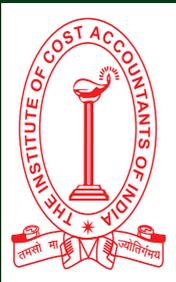


July, 2024

TAX Bulletin

Volume - 164
18.07.2024



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

Statutory Body under an Act of Parliament

www.icmai.in

Headquarters: CMA Bhawan, 12, Sudder Street, Kolkata - 700016

Ph: 091-33-2252 1031/34/35/1602/1492

Delhi Office: CMA Bhawan, 3, Institutional Area, Lodhi Road, New Delhi - 110003

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VISION STATEMENT

“The Institute of Cost Accountants of India would be the preferred source of resources and professionals for the financial leadership of enterprises globally.”

MISSION STATEMENT

“The CMA Professionals would ethically drive enterprises globally by creating value to stakeholders in the socio-economic context through competencies drawn from the integration of strategy, management and accounting.”

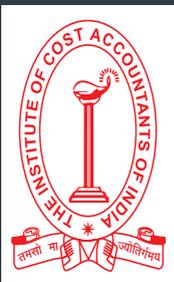
Objectives of Taxation Committees:

1. Preparation of Suggestions and Analysis of various Tax matters for best Management Practices and for the professional development of the members of the Institute in the field of Taxation.
2. Conducting webinars, seminars and conferences etc. on various taxation related matters as per relevance to the profession and use by various stakeholders.
3. Submit representations to the Ministry from time to time for the betterment and financial inclusion of the Economy.
4. Evaluating opportunities for CMAs to make way for further development and sustenance of the opportunities.
5. Conducting and monitoring of Certificate Courses on Direct and Indirect Tax for members, practitioners and stake holders and also Crash Courses on GST for Colleges and Universities.

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Certificate Courses Offered by the Tax Research Department

1. Certificate Course on GST (CCGST)
2. Advanced Certificate Course on GST (ACCGST)
3. Advanced Certificate Course on GST Audit and Assessment Procedure (ACGAA)
4. Certificate Course on TDS (CCTDS)
5. Certificate Course on Filing of Returns (CCFOF)
6. Advanced Course on Income Tax Assessment and Appeals (ACIAA)
7. Certificate Course on International Trade (CCIT)

Admission Link - <https://eicmai.in/advsc/DelegatesApplicationForm-new.aspx>

Modalities

Description	Course Name						
	CCGST	ACCGST	ACGAA	CCTDS	CCFOF	ACIAA	CCIT
Hours	72	40	30	30	30	30	50
Mode of Class	Offline/ Online	Online					
Course Fee* (₹)	10,000	14,000	12,000	10,000	10,000	12,000	10,000
Exam Fee* (₹)	1,000 per attempt						
Discounts	20% Discount for CMA Members, CMA Qualified and CMA Final Pursuing Students						

*18% GST is applicable on both Course fee and Exam fee

Eligibility Criteria for Admission

- ▲ Members of the Institute of Cost Accountants of India
- ▲ Other Professionals (CA, CS, MBA, M.Com, Lawyers)
- ▲ Executives from Industries and Tax Practitioners
- ▲ Students including CMA Qualified and CMA Pursuing

On passing the examination with 50% marks a Certificate would be awarded to the participant with the signature of the President of the Institute

Course Details

<https://icmai.in/TaxationPortal/OnlineCourses/index.php>

Courses for Colleges & Universities by the Tax Research Department

Modalities

Eligibility

- ▲ B.Com/ BBA pursuing or completed
- ▲ M.Com/ MBA pursuing or completed

Description	Courses for Colleges and Universities	
	GST Course	Income Tax
Batch Size	Minimum 50 Students per Batch per course	
Course Fee* (₹)	1,000	1,500
Exam Fee* (₹)	200	500
Duration (Hrs)	32	32

For enquiry about courses, mail at: trd@icmai.in

*18% GST is applicable on both Course fee and Exam fee

Behind every successful business decision, there is always a **CMA**

From the Desk of Chairman



CMA (Dr.) V Murali
Chairman
Direct Taxation Committee

Esteemed Professional Colleague,

It has been a fruitful year as Chairman Direct Taxes and I have been enthused by the positive response from many readers of the Tax Research Bulletin and the participants of the Webinars, quizzes and short courses conducted for the stakeholders.

POINT TO PONDER

A new age Guru said about the sum and substance of life “Happiness keeps you smiling, trials keep you strong, sorrows keep you human, success keeps you glowing but it is only faith that keeps you going – your faith in yourself and your faith in God. Live life bountifully, walk humbly, live simply and love genuinely.”

ACTIVITIES AND PLAN OF ACTION

In July the Tax Research Department started the month with a grand webinar on the 1st of July with CMA Anil Kumar Gupta, Principal Director General, Directorate General of GST Intelligence (DGGI) Goods & Services Tax, Central Excise Duty and Service Tax as the Chief Guest. CMA Gupta praised the Institute for its efforts in imparting knowledge of GST, which was a very proud moment for the Institute. The webinar also had deliberations, from CMA Anil Sharma, CMA Sanjay R Bhargave, CMA Niranjana Swain, and CMA B M Gupta.

Policy Advocacy on Indian GST: In continuation of GST Day observance, a physical seminar was also conducted at Scope Complex, Delhi on the 12th of this month.

The income Tax day is to be celebrated on 24th July, 2024. For this occasion, the Tax Research Department would come up with a special Income Tax Edition of the Tax Bulletin, which would also be published ceremoniously. The bulletin would have articles giving weightage to the recent updates and issues in income tax and how the practitioners can go ahead in resolving them.

The classes for the 7 taxation courses named below have also commenced in July:

- (i) Certificate Course on GST (Batch – 16)
- (ii) Advanced Certificate Course on GST (Batch – 12)

- (iii) Advanced Course on GST Audit and Assessment Procedure (Batch – 9)
- (iv) Certificate Course on International Trade (Batch – 6)
- (v) Certificate Course on TDS (Batch – 12)
- (vi) Certificate Course on Filing of Returns (Batch – 12) and
- (vii) Advanced Course on Income Tax Assessment & Appeals (Batch – 9)

Apart from this the department is continuing all the regular activities like, updating on notifications and circulars with regularity. The dedication and commitment with which the tax research department meticulously updates the stakeholders is to be applauded.

WRAP UP POINT

I would like to end this message with the words of the great comedian Charlie Chaplin “**Life laughs at you when you are unhappy; Life smiles at you when you are happy; but Life salutes you when you make others happy.**” So, **Trust before you love; Know before you judge; commit before you promise; forgive before you forget and appreciate before you regret.**

Wishing each and every one of you a Life filled with joy, fulfilment, prosperity and bliss at home.

With Warm Professional Regards,

Forever, yours in service,



CMA (Dr.) V Murali

Chairman — Direct Taxation Committee,
The Institute of Cost Accountants of India

18.07.2024

From the Desk of Chairman

June month has been a very important month for the Tax Research department. The month started with the observance of GST day on the 1st of July, 2024. It was a grand ceremony, with CMA Anil Kumar Gupta, Principal Director General, Directorate General of GST Intelligence (DGGI) Goods & Services Tax, Central Excise Duty and Service Tax. In his deliberation he has praised the Institute for its efforts in the process of disseminating knowledge and making the members and stakeholders ready to take on challenges for making GST implementation smooth. I am proud of my Institute and the Tax Research Department for its efforts in doing this work incessantly over the last 7 years.

In the occasion of GST week observance, the conclusion was drawn by conducting a physical seminar at the Scope Complex at Delhi on the 12th of July, 2024. The seminar had CMA Sanjali Dias, Sr Vice President, GSTN as the Guest of Honour. The Topic for the seminar was:” GST’s Seventh Year - Driving India’s Economic Renaissance”. The seminar had 2 Technical sessions: (i) ‘Industry Outlook - Assessing the Latest GST Council Updates’ with deliberation from stalwarts like, CMA Anil Kumar Jain, Chief General Manager (IA), Indian Oil Corporation Limited, CMA Amit Sarker, Partner, Indirect Taxation - Deloitte Touche Tohmatsu India, LLP and CMA Sanjali Dias and (ii) Navigating the GST Legal Landscape - Adjudication, Appeal and Judicial Trends which had inputs from CMA Nitish Kalra, Practicing Cost Accountant, CMA Vivek Laddha, Advocate, Cost Accountant and CMA Sachin Kathuria, Practicing Cost Accountant. This seminar was also a wide success and was appreciated by all the participants.

Herein, I would also like to acknowledge and appreciate the efforts of the Chapters who have successfully conducted webinars/ seminars or discussion sessions in celebrating the GST who are enumerated below:

- EIRC
- Madurai Chapter
- Visakhapatnam Chapter
- Hyderabad Chapter
- Thrissur Chapter
- Pune Chapter
- SIRC
- Durgapur Chapter
- South Orissa Chapter
- Coimbatore Chapter
- Howrah Chapter
- Ghaziabad Chapter



CMA Rajendra Singh Bhati
Chairman
Indirect Taxation Committee

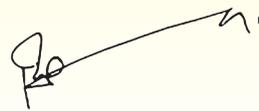
- Trivandrum Chapter
- Kanpur Chapter
- Bhubaneswar Chapter

The classes for all the 7 taxation courses named below has also commenced in July:

- Certificate Course on GST (Batch – 16)
- Advanced Certificate Course on GST (Batch – 12)
- Advanced Course on GST Audit and Assessment Procedure (Batch – 9)
- Certificate Course on International Trade (Batch – 6)
- Certificate Course on TDS (Batch – 12)
- Certificate Course on Filing of Returns (Batch – 12) and
- Advanced Course on Income Tax Assessment & Appeals (Batch – 9)

On the departmental front all the regular activities of the department, like conduct of courses, update of Taxation Portal, quiz is being carried on continuously. I wish the department the best for their efforts.

Thank You.



CMA Rajendra Singh Bhati

Chairman – Indirect Taxation Committee
The Institute of Cost Accountants of India
18.07.2024

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Articles on the Topics of Direct and Indirect Taxation are invited from readers and authors. Along with the article please share a recent passport-sized photograph, a brief profile and the contact details. The articles should be the author's own original.

Please send the articles to

trd@icmai.in / trd.ad1@icmai.in

Export Promotion Capital Goods (EPCG) Scheme

To make the Indian business globally competitive, government of India has introduced several incentive schemes to the exporters such as EPCG, Advance Authorization, Duty Drawback, RoDTEP, etc. Provisions of EPCG Scheme is discussed in this article. Objective of this scheme is to provide incentives to the import Capital Goods into India, without payment of Customs Duty thereon. This scheme is meant to support the exporters of by reducing their Cash Flows on account of duty payments. This scheme comes with certain obligations and commitments for export of goods by such importers. This scheme is governed by the Foreign Trade Policy (FTP).



CMA Sreepada H.R.

M. Com, FCMA
Practising Cost Accountant

Objectives of the Scheme:

The objective of the EPCG Scheme is to facilitate import of Capital Goods for producing quality goods and services and enhance India's manufacturing competitiveness. The Scheme allows import of Capital Goods (except those mentioned in the negative list in Appendix 5 F) for pre-production, production and post-production at zero Customs Duty. Capital Goods imported under the scheme for physical exports are also exempt from IGST and Compensation Cess, leviable thereon u/s 3(7) and 3(9) respectively, of the Customs Tariff Act, 1975. Alternatively, the EPCG License holder may also procure Capital Goods from within India in accordance with provisions of paragraph 5.07 of the FTP. For

the purpose of the scheme Capital Goods shall include the following:

- (a) Capital Goods as defined in Chapter 11 of FTP (Para 11.08), including in Completely Knocked Down / Semi-Knocked Down (CKD/SKD) condition thereof, which is reproduced hereafter - "Capital Goods" means any plant, machinery, equipment or accessories required for manufacture or production, either directly or indirectly, of goods or for rendering services, including those required for replacement, modernisation, technological up-gradation or expansion. It includes packaging machinery and equipment, refrigeration equipment, power generating sets, machine tools, equipment and instruments for testing, research and development, quality

and pollution control. Capital Goods may be for use in manufacturing, mining, agriculture, aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, sericulture and viticulture as well as for use in services sector.

- (b) Computer systems and software which are a part of the Capital Goods being imported.
- (c) Spares, Moulds, Dies, Jigs, Fixtures, Tools & Refractories; and
- (d) Catalysts for initial charge plus one subsequent charge.

Terms and Obligations under EPCG Scheme:

- (i) Import under EPCG Authorization is subject to an Export Obligation (EO) equivalent to 6 times of the duties, taxes and cess saved on import of Capital Goods, to be fulfilled in 6 years reckoned from date of issue of License.
- (ii) Import / procurement under EPCG Authorization is also subjected to Average Export Obligation (AEO) as given in Para 5.04(c) of FTP.
- (iii) EPCG Authorization will be valid for import for 24 months from the date of issue. Revalidation of EPCG Authorization is not permitted.
- (iv) In case IGST and Compensation Cess are paid in cash on imports under EPCG, incidence of the said IGST and Cess would not be taken for computation of net duty saved provided Input Tax Credit is not availed.
- (v) Import of items which are restricted for import shall be permitted under the Scheme only after approval from Exim Facilitation

Committee (EFC) at the Director General of Foreign Trade (DGFT) Headquarters.

- (vi) If the goods proposed to be exported under EPCG Scheme are restricted for export, the EPCG Authorization shall be issued only after approval for issuance of Export Authorization from Exim Facilitation Committee (EFC) at DGFT Headquarters.
- (vii) Imported Capital Goods shall be subject to Actual User condition till the export obligation is completed and Export Obligation Discharge Certificate (EODC) is granted.

Coverage under EPCG Scheme:

- (a) EPCG scheme covers manufacturer exporters with / without supporting manufacturer(s), merchant exporters tied to supporting manufacturer(s) and service providers. Name of the supporting manufacturer(s) shall be endorsed on the EPCG Authorization before installation of the Capital Goods in the factory / premises of the supporting manufacturer(s). In case of any change in supporting manufacturer(s), the RA shall intimate such change to the jurisdictional Customs Authority of the existing as well as changed supporting manufacturer(s) and the Customs at port of registration of the EPCG Authorization.
- (b) EPCG Scheme also covers a service provider who is certified as a Common Service Provider (CSP) by the DGFT, Department of Commerce in a Town of Export Excellence or 'Prime Minister Mega Integrated Textile Region and Apparel Parks' (PM MITRA) subject to the provisions of the FTP / Handbook of Procedures with the following conditions:

- (i) Common utility services like Electricity, Water, Gas, Sanitation, Sewerage, Telecommunication, Transportation etc., are not considered for benefit of CSP.
- (ii) Export by the users of common service is counted towards fulfillment of EO of the CSP, provided the EPCG Authorization details of the CSP are mentioned in the shipping bills and concerned RA must be informed about the details of the users prior to such export.
- (iii) Such export will not be counted towards fulfillment of specific export obligation in respect of other EPCG Authorizations of the user.
- (iv) EPCG Authorization holder will be required to submit Bank Guarantee (BG) which shall be equivalent to the duty saved. BG can be given by CSP or by any one of the users or a combination thereof, at the option of the CSP.
- (v) Capital Goods shall be installed within a Town of Export Excellence or PM MITRA.
- (iii) EO under the scheme shall be over and above the average level of exports achieved by the applicant in the preceding 3 licensing years for the same and similar products within the overall EO period including the extended period, if any, except for categories mentioned the FTP. Such average would be the arithmetic mean of export performance in the preceding 3 licensing years for same and similar products. The Average Export Obligation (AEO) shall be fulfilled every financial year, till the EO is completed. Exports / Supplies made over and above the AEO shall only be considered for fulfillment of EO.
- (iv) In case of indigenous sourcing of Capital Goods, specific EO shall be 25% less than the EO stipulated above. There shall be no change in average EO imposed, if any, as stipulated the FTP.
- (v) Exports under other schemes like Advance Authorization, DFIA, Duty Drawback, RoSCTL and RoDTEP Schemes would also be eligible for fulfilment of EO under the EPCG Scheme.
- (vi) Export obligation may be fulfilled both by physical exports as well as deemed exports.

Export Obligation (EO) Conditions:

- (i) EO shall be fulfilled by the EPCG License holder through export of goods which are manufactured by him or his supporting manufacturer / services rendered by him, for which the EPCG Authorization has been granted.
- (ii) For export of goods, EPCG License holder may export either directly or through third party(ies).
- (vii) Only the exports from DTA units are counted for calculation and/or fulfillment of AEO and/or EO.
- (viii) EO can also be fulfilled by the supply of ITA-I items to DTA, provided realization is in free foreign exchange.
- (ix) Royalty payments received by the Authorization holder in freely convertible

currency and foreign exchange received for R&D services shall also be counted for discharge under EPCG Scheme.

- (x) Payment received in rupee terms for such Services as notified will also be counted towards discharge of export obligation under the EPCG Scheme.
- (xi) Export proceeds realized in Indian Rupees are also counted towards fulfillment of export obligation.
- (xii) Extension of EO period will be permitted as prescribed in the Handbook of Procedures.

Other relevant points to recon with:

- A company holding EPCG License and having been admitted under the provisions of IBC 2016 for commencement of proceedings and in respect of whom the resolution plan has been approved u/s 16 thereof by the Adjudicating Authority may be permitted to relief, concessions and waivers in accordance with the resolution plan approved / finalized by the Adjudicating Authority / Appellate Authorities as the case may be.
- Letter of Undertaking / Bond or 15% Bank Guarantee, as applicable, may be furnished for EPCG License granted to units in Agri-Export Zones provided it is taken for export of primary agricultural product(s) notified or their value-added variants.
- A person holding an EPCG License may source Capital Goods from a domestic manufacturer either through 'Invalidation Letter' or through 'Advance Release Order (ARO)'. Such domestic manufacturer will be eligible for deemed export benefits under FTP as well as GST laws as may be provided

therein. Such domestic sourcing will also be permitted from EOUs, which will be counted for the purpose of fulfillment of positive Net Foreign Exchange (NFE) by the said EOU.

- Export Obligation (EO): In case of direct imports, EO will be reckoned with reference to the actual Duty / Taxes / Cess saved amount. In case of domestic sourcing, EO will be reckoned with reference to notional Customs Duty / Taxes / Cess saved on FOR value as indicated in Invalidation Letter / ARO.
- In cases where the License holder has fulfilled 75% or more of specific EO and 100% of AEO till date, if any, in half or less than half the original export obligation period specified, remaining export obligation shall be condoned and the Authorization is redeemed by the RA concerned.
- For exporters of Green Technology Products, Specific EO will be 75% of EO as stipulated. There will be no change in the AEO imposed, if any, as stipulated.
- For the manufacturing units located in certain states and regions, specific EO will be 25% of the EO, as stipulated. There will be no change in AEO imposed, if any, as stipulated.
- In case of export of certain specified goods, the EPCG License holder will not be required to maintain AEO. However, this exemption from will not be allowed for import of certain specified goods.
- Goods, except tools imported under EPCG Scheme by specific sectors will not be allowed to be transferred for a period of 5 years from date of imports even in cases where EO is fulfilled.

Conclusion:

In order to promote exports, The government of India has been providing different kinds of incentives. They type and terms of such export promotion schemes may change from time to time. Any such scheme in operation is meant to incentivize the business in India to produce goods and render services to the customers in other countries, so that enough foreign exchange is earned and also the domestic industries thrive. It is necessary to create awareness among the Indian business entities about various such schemes, in order to empower them financially and ensure sustainable growth, since dependence only on the domestic customers may not be a healthy practice in the long run. EPCG Scheme is one among such schemes which would save the entrepreneurs from cash-flows in the form of import duties and taxes, when these goods are meant to be used for future exports.

Faceless Assessment – Way Forward



CMA Ajith Sivadas
Cost Accountant

I. ASSESSMENT

Assessment means determination of income and tax as it is a process commencing with the filing of returns of income or the issuance of notice or with the culmination of an order. Assessment takes into purview the entirety of proceedings which are taken in regard to it. It not only means computation of the income of the assessee, but also the determination of tax payable by him. The word assessment has to be understood as including not only levy, assessment and collection of tax but also the entire process of law.

The word “assessment” is used in a comprehensive sense and covers all proceedings resulting in computation of income and determination of tax payable by the assessee. The term assessment must be understood in different purviews with reference to the context in which it is used.

Sometimes it refers to computation of income, sometimes to determination of tax payable and sometimes to the whole gamut of procedure prescribed in the Act for imposing tax liability on the taxpayer.

It includes all proceedings starting with the filing of the Income Tax Return or issue of notice and ending with determination of tax payable by the assessee. Although in some sections, the word assessment is used in respect to computation of income; in other sections it has to be viewed to have a more comprehensive meaning.

