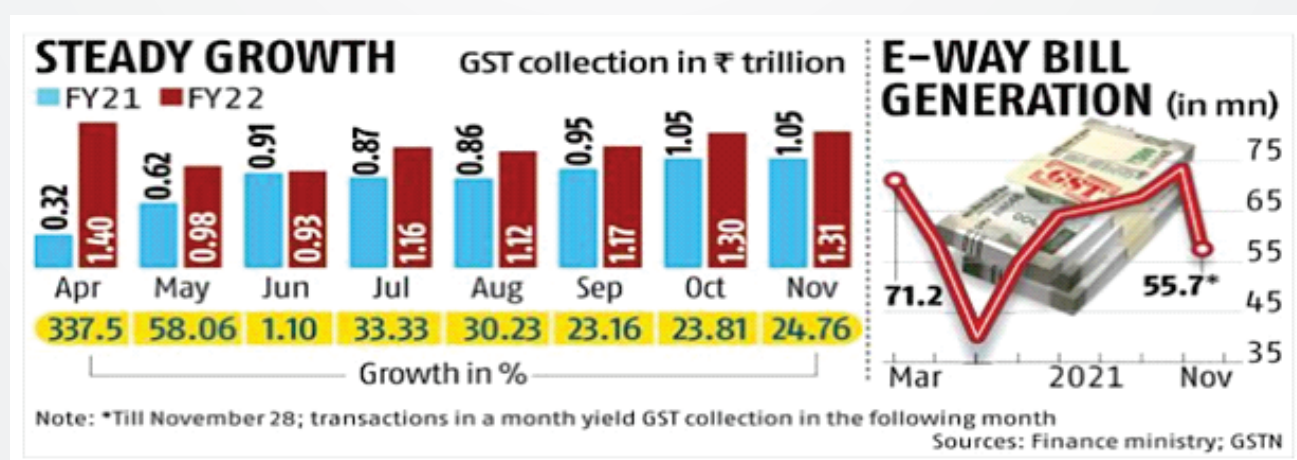
For more details please refer https://tutorial.gst.gov.in/downloads/news/gstr_1_advisory.pdf



GST IN NEWS

At Rs 1.31 trillion, India's November GST collection second-highest in a month

- Goods and Services Tax (GST) collection grew about 25 per cent year-on-year to Rs. 1.31 trillion in November, the second-highest mop-up ever, giving experts' confidence that GST receipts would surpass the Budget projections for 2021-22. The highest collection was recorded in April this year, at Rs. 1.40 trillion.
- Even as e-way bills generated in October were at a record high of 73.5 million, the collection in November trailed the April figures. Transactions in a month yield GST collection in the following month. In March, 71.2 million e-way bills were generated. The finance ministry said the April figures were linked to year-end revenues. As such, there is a bump in April collections.
- The official data released showed that the economy grew 8.4 per cent during the second quarter of the current financial year. It also surpassed the growth level of the corresponding pre-Covid period of 2019-20 by 0.3 per cent. In the previous quarter, economic growth had declined 9.2 per cent compared to the pre-Covid period, even as it rose 20.1 per cent year-on-year.
- E-way bills generated till November 21 were quite less at 39.4 million, which may adversely impact the December collection.
- "Collections may dip in December 2021, as suggested by the deceleration in the daily average e-way bill generation in the first three weeks of November. Nevertheless, we expect CGST collection to rise to Rs 5.8 trillion in FY2022, exceeding the FY22 BE by Rs 50,000 crore," ICRA Chief Economist Aditi Nayar said.



Source: https://www.business-standard.com/article/economy-policy/at-rs-1-31-trillion-india-gst-collection-second-highest-for-november-121120100609_1.html

GST notification to correct tax anomaly in textiles: FM

- Finance Minister Nirmala Sitharaman said the recent government notification on uniform Goods and Services Tax (GST) at 12 per cent for the textile and apparel sector was aimed at correcting the inverted duty structure that was leading to accumulation of input tax credit by companies.
- “Every time adjustments in rates do not lead to price increase for customers. Higher rate on inputs was leading to higher refunds to taxpayers and needed correction. Correction of the inverted duty structure was decided at the GST Council,” she said at a media briefing during her two-day visit to Jammu & Kashmir.
- The notification, issued by the Central Board of Indirect Taxes and Customs, has not gone down well with many in the industry.
- Sanjay Kumar Jain of Delhi-based TT, which has its main manufacturing unit at Tiruppur in Tamil Nadu, said the move will be advantageous only for 15 per cent of the industry. The remaining 85 per cent, mainly from the MSME segment, will be severely impacted.
- “It is a bad deal for the industry on multiple counts. Consumers will have to pay 6-7 per cent more from January 1 since the prices of garments below ₹ 1,000 currently attract 5 per cent GST. Since MSMEs make 85 per cent of such garments, it will hit the demand and revenue of a sector already feeling the Covid19 pinch,” Jain added.
- The garment sector has already seen a rise of around 20 per cent in prices due to spike in cotton and yarn rates in the past year.
- Associations are of the opinion that the inverted duty structure will continue, given that some inputs like purified terephthalic acid, monoethylene glycol in the dyeing segment are under the higher bracket of 18 per cent GST.
- “It is a concern for domestic players. They have to raise charges for the end-customers from 5 per cent to 12 per cent. For exporters, this is a good step. It will relieve any accumulation that might happen due to input tax credit,” said Raja Shanmugam, president, Tiruppur Exporters' Association.
- The industry has said the move will affect demand, leading to a rise in working capital requirements and squeeze production.
- The textile ministry, on the other hand, said the move will help the man-made fibre (MMF) segment grow and emerge a big job provider.