In the earlier era almost, all returns filed were taken for scrutiny. The assessee or authorized representatives had to wait at the income tax offices with bulky files and documents for long hours. This process had various transparency issues also. Gone are those days of distress, mental agony, corruption and other innumerable hindrances and a welcome and radical change in assessment procedure had been introduced from the year 2015 on pilot basis and 2020 on comprehensive basis.

II. ERA OF FACELESS ASSESSMENT.

The Faceless Assessment Scheme (**the Scheme**) under the Income Tax Act, 1961 (**the IT Act**) was launched by the Government of India in 2019. Later the Scheme was amended by a notification of the Central Board of Direct Taxes (CBDT) in 2021 *vide* **Notification No. 6 of 2021 [F. No. 370149/154/2019- TPL] / SO 741(E), dated 17.02.2021.**

The Scheme aims at enhancing the efficiency, transparency and accountability in the income tax assessment procedure, and is a major step towards achieving ‘Transparent Taxation-Honoring the Honest’, a platform launched by the Prime Minister in 2020. Phase I of the Scheme was inaugurated in October, 2019 and the Scheme has been fully implemented from August, 2020.

Hitherto, cases for assessment under the IT Act were chosen manually, subject to approval by the Commissioner of Income Tax, which was later replaced by selection via Computer Aided Selection for Scrutiny (CASS). The Income Tax Department (**the Department**) pivoted to testing e-assessment in five metro cities on a pilot basis. Based on the experience and learning from the same, the Scheme was launched in 2019, whereby assessments would be done completely electronically, right from issuance of notice to the Assessee. The aim for introduction of the Scheme was to cut back human interface in the process to the greatest possible extent.

This has now taken the form of a full-fledged electronic assessment, which not only eliminates direct in-person interface between Assessee and the Department, but also aims to efficiently and optimally use available resources and achieve team-based assessment of cases with dynamic jurisdiction. The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020, (**the 2020 Amendment**) inserts **Section 144B** in the IT Act thereby amending the IT Act to make necessary provisions for the Scheme.

A regular assessment would include all assessments including assessment under section 143(3) or 144 of the Act. The expression ‘best judgment assessment’ refers to an assessment made ex parte or on estimate basis. Ex-parte assessment is an expression used in respect of an assessment made under section 144 of the Act.

All the assessments other than for international taxation and raid assessments are now made electronically. Income escapement assessment under sec 147, issuance and procedure of Sec 148 and 148 A notices are also paperless now. Recent online servicing of 133(6) notices and reply also serves transparency and avoids complex long pending procedures for honest and genuine tax payers.

III. ROLE OF DISPUTE RESOLUTION PANEL

The DRP serves as a specialized body to resolve disputes arising from the assessment process, providing an additional review layer before the final assessment order is issued. This ensures fairness and transparency while minimizing litigation and expediting dispute resolution.

The operational framework of the DRP in a faceless assessment system begins with the taxpayer initiating DRP proceedings if they disagree with the draft assessment order issued by the faceless assessment unit. The taxpayer submits objections through the online faceless assessment portal within the prescribed timeframe, usually 30 days from receiving the draft order. The DRP, composed of three Commissioners of Income Tax, conducts the entire process through the faceless assessment portal, maintaining the faceless nature of the system. Hearings are conducted via video conferencing, allowing taxpayer representation and ensuring a fair hearing process.

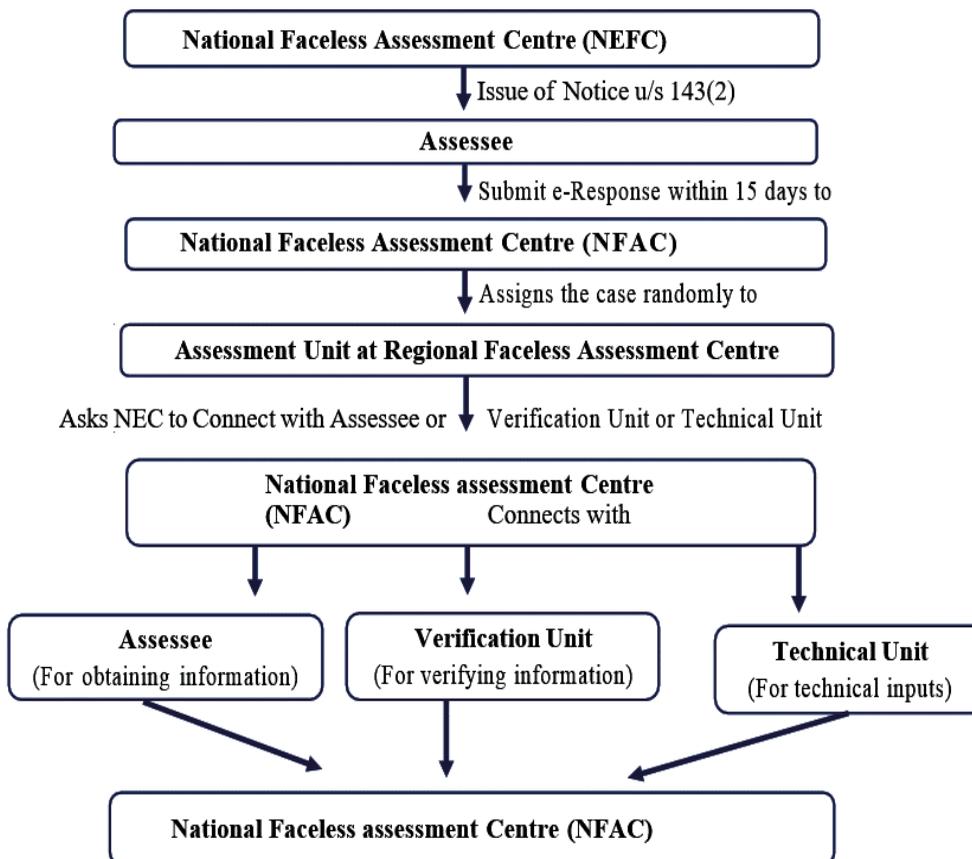
Document submission and review are integral parts of the DRP process. All relevant documents and evidence are submitted electronically through the portal by taxpayers and assessment units. The DRP thoroughly reviews the draft assessment order, taxpayer objections, and additional documents before making a decision. The DRP is required to issue its directions within

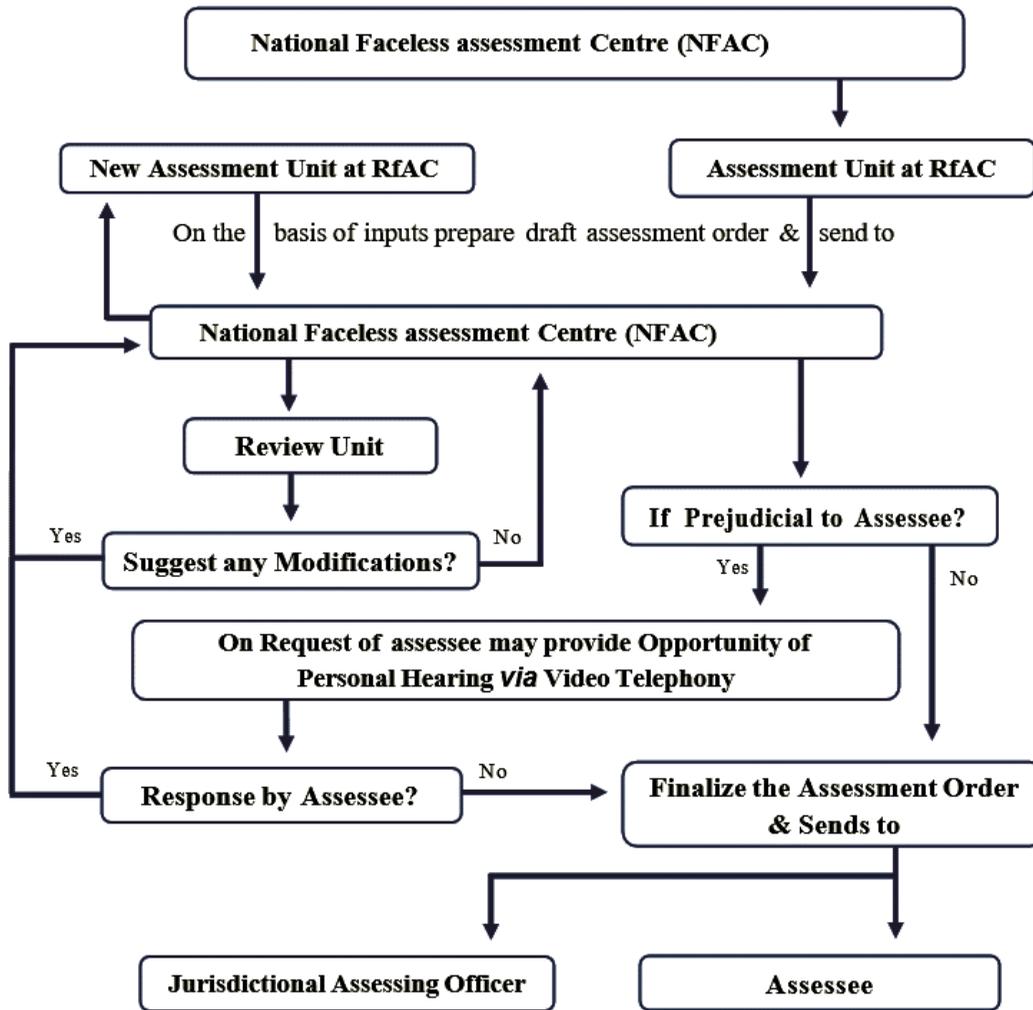
nine months from the end of the month in which the draft order was forwarded to the taxpayer. These directions are binding on the assessment unit, which then incorporates them and issues the final assessment order, communicated to the taxpayer through the online portal.

To support the faceless DRP, technological and procedural enhancements are crucial. A secure and robust faceless assessment portal is essential, capable of handling sensitive information and high data volumes. Advanced technologies like AI and ML can assist in the review process by identifying patterns and providing data-driven insights. Training programs for DRP members and taxpayer education initiatives, such as webinars and tutorials, are necessary to ensure smooth operation and participation. Enhanced communication channels, including reliable video conferencing tools for virtual hearings and real-time updates on the status of DRP proceedings, further streamline the process.

Integrating the DRP within the faceless assessment system offers numerous benefits. It ensures transparency and fairness by providing an impartial mechanism for dispute resolution and protecting taxpayer rights. The streamlined process reduces delays and backlog, facilitating quicker dispute resolution and benefiting both taxpayers and the tax administration. By encouraging resolution at the assessment stage, it minimizes the need for prolonged litigation and reduces the burden on appellate authorities and courts. Furthermore, the DRP ensures consistency in decision-making, providing uniform handling of complex tax disputes across different cases.

PROCEDURE IN FACELESS ENVIRONMENT





It's almost five years after implementation of the electronic / faceless assessment and this article details about , the preparations by assessee , suggestions and way forward.

IV. ASSESSEE – TO DO LIST.

- Update email id and mobile number in use to income tax web portal.
- Prompt and timely compliance regarding returns, advance tax, TDS, audit etc.
- Knowledge about risk-based parameters of the department to have diligence about the transaction to and not to indulge with.
- Regularly check the Income-tax portal for updates and notices to ensure timely responses.
- Maintain comprehensive evidences and vouchers for positions taken in tax returns and substantiating claims.
- Ensure consistency between data submitted during assessments and data provided to other authorities.

- Written submissions should be detailed but in brevity covering factual and legal aspects.
- Maintain proper books of accounts to facilitate explanations when required.
- Respond promptly to pre-assessment enquiries to avoid detailed assessments.
- Adhere to specified timelines and if the time not sufficient to file proper reply request for adjournment.
- Proper reply to be given to all points mentioned in the notice backed with proper documents.
- Reconciliation of accounts with 26AS, GST returns, Ice-gate, reporting portal, AIS – TIS information should be ready all time.
- Previous assessment orders / appellate orders if any in favour of assessee may be uploaded in case of any interpretational issues.

V. SUGGESTIONS

1. The web portal is having technical stringencies and limits in uploading documents. This proves to be difficult for taxpayers with extensive documentation.
2. Video conferencing option may be given at earlier stages of notices itself to avoid complexities and the same is available after issuing final SCN.
3. Along with sending notices and correspondences via mail, SMS and in portal, physical notices may be sent at least for 5 more years. Many of assesses are technologically illiterate and in some cases, they know the procedure only when recovery proceedings are initiated. Thereby notices may be sent physically to increase transparency and to avoid prolonged litigations.

4. Reasonable time must be given for the assessee to give the reply especially at the end period of assessment. Barely 2-3 days are seen to be provided to reply for lengthy notices.
5. Measures must be taken to ensure, adopt and consider the Jurisdictional high court and tribunal decisions.
6. During Video conferencing stages instances have been communicated by the assessing officers regarding non accessibility of documents uploaded by the assessee in the form uploaded. Measures may be adopted to clear such technical issues.
7. There is a gap of at least of 24 hours between documents uploaded by assessee and received by the officers. Measures may be taken to shorten the same.
8. Protecting sensitive taxpayer information from cyber threats is a major concern. Adequate measures must be in place to safeguard against data breaches and cyberattacks. And thereby use advanced encryption, multi-factor authentication, and other security measures to protect taxpayer data. Regularly audit the system for vulnerabilities and address any potential threats promptly.
9. Ensuring that the system is accessible to all taxpayers, including those who are not proficient in English or **have disabilities**, is essential. Educate taxpayers about the faceless assessment process through webinars, workshops, and informational materials in multiple languages.
10. A robust system for receiving and addressing feedback from taxpayers is necessary to continuously improve the



process. Use the findings from audits and feedback to implement continuous improvement programs and enhance the efficiency of the faceless assessment system. Ensure that there is a transparent and efficient system in place for addressing grievances and resolving disputes.

11. Providing a transparent and efficient mechanism for grievance redressal is essential to maintain trust in the system.

VI. WAY FORWARD

A hybrid system viz. the option to choose between faceless scheme and in person resolution is under consideration as per the sources familiar with the matter. And thereby in circumstances where in physical assessment is required due to complexity of situations thereby

implementation challenges can be tackled and compliances can be simplified. This proposal of the Government of India is noteworthy taking into consideration the recent SC remark regarding the difficulty to accept the faceless assessment to be a vested right.

A hybrid system proposal aims to maximize efficiency, transparency, and taxpayer satisfaction while mitigating the challenges of a fully digital system. The hybrid system offers a balanced approach, leveraging the advantages of both faceless and traditional assessment methods. By providing flexibility, enhancing efficiency, and maintaining transparency, this system aims to meet the diverse needs of taxpayers while ensuring effective tax administration. Continuous monitoring, user feedback, and technological advancements will be key to its success.

PRESS RELEASE

MONTHLY REVIEW OF ACCOUNTS OF GOVERNMENT OF INDIA UPTO MAY 2024 (FY2024-25)

Posted On: 28 JUN 2024 5:17PM by PIB Delhi

The Monthly Account of the Government of India upto the month of May 2024 has been consolidated and reports published. The highlights are given below:-

The Government of India has received ₹5,72,845 crore (18.6% of corresponding BE 2024-25 of Total Receipts) upto May 2024 comprising ₹3,19,036 crore Tax Revenue (Net to Centre), ₹2,51,722 crore of Non-Tax Revenue and ₹2,087 crore of Non-Debt Capital Receipts, on account of Recovery of Loans. ₹1,39,751 crore has been transferred to State Governments as Devolution of Share of Taxes by Government of India upto this period which is ₹21,471 crore higher than the previous year.

Total Expenditure incurred by Government of India is ₹6,23,460 crore (13.1% of corresponding BE 2024-25), out of which ₹4,79,835 crore is on Revenue Account and ₹1,43,625 crore is on Capital Account. Out of the Total Revenue Expenditure, ₹1,23,810 crore is on account of Interest Payments and ₹54,688 crore is on account of Major Subsidies.

INDIRECT

EXCHANGE RATE AUTOMATION MODULE (ERAM) BY CBIC TO COME INTO EFFECT ON 4TH JULY 2024

ERAM will enhance trade facilitation for importers and exporters by publishing exchange rates of 22 currencies online

Posted On: 27 JUN 2024 8:49PM by PIB Delhi

The Central Board of Indirect Taxes and Customs (CBIC) has issued a Circular for the launch of Exchange Rate Automation Module (ERAM). The automated system of ascertaining and publishing the exchange rate will replace the existing manual process, and shall come into effect from 4th July, 2024.

ERAM is a significant step towards trade facilitation as the exchange rates of 22 currencies would

now be published online in advance for ease of consumption by all importers and exporters. These exchange rates would be made available on the ICEGATE website twice a month i.e. on the evening of the 1st and 3rd Thursdays of the month and would be effective from midnight of the following day. Detailed procedural modality has been explained in the Circular 07/2024-Customs dated 25th June 2024.

This automated system will dispense with the existing system of notifying exchange rates through a notification. A link shall be provided on the CBIC website which will take the user to the ICEGATE website, where the published rates can be viewed. The published exchange rates will be stored in the system and will remain accessible on ICEGATE for future reference, so as to enable a user to check the rates for a previous day.

CBIC has been consistently making strides in enhanced digitalisation of Customs processes and the launch of ERAM is a step in this direction.

NOTIFICATION

INDIRECT

GST (Central Tax)

No. 12/2024 – Central Tax

New Delhi, the 10th July, 2024

G.S.R... (E). –In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. –
 - (1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2024.
 - (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from a date to be notified, in rule 8, in sub-rule (4A), after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has not opted for authentication of Aadhaar number, shall be followed by taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under

sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centers notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after successful verification as laid down under this proviso.”

3. In the said rules, in rule 21, –
 - (i) in clause (f), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures , “as amended in FORM GSTR-1A if any,” shall be inserted;
 - (ii) after clause (g), the following clause shall be inserted, namely: -

“(ga) violates the provisions of third or fourth proviso to sub-rule (1) of rule 23; or”.
4. In the said rules, in rule 21A, in sub-rule (2A), in clause (a), –
 - (i) after the words, letters and figures “furnished in FORM GSTR-1”, the letters, words and figures, “as amended in FORM GSTR-1A if any,” shall be inserted;
 - (ii) after the words, letters and figures “in their FORM GSTR-1”, the words, letters and figures “or in FORM GSTR-1A of the previous tax period, if any” shall be inserted.

5. In the said rules, in rule 28, with effect from the 26th day of October, 2023, –
- (i) in sub-rule (2), –
 - (a) after the words “who is a related person”, the words “located in India” shall be inserted;
 - (b) after the words “amount of such guarantee offered”, the words “per annum” shall be inserted.
 - (ii) after sub-rule (2), the following proviso shall be inserted, namely,—

“Provided that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the value of said supply of services.”.
6. In the said rules, in rule 36, in sub-rule (4), in clause (a), after the words, letters and figures “FORM GSTR- 1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.
7. In the said rules, in rule 37A, after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.
8. In the said rules, with effect from a date to be notified, in rule 39, –
- (i) for sub-rule (1), the following sub-rule shall be substituted, namely: —

“(1) An Input Service Distributor shall distribute input tax credit in the manner and subject to the following conditions, namely: —

 - (a) the input tax credit available for distribution in a month shall be distributed in the same month and the details thereof shall be furnished in
 - FORM GSTR-6 in accordance with the provisions of Chapter VIII of these rules;
 - (b) the amount of the credit distributed shall not exceed the amount of credit available for distribution;
 - (c) the credit of tax paid on input services attributable to a recipient of credit shall be distributed only to that recipient;
 - (d) the credit of tax paid on input services attributable to more than one recipient of credit shall be distributed amongst such recipients to whom the input service is attributable and such distribution shall be pro rata on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all such recipients to whom such input service is attributable and which are operational in the current year, during the said relevant period;
 - (e) the credit of tax paid on input services attributable to all recipients of credit shall be distributed amongst such recipients and such distribution shall be pro rata on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all recipients and which are operational in the current year, during the said relevant period;
 - (f) the input tax credit that is required to be distributed in accordance with the provisions of clause (d) and (e) to one of the recipients “R1”, whether

registered or not, from amongst the total of all the recipients to whom input tax credit is attributable, including the recipients who are engaged in making exempt supply, or are otherwise not registered for any reason, shall be the amount, “C₁”, to be calculated by applying the following formula -

$$C_1 = (t_1 / T) \times C$$

where,

“C” is the amount of credit to be distributed,

“t₁” is the turnover, as referred to in clause (d) and (e), of person R₁ during the relevant period, and

“T” is the aggregate of the turnover, during the relevant period, of all recipients to whom the input service is attributable in accordance with the provisions of clause (d) and (e);

- (g) the Input Service Distributor shall, in accordance with the provisions of clause (d) and (e), separately distribute the amount of ineligible input tax credit (ineligible under the provisions of sub-section (5) of section 17 or otherwise) and the amount of eligible input tax credit;
- (h) the input tax credit on account of central tax, State tax, Union territory tax and integrated tax shall be distributed separately in accordance with the provisions of clause (d) and (e);
- (i) the input tax credit on account of integrated tax shall be distributed as input tax credit of integrated tax to every recipient;
- (j) the input tax credit on account of

central tax and State tax or Union territory tax shall—

- (i) in respect of a recipient located in the same State or Union territory in which the Input Service Distributor is located, be distributed as input tax credit of central tax and State tax or Union territory tax respectively;
- (ii) in respect of a recipient located in a State or Union territory other than that of the Input Service Distributor, be distributed as integrated tax and the amount to be so distributed shall be equal to the aggregate of the amount of input tax credit of central tax and State tax or Union territory tax that qualifies for distribution to such recipient as referred to in clause (d) and (e);
- (k) the Input Service Distributor shall issue an Input Service Distributor invoice, as provided in sub-rule (1) of rule 54, clearly indicating in such invoice that it is issued only for distribution of input tax credit;
- (l) the Input Service Distributor shall issue an Input Service Distributor credit note, as provided in sub-rule (1) of rule 54, for reduction of credit in case the input tax credit already distributed gets reduced for any reason;
- (m) any additional amount of input tax credit on account of issuance of a debit note to an Input Service Distributor by the supplier shall be distributed in the manner and subject to the conditions

specified in clauses (a) to (j) and the amount attributable to any recipient shall be calculated in the manner provided in clause (f) and such credit shall be distributed in the month in which the debit note is included in the return in FORM GSTR-6;

(n) any input tax credit required to be reduced on account of issuance of a credit note to the Input Service Distributor by the supplier shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed in terms of clause (f), and the amount so apportioned shall be-

- (i) reduced from the amount to be distributed in the month in which the credit note is included in the return in FORM GSTR-6; or
- (ii) added to the output tax liability of the recipient where the amount so apportioned is in the negative by virtue of the amount of credit under distribution being less than the amount to be adjusted.”;

(ii) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) For the distribution of credit in respect of input services, attributable to one or more distinct persons, subject to levy of tax under sub-section (3) or (4) of section 9, a registered person, having the same PAN and State code as an Input Service Distributor, may issue an invoice or, as the case may be, a credit or debit note as per the provisions of sub-rule(1A) of rule 54 to transfer the credit of such common

input services to the Input Service Distributor, and such credit shall be distributed by the said Input Service Distributor in the manner as provided in sub-rule (1).”;

(iii) in sub-rule (2), for the words and brackets “clause (j)”, the words and brackets “clause (n)” shall be substituted;

(iv) in sub-rule (3), for the words and brackets “clause (h)”, the words and brackets “clause (l)” shall be substituted;

(v) after sub-rule (3), the following explanation shall be inserted, namely: “Explanation. — For the purpose of this rule, —

(i) the term “relevant period” shall be—

(a) if the recipients of credit have turnover in their States or Union territories in the financial year preceding the year during which credit is to be distributed, the said financial year; or

(b) if some or all recipients of the credit do not have any turnover in their States or Union territories in the financial year preceding the year during which the credit is to be distributed, the last quarter for which details of such turnover of all the recipients are available, previous to the month during which credit is to be distributed;

(ii) the expression “recipient of

credit” means the supplier of goods or services or both having the same Permanent Account Number as that of the Input Service Distributor;

- (iii) the term “turnover”, in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied under entries 84 and 92A of List I of the Seventh Schedule to the Constitution and entries 51 and 54 of List II of the said Schedule.”.

9. In the said rules, in rule 40, in sub-rule (1), in clause (e), after the words, letters and figures “FORM GSTR-1”, the words, letters and figures “and in FORM GSTR-1A, if any,” shall be inserted;
10. In the said rules, in rule 48, in sub-rule (3), after the words, letters and figures “FORM GSTR-1”, the words, letters and figures “or in FORM GSTR-1A, if any” shall be inserted;
11. In the said rules, in rule 59, –
- (i) after sub-rule (1), the following proviso shall be inserted, namely:-
- “Provided that the said person may, after furnishing the details of outward supplies of goods or service or both in FORM GSTR-1 for a tax period but before filing of return in FORM GSTR-3B for the said tax period, at his own option, amend or furnish additional details of outward supplies of goods or services or both in FORM GSTR-1A for the said tax period electronically

through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.”;

- (ii) in sub-rule (4), with effect from 1st day of August, 2024, for the words “two and a half lakh rupees” wherever they occur, the words “one lakh rupees” shall be substituted;

- (iii) after sub-rule (4), the following sub-rule shall be inserted, namely: –

“(4A) The additional details or the amendments of the details of outward supplies of goods or services or both furnished in FORM GSTR-1A may, as per the requirement of the registered person, include the –

- (a) invoice wise details of -
- (i) inter-State and intra-State supplies made to the registered persons; and
- (ii) inter-State supplies with invoice value more than one lakh rupees made to the unregistered persons;
- (b) consolidated details of -
- (i) intra-State supplies made to unregistered persons for each rate of tax; and
- (ii) State wise inter-State supplies with invoice value upto one lakh rupees made to unregistered persons for each rate of tax;
- (c) debit and credit notes, if any, issued during the month for invoices issued previously.”.

12. In the said rules, in rule 60, –

- (i) in sub-rule (1), after the words, letters and figures “FORM GSTR-1”, the

words, letters and figures “or FORM GSTR-1A” shall be inserted;

- (ii) in sub-rule (7), after clause (ii), the following clause shall be inserted, namely: –

“(iia) the additional details or amendments in details of outward supplies furnished by his supplier in FORM GSTR-1A filed between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous tax period to the due date of furnishing of FORM GSTR-1 for the current tax period;”.

13. In the said rules, in rule 62, after sub-rule (1), the following proviso shall be inserted, namely: –

“Provided that the return in FORM GSTR-4 for a financial year from FY 2024-25 onwards shall be required to be furnished by the registered person till the thirtieth day of June following the end of such financial year.”.

14. In the said rules, in rule 78, after the words, letters and figures “supplier in FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

15. In the said rules, in rule 88B, after sub-rule (1), the following proviso shall be inserted, namely: –

“Provided that where any amount has been credited in the Electronic Cash Ledger as per provisions of sub-section (1) of section 49 on or before the due date of filing the said return, but is debited from the said ledger for payment of tax while filing the said return after the due date, the said amount shall not be taken into consideration while

calculating such interest if the said amount is lying in the said ledger from the due date till the date of its debit at the time of filing return.”.

16. In the said rules, in rule 88C, in sub-rule (1), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

17. In the said rules, in rule 89, –

- (i) after sub-rule (1A), the following sub-rule shall be inserted, namely: –

“(1B) Any person, claiming refund of additional integrated tax paid on account of upward revision in price of the goods subsequent to exports, and on which the refund of integrated tax paid at the time of export of such goods has already been sanctioned as per rule 96, may file an application for such refund of additional integrated tax paid, electronically in FORM GST RFD-01 through the common portal, subject to the provisions of rule 10B, before the expiry of two years from the relevant date as per clause (a) of Explanation (2) of section 54:

Provided that the said application for refund can, in cases where the relevant date as per clause (a) of Explanation (2) of section 54 of the Act was before the date on which this sub-rule comes into force, be filed before the expiry of two years from the date on which this sub-rule comes into force.”;

- (ii) in sub-rule (2), after clause (ba), the following shall be inserted, namely: –

“(bb) a statement containing the

number and date of export invoices along with copy of such invoices, the number and date of shipping bills or bills of export along with copy of such shipping bills or bills of export, the number and date of Bank Realisation Certificate or foreign inward remittance certificate in respect of such shipping bills or bills of export along with copy of such Bank Realisation Certificate or foreign inward remittance certificate issued by Authorised Dealer-I Bank, the details of refund already sanctioned under sub-rule (3) of rule 96, the number and date of relevant supplementary invoices or debit notes issued subsequent to the upward revision in prices along with copy of such supplementary invoices or debit notes, the details of payment of additional amount of integrated tax, in respect of which such refund is claimed, along with proof of payment of such additional amount of integrated tax and interest paid thereon, the number and date of foreign inward remittance certificate issued by Authorised Dealer-I Bank in respect of additional foreign exchange remittance received in respect of upward revision in price of exports along with copy of such foreign inward remittance certificate, along with a certificate issued by a practicing chartered accountant or a cost accountant to the effect that the said additional foreign exchange remittance is on account of such upward revision in price of the goods subsequent to exports and copy

of contract or other documents, as applicable, indicating requirement for the revision in price of exported goods and the price revision thereof, in a case where the refund is on account of upward revision in price of such goods subsequent to exports;

(bc) a reconciliation statement, reconciling the value of supplies declared in supplementary invoices, debit notes or credit notes issued along with relevant details of Bank Realisation Certificate or foreign inward remittance certificate issued by Authorised Dealer-I Bank, in a case where the refund is on account of upward revision in price of such goods subsequent to exports;”.

18. In the said rules, after rule 95, the following rule shall be inserted, namely: –

“95B. Refund of tax paid on inward supplies of goods received by Canteen Stores Department. –

- (1) Notwithstanding anything contained in rule 95, a Canteen Stores Department under the Ministry of Defence, which is eligible to claim the refund of fifty per cent. of the applicable central tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the Canteen Stores Department or to the authorised customers of the Canteen Stores Department as per notification issued under section 55, shall apply for refund in FORM GST RFD-10A once in every quarter, electronically on the common portal.

- (2) Such application for refund of tax paid on inward supplies of goods filed in FORM GST RFD-10A shall be dealt in a manner similar to that of application for refund filed in FORM GST RFD-01 in accordance with the provisions of rule 89.
- (3) The refund of tax paid by the applicant shall be available, if-
- (a) the inward supplies of goods were received from a registered person against a tax invoice and details of such supplies have been furnished by the said registered person in his details of outward supply in FORM GSTR-1 and the said supplier has furnished his return in FORM GSTR-3B for the concerned tax period;
- (b) name and Goods and Services Tax Identification Number of the applicant is mentioned in the tax invoice; and
- (c) goods have been received by Canteen Stores Department for the purpose of subsequent supply to the Unit Run Canteens of the Canteen Stores Department or to the authorised customers of the Canteen Stores Department.”.
19. In the said rules, in rule 96, —
- (i) in sub-rule (1),—
- (a) in the proviso to clause (b), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted;
- (b) after clause (c), in the long line, the following proviso shall be inserted, namely: —
- “Provided that the exporter of goods may file an application electronically in FORM GST RFD-01 through the common portal for refund of additional integrated tax paid on account of upward revision in price of goods subsequent to export of such goods, and on which the amount of integrated tax paid at the time of export of such goods has already been refunded in accordance with provisions of sub-rule (3) of this rule, and such application shall be dealt with in accordance with the provisions of rule 89.”;
- (ii) in sub-rule (2), after the words, letters and figures “contained in FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.
20. In the said rules, in rule 96A, —
- (i) in sub-rule (1), for clause (b), the following shall be substituted, namely:-
- “(b) fifteen days after the expiry of one year, or the period as allowed under the Foreign Exchange Management Act, 1999 (42 of 1999) including any extension of such period as permitted by the Reserve Bank of India, whichever is later, from the date of issue of the invoice

for export, or such further period as may be allowed by the Commissioner, if the payment of such services is not received by the exporter in convertible foreign exchange or in Indian rupees, wherever permitted by the Reserve Bank of India.”;

- (ii) in sub-rule (2), after the words, letters and figures “contained in FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

21. In the said rules, for rule (110), the following rule shall be substituted, namely:
“110 Appeal to the Appellate Tribunal.–

- (1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed in FORM GST APL-05, along with the relevant documents, electronically and provisional acknowledgement shall be issued to the appellant immediately:

Provided that an appeal to the Appellate Tribunal may be filed manually in FORM GST APL- 05, along with the relevant documents, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order, and in such case, a provisional acknowledgement shall be issued to the appellant immediately.

- (2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112, if any, shall be filed electronically in FORM GST APL-06:

Provided that the memorandum of cross-objections may be filed manually in FORM GST APL-06, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order.

- (3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.
- (4) Where the order appealed against is uploaded on the common portal, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgement shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the order appealed against is not uploaded on the common portal, the appellant shall submit or upload, as the case may be, a self-certified copy of the said order within a period of seven days from the date of filing of FORM GST APL-05 and a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgement shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the order is submitted or uploaded after a period of seven days from the date of filing of FORM GST APL-05, a final

acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of submission or uploading of such self-certified copy shall be considered as the date of filing of appeal.

Explanation.—For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

- (5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty five thousand rupees and a minimum of five thousand rupees:

Provided that the fees for filing of an appeal in respect of an order not involving any demand of tax, interest, fine, fee or penalty shall be five thousand rupees.

- (6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.”.

22. In the said rules, for rule 111, the following rule shall be substituted, namely: -

“111 Application to the Appellate Tribunal.—

- (1) An application to the Appellate Tribunal under sub- section (3) of

section 112 shall be filed in Form GST APL-07, along with the relevant documents, electronically and a provisional acknowledgement shall be issued to the appellant immediately:

Provided that an application to the Appellate Authority may be filed manually in FORM GST APL-07, along with the relevant documents, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order, and in such case, a provisional acknowledgement shall be issued to the appellant immediately.

- (2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112, if any, shall be filed electronically in FORM GST APL-06:

Provided that the memorandum of cross-objections may be filed manually in FORM GST APL-06, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order.

- (3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.
- (4) Where the order appealed against is uploaded on the common portal, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgement

shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the order appealed against is not uploaded on the common portal, the appellant shall submit or upload, as the case may be, a self-certified copy of the said order within a period of seven days from the date of filing of FORM GST APL-07 and a final acknowledgment, indicating appeal number shall be issued in Form GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the order is submitted or uploaded after a period of seven days from the date of filing of FORM GST APL-07, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of submission or uploading of such self-certified copy shall be considered as the date of filing of appeal.

Explanation 1.—For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgment, indicating the appeal number, is issued.

Explanation 2.—For the purposes of rule 110 and 111, ‘Registrar’ shall mean a Registrar appointed by the Government for this purpose, and shall include Joint Registrar, Deputy Registrar and Assistant Registrar. “.

23. In the said rules, after rule 113, the following rule shall be inserted, namely: -

“113A Withdrawal of Appeal or Application filed before the Appellate Tribunal:-The appellant may, at any time before the issuance of the order under sub-section (1) of section 113, in respect of any appeal filed in FORM GST APL-05 or any application filed in FORM GST APL-07, file an application for withdrawal of the said appeal or the application, as the case may be, by filing an application in FORM GST APL-05/07W:

Provided that where the final acknowledgment in FORM GST APL-02 has been issued, the withdrawal of the said appeal or the application, as the case may be, would be subject to the approval of the Appellate Tribunal and such application for withdrawal of the appeal or application, shall be decided by the Appellate Tribunal within fifteen days of filing of such application:

Provided further that any fresh appeal or application, as the case may be, filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (3) of section 112, as the case may be.”.

24. In the said rules, with effect from a date to be notified, in rule 138, in sub-rule (3), after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that an unregistered person required to generate e-way bill in FORM GST EWB-01 in terms of the fourth proviso to sub-rule (1) or an unregistered person opting to generate e-way bill in Form GST EWB-01, on the common portal,



shall submit the details electronically on the common portal in FORM GST ENR-03 either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details so furnished, a unique enrolment number shall be generated and communicated to the said person.”.

25. In the said rules, in rule 142,—
- (i) in sub-rule (2), for the words, letters and figures “he shall inform the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in FORM GST DRC-04”, the words, letters and figures “he shall inform the proper officer of such payment in FORM GST DRC-03 and an acknowledgement, in FORM GST DRC-04 shall be made available to the person through the common portal electronically.” shall be substituted;
 - (ii) in sub-rule (2A), after the words, letters and figures “FORM GST DRC-01A”, the words, letters and figures “, and thereafter the proper officer may issue an intimation in Part-C of FORM GST DRC-01A, accepting the payment or the submissions or both, as the case may be, made by the said person” shall be inserted;
 - (iii) after sub-rule (2A), the following sub-rule shall be inserted, namely:-
“(2B)Where an amount of tax, interest, penalty or any other amount payable by a person under section 52 or section 73 or section 74 or section 76 or section 122 or section

123 or section 124 or section 125 or section 127 or section 129 or section 130, has been paid by the said person through an intimation in FORM GST DRC-03 under sub-rule (2), instead of crediting the said amount in the electronic liability register in FORM GST PMT –01 against the debit entry created for the said demand, the said person may file an application in FORM GST DRC-03A electronically on the common portal, and the amount so paid and intimated through FORM GST DRC-03 shall be credited in Electronic Liability Register in FORM GST PMT –01 against the debit entry created for the said demand, as if the said payment was made towards the said demand on the date of such intimation made through FORM GST DRC-03:

Provided that where an order in FORM GST DRC-05 has been issued in terms of sub-rule (3) concluding the proceedings, in respect of the payment of an amount in FORM GST DRC-03, an application in FORM GST DRC-03A cannot be filed by the said person in respect of the said payment.”.

26. In the said rules, in rule 163, in sub-rule (1), in clause (c), after the words, letters and figures “FORM GSTR- 1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.
27. In the said rules, with effect from a date to be notified, after the FORM GST ENR-02, the following Form shall be inserted, namely: -

“FORM GST ENR-03

[See rule 138(3)]

Application for Enrolment

[only for un-registered persons]

1. Name of the State
2. (a) Name as per PAN
(b) Trade Name, if any
(c) PAN
(d) Aadhaar, if applicable (optional)
3. Type of enrolment
(i) Unregistered supplier of goods (ii) Unregistered recipient of goods
(iii) Both (i) & (ii)
4. Contact Information (the email address and mobile number will be used for authentication)
Email Address
Mobile Number
5. Consent
I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.
6. List of documents uploaded
7. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place: Signature

Date:

Name of Authorised Signatory

For Office Use:

Enrolment no

Date- “;



28. In the said rules, with effect from 1st day of August, 2024, in FORM GSTR-1,—
- (i) in serial number 5, in the heading, for the figures, letters and words “₹ 2.5 lakh”, the figures, letters and words “₹ 1 lakh” shall be substituted;
 - (ii) in serial number 7, in the Table, in serial number 7B, in the heading, for the figures, letters and words “₹ 2.5 lakh”, the figures, letters and words “₹ 1 lakh” shall be substituted;
 - (iii) in serial number B. Table specific instructions, in the table, in third column, against serial number 3, for the figures, letters and words “₹ 2.50 lakh”, the figures, letters and words “₹ 1 lakh” shall be substituted.
29. In the said rules, after FORM GSTR-1, the following Form shall be inserted, namely:

“FORM GSTR-1A

[See proviso to rule 59(1)]

Amendment of outward supplies of goods or services for current tax period

[Financial Year]				
[Tax Period]				

1.		GSTIN																	
2.	(a)	Legal name of the registered person																	
	(b)	Trade name, if any																	
3.	(a)	ARN	<Auto>																
	(b)	Date of ARN	<Auto>																

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount in ₹ for all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/ UT)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those [attracting reverse charge (including supplies made through e-commerce operator attracting TCS)]										
4B. Supplies attracting tax on reverse charge basis										

5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than ₹ 1 lakh

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
5. Outward supplies (including supplies made through e-commerce operator, rate wise)							

6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Central Tax			State / UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt	Rate	Taxable value	Amt	Rate	Taxable value	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A. Exports															
6B. Supplies made to SEZ unit or SEZ Developer															
6C. Deemed exports															

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable Value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7B. Inter-State Supplies where invoice value is upto ₹ 1 Lakh [Rate wise]–Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
Place of Supply (Name of State)					



8. Nil rated, exempted and non-GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered persons			
8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

9. Amendments to taxable outward supply details furnished in FORM- GSTR-1 for the current tax periods in Table 4, 5 and 6 [including debit and credit notes issued during current period and amendments thereof]

Details of original document			Revised details of document or details of original Debit or Credit Notes						Rate	Taxable Value	Amount				Place of supply
GST IN	Doc. No.	Doc. Date	GST IN	Document		Shipping bill		Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	No.	Date	No.	Date		9	10					11
9A. Amendment of invoice/Shipping bill details furnished															
9B. Debit Notes/Credit Notes [original]															
9C. Debit Notes/Credit Notes [Amended]															