Source: https://www.business-standard.com/article/economy-policy/gst-notification-to-correct-tax-anomaly-in-textiles-fm-121112300994_1.html

Industry body PHDCCI pitches for lowering of GST on textiles

- Industry body PHDCCI has said the Government should bring down the GST rates on textile inputs, such as fabric and yarn, to address the inverted duty structure, instead of raising rates on garments, as it could affect the sustainability of the sector.
- “The amendment has been made to change GST rate from 5 per cent and 18 per cent to 12 per cent to overcome inverted duty structure from January 1, 2022. However, it is not the solution as, by increasing the GST rate on textile products from 5 per cent, the government has created more hurdles for the industry as this sector is majorly un-organised,” pointed out Bimal Jain, Chair, Indirect tax committee, PHDCCI.
- Instead, the government should have brought down the rates of raw material to 5 per cent and ensured sustainability of the sector that creates employment opportunities, he added.
- If the intention of the government was to remove the inverted duty structure, then reversal of ITC should not have been made compulsory for the textile industry in July 2018, Jain said.

Source: <https://www.thehindubusinessline.com/economy/industry-body-phdcci-pitches-for-lowering-of-gst-on-textiles/article37658136.ece>

Auto-rickshaw services provided through e-commerce platforms to attract 5% GST

- Auto-rickshaw services provided through e-commerce platforms would attract 5 per cent GST from January 1, 2022. The Revenue Department under the Finance Ministry through a notification dated November 18 withdrew the GST exemption available to auto rickshaws providing passenger transport services through e-commerce platforms.
- While the passenger transport services provided by auto rickshaw drivers through offline/ manual mode would continue to be exempt, such services when provided through any e-commerce platform would become taxable at 5 per cent effective January 1, 2022.

Source: <https://economictimes.indiatimes.com/news/economy/policy/auto-rickshaw-services-provided-through-e-commerce-platforms-to-attract-5-gst/articleshow/87933799.cms>

Producers' association writes to FM Nirmala Sitharaman to abolish GST on film industry

- The Indian Motion Picture Producers' Association (IMPPA) wrote a letter to Finance Minister Nirmala Sitharaman, requesting her to abolish or “substantially reduce” GST on the film and entertainment industry to help revive the sector amid the pandemic.
- The association, in its letter addressed to the FM, requested Sitharaman to consider “the pain and agony” the industry is going through due to “extreme taxation and also GST being levied at 18 per cent”.
- The IMPPA claimed that the GST (goods and services tax) is levied at an extremely high rate, especially when this is an industry where the government makes no investment but “takes away the lion's share in the income generated”.
- “Therefore in such an industry, where the entire capital is being contributed by the entrepreneurs, and today at a stage where the industry has reached a dead end due to the pandemic, it has become necessary that new blood and strength be pumped into the industry... By way of abolishing GST and all other taxes as a one-time measure to revive the industry,” the letter read.

Source: <https://economictimes.indiatimes.com/industry/media/entertainment/producers-association-writes-to-nirmala-sitharaman-to-abolish-gst-on-film-industry/articleshow/87890124.cms>

Govt. plans to provide more tax concessions on vehicles bought after scrapping old ones: Gadkari

- The government is considering a proposal to provide more tax-related concessions on vehicles that are purchased after scrapping old vehicles under the recently launched National Automobile Scrapage Policy, Union Minister Nitin Gadkari said.
- While inaugurating Maruti Suzuki Toyotsu India's first government approved scrapping and recycling facility for end-of-life vehicles (ELVs), Gadkari also said the scrappage policy is going to reduce pollution.
- “The GST revenue of both the Centre and states will rise due to the scrappage policy... I will discuss with the finance ministry on how to provide more (tax-related) concessions under the new vehicle scrappage policy,” he said.
- Under the new policy, the Centre had said the states and Union Territories (UTs) will provide up to 25 per cent tax rebate on road tax for vehicles that are purchased after scrapping old vehicles

- The road transport and highways minister said he is also requesting the GST Council to explore what more incentives can be provided under the National Automobile Scrappage Policy.
- “The final decision (on providing more incentives under the National Automobile Scrappage Policy) will be taken by the finance ministry and the GST Council,” he said.
- The minister added that the scrappage policy will benefit all stakeholders as it will boost manufacturing, create jobs and help both the Centre as well as state governments in earning up to Rs 40,000 crore each in GST.