10. Amendments to taxable outward supplies to unregistered persons furnished in FORM GSTR-1 for current tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated Tax	Central Tax	State/UT Tax	UT Tax
1	2	3	4	5	6
Tax period for which the details are being revised		current tax period should be auto populated here)			
10A. Intra-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
10B. Inter-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
Place of Supply (Name of State)					

11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/
Amendments of information furnished in current tax period [(Net of refund vouchers, if any)]

Rate	Gross Advance Received/adjusted	Place of supply (Name of State/UT)	Amount							
			Integrated Tax	Central Tax	State/U T Tax UT Tax	Cess				
1	2	3	4	5	6	7				
I. Information for the current tax period										
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)										
11A (1). Intra-State supplies(Rate Wise)										
11A (2). Inter-State Supplies(Rate Wise)										
11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7										
11B (1). Intra-State Supplies (Rate Wise)										
11B (2). Inter-State Supplies (Rate Wise)										
II. Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for current tax period [Furnish revised information]										
Month						Amendment relating to information furnished in S. No.(select)	11A (1)	11A (2)	11B (1)	11B (2)

12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description	UQC	Total Quantity	Rate of Tax	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5		
1	Invoices for outward supply					

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5		
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

14. Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	GSTIN of e-commerce operator	Net value of supplies	Tax amount			
			Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52						
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)						

14A. Amendment to details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	Original details		Revised details	Net value of supplies	Tax amount			
	Month / Quarter	GSTIN of e-commerce operator	GSTIN of e-commerce operator		Integrated tax	Central tax	State / UT tax	Cess

1	2	3	4	5	6	7	8	9
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52								
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)								

21. Details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report]

Type of supplier	Type of recipient	GSTIN of supplier	GSTIN of recipient	Document no.	Document date	Rate	Value of supplies made	Tax amount				Place of supply
								Integrated tax	Central tax	State /UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13
Registered	Registered											
	Unregistered											
Unregistered	Registered											
	Unregistered											

15A (I). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for registered recipients]

Type of supplier	Original details				Revised details				Rate	Value of supplies made	Tax amount				Place of supply	
	GSTIN of supplier	GS TIN of recipient	Doc. no.	Doc. Date	GS TIN of supplier	GS TIN of recipient	Doc. no.	Doc. Date			Integrated tax	Central tax	State / UT tax	Cess		
																1
Registered																
Unregistered																



15A (II). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for unregistered recipients]

Type of supplier	Original details		Revised details	Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	Tax period	GSTIN of supplier			Integrated tax	Central tax	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
Registered										
Unregistered										

Instructions for filing of GSTR-1A:

- It is an additional facility provided to add any particulars of current tax period missed out in reporting in FORM GSTR-1 of current tax period or amend any particulars already declared FORM GSTR-1 of current tax period (including those declared in IFF, for the first and second months of a quarter, if any, for quarterly taxpayers) The form is an optional form without levy of late fees.
- The FORM will be available on the portal after due date of filing of FORM GSTR -1 or the actual date of filing of FORM GSTR -1 ,whichever is later, till filing of corresponding FORM GSTR-3B of the same tax period. Similarly, for quarterly taxpayers, the FORM GSTR-1A shall be opened quarterly after filing of the FORM GSTR-1 (Quarterly) or the due date of filing of FORM GSTR -1 (Quarterly), whichever is later, till filing of FORM GSTR-3B of the same tax period.
- The particulars declared in FORM GSTR-1A along with particulars declared in FORM GSTR-1 shall be made available in FORM GSTR-3B. In case of taxpayers opting for filing of quarterly returns the same shall be made available in FORM GSTR-3B (Quarterly) along with particular furnished in FORM GSTR-1 and IFF of Month M1 and M2 (if filed).
- Amendment of a document which is related to change of Recipient’s GSTIN shall not be allowed in GSTR-1A.
- In addition to the GSTR-2B already generated, GSTR-2B shall also consist of all the supplies declared by the respective suppliers in GSTR-1A. However, supplies declared or amended in FORM GSTR-1A shall be made available in the next open FORM GSTR-2B. For example,
 - a supplier issues two invoices INV1 and INV2 in the month of January 2023. Then he furnished the details of the invoice INV1 on 8th Feb 2023 in FORM GSTR-1. However, he misses one invoice INV2 and furnishes the details of the same in FORM GSTR-1A on 15th Feb 2023. In this case, INV1 will go to the FORM GSTR-2B of the recipient for the month of January made available on 14th Feb 2023. Further, INV2 will be made available in FORM GSTR-2B of the recipient for the month of February made available on 14th March 2023.

(ii) a supplier issues two invoices INV3 and INV4 in the month of January 2023. Then he furnished the details of the invoice INV3 on 15th Feb 2023 in FORM GSTR-1. However, he declared INV 4 in FORM GSTR-1A on 16th Feb 2023. In this case, both INV3 and INV4 will be made available in FORM GSTR-2B of the recipient for the month of February made available on 14th March 2023.

6. Instructions for specific tables:-

Table No.	Instructions
4A, 4B, 5, 6, 9B (for registered recipients)	<ul style="list-style-type: none"> • Taxpayers may declare additional details of invoices / documents for the current tax period other than those already declared in FORM GSTR-1.
7	<ul style="list-style-type: none"> • Taxpayers may declare additional details of invoices/ documents for the current tax period other than those already declared in FORM GSTR-1. • In case a POS with any combination of rate has already been declared in FORM GSTR-1, then a new rate cannot be added through Table 7 and the taxpayer will have to use amendment facility in Table 10 for the same.
8,	<ul style="list-style-type: none"> • Taxpayers may declare additional details of Nil rated, Exempted and Non-GST supplies for the current tax period other than those already declared in FORM GSTR-1.
9A and 9C	<ul style="list-style-type: none"> • Amendment of values reported in table 4A, 4B, 5, 6A, 6B 6C and 9B in IFF, for the first and second months of a quarter, if any, and FORM GSTR-1 of the current tax period.

Table No.	Instructions
12	<ul style="list-style-type: none"> • HSN details as per additional/ amendments details reported in FORM GSTR 1A shall be declared here. In case of any downward amendment, entry can be made with the minus sign for the differential part.
11A(1) & 11A(2), 11B(1) & 11B(2)	<ul style="list-style-type: none"> • Taxpayers may declare details of advances received or adjusted for the current tax period other than those already declared in FORM GSTR-1. • In case a POS with any combination of rate has already been declared in FORM GSTR-1, then a new rate cannot be added through these tables and the taxpayer will have to use amendment Table 11(II) as the case may be.
14	<ul style="list-style-type: none"> • Taxpayers may declare additional details of supplies made through e-commerce operator for the current tax period
15	<ul style="list-style-type: none"> • ECO Taxpayers may declare additional details of supplies for unregistered recipients (rate wise) for the current tax period other than those already declared in FORM GSTR-1.
10, 11(II), 14A, 15A(I), 15A(II)	<ul style="list-style-type: none"> • Taxpayers may amend details already declared in FORM GSTR-1 of the current period.”.

30. In the said rules, in FORM GSTR-2A,–

(i) for the brackets, letters, words and figures “(From GSTR1, GSTR5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)”, the brackets, letters, words and figures “(From GSTR1, 1A, GSTR5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies

- of goods received from SEZ units / developers)” shall be substituted;
- (ii) in Part A, –
- (a) for the figures, letters and words “GSTR-1/5 period” wherever they occur, the figures, letters and words “GSTR-1/1A/5 period” shall be substituted;
- (b) for the figures, letters and words “GSTR-1/5 filing date” wherever they occur, the figures, letters and words “GSTR-1/1A/5 filing date” shall be substituted;
- (iii) under the heading Instructions, –
- (a) in paragraph 2, for the figures, letters and words “FORMS GSTR-1, 5, 6, 7 and 8”, the figures, letters and words “FORMS GSTR-1, 1A, 5, 6, 7 and 8” shall be substituted;
- (b) in paragraph 4, in the Table, –
- (A) against serial number 3, in second column, –
- (I) in serial number (i), for the figures, letters and words “FORM GSTR-1 and 5”, the figures, letters and words “FORM GSTR-1, 1A and 5” shall be substituted;
- (II) in serial number (iii), for the figures, letters and words “FORM GSTR- 1/5”, the figures, letters and words “FORM GSTR-1/ 1A and 5” shall be substituted;
- (III) in serial number (iv), for the figures, letters and words “FORM GSTR- 1”, the figures, letters and words “FORM GSTR-1/1A” shall be substituted;
- (B) against serial number 4, in second column, in serial number (i), for the figures, letters and words “FORM GSTR-1 and 5”, the figures, letters and words “FORM GSTR-1, 1A and 5” shall be substituted;
- (C) against serial number 5, in second column, –
- (I) in serial number (i), for the figures, letters and words “FORM GSTR-1 and 5”, the figures, letters and words “FORM GSTR-1, 1A and 5” shall be substituted;
- (II) in serial number (v),–
- (1) for the figures, letters and words “FORM GSTR-1/5”, the figures, letters and words “FORM GSTR-1/ 1A and 5” shall be substituted;
- (2) for the figures, letters and words “filing of FORM GSTR-1”, the figures, letters and words “filing of FORM GSTR-1/1A” shall be substituted;
- (D) against serial number 6, in second column, in serial number (i), for the figures, letters and words “FORM GSTR-1 and 5”, the figures, letters and words “FORM GSTR-1, 1A and 5” shall be substituted.
31. In the said rules, for FORM GSTR-2B, the following Form shall be substituted, namely:–

“FORM GSTR-2B

[See rule 60(7)]

Auto-drafted ITC Statement

(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Financial Year	
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
2(c). Date of generation	

3. ITC Available Summary

(Amount in ₹ for all tables)

S. No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B						
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)					Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
	B2B - Invoices						
	B2B - Debit notes						
Details	ECO - Documents						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
	ECO - Documents (Amendment)						



S. No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
II	Inward Supplies from ISD	4(A)(4)					Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.
Details	ISD – Invoices						
	ISD - Invoices (Amendment)						
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)					These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under Table 4A(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices	4(A)(1)					
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
IV	Import of Goods						Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.
Details	IMPG - Import of goods from overseas						
	IMPG (Amendment)						

S. No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
	IMGSEZ - Import of goods from SEZ						
	IMGSEZ (Amendment)						
Part B ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B							
I	Others	4(A)					Credit Notes shall be net-off against relevant ITC available tables [Table 4A(3,4,5)]. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).
Details	B2B - Credit notes	4(A)(5)					
	B2B - Credit notes (Amendment)	4(A)(5)					
	B2B - Credit notes (Reverse charge)	3.1(d) 4(A)(3)					
	B2B - Credit notes (Reverse charge) (Amendment)	3.1(d) 4(A)(3)					
	ISD - Credit notes	4(A)(4)					
	ISD - Credit notes (Amendment)	4(A)(4)					

4. ITC Not Available Summary

(Amount in ₹ in all sections)

S. no.	Heading	GST R-3B Table	Integrated Tax (₹)	Central Tax (₹)	State / UT tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							

S. no.	Heading	GST R-3B Table	Integrated Tax (₹)	Central Tax (₹)	State / UT tax (₹)	Cess (₹)	Advisory
Part A	ITC Not Available						
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)					Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B - Debit notes						
	ECO - Documents						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	ECO - Documents (Amendment)						
	Inward Supplies from ISD	4(D)(2)					Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B
Details	ISD - Invoices						
	ISD - Invoices (Amendment)						
III	Inward Supplies liable for reverse charge	3.1(d) 4(D)(2)					These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax.
Details	B2B – Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						

S. no.	Heading	GST R-3B Table	Integrated Tax (₹)	Central Tax (₹)	State / UT tax (₹)	Cess (₹)	Advisory
Part B	ITC Not Available – Credit notes should be net-off against relevant ITC available headings in GSTR-3B						
I	Others	4(A)					Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
Details	B2B - Credit notes	4(A)(5)					
	B2B - Credit notes (Amendment)	4(A)(5)					
	B2B - Credit notes (Reverse charge)	4(A)(3)					
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)					
	ISD - Credit notes	4(A)(4)					
	ISD - Credit notes (Amendment)	4(A)(4)					

5. ITC Reversal Summary (Rule 37A)

(Amount in ₹ in all sections)

S. no.	Heading	GST R-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/ UT tax (₹)	Cess (₹)	Advisory
Credit which may be reversed under FORM GSTR-3B							
Part A	ITC Reversed - Others						
I	ITC Reversal on account of Rule 37A	4(B)(2)					Such credit shall be reversed and has to be reported in table 4(B)(2) of FORM GSTR-3B.
Details	B2B – Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						

S. no.	Heading	GST R-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/ UT tax (₹)	Cess (₹)	Advisory
	B2B - Debit notes (Amendment)						

Instructions:

1. Terms Used :-

- a. ITC – Input tax credit
- b. B2B – Business to Business
- c. ISD – Input service distributor
- d. IMPG – Import of goods
- e. IMPGSEZ – Import of goods from SEZ
- f. ECO – E-Commerce Operator.

2. Important Advisory:

- (a) FORM GSTR-2B is a statement which has been generated on the basis of the information furnished by your suppliers or by ECOs in their respective FORMS GSTR-1/IFF, 1A, 5 and 6. It is a static statement and will be made available once a month. The documents filed by the Supplier in any FORMS GSTR-1/IFF, 5 and 6 would reflect in the next open FORM GSTR-2B of the recipient irrespective of supplier's date of filing. Taxpayers are advised to refer FORM GSTR-2B for availing credit in FORM GSTR-3B. However, in case of additional details, they may refer to their respective FORM GSTR-2A (which is updated on near real time basis) for more details.
- (b) In addition, the supplies declared or amended in FORM GSTR-1A shall be made available in the next open

FORM GSTR-2B.

- (c) Input tax credit shall be indicated to be non-available in the following scenarios: -
 - i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.
 - ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system. Taxpayers should self-assess and reverse such credit in their FORM GSTR-3B.

3. It may be noted that FORM GSTR-2B will consist of all the GSTR-1/IFFs, 5s and 6s being filed by your respective supplier or by ECOs. Generally, this date will be between filing date of GSTR-1 (Monthly/Quarterly)/IFF for previous month (M-1) to filing date of GSTR-1 (Monthly/Quarterly)/IFF for the current month (M). For example, GSTR-2B for the month of February will consist of all the documents filed by suppliers in their GSTR-1/IFF, 5 and 6 from 00:00 hours on 12th February

to 23:59 hours on 11th March. It may be noted that for import of goods, the data is being updated on real time basis, therefore, imports made in the month (month for which GSTR-2B is being generated for) shall be made available. The dates for which the relevant data has been extracted is available under the “View Advisory” tab on the online portal.

4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of FORM GSTR-3B.
6. Table 3 captures the summary of ITC available as on the date of generation of GSTR-2B. It is divided into following two parts:
 - A. Part A captures the summary of credit that may be availed in relevant tables of FORM GSTR-3B.
 - B. Part B captures the summary of credit that shall be net-off from relevant table of FORM GSTR- 3B.
7. Table 4 captures the summary of ITC not available as on the date of generation of GSTR-2B. Credit available in this table shall not be availed as credit in FORM GSTR-3B but to be reported as ineligible ITC in Table 4(D)(2) of FORM GSTR-3B. However, the liability to pay tax on reverse charge basis and the liability to net-off credit on receipt of credit notes continues for such supplies.
8. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed and corresponding FORM GSTR-3B has not been furnished by the supplier. Credit auto populated in this table shall be reversed in FORM GSTR-3B but should be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B. Table 5 shall be made available only in FORM GSTR 2B of the September of the next financial year (made available in October).
9. Taxpayers are advised to ensure that the data generated in FORM GSTR-2B is reconciled with their own records and books of accounts. Taxpayers shall ensure that
 - a. No credit shall be taken twice for any document under any circumstances.
 - b. Credit shall be reversed wherever necessary.
 - c. Tax on reverse charge basis shall be paid in cash.
10. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
11. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.

12. Table wise instructions:

Table No. and Heading	Instructions
ITC Available Summary	
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR- 5. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B - Invoices and B2B - Debit notes. Such credit shall be net-off in Table 4A(5) of FORM GSTR-3B.
Table 3 Part A Section II Inward Supplies from ISD	i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6. ii. This table displays only the supplies on which ITC is available. iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be net-off in table 4A(4) of FORM GSTR-3B.
Table 3 Part A Section III Inward Supplies liable for reverse charge	i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR- 1A. ii. This table provides only the supplies on which ITC is available. iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax. iv. Negative credit, if any, may arise due to amendment in B2B - Invoices (Reverse Charge) and B2B - Debit notes (Reverse Charge). Such credit shall be net-off in Table 4(A)(3) of FORM GSTR-3B.
Table 3 Part A Section IV Import of Goods	i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system. ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which GSTR-2B is being generated for. iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit. iv. The table also provides if the Bill of entry was amended.

Table No. and Heading	Instructions
	v. Information is provided in the tables based on data received from ICEGATE.
Table 3 Part B Section I Others	<p>i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5.</p> <p>ii. These credit notes shall be net-off from relevant ITC available Tables [Table 4A(3,4,5)] of FORM GSTR-3B. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d) of FORM GSTR-3B.</p>
ITC Not Available Summary	
Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<p>i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4D(2) of FORM GSTR-3B.</p>
Table 4 Part A Section II Inward Supplies from ISD	<p>i. This section consists of details of the supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4D(2) of FORM GSTR-3B.</p>
Table 4 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-1A.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on such supplies.</p> <p>iv. Such credit shall be reported as ineligible ITC in Table 4D(2) of FORM GSTR-3B.</p>
Table 4 Part B Section I Others	<p>i. This section consists details of the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5.</p> <p>ii. This table provides only the credit notes on which ITC is not available.</p> <p>iii. Such credit notes shall be net-off from relevant ITC available tables [Table 4A(3,4,5)] of FORM GSTR-3B.</p>

Table No. and Heading	Instructions
Table 5 Part A Section I ITC Reversal on account of Rule 37A.	i. This table shall be made available only in FORM GSTR 2B of the September (made available in October). ii. The table shall contain details of Input Tax Credit required to be reversed in respect of invoices or debit notes of previous financial year as per Rule 37A. iii. Credit auto populated in this table shall be reversed in FORM GSTR-3B and is to be reported in Table 4(B)(2) of FORM GSTR-3B.”

32. In the said rules, with effect from date to be notified, in FORM GSTR-3B, -

(a) For Table 6.1, the following Table shall be substituted;

Description	Tax payable	Adjustment of negative liability of previous tax period	Net Tax Payable (2-3)	Tax paid through ITC				Tax paid in cash	Interest paid in cash	Late fee paid in cash
				Integrated tax	Central tax	State/UT tax	Cess			
1	2	3	4	5	6	7	8	9	10	11
(A) Other than (i) reverse charge and (ii) supplies made u/s 9(5)										
Integrated tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/ UT tax	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>							
(B) Reverse charge and supplies made u/s 9(5)										
Integrated tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/UT tax	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>							

(b) Table 6.2 shall be omitted.

33. In the said rules, in FORM GSTR-4, in Instructions, at Sr.No. 2, after the words “end of such financial year”, the words and letters “for the financial year upto FY 2023-24. Further, the details in FORM GSTR-4, for every financial year or part thereof, should be furnished till the thirtieth day of June following the end of such financial year for the financial year 2024-25 onwards.” shall be inserted.

34. In the said rules, in Form GSTR-4A, for the brackets, letters, words and figures “(Auto-drafted from GSTR- 1, GSTR-5 and GSTR-7)”, the brackets, letters, words and figures “(Auto-drafted

from GSTR-1, GSTR-1A, GSTR-5 and GSTR-7)” shall be substituted.

35. In the said rules, with effect from 1st day of August, 2024, in Form GSTR-5,—

(i) in serial number 6, in the heading, for the figures, letters and words “₹ 2.5 lakh”, the figures, letters and words “₹ 1 lakh” shall be substituted;

(ii) in serial number 7, in the table, in clause (7B), in the heading, for the figures, letters and words “₹ 2.5 Lakh”, the figure, letter and word “₹ 1 lakh” shall be substituted;

(iii) under the heading Instructions,—

(a) in serial number 7, in clause (ii), for the figures and letters “₹ 2,50,000”, the figures and letters “₹ 1,00,000” shall be substituted.

(b) in serial number 8, in clause (ii), for the figures, letters and words “Rupees 2.5 lakhs”, the figure, letter and word “₹ 1 lakh” shall be substituted.

(c) in serial number 9, for the figures, letters and words “₹ 250000/-”, the figure and letter “₹ 100000/-” shall be substituted.

36. In the said rules, in Form GSTR-6A, for the brackets, letters, words and figures “(Auto-drafted from GSTR- 1, GSTR-5 and GSTR-7)”, the brackets, letters, words and figures “(Auto-drafted from GSTR-1, GSTR-1A, GSTR-5 and GSTR-7)” shall be substituted.

37. In the said rules, with effect from a date to be notified, in Form GSTR-7,—

(i) for Table 3, the following Table shall be substituted, namely;—

“

GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable for TDS	Amount of tax deducted at source		
	No.	Date	Value		Integrated tax	Central tax	State/UT tax
1	2	3	4	5	6	7	8

“;

(ii) for Table 4, the following Table shall be substituted, namely;—

“

Original details						Revised details							
Month	GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable for TDS	GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable for TDS	Amount of tax deducted at source		
		No.	Date	Value			No.	Date	Value		Integrated tax	Central tax	State / UT tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14

“;

(iii) in Instructions, –

(a) for instruction at serial number 2, the following instruction shall be substituted, namely:-
“2. Table 3 to capture invoice/ document wise details of tax deducted.”;

(b) after instruction at serial number 4, the following instruction shall be inserted, namely:-
“5. The amount liable for TDS in column 5 of Table 3 and column 6 and column 11 of Table 4, shall be the amount excluding the Central tax, State tax/ Union territory tax, Integrated tax and cess, indicated in the invoice.”.

38. In the said rules, in FORM GSTR-8, –

(i) under the heading Instructions, in paragraph 7, for the letters, words and figures “GSTR-1”, the letters, words and figures “(GSTR-1 or GSTR-1A)” shall be substituted;

(ii) in FORM GSTR-8, with effect from a date to be notified, –

(a) for serial number 3, the following shall be substituted, namely:-

“3. Details of supplies made through e-commerce operator

(Amount in ₹ for all Tables)

GSTIN of the supplier	Details of supplies made which attract TCS			Amount of tax collected at source			Place of Supply (POS)
	Gross value of supplies made	Value of supplies returned	Net amount liable for TCS	Integrated Tax	Central Tax	State /UT Tax	
1	2	3	4	5	6	7	8
3A. Supplies made to registered persons							
3B. Supplies made to unregistered persons							

“;

(b) for serial number 4, the following shall be substituted, namely:-

“4. Amendments to details of supplies in respect of any earlier statement

Original details			Revised details						
Month	GSTIN of supplier	GSTIN of supplier	Details of supplies made which attract TCS			Amount of tax collected at source			Place of Supply (POS)
			Gross value of supplies made	Value of supply returned	Net amount liable for TCS	Integrated Tax	Central Tax	State/UT Tax	
1	2	3	4	5	6	7	8	9	10
4A. Supplies made to registered persons									
4B. Supplies made to unregistered persons									

(III) after the entry relating to serial number 5C, the following serial number and entry relating thereto shall be inserted, namely: -

5C1	Aggregate values of supplies (net of amendments) made by suppliers through e-commerce operators on which e-commerce operators are liable to pay taxes under section 9(5) is required to be reported here by supplier. Table 14(b) and 14A(b) of FORM GSTR-1 may be referred for filling up these details.
-----	---

(IV) in second column, against serial numbers 5D, 5E and 5F, the following entries shall be inserted at the end, namely: –

“For FY 2023-24, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.”;

(V) in second column, against serial numbers 5H, 5I, 5J and 5K, for the figures and word “2021-22 and 2022-23”, the figures and word “2021-22, 2022-23 and 2023-24” shall be substituted;

(VI) in second column, against serial number 5N, after the letters and word “on reverse charge basis.”, the letters, figures and word “and supplies on which e-commerce operators are required to pay taxes under section 9(5).” shall be inserted.”;

(ii) in paragraph 5, in the Table, in second column, -

(a) against serial numbers 6B, 6C, 6D and 6E, for the letters and figures “FY 2019- 20, 2020-21, 2021-22 and 2022-23”, the letters, figures and word “FY 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24” shall respectively be substituted;

(b) against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word “2021-22 and 2022-23”, the figures and word “2021-22, 2022-23 and 2023- 24” shall be substituted;

(c) against serial number 8A, -

(I) after the words “received from SEZs”, the words “and supplies received from E-commerce operators” shall be inserted,

(II) after the words “corresponding suppliers”, the words “including e-commerce operators” shall be inserted and

(III) the following entry shall be inserted at the end, namely: -

“However, for FY 2023-24 onwards, the total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to the financial year for which the return is being furnished and reflected in table 3(I) of FORM GSTR-2B shall be auto-populated in this table.”

(iii) in paragraph 7, -

(a) after the words and figures “filed upto 30th November, 2023.”, the following entry shall be inserted, namely: -

“For FY 2023-24, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B of April, 2024 to October, 2024 filed upto 30th November, 2024.”;

(b) in the Table, in second column, -

(I) against serial numbers 10 & 11, the following entry shall be inserted at the end, namely: -

“For FY 2023-24, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here.”;

(II) against serial number 12, -

i. after the words, letters, figures and brackets “upto 30th November, 2023 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.”, the following entry shall be inserted, namely: -

“For FY 2023-24, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.”;

ii. for the figures and word “2021-22 and 2022-23”, the figures and word “2021-22, 2022-23 and 2023-24” shall be substituted;

(c) against serial number 13, -

(I) after the words, letters and figures “reclaimed in FY 2023-24, the details of such ITC reclaimed shall be furnished in the annual return for FY 2023-24.”, the following entry shall be inserted, namely: -

“For FY 2023-24, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here. Table 4(A) of FORM GSTR- 3B may be used for filling up these details. However, any ITC which was reversed in the FY 2023-24 as per second proviso to sub- section (2) of section 16 but was reclaimed in FY 2024-25, the details of such ITC reclaimed shall be furnished in the annual return for FY 2024-25.”;

(II) for the figures and word “2021-22 and 2022-23”, the figures and word “2021-22, 2022-23 and 2023-24” shall be substituted;

(iv) in paragraph 8, in the Table, in second column, -

(a) against serial numbers, -

(I) 15A, 15B, 15C and 15D,

(II) 15E, 15F and 15G, (III)16A,

(IV) 16B and

(V) 16C;

for the figures and word “2021-22 and 2022-23” wherever they occur, the letters, figures and word “2021-22, 2022-23 and 2023-24” shall be substituted.”;

(b) against serial number 17 & 18,

(I) for the figures and word “2021-22 and 2022-23”, the letters, figures and word “2021-22, 2022-23 and 2023-24” shall be substituted.”;

(II) after the figures, letters and words “FORM GSTR-1”, the figures, letters and words “as amended by FORM GSTR-1A, if any” shall be inserted.

40. In the said rules, in FORM GSTR-9C,-

(i) under the heading Instructions, -

(a) in paragraph 4, in the Table, in second column, for the figures and word,-

i. “2021-22 and 2022-23”, wherever they occur, the figures and word “2021-22, 2022-23 and 2023-24” shall be substituted, and

ii. “2020-21 and 2021-22”, wherever they occur, the figures and word “2020-21, 2021-22, 2022-23 and 2023-24” shall be substituted;

(b) in paragraph 6, in the Table, in second column, against serial number 14, for the figures and word “2021-22 and 2022-23”, the figures and word “2021-22, 2022-23 and 2023-24” shall be substituted.

41. In the said rules, in FORM RFD-01,-

(i) under the heading Instructions, in paragraph 10, for the figures, letters and words “GSTR-1 and GSTR-2”, the figures, letters and words “GSTR-1 as amended by GSTR-1A, if any” shall be substituted;

(ii) after Statement-8, the following shall be inserted, namely:-

“Statement 9A [rule 89(2)(bb)]

Refund Type: Additional integrated tax paid on upward revision in price of goods subsequent to export

Export Invoice			Shipping Bill		Export remittance details			Refund details		Post export price increase									
										supplementary invoices/ debit note & IGST payment details						Additional export remittance details			
No.	Date	Total value of Invoice	Port of export Code	Port of export Code	BRC/ FIRC No.	Date	Remittance amount	Amount	Date of sanction	No.	Date	Total value of supplementary invoice	Paid in FORM GSTR-3B return period	Total additional IGST paid	Interest paid on IGST amount	BRC/ FIRC No.	Date	Additional remittance amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)

Statement 9B [rule 89(2)(bc)]

Refund Type: Details of debit/ credit notes/ supplementary invoice issued for export of goods

S. No.	Type of document (Debit Note/ Credit Note/ supplementary invoice)	Debit Note / Credit Note / supplementary invoice	Date of document	Document Declared in GSTR-1 for the month	Tax liability paid/ ITC claimed in respect of document declared in GSTR-3B for the month	BRC/ foreign inward remittance certificate No.	Date of BRC/ foreign inward remittance certificate	Whether refund claimed for shipping bill under Rule 96 (Y/N)	Details of such shipping Bill No.	Date of such shipping bill	Port of export code
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
											“.



42. In the said rules, after FORM RFD-10, the following Form shall be inserted, namely: -

“FORM GST RFD-10A

(See Rule 95B)

Application for refund by Canteen Stores Department (CSD)

1. GSTIN :
2. Name :
3. Address :
4. Tax Period (Quarter) : From <DD/MM/YY>To <DD/MM/YY>
5. Amount of Refund Claim :<INR><In Words>
6. Details of inward supplies of goods received:

GSTIN of the Supplier	Type of the Document	Invoice details / Debit Notes / Credit Notes			Rate	Taxable Value	Amount of Tax		
	Invoices/Credit Notes/Debit notes	No.	Date	Value			Integrated Tax	Central Tax	State Tax
1	2	3	4	5	6	7	8	9	10

7. Total refund applied for:

Central Tax	State/UT Tax	Integrated Tax	Total
<Total>	<Total>	<Total>	<Total>

8. Details of Bank Account:

- a. Bank Account Number
 - b. Bank Account Type
 - c. Name of the Bank
 - d. Name of the Account Holder
 - e. Address of Bank Branch
 - f. IFSC
 - g. MICR
9. Attachment of the documents along with the refund application:
10. Verification

I _____ as an authorised representative of << Name of Canteen Stores Department >> hereby

solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. I further declare that all the goods, in respect of which the refund is being claimed, have been received by us for the purpose of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD and that no refund has been claimed earlier against any of the invoices against which refund has been claimed in this application.

Date: _____ Signature of Authorised Signatory:
Place: _____ Name:
Designation / Status.”

43. In the said rules, for the header of FORM GST APL-02, the following header shall be substituted, namely: -
“[See Rules 108(3), 109(2), 110(1) and 111(1)]”.
44. In the said rules, after FORM GST APL-05, the following Form shall be inserted, namely: -

“FORM GST APL-05/07 W

[See rule 113A]

Application for Withdrawal of Appeal /Application filed before the Appellate Tribunal

1. GSTIN:
2. Name of Business (Legal) (in case appeal is filed under sub-section (1) of section 112)
3. Name and designation of the appellant (in case appeal is filed under sub-section (3) of section 112):
4. Order No.& Date:
5. ARN of the Appeal & Date:
6. Reasons for Withdrawal:
 - i. Acceptance of order of the First Appellate Authority.
 - ii. Acceptance of order of an Appellate Tribunal/ Court on similar subject matter
 - iii. Need to file appeal/application again after rectification of mistakes/omission in the filed appeal/application
 - iv. Amount involved in appeal is less than the monetary limit fixed for Appeal as per provisions of sub-section (2) of section 112
 - v. Amount involved in the application is less than the monetary limit fixed for application as per the provisions of sub-section (1) of section 120
 - vi. Any other reason
7. Declaration (applicable in case appeal is filed under sub-section (1) of section 112):



I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place: Signature
 Date: Name of Applicant /Applicant Officer
Designation/ Status”.

45. In the said rules, for the FORM GST DRC-01A, the following Form shall be substituted, namely:-

“FORM GST DRC-01A

Intimation of tax ascertained as being payable under section 73(5)/74(5)

[See Rule 142 (1A), (2A)]

Part A

No.: Date:

Case ID No. To

GSTIN.....

Name.....

Address.....

Case Proceeding Reference No.....- Intimation of liability under section 73(5)/section 74(5)

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax	Interest	Penalty	Total
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
Total					

The grounds and quantification are attached / given below:

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by ,failing which Show Cause Notice will be issued under section 73(1).



OR

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty under section 74(5) by, failing which Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by in Part B of this Form.

Signature.....

Name.....

Designation.....

Jurisdiction.....

Address.....

Upload Attachment

Part B

Reply to the communication for payment before issue of Show Cause Notice

[See Rule 142 (2A)]

Reference No. of Intimation:

Date:

Please refer to Intimation ID..... in respect of Case ID.....vide which the liability of tax payable as ascertained under section 73(5) / 74(5) was intimated.

In this regard,

A. this is to inform that the said liability is discharged partially/ fully to the extent of ₹ throughand the submissions regarding remaining liability are attached / given below:

OR

B. the said liability is not acceptable and the submissions in this regard are attached / given below:

Signature of Authorised Signatory

Name.....

Designation / Status

Upload Attachment



Part C

[See Rule 142(2A)]

Reference No. of Intimation:

Date:

To
GSTIN.....
Name.....
Address.....

Acceptance of submission and/or payment made in reply to intimation made in Part-A of FORM GST DRC- 01A

This has reference to the communication issued in Part-A of FORM GST DRC-01A vide reference no. _____ dated _____, the payment made through FORM GST DRC-03 vide reference no. _____ dated _____. The said payment made by you has been found satisfactory and hence accepted.

OR

This has reference to the reply furnished vide reference no. _____ dated _____ in response to the communication issued in Part-A of Form GST DRC-01A vide reference no. _____ dated _____ along with the payment made through FORM GST DRC-03 vide reference no. _____ dated _____. The said submission and the payment made by you has been found satisfactory and hence accepted.

OR

This has reference to the reply furnished vide reference no. _____ dated _____ in response to the communication issued in Part-A of Form GST DRC-01A vide reference no. _____ dated _____. The said reply has been found satisfactory and hence accepted.

Signature.....
Name.....
Designation.....
Jurisdiction
Address

Upload Attachment

46. In the said rules, in FORM GST DRC-01B,—

(i) in Part A, in serial number 1, –

(a) after the words, letters and figures “furnished by you in FORM GSTR-1”, the words, letters and figures “as amended in FORM GSTR-1A, if any,” shall be inserted;

(b) in the table, for the figures, letters and words “FORM GSTR-1/IFF”, the figures, letters and words “FORM GSTR-1/GSTR-1A/IFF” shall be substituted;

(ii) in Part B, in serial number B, in the table, for the figures, letters and words “FORM GSTR-1/IFF” wherever they occur, the figures, letters and words “FORM GSTR-1/GSTR-1A/IFF” shall be substituted.

47. In the said rules, in FORM GST DRC-03,—

(i) in Table,

(a) for entry at serial number (3A), the following entry shall be substituted, namely;—

3A	Shipping bill details of erroneous IGST refund (to be enabled only if the specified categories chosen in drop down menu)	<p>(i) Shipping Bill/ Bill of Export No. & Date:</p> <p>(ii) Amount of IGST paid on export of goods:</p> <p>(iii) Notification No. used for procuring inputs at concessional rate or exemption (in cases of contravention of sub-rule 10 of Rule 96):</p> <p>(iv) Date of notification:</p> <p>(v) Amount of refund received:</p> <p>(vi) Amount of erroneous refund to be deposited:</p> <p>(vii) Date of credit of refund in Bank Account: “;</p>
----	--	---

(b) for the entry at serial number (5), the following entry shall be substituted, namely,—

	Details of	Reference No./ARN	Date of issue/ filing
- 5.	<p>i. Audit</p> <p>ii. Inspection or investigation</p> <p>iii. After issuance of SCN/ Statement but before issuance of the order</p> <p>iv. Scrutiny,</p> <p>v. Intimation of tax ascertained through FORM GST DRC-01A,</p> <p>vi. Payment made in response to FORM GST DRC -01 B,</p> <p>vii. Payment made in response to FORM GST DRC -01 C,</p> <p>viii. Deposit of Erroneous Refund of unutilized ITC,</p> <p>ix. Non-receipt of foreign remittance in respect of refund of unutilized ITC on export of goods under Rule 96B</p> <p>x. Others (specify)</p>		

48. In the said rules, after FORM GST DRC-03, the following Form shall be inserted, namely:—

“FORM GST DRC- 03A

[See rules 142(2B)]

Application for adjustment of the amount paid through FORM GST DRC-03 against the order of demand

1.	GSTIN	
2.	Legal name	< Auto>
3.	Trade name, if any	< Auto>
4.	ARN of DRC-03A	< Auto>
5.	Date of filing DRC-03A	< Auto>
6.	ARN of the DRC-03 through which payment made	
7.	Date of filing of DRC-03	<Auto>
8.	Amount paid through DRC-03	< Auto>

(Amount in ₹)

Sr. No.	Tax Period	Act	Place of Supply (POS)	Tax/ Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10
<Auto>	< Auto>	<Auto>	< Auto>	<Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>
<Auto>	< Auto>	<Auto>	< Auto>	<Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>
Total	< Auto>	<Auto>	< Auto>	<Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>

9.	Reference no. of the order of demand against which payment was intended to be made (including rectification / appeal order)	
10.	Date of issue of the order	<Auto>
11.	Amount of demand	<Auto>

(Amount in ₹)

Sr. No.	Tax Period	Act	Place of Supply (POS)	Tax/ Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10
<Auto>	< Auto>	<Auto>	< Auto>	<Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>
<Auto>	< Auto>	<Auto>	< Auto>	<Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>
Total	< Auto>	<Auto>	< Auto>	<Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>

12.	UNDERTAKING
	<p>I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number mentioned at S. No. 6 above, has actually been paid by me as ‘payment towards demand’ intended to be paid against the demand (with unique ARN number of FORM GST DRC -07, or GST DRC-08 or FORM GST APL-04, as the case may be, mentioned at S. No. 9 above) and has not been used towards any other demand/ payment to be made by me.</p> <p>I also undertake to pay back to the Government the amount so adjusted using this form along with applicable interest, if any of the details declared above are found to be false subsequently. I will also be liable to penal action under Section 122(1)(x) of CGST Act.</p>

13.	Verification
	<p>I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p>

Date

Signature of Authorized Signatory

Name

Designation / Status “.

49. In the said rules, for FORM GST DRC-04, the following Form shall be substituted, namely:-

“FORM GST DRC – 04

[See rule 142(2) & 142(3)]

Reference No:

Date:

To

_____ GSTIN/ID

_____ Name

_____ Address

Tax Period _____

F.Y. _____

ARN - _____

Date _____

Acknowledgement of payment made voluntarily.

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid.

This is a system generated acknowledgement and does not require signature.”.

F. No. CBIC-20006/21/2024-GST]

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and were last amended, vide notification No. 52/2023 -Central Tax, dated the 26th October 2023, vide number G.S.R. 798 (E), dated the 26th October 2023.

NOTIFICATION

No.13/2024 – Central Tax New Delhi, the 10th July, 2024

G.S.R.....(E).— In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance, Department of Revenue, number 27/2022-Central Tax, dated the 26th December, 2022 published vide number G.S.R 903(E), in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 26th December, 2022, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force from the date of its publication in Official Gazette.

[F.No.CBIC-20006/21/2024-GST]

NOTIFICATION

No. 14/2024 – Central Tax New Delhi, the 10th July, 2024

G.S.R.(E).— In exercise of the powers conferred by the first proviso to section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing annual return for the said financial year.

[F. No. CBIC-20006/21/2024-GST]

NOTIFICATION

No. 15/2024- Central Tax New Delhi, dated the 10th July, 2024

G.S.R....(E).—In exercise of the powers conferred by sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 52/2018-Central Tax, dated the 20th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 900(E), dated the 20th September, 2018, namely:-

In the said notification, for the words “half per cent.”, the figure and word “0.25 per cent.” shall be substituted.

2. This notification shall come into force from the date of its publication in official gazette.

[F.No.CBIC-20006/21/2024-GST]

Note: - The principal Notification No. 52/2018-Central Tax, dated the 20th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 900(E), dated the 20th September, 2018.

GST (Integrated Tax)

NOTIFICATION

No. 01/2024- Integrated Tax

New Delhi, dated the 10th July, 2024

G.S.R....(E).—In exercise of the powers conferred by the second proviso to section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 02/2018-Integrated Tax, dated the 20th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 901(E), dated the 20th September, 2018, namely:-

In the said notification, for the words “one per cent.”, the words “half per cent.” shall be substituted.