Source: <https://www.a2ztaxcorp.com/govt-plans-to-provide-more-tax-concessions-on-vehicles-bought-after-scraping-old-ones-gadkari/>



COMPLIANCE CALENDER

Forms	Period	Due Date	Remarks
GSTR-1	Nov, 2021	Dec 11, 2021	Turnover exceeding ₹5 Crore or opted to file monthly return.
GSTR-1	Oct-Dec, 2021	Jan 13, 2022	Opted for quarterly filing as per QRMP scheme.
IFF	Nov, 2021	Dec 13, 2021	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*	Nov, 2021	Dec 20, 2021	Turnover exceeding ₹5 Crore or opted to file monthly return
GSTR-3B*	Oct-Dec, 2021	Jan 22/24, 2022	Opted for quarterly filing as per QRMP scheme.
CMP-08	Oct-Dec, 2021	Jan 18, 2021	Quarterly statement-cum-challan to make tax payment by taxpayers registered under the composition scheme.

*GSTR-3B

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

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

COMPLIANCE CALENDER

Forms	Period	Due Date	Remarks
GSTR-5	Nov, 2021	Dec 20, 2021	Monthly return for Non-Resident taxable person
GSTR-5A	Nov, 2021	Dec 20, 2021	Monthly return for Non-resident OIDAR services providers
GSTR-6	Nov, 2021	Dec 13, 2021	Monthly return for Input Service Distributors
GSTR-7	Nov, 2021	Dec 10, 2021	Monthly return for authorities liable to deduct tax at source (TDS)
GSTR-8	Nov, 2021	Dec 10, 2021	Monthly return for e-Commerce Operators liable to collect tax at source (TCS)
GSTR-9**	FY 2020-21	Dec 31, 2021	Annual return for a normal taxpayers
GSTR-9C***	FY 2020-21	Dec 31, 2021	Annual reconciliation statement
RFD -10	-	-	Eighteen months after end of the quarter for which refund is to be claimed

*****GSTR-9**

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

*****GSTR-9C**

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

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

GST QUIZ

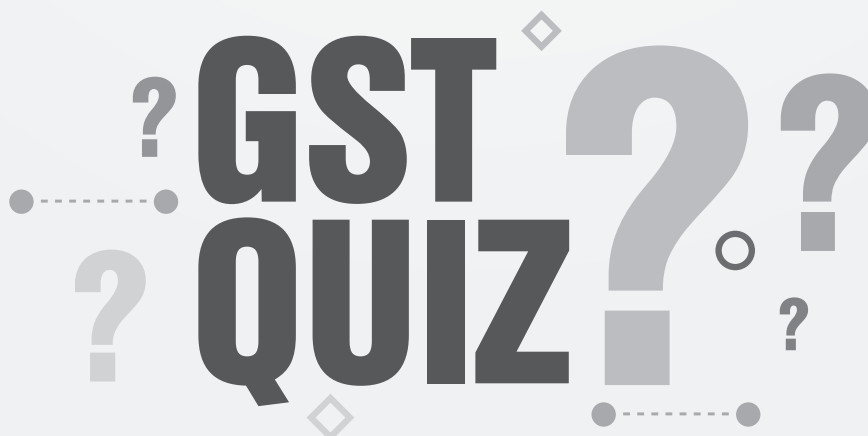
1. Who is authorised to undertake the audit of a registered person u/s 65 of the CGST Act ?
 - a. The Commissioner of CGST/Commissioner of SGST
 - b. Any officer authorised by Commissioner of CGST/Commissioner of SGST by way of a general or a specific order.
 - c. Both (a) and (b)
 - d. Neither (a) nor (b)

2. The tax authorities may conduct audit u/s 65 of the CGST Act at the _____.
 - a. Place of residence of the registered person
 - b. Place of business of the registered person
 - c. Office of the tax authorities
 - d. (b) or (c)

3. The time limit for completion of the audit u/s 65(1) of the CGST Act is _____.
 - a. **3 months** from the date of commencement of audit
 - b. **6 months** from the date of commencement of audit
 - c. **9 months** from the date of commencement of audit
 - d. **1 year** from the date of commencement of audit

4. Special audit u/s 66 of the CGST Act can be directed at any stage of scrutiny, enquiry, investigation or any other proceedings having regard to nature and complexity of the case if, any officer not below the rank of Assistant Commissioner _____.
 - a. is of the opinion that the value has not been correctly declared
 - b. is of the opinion that the assessee is not cooperating
 - c. the credit availed is not within the normal limits
 - d. (a) or (c)

Answer: 1 (c) 2 (d) 3 (a) 4 (d)



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