2. This notification shall come into force from the date of its publication in official gazette.

[F.No.CBIC-20006/21/2024-GST]

Note: The principal Notification No. 02/2018-Integrated Tax, dated the 20th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 901(E), dated the 20th September, 2018.

GST (Union Territory Tax)

NOTIFICATION

No. 01/2024- Union Territory Tax

New Delhi, dated the 10th July, 2024

G.S.R....(E).—In exercise of the powers conferred by sub-section (1) of section 22 read with section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of the 2017) and sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 12/2018-Union Territory Tax, dated the 28th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 940(E), dated the 28th September, 2018, namely:-

In the said notification, for the words “half per cent.”, the figure and word “0.25 per cent.” shall be substituted.

2. This notification shall come into force from the date of its publication in official gazette.

[F.No.CBIC-20006/21/2024-GST]

Note: The principal Notification No. 12/2018-Union Territory Tax, dated the 28th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 940(E), dated the 28th September, 2018.

Customs (Non - Tariff)

NOTIFICATION

No. 46/2024-CUSTOMS (N.T.)

New Delhi, 28th June, 2024

S.O. ... (E).— In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of

Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

“TABLE-1

Sl. No.	Chapter/ heading/sub-heading/ tariff item	Description of goods	Tariff value (US \$ Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	931
2	1511 90 10	RBD Palm Oil	933
3	1511 90 90	Others – Palm Oil	932
4	1511 10 00	Crude Palmolein	935
5	1511 90 20	RBD Palmolein	938
6	1511 90 90	Others – Palmolein	937
7	1507 10 00	Crude Soya bean Oil	992
8	7404 00 22	Brass Scrap (all grades)	5587

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	748 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	934 per kilogram
3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92; (ii) Medallions and silver coins having silver content not below 99.9% or semi- manufactured forms of silver	934 per kilogram

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
		falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage. Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.	
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units; (ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage. Explanation. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.	748 per 10 grams

TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/ tariff item	Description of goods	Tariff value (US \$ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	6242 (i.e., no change)"

2. This notification shall come into force with effect from the 29th day of June, 2024.

[F. No. 467/01/2024-Cus.V]

Note: - The principal notification was published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide Notification No. 36/2001–Customs (N.T.), dated the 3rd August, 2001, vide number S. O. 748 (E), dated the 3rd August, 2001 and was last amended vide Notification No. 43/2024-Customs (N.T.), dated the 14th June 2024 e- published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S.O. 2330 (E), dated 14th June 2024.

NOTIFICATION

No. 47/2024-Customs (N.T.)

New Delhi, dated the 30t June, 2024

G.S.R. (E). - In exercise of the powers conferred by section 157, read with sections 30, 30A, 41, 41A,

53, 54, 56, sub-section (3) of section 98 and sub-section (2) of section 158 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Sea Cargo Manifest and Transshipment Regulations, 2018, namely: -

1. Short title and commencement - (1) These regulations may be called the Sea Cargo Manifest and Transshipment (Second Amendment) Regulations, 2024.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the said regulations, in regulation 15,-
 - a. In sub-regulation (2), for the words, figures and letters, “till 30th June 2024”, the words, figures and letters, “till 31st August 2024” shall be substituted.
3. In the said regulations, in Form XI,
 - a. for the words, figures and letters, “₹ ten lakhs”, wherever they occur, the words, figures and letters, “₹ five lakhs” shall be substituted.
 - b. for the words, figures and letters, “₹ 10,00,000/- (Rupees ten lakhs)”, wherever they occur, the words, figures and letters, “₹ 5,00,000/- (Rupees five lakhs)” shall be substituted
 - c. for the words, figures and letters, “₹ Ten lakhs”, wherever they occur, the words, figures and letters, “₹ five lakhs” shall be substituted.

[F. No. 450/58/2015- Cus IV(Pt.I)]

Note: The principal regulations were published in the Gazette of India, Extraordinary, Part II,

Section 3 Sub-section (i) vide number G.S.R. 448(E), dated the 11th May, 2018 and were last amended vide notification No. 26/2024-Customs (N.T) dated the 28th March 2024, vide number G.S.R. 235(E), dated the 28th March, 2024.

Customs (Anti-Dumping Duty)

NOTIFICATION

No. 10/2024-Customs (ADD)

New Delhi, the 27th June, 2024

G.S.R. ---(E).- Whereas in the matter of “Sodium Cyanide” (hereinafter referred to as the subject goods) falling under heading 2837 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR, European Union, Japan and Korea RP (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings vide notification F. No. 6/03/2023-DGTR, dated the 28th March, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th March, 2024, has come to the conclusion that,

- (i) the subject goods have been exported to India from the subject countries at dumped prices;
- (ii) the domestic industry has suffered material injury on account of subject imports from subject countries;
- (iii) the material injury has been caused by the dumped imports of subject goods from the subject countries,

and has recommended imposition of an anti-dumping duty on the imports of subject goods,

originating in, or exported from the subject countries and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty calculated at the rate as specified in the corresponding entry in column (7), of the said Table, namely:-

TABLE

S. No.	Heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty (\$/ Metric Tonne)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	2837*	Sodium Cyanide, regardless of its form	China	Any country including China	Hebei Chengxin Co. Ltd.	286
2	-do-	-do-	China	Any country including China	Any producer other than mentioned in SN (1) above.	554
3	-do-	-do-	Any country other than China, EU, Japan and Korea	China	Any producer other than mentioned in SN (1) above.	554
4	-do-	-do-	European Union	Any country including European Union	Lučební závody Draslovka a.s. Kolín	13
5	-do-	-do-	European Union	Any country including European Union	Any producer other than mentioned in SN (4) above.	230

S. No.	Heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty (\$/ Metric Tonne)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
6	-do-	-do-	Any country other than China, EU, Japan and Korea	European Union	Any producer other than mentioned in SN (4) above.	230
7	-do-	-do-	Japan	Any country including Japan	Any producer	447
8	-do-	-do-	Any country other than China, EU, Japan and Korea	Japan	Any producer	447
9	-do-	-do-	Korea RP	Any country including Korea RP	Any producer	413
10	-do-	-do-	Any country other than China, EU, Japan and Korea	Korea RP	Any producer	413

* The Customs classification is indicative only and is not binding on the scope of the product under consideration.

- The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette, and shall be payable in Indian currency.

Explanation: For the purposes of this notification, rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act. [F.No. CBIC- 190354/81/2024-TO(TRU-I)-CBEC]

NOTIFICATION

No. 11/2024-Customs (ADD)

New Delhi, the 27th June, 2024

G.S.R. ---(E).- Whereas in the matter of ‘alloy steel chisel/ tool and hydraulic rock breaker in fully assembled condition’ (hereinafter referred to as the subject goods) falling under chapter headings 84314930 and 84314990 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR and Korea RP (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings vide notification number 6/8/2022-DGTR, dated the 28th March, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th March, 2024, has come to the conclusion that—

- (i) the subject goods have been exported to India from subject countries below its normal value, thus resulting in dumping of the product;
- (ii) the domestic industry has suffered material injury due to dumping of the subject goods;
- (iii) the material injury has been caused by the dumped imports of the subject goods originating in or exported from the subject countries,

and has recommended imposition of definitive anti-dumping duty on the imports of subject goods, originating in, or exported from the subject countries and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column

(3) of the Table below, falling under chapter heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an antidumping duty at a rate as specified in the corresponding entry in column (7) of the said Table, namely:-

Table

S. No.	Heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty (% of CIF Value in USD)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	84314930 and 84314990	Hydraulic Rock Breakers#1	China PR	Any country including China PR	Yantai Eddie Precision Machinery Co., Ltd	131.11%

S. No.	Heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty (% of CIF Value in USD)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2.	-do-	Alloy Steel Chisels #2	China PR	Any country including China PR	Yantai Eddie Precision Machinery Co., Ltd	29.21 %
3.	-do-	Hydraulic Rock Breakers#1	China PR	Any country including China PR	NINGBO YINZHOU GET MACHINERY LTD.	26.95%
4.	-do-	Alloy Steel Chisels #2	China PR	Any country including China PR	NINGBO YINZHOU GET MACHINERY LTD.	4.55%
5.	-do-	Hydraulic Rock Breakers#1	China PR	Any country including China PR	Any producer other than S.No. 1 to 4 above	162.50 %
6.	-do-	Hydraulic Rock Breakers#1	Any country other than subject countries	China PR	Any producer	162.50 %
7.	-do-	Alloy Steel Chisels #2	China PR	Any country including China PR	Any producer other than S.No. 1 to 4 above	29.21 %
8.	-do-	Alloy Steel Chisels #2	Any country other than subject countries	China PR	Any producer	29.21 %
9.	-do-	Hydraulic Rock Breakers#1	Korea RP	Any country including Korea RP	Soosan Heavy Industries Co., Ltd.	NIL
10.	-do-	Alloy Steel Chisels #2	Korea RP	Any country including Korea RP	Soosan Heavy Industries Co., Ltd.	NIL

S. No.	Heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty (% of CIF Value in USD)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
11.	-do-	Hydraulic Rock Breakers#1	Korea RP	Any country including Korea RP	DAEMO Engineering Co. Ltd.	9.43%
12.	-do-	Alloy Steel Chisels #2	Korea RP	Any country including Korea RP	DAEMO Engineering Co. Ltd.	12.47%
13.	-do-	Hydraulic Rock Breakers#1	Korea RP	Any country including Korea RP	D and A Heavy Industries Co., Ltd.	Nil
14.	-do-	Alloy Steel Chisels #2	Korea RP	Any country including Korea RP	D and A Heavy Industries Co., Ltd.	12.47%
15.	-do-	Hydraulic Rock Breakers#1	Korea RP	Any country including Korea RP	Hyundai Everdigm Corporation	11.91%
16.	-do-	Alloy Steel Chisels #2	Korea RP	Any country including Korea RP	Hyundai Everdigm Corporation	12.47%
17.	-do-	Hydraulic Rock Breakers#1	Korea RP	Any country including Korea RP	FEEL INDUSTRIAL ENGINEERING CO. LTD.	8.16%
18.	-do-	Alloy Steel Chisels #2	Korea RP	Any country including Korea RP	FEEL INDUSTRIAL ENGINEERING CO. LTD.	12.47%
19.	-do-	Hydraulic Rock Breakers#1	Korea RP	Any country including Korea RP	HANSUNG SPECIAL MACHINERY CO., LTD	52.77%
20.	-do-	Alloy Steel Chisels #2	Korea RP	Any country including Korea RP	HANSUNG SPECIAL MACHINERY CO., LTD	Nil

S. No.	Heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty (% of CIF Value in USD)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
21.	-do-	Hydraulic Rock Breakers#1	Korea RP	Any country including Korea RP	Any producer other than S. No. 9 to 20 above	52.77%
22.	-do-	Hydraulic Rock Breakers#1	Any country other than subject countries	Korea RP	Any producer	52.77%
23.	-do-	Alloy Steel Chisels #2	Korea RP	Any country including Korea RP	Any producer other than S.No. 9 to 20 above	12.47%
24.	-do-	Alloy Steel Chisels #2	Any country other than subject countries	Korea RP	Any producer	12.47%

#1

For Hydraulic Rock Breakers:

- a. Hydraulic Rock Breakers are used in construction and mining industry along with Alloy Steel Chisels for carrying out demolition, excavation, mining, concrete and boulder breaking activities. Hydraulic Rock Breakers are imported and sold in fully assembled condition as well as in semi-knocked (SKD) condition and CKD (completely knocked down) condition, wherein different assemblies, sub-assemblies as mentioned in Table D1 below can be imported to form fully assembled hydraulic rock breakers.
- b. The duties mentioned in column 7 of the Duty Table above for fully assembled Hydraulic Rock Breakers shall be applicable to imports of Hydraulic Rock Breakers and the Assemblies/Sub-assemblies mentioned in Table D1 only.
- c. Where Alloy Steel Chisels are imported with Hydraulic Rock Breakers, anti-dumping duties applicable to Alloy Steel Chisels shall be applicable to such Alloy Steel Chisels. Anti-dumping duties for hydraulic rock breakers and its assemblies/sub-assemblies mentioned in Table D1, shall not be made applicable to alloy steel chisels or vice-versa. (Also refer point h. below)
- d. The duties on hydraulic rock breakers shall be applicable only to the following assemblies/sub-assemblies and not to other parts and components of hydraulic rock breakers:

Table D1	
Assemblies/sub-assemblies of hydraulic rock breakers covered under the scope of anti-dumping duties	Pictorial Representation of Component*
a. Front head	
b. Back head	
c. Piston for hydraulic cylinder or rock breaker	
d. Cylinder body or hydraulic unit (Hydraulic body consists of front head, back head, cylinder and piston)	
e. Bracket	
f. Frame	
g. Cylinder for hydraulic rock breaker	

- * The photos are for representative purposes only. The form of the actual assemblies/sub-assemblies may vary.
- e. The recommended duties on assemblies/sub-assemblies shall be applicable on them irrespective of the fact that whether they are imported individually or along with other assemblies/sub-assemblies mentioned in Table D1 above.
- f. It is to be ensured that exporters do not attempt to evade the recommended duties by physically combining two or more assemblies/sub-assemblies together to establish that they are exporting a different assemblies/sub-assembly other than what has been covered in Table D1 above. Further, the description of the goods being cleared should be captured adequately in terms of value and unit of measurement.
- g. The duties applicable to hydraulic rock breakers shall not be applicable to any other assemblies/sub- assemblies, part or component, or kits which have not been mentioned in Table D1 above.

#2

For Alloy Steel Chisels:

- h. Alloy Steel Chisels are used along with hydraulic rock breakers. They come in various shape, size and the tip of the chisel varies according to the required end use.
- i. Alloy Steel Chisels are also imported by the name of tool, wedge, toil, moil, teeth, tooth, working tool, chisel blunt, hydraulic hammer (tool), breaker tool etc. Where chisels are imported with rock breakers, anti-dumping duties applicable to chisels shall be applicable to such chisels. Anti-dumping duties applicable to alloy steel

chisels shall not be made applicable to hydraulic rock breakers or its assemblies/sub-assemblies mentioned in Table D1 above. (Also refer point b above).

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette, and shall be payable in Indian currency.

Explanation: For the purposes of this notification, -

- (a) rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.
- (b) “CIF value” means the assessable value as determined under section 14 of the Customs Act, 1962 (52 of 1962).

[F. No. CBIC-190354/160/2023-TO (TRU-I)]

NOTIFICATION

No. 12/2024-Customs (ADD)

New Delhi, the 27th June, 2024

G.S.R. ---(E).- Whereas in the matter of ‘Easy open ends of tin plate, including electrolytic tin plate (ETP), measuring 401 Diameter (99MM) and 300 Diameter (73MM) in dimension’ (hereinafter referred to as the subject goods)

falling under tariff item 83099090 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR (hereinafter referred to as the subject country), and imported into India, the designated authority in its final findings vide notification

F. No. 6/1/2023-DGTR, dated the 28th March, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th March, 2024, read with Corrigendum issued vide notification F. No. 6/1/2023-DGTR, dated the 22nd May, 2024 has come to the conclusion that—

- (i) the subject goods have been exported to India from the subject country at dumped prices;
- (ii) the domestic industry has suffered material injury on account of subject imports from subject country;
- (iii) the material injury has been caused by the dumped imports of subject goods from the subject country,

and has recommended imposition of an anti-dumping duty on the imports of subject goods, originating in, or exported from the subject

country and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, imposes a definitive anti-dumping duty equal to the amount mentioned in Column (7), in the currency as specified in corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the Table below for a period of five years, namely:-

TABLE

SN	Heading / Subheading	Description of Goods	Country of Origin	Country of Export	Producer	Amount	Unit of Measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	83099090	Easy open ends of tin plate, including electrolytic tin plate (ETP),	China PR	Any country including China PR	Any	741	Lakh Pcs.	USD

SN	Heading / Subheading	Description of Goods	Country of Origin	Country of Export	Producer	Amount	Unit of Measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		measuring 401 Diameter (99MM) and 300 Diameter (73MM) in dimension*						
2	-do-	-do-	Any country other than China PR	China PR	Any	741	Lakh Pcs.	USD

*Note-1: The followings are not covered in the scope of product:

- a) Easy open ends that are manufactured of materials other than tin plate, such as aluminium, tin free sheet etc.
 - b) Easy open ends having dimensions other than 401 Diameter (99MM) and 300 Diameter (73MM) of any make/input material.
 - c) Easy open ends of partial or short aperture of any make and dimension.
2. The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette, and shall be payable in Indian currency.

Explanation: For the purposes of this notification, rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.

[F.No. CBIC- 190349/3/2024-TO(TRU-I)]

NOTIFICATION

No. 13/2024-CUSTOMS (ADD)

New Delhi, the 27th June, 2024

G.S.R...(E). – Whereas, in the matter of ‘Telescopic Channel Drawer Slider’ (hereinafter referred to as the subject goods), falling under tariff items 83024110, 8302 4190, 83024200 and 83024900 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in or exported from China PR (hereinafter referred to as the subject

country) and imported into India, the designated authority vide its preliminary findings F. No. 6/13/2023-DGTR, dated the 19th April , 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 19th April , 2024, has provisionally concluded that-

- (i) the product under consideration that has been exported to India from the subject country are at dumped prices;
- (ii) the domestic industry has suffered material injury;
- (iii) material injury has been caused by the dumped imports of the subject goods from the subject countries,

and has recommended imposition of provisional anti-dumping duty on imports of the subject goods, originating in, or exported from the subject country and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 9A of the Customs Tariff Act read with rules 13

and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti- dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, on the basis of the aforesaid preliminary findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the following Table, falling under the Chapter of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, a provisional anti-dumping duty equal to the amount indicated in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely:-

Table

SN	Heading/ sub-heading	Description of goods	Country of origin	Country of export	Producer / exporter	Amount	Unit of measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	8302 4110, 8302 4190, 8302 4200, 8302 4900	Telescopic Channel Drawer Slider	China PR	Any country including China PR	Any	614	MT	USD
2.	8302 4110, 8302 4190, 8302 4200, 8302 4900	Telescopic Channel Drawer Slider	Other than China PR	China PR	Any	614	MT	USD

Note: Customs classification is only indicative, and the determination of anti-dumping duty shall be made as per the description of the PUC.

2. The provisional anti-dumping duty imposed under this notification shall be effective for a period of six months, unless revoked, amended or superseded earlier, from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

Explanation- For the purposes of this notification, rate of exchange applicable for the purposes of calculation of the anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

Central Excise

NOTIFICATION

No. 17/2024-Central Excise
New Delhi, the 1st July, 2024

G.S.R.....(E).—In exercise of the powers conferred by section 5A of the Central Excise Act, 1944 (1 of 1944) read with section 147 of the Finance Act, 2002 (20 of 2002), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 18/2022-Central Excise, dated the 19th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 584(E), dated the 19th July, 2022, namely:-

In the said notification, in the Table,-

- (i) against S. No. 1, for the entry in column (4), the entry “₹ 6000 per tonne” shall be substituted;
2. This notification shall come into force on the 2nd day of July, 2024.

[F. No. 354/15/2022-TRU]

Note: The principal notification No. 18/2022-Central Excise, dated the 19th July, 2022 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 584 (E), dated the 19th July, 2022, and was last amended vide notification No. 16/2024-Central Excise, dated the 14th June, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 328(E), dated the 14th June, 2024.

CIRCULARS

INDIRECT TAX

Goods & Services Tax

CENTRAL TAX

CIRCULAR NO. 224/18/2024 - GST

CBIC-20001/4/2024-GST

New Delhi, Dated the 11th July, 2024

Subject: Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation.

Doubts have been raised by the trade and the field formations in respect of recovery of outstanding dues, in cases where the first appellate authority has confirmed the demand created by the adjudicating authority, fully or partially, and where appeal against such order of appellate authority could not be filed under section 112 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') due to non- constitution of Appellate Tribunal (hereinafter referred to as 'Tribunal'), as yet. Doubts have also been raised as to whether the amount that was originally intended to be paid towards the demand created but has inadvertently been paid and intimated by the taxpayer through FORM GST DRC-03 either under the 'voluntary' category or under the 'others' category, can be adjusted against the pre-deposit that is required to be paid by the taxpayer for filing appeal before the appellate authority under section 107, and before the

appellate tribunal under section 112 of the CGST Act.

2. The matter has been examined. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby issues the following clarifications and guidelines.
3. In cases, where the first appellate authority has confirmed the demand issued by the adjudicating authority, partially or fully, the taxpayers cannot file appeal against the said appellate order at present due to non-operation of GST Appellate Tribunal as yet. As per Section 112 of the CGST Act, every person has statutory remedy of appeal against the order passed by the first appellate authority or by a revisional authority, before the Tribunal. As per section 78 of CGST Act, the recovery proceedings are to be initiated, if the amount payable as per the order issued under the said act is not paid by the concerned person within the said period of three months from the date

of service of the said order. It may further be noted that if any person files an appeal in accordance with the requirement of sub-section (8) of section 112 of the CGST Act (i.e., on payment of prescribed pre-deposit), the recovery proceedings for the balance amount is deemed to be stayed till disposal of the appeal as per sub-section (9) of section 112 of the CGST Act. However, as the taxpayers are not able to file appeal under section 112 in Appellate Tribunal against the orders of appellate authority and therefore, are not able to make the pre-deposit under sub-section (8) of section 112 of CGST Act, in some cases, the tax officers are taking a view that there is no stay against recovery as per sub-section (9) of section 112 of CGST Act. In some cases, taxpayers have either paid or are willing to pay the requisite amount of pre-deposit as per sub-section (8) of section 112 of CGST Act either by crediting in their electronic liability register against the demand so created, or by depositing the said amount through FORM DRC-03. However, tax officers are still resorting to recovery proceedings after completion of period stipulated under section 78 of CGST Act.

4. In order to facilitate the taxpayers to make the payment of the amount of pre-deposit as per sub-section (8) of section 112 of CGST Act, and to avail the benefit of stay from recovery of the remaining amount of confirmed demand as per sub-section (9) of section 112 of CGST Act, it is hereby clarified that in cases where the taxpayer decides to file an appeal against the order of the appellate authority and wants to make the payment of the amount

of pre-deposit as per sub-section (8) of section 112 of CGST Act, he can make the payment of an amount equal to the amount of pre-deposit by navigating to Services >> Ledgers>> Payment towards demand, from his dashboard. The taxpayer would be navigated to Electronic Liability Register (ELL) Part-II in which he can select the order, out of the outstanding demand orders, against which payment is intended to be made. The amount so paid would be mapped against the selected order and demand amount would be reduced in the balance liability in the aforesaid register. The said amount deposited by the taxpayer will be adjusted against the amount of pre-deposit required to be deposited at the time of filing appeal before the Appellate Tribunal.

5. The taxpayer also needs to file an undertaking/ declaration with the jurisdictional proper officer that he will file appeal against the said order of the appellate authority before the Appellate Tribunal, as and when it comes into operation, within the timelines mentioned in section 112 of the CGST Act read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019. On providing the said undertaking and on payment of an amount equal to the amount of pre-deposit as per the procedure mentioned in para 4 above, the recovery of the remaining amount of confirmed demand as per the order of the appellate authority will stand stayed as per provisions of sub-section (9) of section 112 of CGST Act.
6. In case, the taxpayer does not make the payment of the amount equal to amount

of pre-deposit or does not provide the undertaking/ declaration to the proper officer, then it will be presumed that taxpayer is not willing to file appeal against the order of the appellate authority and in such cases, recovery proceedings can be initiated as per the provisions of law. Similarly, when the Tribunal comes into operation, if the taxpayer does not file appeal within the timelines specified in Section 112 of the CGST Act read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019, the remaining amount of the demand will be recovered as per the provisions of law.

7.1 It has also been noticed that some taxpayers have already paid amounts that were intended to have been paid towards a demand, through FORM GST DRC-03. Attention is invited to notification No. 12/2024- CT dated 10.07.2024, vide which sub-rule (2B) of Rule 142 and FORM GST DRC-03A has been inserted in Central Goods and Services Rules, 2017 (hereinafter referred to as 'CGST Rules'), providing for a mechanism for cases where the person liable to pay tax, interest and penalty under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of CGST Act has made payment of such tax, interest and penalty, inadvertently through FORM GST DRC-03 under sub-rule (2) of Rule 142. In such cases, the said person can file an application in FORM GST DRC-03A, electronically on the common portal, and the amount so paid and intimated through the FORM GST DRC-03 shall

be adjusted as if the said payment was made towards the said demand on the date of such intimation through FORM GST DRC-03.

7.2 Accordingly, in cases where the concerned taxpayer has paid an amount that was intended to have been paid towards a particular demand through FORM GST DRC-03, has submitted an application in FORM GST DRC-03A on the common portal, the amount so paid and intimated through the FORM GST DRC-03 will be considered as if the payment was made towards the said demand on the date of such intimation through FORM GST DRC-03. The amount so paid shall also be liable to be adjusted towards the amount required to be paid as pre-deposit under Section 107 and Section 112 of the CGST Act, if and when the taxpayer files an appeal against the said demand, before the appellate authority or the appellate tribunal, as mentioned in para 4 above, and the remaining amount of confirmed demand as per the order of the adjudicating authority or the appellate authority, as the case may be, will stand stayed as per provisions of sub-section (6) of section 107 and sub-section (9) of section 112 of CGST Act. However, if the taxpayer does not file appeal within the timelines prescribed in Section 107 and Section 112 of the CGST Act, as the case may be, read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019, the remaining amount of the demand will be recovered as per the provisions of law.

7.3 In this regard, it is to be mentioned that the application in FORM GST DRC-03A for adjustment of demand liability against

the payment through FORM GST DRC-03 cannot be made in cases where against the payment made through the said FORM GST DRC-03, proceedings have already been concluded by issuance of an order in FORM GST DRC-05 as per the Rule 142(3) of CGST Rules, 2017.

8.1 Currently, the above-mentioned functionality for filing of an application in FORM GST DRC-03A, is not available on the common portal. Therefore, till the time such functionality is made available on the common portal, in respect of cases where an amount of pre-deposit has been inadvertently paid through FORM GST DRC-03 instead of making the said payment through Electronic Liability Ledger-II against the demand created in the said ledger, the concerned taxpayer may intimate the proper officer about the same, and on such intimation, the proper officer may not insist on recovery for the remaining amount payable by the concerned taxpayer, till the time the said functionality of FORM GST DRC-03A is

made available on the portal.

- 8.2 Once the functionality of FORM GST DRC-03A is made available on the portal, the concerned taxpayer may file an application in FORM GST DRC-03A, on the common portal, at the earliest, as mentioned in para 7.1 above and on doing so, the amount paid vide FORM GST DRC-03 may be adjusted against the pre-deposit under section 107 or section 112 of the CGST Act, as the case may be, as detailed in para 7.2 above. However, in case the taxpayer fails to file an application in FORM GST DRC-03A on the common portal, the proper officer may proceed to recover the amount payable as per provisions of section 78 and section 79 of CGST Act.
9. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
10. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

CIRCULAR NO. 225/19/2024-GST

F. No. CBIC-20001/4/2024 - GST

New Delhi, Dated the 11th July, 2024

Subject: Clarification on various issues pertaining to taxability and valuation of supply of services of providing corporate guarantee between related persons.

1.1 As per the recommendations of the GST Council, sub-rule (2) was inserted in Rule 28 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to

as the “CGST Rules”) vide Notification No. 52/2023-Central Tax dated 26th October, 2023 to provide for a specific clause for valuation of supply of services of providing corporate guarantee to any banking company or financial institution by an entity on behalf of a related person. Besides, Circular No. 204/16/2023-GST dated 27th October, 2023 was also issued

as per the recommendations of the GST Council, to provide clarity regarding the applicability of the said sub-rule. Subsequently, based on the recommendations of the GST Council, sub-rule (2) of Rule 28 of CGST Rules has been amended retrospectively with effect from 26.10.2023 vide notification No. 12/2024 dated 10th July 2024.

- 1.2 In this regard, various representations have been received from trade and industry, seeking clarifications on various issues pertaining to the taxability and valuation of the supply of services of providing corporate guarantee between related persons as per the said rule.
2. Therefore, in order to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issues as under:

S. No.	Issue	Clarification
1	Whether sub-rule (2) of rule 28 of CGST Rules will apply to the corporate guarantees issued prior to insertion of the said sub-rule on 26th October 2023? Also, where intra-group corporate guarantees have been issued before 26th October 2023, which are still in force today, would they be liable to pay GST on “1% of the amount of such guarantee offered” on such guarantees?	<p>It is to be clarified that the supply of service of providing corporate guarantee to any banking company or financial institution by a supplier to a related recipient, on behalf of the said recipient, was taxable even before the insertion of sub-rule (2) in rule 28 of CGST Rules with effect from 26th October 2023. Rule 28(2) of CGST Rules is only for determination of the value of the taxable supply of providing corporate guarantee to any banking company or financial institution by a supplier to a related recipient, on behalf of the said recipient and not regarding the taxability of the said supply itself. Prior to the insertion of the said sub-rule, i.e., before 26th October 2023, the valuation of service of providing corporate guarantee to any banking company or financial institution by a supplier to a related recipient, on behalf of the said recipient, was to be done as per the provisions of Rule 28 of CGST Rules, as it existed then.</p> <p>Therefore, in respect of supply of services of providing corporate guarantee between related persons, in respect of corporate guarantee issued or renewed before 26th October 2023, the valuation of the said supply is to be done in accordance with Rule 28, as it existed during that time. However, if the corporate guarantee is issued or renewed on or after 26th October 2023, then the valuation of the said supply will be required to be done as per Rule 28(2) of CGST Rules.</p>



S. No.	Issue	Clarification
2	<p>In cases where the corporate guarantee is provided for a particular amount, whereas the loan is only partly availed or not availed at all by the recipient, what will be the value of supply of corporate guarantee. Also, whether the recipient would be eligible to avail full ITC (Input Tax Credit) even before total loan is disbursed?</p>	<p>The activity of supply of the service of providing a corporate guarantee is not linked with the actual disbursement of the loan. The service that is provided by the guarantor to the guaranteee is that of taking on the risk of default. Therefore, it is clarified that the value of supply of the service of providing a corporate guarantee will be calculated based on the amount guaranteed and will not be based on the amount of loan actually disbursed to the recipient of the corporate guarantee.</p> <p>Further, it is also clarified that the recipient of the service of providing corporate guarantee shall be eligible to avail the ITC, subject to other conditions specified in the Act and the Rules made thereunder, irrespective of when the loan is actually disbursed to the recipient, and irrespective of the amount of loan actually disbursed.</p>
3	<p>In the case of takeover of existing loans, since there is merely an assignment of an already issued corporate guarantee, whether GST would be applicable again?</p>	<p>In the service of providing corporate guarantee to any banking company or financial institution by a supplier to a related recipient, on behalf of the said recipient, the supplier of the service is the corporate entity providing the corporate guarantee and the recipient is the related entity for whom the corporate guarantee is provided by the said supplier.</p> <p>Therefore, if the loan issued by the banking company/ financial institution is taken over by another banking company/ financial institution, the said activity of taking over of the loan does not fall under the service of providing corporate guarantee to any banking company or financial institution by a supplier to a recipient. Therefore, it is clarified that in such cases, there will be no impact on GST, unless there is issuance of fresh corporate guarantee or there is a renewal of the existing corporate guarantee. However, if the takeover of the loan is followed/ accompanied by issuance of fresh corporate guarantee, then GST would be payable on the same.</p>
4	<p>Where corporate guarantee is provided by more than one entity / co-guarantor, what is the amount on which GST is payable by each co-guarantor?</p>	<p>In cases where corporate guarantee is being provided by multiple related entities, the value of such services of providing corporate guarantee shall be the sum of the actual consideration paid/ payable to co-guarantors, if the said amount of total consideration is higher than one per cent of the amount of such guarantee offered. In cases where the sum</p>

S. No.	Issue	Clarification
		<p>less than one per cent of the amount of such guarantee offered, then GST shall be payable by each co-guarantor proportionately on one per cent of the amount guaranteed by them.</p> <p>For instance, if there are two co-guarantors, A and B, who jointly provide a corporate guarantee to a banking/ financial institution on behalf a related recipient C for ₹ 1 crore, then A and B shall each pay GST on 0.5% of the amount guaranteed.</p> <p>However, if in the above case of A and B providing corporate guarantee jointly to a banking/ financial institution on behalf a related recipient C for Rs 1 crore, A provides guarantee for 60% of the guarantee amount and B provides guarantee for the remaining 40% of the guaranteed amount, then GST shall be payable by A and B proportionately i.e., 0.6% and 0.4% of the amount guaranteed. This is to say that A shall pay GST on 1% of the amount guaranteed by A, i.e., 1% on ₹ 60 lakhs and B shall pay GST on 1% of the amount guaranteed by B, i.e., 1% on ₹ 40 lakhs.</p>
5	<p>Where intra-group corporate guarantee is issued, whether GST may be paid by the recipient under reverse charge, as in the absence of actual invoice and payment, the recipient entity may not be able to claim input tax credit of tax paid by the domestic guarantor?</p>	<p>It is clarified that in cases where domestic corporates issue intra-group guarantees, GST is to be paid under forward charge mechanism, and invoice is to be issued by the supplier of the service of providing corporate guarantee to the related recipient under Section 31 of CGST Act, 2017 read along with the relevant rules.</p> <p>However, in cases where such guarantee is provided by the foreign/ overseas entity for a related entity located in India, then GST would be payable under reverse charge mechanism, by the recipient of service, i.e., the related entity located in India.</p>
6	<p>Whether the discharge of tax liability on corporate guarantee @ 1% of such guarantee offered is to be done one time or on yearly basis or on monthly basis and when issued for a fixed term of say, five years or ten years as per tenure of the loan?</p>	<p>Rule 28(2) of CGST Rules has been amended retrospectively with effect from 26th October 2023, vide notification No. 12/2024 -CT dated 10.07.2024.</p> <p>Therefore, it is clarified that the value of supply of the service of providing corporate guarantee to a banking company or a financial institution on behalf of a related recipient shall be one per cent of the amount guaranteed per annum or the actual consideration, whichever is higher.</p> <p>Accordingly, the value of supply of the service of providing corporate guarantee to a banking company or a financial</p>



S. No.	Issue	Clarification
		<p>institution on behalf of a related recipient for a particular number of years shall be one per cent of the amount of such guarantee offered multiplied by the number of years for which the said guarantee is offered or the actual consideration whichever is higher.</p> <p>In addition to the above, in cases where the corporate guarantee is provided for a period less than a year, say 6 months (half a year), then in those cases as well, the valuation may be done on proportionate basis for the said period, i.e., in this case, the value of the said supply of services may be taken as half of one per cent of the amount of such guarantee offered ($6/12 \times$ one percent), or the actual consideration, whichever is higher.</p> <p>To illustrate the same, if a corporate guarantee is issued for a period of say five years, then the value of such guarantee is to be calculated at one per cent per year of the amount of such guarantee offered, or the actual consideration, whichever is higher, i.e., the value of such corporate guarantee provided would be 5% of the amount guaranteed or the actual consideration, whichever is higher. Therefore, GST would be payable on such amount at the time of issuance of such corporate guarantee, i.e., 5% of the amount guaranteed or the actual consideration, whichever is higher.</p> <p>However, if a corporate guarantee is issued, say for a period of one year and is renewed five times, for a period of one year each, then tax would be payable on one per cent of the amount of such guarantee offered, or the actual consideration, whichever is higher, on the issue of such corporate guarantee in the first year as well as on every renewal in subsequent years.</p>
7	Whether the benefit of second proviso to sub-rule (1), which states that value declared in invoice is deemed to be the open market value in cases where full input tax credit is available to the recipient of services, is not applicable in cases falling under sub-rule (2)?	<p>Proviso has been inserted in sub-rule (2) of Rule 28 of CGST Rules, retrospectively with effect from 26th October 2023 vide notification No. 12/2024 - CT dated 10.07.2024, similar to that provided in the second proviso to sub-rule (1) of Rule 28 of CGST Rules, to provide the benefit in cases involving supply of service of corporate guarantees provided between related persons.</p> <p>Accordingly, it is clarified that in cases involving the supply of service of corporate guarantees provided between related</p>

S. No.	Issue	Clarification
		persons, where full input tax credit is available to the recipient of services, the value declared in the invoice shall be deemed to be the value of supply of the said service.
8	Whether the valuation in terms of Rule 28(2) of CGST Rules will apply to the export of the service of providing corporate guarantee between related persons?	As per the amendment done in sub-rule (2) of rule 28 of CGST Rules retrospectively w.e.f. 26th October 2023 vide notification No. 12/2024 -CT dated 10.07.2024, the provisions of the said sub-rule will not apply in cases where the recipient of the services of providing corporate guarantee between related persons is located outside India. Accordingly, the provisions of the said sub-rule shall not apply to the export of the services of providing corporate guarantee between related persons.

3. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
4. Difficulties, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

CIRCULAR NO. 226/20/2024-GST

F. No. CBIC-20001/4/2024-GST

New Delhi, Dated the 11th July, 2024

Subject: Mechanism for refund of additional Integrated Tax (IGST) paid on account of upward revision in price of the goods subsequent to exports– reg.

Representations have been received from trade/industry requesting for prescribing a mechanism for seeking refund of additional IGST paid on account of upward revision in price of goods subsequent to export. It has been represented that there are cases where the price of export goods needs to be revised, subsequent to their exports, due to various reasons such as linking of the prices of the export commodities to some international index or as per the terms of contract between the two parties etc. In such cases, where there is upward revision in price of goods

subsequent to exports, the exporter is required to pay additional IGST on account of upward price revision along with applicable interest but there exists no mechanism for allowing them to claim refund of such additional IGST paid.

2. In order to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby lays down the following procedure for claim and processing of refunds of additional integrated tax paid on account of upward revision in prices of goods subsequent to their exports.

3. Filing of refund claim for additional IGST paid on account of upward revision of prices of export goods, subsequent to export:
 - 3.1 The refund of IGST paid on account of export of goods is processed by the proper officer of Customs in an automated manner without manual intervention in terms of provision of rule 96 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “CGST Rules”). However, there exists no mechanism for processing of refunds of any additional integrated tax paid on account of upward revision in price of goods, subsequent to exports, by the proper officer of customs. Therefore, it has been decided that such exporter may file an application for refund of such additional IGST paid in FORM GST RFD-01 electronically on the common portal and such application for refunds would be processed by the jurisdictional GST officer of the concerned exporter. Accordingly, CGST Rules have been amended vide Notification No. 12/2024-CT dated 10.07.2024 to provide for filing of such refund application in FORM GST RFD-01, which shall be dealt with in accordance with provisions of rule 89 of CGST Rules.
 - 3.2 GSTN is in the process of development of a separate category of refund in **FORM GST RFD-01**, for filing an application of refund of such additional IGST paid. However, till the time such separate category for claiming refund of additional amount of IGST paid is developed on the common portal, such exporter(s) may claim refund of the additional IGST paid on account of upward revision in price of goods subsequent to exports, by filing an application of refund in **FORM GST RFD-01** under the category “**Any other**” with remarks “*Refund of additional IGST paid on account of increase in price subsequent to export of goods*” along with the relevant documents as prescribed in clause (bb) of sub-rule (2) of rule 89 of the CGST Rules. The exporter shall also upload the statements 9A & 9B as prescribed in clause (bb) & clause (bc) of sub-rule (2) of rule 89 of the CGST Rules along with the said refund claim. The exporter may also upload any other document to establish that the refund is admissible to him.
 - 3.3 The said refund application shall be processed based on the documentary proof submitted by the refund applicant. Further, the validated details of shipping bills, amount of IGST involved in such shipping bills, as well as the amount of IGST refund sanctioned by the customs under rule 96(3) of CGST Rules will also be made available to jurisdictional GST officers by GSTN to enable them to process such refund claims of additional IGST paid.
4. **Minimum Refund Amount:** Sub-section (14) of section 54 of the CGST Act provides that no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if amount is less than one thousand rupees. Therefore, no such refund shall be paid if the amount claimed is less than one thousand rupees.
5. **Time limit for filing refund:** Sub-rule (1B) of rule 89 of CGST Rules, inserted vide Notification No. 12/2024-CT dated 10.07.2024, provides that the application for refund of additional IGST paid can be filed before the expiry of two years

from the relevant date as per clause (a) of Explanation (2) of section 54 of the CGST Act. However, in cases, where the relevant date as per clause (a) of Explanation (2) of section 54 of the CGST Act was before the date on which sub-rule (1B) of rule 89 of CGST Rules has come into force, such refund application can be filed before the expiry of a period of two years from the date on which the said sub-rule has come into force.

6. The following documents are required to be accompanied with the refund claim in order to establish that refund is due to such exporter:

- (a) Copy of shipping bill or bill of exports;
- (b) Copy of original invoices;
- (c) Copy of contract/ other document(s), as applicable, indicating requirement for the revision in price of such goods subsequent to exports;
- (d) Copy of the original invoices as well as relevant debit note(s)/ supplementary invoices;
- (e) Proof of payment of additional IGST and applicable interest and details of the relevant FORM GSTR-1/ FORM GSTR-3B furnished by the applicant in which the said debit note(s)/ supplementary invoice(s) were declared and tax and interest thereon had been paid by the applicant;
- (f) Proof of receipt of remittance of additional foreign exchange (FIRC) issued by Authorised Dealer-I banks;
- (g) A certificate of a practising chartered accountant or a cost accountant certifying therein that

the said additional foreign exchange remittance is on account of such upward revision in price of the goods subsequent to export;

- (h) Statement 9A of FORM GST RFD 01; and
 - (i) Statement 9B of FORM GST RFD 01.
7. The proper officer while processing such refund claim shall verify that the exporter has duly reported the details of the export invoice and the debit note in his statement of outward supplies in **FORM GSTR-1** and has duly paid such additional amount of IGST along with applicable interest for which refund is being sought in their **FORM GSTR-3B** return. The proper officer while ascertaining the eligibility of the refund to the exporter shall verify the revised value declared by the exporter in his **FORM GSTR-1/ FORM GSTR-3B** and details of foreign exchange remittances received thereof.
8. The proper officer shall scrutinize the application with respect to its completeness and eligibility and only if the proper officer is satisfied that the whole or any part of the amount claimed is payable as refund, he shall proceed to issue the refund sanction order in **FORM GST RFD-06** and the payment order in **FORM GST RFD-05**. The proper officer shall also upload a detailed speaking order along with the refund sanction order in **FORM GST RFD-06** in terms of Instruction No. 03/2022-GST dated 14.06.2022.
9. Further, there may be certain cases where there is downward revision in price of goods subsequent to exports, when the export has been made with payment of

IGST. In all such cases, the supplier of goods/exporter is required to deposit the refund of the IGST received in proportion to the reduction in price of exported goods, along with applicable interest. The proper officer while granting the refund as per para 8 above, shall also verify whether the exporter has deposited the excess refund amount in the cases where there

is a downward revision in price of goods subsequent to exports, during the relevant tax period, if any.

10. It is requested that suitable trade notices may be issued to publicize the contents of this Circular. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version will follow.

CIRCULAR NO. 227/21/2024-GST

F. No. CBIC-20001/4/2024-GST

New Delhi, Dated the 11th July, 2024

Subject: Processing of refund applications filed by Canteen Stores Department (CSD)-regarding

The Central Government, vide Notifications No. 06/2017-Central Tax (Rate), No. 06/2017-Integrated Tax (Rate) and No. 06/2017-Union territory Tax (Rate), all dated 28th June 2017, had specified the Canteen Stores Department (“CSD” for short), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent of the applicable central tax, integrated tax and Union territory tax paid by the CSD on all inward supplies of goods received by the CSD for the purposes of subsequent supply of such goods to their Unit Run Canteens or to their authorized customers. Further, vide Circular No. 60/34/2018-GST dated 04.09.2018, the manner and procedure for filing and processing of such refund claims was specified so as to ensure that the CSD shall apply for refund by filing an application manually to the jurisdictional tax office till the time the online utility for filing such refund claim is made available on the common portal.

2. In order to enable such CSD to file

application for refund electronically, a new functionality has been made available on the common portal which allows CSD to apply for refund by filing an application electronically on the common portal. Further, Central Goods and Service Tax Rules, 2017 (hereinafter referred to as „CGST Rules“) have been amended and a new rule 95B and FORM GST RFD-10A have been inserted in CGST Rules vide Notification No. 12/2024-Central Tax dated 10.07.2024.

3. In order to ensure uniformity in the implementation of the provisions of law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby lays down the following revised procedure for electronic submission and processing of refund application by CSD, in accordance with section 55 of CGST Act, in supersession of Circular No. 60/34/2018-GST dated 04.09.2018.

4. Filing of refund application:

The CSD, who wants to file an application for refund under section 55 of CGST Act, in cases where the refund is claimed of fifty per cent of the applicable central tax, integrated tax and Union territory tax paid by the said CSD on all inward supplies of goods received by it, for the purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers, shall file an application for refund in FORM GST RFD-10A electronically on the common portal and the same shall be processed electronically. The refund to be granted to the CSD shall be based on the invoices of the inward supplies of goods received by it for the purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers.

5. Filing of refund claim by CSD:

The CSD may apply for refund with the jurisdictional Central tax/ State tax authority to whom the CSD has been assigned. In terms of rule 95B of the CGST Rules, the CSD is required to apply for refund once in every quarter. The CSD will also be allowed to file the refund application for multiple quarters, clubbing multiple FYs, as per their option. The refund of the tax paid by the CSD shall be available only if the inward supplies of goods were received from a registered person against a tax invoice and details of such supplies have been furnished by the said registered person in his details of outward supply in FORM GSTR-1 and the said supplier has furnished his return in FORM GSTR-3B for the concerned tax period. The CSD while

filing the refund application shall ensure that all the invoices declared by it have the GSTIN of the supplier and the GSTIN of the respective CSD clearly mentioned on them. The said refund application form shall be accompanied with the following documents:

- (i) An undertaking stating that the goods on which refund is being claimed have been received by the CSD for the purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers; and
- (ii) A declaration stating that no refund has been claimed earlier against the invoices on which the refund is being claimed.

6. Relevant date for filing of refund:

As per sub-section (2) of section 54 of the CGST Act, a person notified under section 55 of the CGST Act, can file the application for refund of tax paid by it on inward supplies of goods or services or both, before the expiry of two years from the last day of the quarter in which such supply was received. Therefore, as the CSD have been notified under section 55 of CGST Act vide notifications No. 06/2017-Central Tax (Rate), No. 06/2017-Integrated Tax (Rate) and No. 06/2017-Union territory Tax (Rate), all dated 28th June 2017, as a person entitled to claim a refund of fifty per cent of the applicable central tax, integrated tax and Union territory tax paid by it on all inward supplies of goods received for the purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers, the CSD can file the refund of fifty per cent of tax paid on such

inward supplies of goods before expiry of two years from the last day of the quarter in which such supply was received.

7. Processing and sanction of the refund claim:
 - 7.1 The proper officer shall process the refund claim filed by the CSD in a manner similar to the refund claims filed in FORM GST RFD-01 under the provisions of rule 89 of CGST Rules. The proper officer while processing the refund application shall validate the GSTIN details of the CSD on the common portal to ascertain whether all the returns in FORM GSTR-1 and FORM GSTR-3B, which were due to be furnished on or before the date on which the refund application is being filed, have been filed. The proper officer may scrutinize the details contained in FORM RFD-10A, FORM GSTR-3B and FORM GSTR- 2B, for processing the said refund claim. The proper officer shall also verify whether the details of the invoices for which refund has been claimed by the CSD, have been furnished by the concerned supplier in his details of outward supply in FORM GSTR-1 and the said supplier has furnished his return in FORM GSTR-3B for the concerned tax period.
 - 7.2 Further, the proper officer shall ensure that the amount of refund sanctioned is not more than 50 % of the central tax, state tax, Union territory tax and integrated tax paid on the supplies received by CSD. It may be noted that the invoices uploaded by the CSD while filing will be validated on the portal with FORM GSTR 2B of the applicant and only the validated invoices will be allowed in the application. The invoices for which

refund has already been availed by the CSD will be flagged in the system and will not be allowed for the refund. The Table in Sl. No. 7 of FORM GST- RFD 10A will be auto-populated on the portal based on the 50 % of the amount of respective tax (central tax, state tax, Union territory tax and integrated tax) as per the Col 8, 9 and 10 of the Table in Sl. No. 6 of FORM GST-RFD 10A. The Table in Sl. No. 7 of FORM GST- RFD 10A shall be kept editable downwards, i.e., the CSD will be able to make a downward revision in the auto-populated amount in the said Table and cannot enhance the auto-populated amount in the said Table. The proper officer shall also verify whether the ITC in respect of such inward supplies of goods received for the purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers has been reversed by the CSD as clarified in Circular no. 170/02/2022-GST dated 06-Jul-2022.

- 7.3 The proper officer shall scrutinize the application with respect to completeness and eligibility of the refund claim to his satisfaction and issue the order in FORM GST RFD-06 accordingly. The proper officer shall also upload a detailed speaking order along with the said order in FORM GST RFD-06.
8. It is also mentioned that the provisions of the Circular No. 60/34/2018-GST dated 04.09.2018 shall continue to apply for all refund applications filed manually before the amendments in CGST Rules mentioned in Para 2 above and before the said functionality being made available on the common portal. The said applications filed manually shall continue to be processed

- manually, according to the earlier circular.
9. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
 10. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

Customs

CIRCULAR NO. 08/2024-CUSTOMS

F. No. 450/58/2015-Cus.IV(Pt.I)

Subject: Implementation of the Sea Cargo Manifest and Transshipment Regulations (SCMTR)-reg.

Kind attention is invited to the Notification No. 47/2024-Customs (N.T.) dated 30th June, 2024 vide which the transitional provisions of the SCMTR has been extended from 30th June, 2024 to 31st August, 2024 on the captioned subject.

2. The SCMTR seeks to bring about transparency, predictability of movement, advance collection of information for expeditious Customs clearance. The regulations stipulate the obligations, the roles and responsibilities, for the various stakeholders involved in the movement of imported/exported goods. The regulations also specify the changes to the formats and timelines for filing the manifest declarations. Board Circular No. 43/2020-Customs dated 30.09.2024 has elaborated more on the above aspects.
3. As the transitional provision under Regulation 15 (2), the old formats have continued to be accepted, thereby giving sufficient time for complying with the new formats in a phased manner.
4. With the deadline of 30th June, Directorate General of Systems (DGoS) has been interacting with all the stakeholders and

extensively testing the formats as per the SCMTR Regulations. More than 15 major changes have been carried out in the application based on the feedback and the ICEGATE 2.0 module development is also complete and is receiving the test files in the new format. It is further noted that, few stakeholders have shown readiness and are filing in the new format, while many others are yet to start testing in the new format, thereby creating the doubt regarding the readiness to move completely into the new format since 1st July 2024.

5. On reviewing the status of readiness of the stakeholders by the Board, it has been decided to provide extension for filing under the old format, as a final preparatory phase for migration into new system from 31st August 2024 onwards. Therefore, the stakeholders are advised to start filing in the new format on a parallel basis on priority, as failure of the same may negatively impact the cargo clearance times for those consignments.
6. Following aspects may be kept in mind during the parallel filing of the declaration:
 - a. Any amendment may be filed in old format during parallel filing.

- b. The complete details may be filed in the new format. The details filed in old & new format will be matched to analyze the completeness.
- c. During parallel filing, the amendments to the IGM can be filed till the arrival of the vessel without approval of the officer.
7. The DGoS will be issuing various guidelines related to the registration process and filing requirements under the new Sea Cargo Manifest and Transshipment Regulations (SCMTR) for different stakeholders such as Shipping Lines, Freight Forwarders, Trans-shippers etc., who are integral to the implementation of the said regulations. The same are made available at www.icegate.gov.in -> Advisories - > SCMTR.
8. In this preparatory phase, DGoS will analyse the errors, troubleshoot and ensure robustness in the parallel filing of messages. The messages will be made mandatory location-wise within this period, by way of local Public Notice(s), in consultation with DGoS.
9. This Circular may be given wide publicity by issue of suitable Trade Notice/ Public Notice. The Officers under your jurisdiction may be sensitized to handhold the stakeholders for filing in the format under SCMTR and be at readiness at the end of this extension. Difficulties, if any, in the implementation of the above Circular may be brought to the notice of the Board.

CIRCULAR NO. 09/2024-CUSTOMS

F. No.CBEC-170550/2/2018-LAND CUSTOM SECTION-CBEC

Dated 09th July, 2024

Subject: Amendment in Circular No. 29/2020-Customs dated 22.06.2020 for allowing transshipment of Bangladesh export cargo to third countries through Air Cargo Complex, Kempegowda International Airport, Bengaluru – reg.

Representations have been received from stakeholders for permitting transshipment of Bangladesh export cargo to third countries through Air Cargo Complex, Kempegowda International Airport, Bengaluru by amending Circular 29/2020-Customs dated 22.06.2020.

1.1 The aforesaid Circular No. 29/2020-Customs dated 22.06.2020 as amended vide Circular No. 03/2023-Customs dated 07.02.2023 allows inter alia transshipment of Bangladesh export

cargo through Kolkata Air Cargo and Delhi Air Cargo. The goods loaded on containers/ closed bodied trucks enter India from LCS Petrapole, move by road to Kolkata Air Cargo or Air Cargo Complex, Delhi from where they are airlifted and transported to third countries. It has been represented to allow this movement through Air Cargo Complex, Kempegowda International Airport, Bengaluru also, for better cargo evacuation and improved logistics efficiency.

2. In view of above and considering recommendations of concerned Ministries of the Government of India, it has been decided to further amend Circular No. 29/2020-Customs, as amended vide Circular No. 03/2023-Customs dated

07.02.2023, by inserting after paragraph 3A, a new paragraph, i.e. Para 3B:

“3B. Transhipment of goods by road from LCS Petrapole to Air Cargo Complex,

Kempegowda International Airport, Bengaluru is also allowed with effect from 15.07.2024 following the procedure prescribed in the aforesaid Circular, until further direction from the Board.”

Central Excise

CIRCULAR NO. 1086/01/2024-CX

F. No. 110267/33/2024-CX.1

New Delhi, dated the 3rd July, 2024

Subject: Revised Monetary Limits for Adjudication of Show Cause Notices in Central Excise for commodities classified under Chapter 24 of Schedule IV of Central Excise Act, 1944 — reg.

References have been received by the Board on the current adjudication framework under Central Excise and Goods and Services Tax (GST) for cases of commodities classified under Chapter 24 of Schedule IV of the Central Excise Act, 1944 viz., tobacco and tobacco products. In Central Excise, officers of the rank of Principal Commissioner/ Commissioner are empowered to issue show cause notices and orders involving demand of central excise duty/CENVAT credit exceeding ₹ 2 crore. However, in GST, officers of the rank of Additional/Joint Commissioner are empowered to issue show cause notices and orders involving the demand of central tax and/or integrated tax (including cess) exceeding ₹ 2 crore. Further, show cause notices issued by DGGI demanding central excise duty/CENVAT credit of more than ₹ 5 crore are to be adjudicated by the Additional Director General (Adjudication), DGGI. In this regard, reference is invited to CBIC's Circular Nos. 1000/7/2015-CX dated 03.03.2015, 1049/37/2016-CX dated

29.09.2016, 31/05/2018-GST dated 09.02.2018 and 169/01/2022-GST dated 12.03.2022.

2. Thus, it appears that for cases involving demand of central excise duty/CENVAT credit and GST for tobacco and tobacco products, the same facts may be adjudicated by two different levels of adjudicating authorities. Taxpayers/noticees may have to appear before the said two authorities to defend the same facts of the case. Consequently, the process of reviewing an Order- in-Original and filing an appeal against the said order may have to be taken up at different levels within the Central Excise and GST regime.
3. Therefore, to obviate the duplication of work and uphold the principle of ease of doing business, the Board has decided the following:
 - (i) The monetary limits for issuing show cause notices demanding central excise duty/CENVAT credit and passing adjudication orders thereon for commodities under Chapter 24 of Schedule IV of the Central Excise Act, 1944 shall be as below:

Table

Sl. No.	Designation of Central Excise Officer	Monetary Limit of central excise duty/CENVAT credit
1	Superintendent	Not exceeding Rupees 20 lakh
2	Deputy or Assistant Commissioner	Above Rupees 20 lakh but not exceeding Rupees 2 crore
3	Additional or Joint Commissioner	Above Rupees 2 crore without any limit

- (ii) The above monetary limits apply to only those show cause notices that are issued for the period starting from 01.07.2017 which are pending adjudication and for commodities classified under Chapter 24 of Schedule IV of the Central Excise Act, 1944. In any other case, the monetary limits specified in Circular No. 1049/37/2016-CX dated 29.09.2016 shall be applicable.
- (iii) In the case of evasion of central excise duty/CENVAT credit and GST by a taxpayer engaged in the manufacture/supply of commodities classified under Chapter 24 of Schedule IV of the Central Excise Act, 1944, two separate show cause notices would be issued under the respective Acts. The amount of GST by way of central tax and state tax/ integrated tax (including cess) is calculated on the transaction value including the amount of central excise duty leviable. Considering the rates of duty/tax/cess leviable, it can

be concluded that the amount of GST by way of central tax and state tax/ integrated tax (including cess) shall always be greater than the amount of central excise duty/CENVAT credit involved in a particular case. To ensure that the two show cause notices are adjudicated by the same adjudicating authority, the show cause notice issued under the Central Excise Act, 1944, shall be assigned to the relevant adjudicating authority under the CGST Act, 2017. In this regard, Circular No. 31/05/2018-GST dated 09.02.2018 as amended by Circular No. 169/01/2022-GST dated 12.03.2022 may be referred. This authority shall, in all probable cases, be either of the same or senior level. In case the two adjudicating authorities are of different levels, the Principal Chief Commissioner/ Chief Commissioner shall exercise the powers conferred vide notification No. 11/2007-C.E. (N.T.) dated 01.03.2007 for the purpose of assigning adjudication of notices to one authority.

- (iv) In case a show cause notice has been issued by the officers of DGGI for commodities classified under Chapter 24 of Schedule IV of the Central Excise Act, 1944, where the place of business of noticee(s) falls under the jurisdiction of a single or multiple Central Excise Commissionerate(s), the show cause notice demanding central excise duty/CENVAT credit shall be assigned to the adjudicating authority who shall be adjudicating

the show cause notice under the CGST Act, 2017 based on the Circular No. 31/05/2018-GST dated 09.02.2018 as amended by Circular to. 169/01/2022-GST dated 12.03.2022. Accordingly, the Principal Director General/Director General shall exercise the powers conferred vide notification No. 02/2015-C.E. (N.T) dated 10.02.2015 for the purposes of assigning the cases for adjudication of show cause notices to one authority.

- (v) In respect of show cause notices issued by the officers of Audit Commissionerates, where the principal place of business of noticee(s) fall under the jurisdiction of multiple Commissionerates in different Zones, a proposal for the appointment of a common adjudicating authority may be sent to the Board.
 - (vi) In respect of show cause notices issued before the issuance of this Circular and where no adjudication order has been issued till date, the same may be made answerable to the respective adjudicating authority following the criteria mentioned above, by way of issuing a suitable corrigendum.
4. It is requested that suitable trade notices be issued to publicize the contents of this Circular.
 5. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board.

JUDGEMENT

INDIRECT TAX

HC set aside order and directed AO to provide opportunity to assessee to establish that only eligible ITC was claimed

Facts of the case - Contemporary Leather (P.) Ltd. v. Assistant Commissioner (ST) - [2024] (Madras)

The department issued show cause notice to the petitioner calling upon to show cause as to why tax liability should not be imposed in respect of the mismatch between the petitioner's GSTR 3B return and the auto populated GSTR 2A. It submitted reply that GSTR-2A was inapplicable in respect of financial year 2017-2018. Thereafter, the demand order was issued. It filed writ petition and contended that it was in a position to establish that only eligible ITC was claimed, if provided an opportunity.

Decision of the case :

- The Honorable High Court noted that the impugned order imposed tax liability in respect of mismatch between GSTR 3B return and auto populated GSTR 2A. It was also submitted that since GSTR-2A was notified by circular dated 11-11-2019, it was inapplicable in respect of financial year 2017-2018 and the petitioner was in a position to establish that only eligible ITC was claimed.
- However, apart from referring to circular 123/42/2019-GST and pointing out that GSTR 2A was notified by said circular, no

other documents were enclosed with reply. Therefore, it was held that the impugned order was to be set aside and another opportunity would be provided to petitioner subject to depositing 15% of the disputed tax demand.

HC directed AO to provide ASMT-10 & appropriate opportunity to assessee to file additional response to SCN

Facts of the case - Amex Services v. Deputy Commissioner, State Tax, Assansol Charge - [2024] (Calcutta)

The petitioner was engaged in the business of providing goods transport agency services. The department issued order under Section 73(9) for the period 1st July 2017 till 31st March 2018. It filed writ petition and contended that the proper officer did not inform the petitioner of the discrepancies by making available the form GST ASMT-10 for the petitioner to take steps.

Decision of the case :

- The Honorable High Court noted that it is the obligation of the proper officer before passing any order to make available to assessee Form GST ASMT-10 and to identifying there in, discrepancies noticed by proper officer while scrutinizing returns. In the instant case, the same had not been made available to the petitioner.
- Therefore, the Court held that the impugned order stood vitiated on ground of violation

of principles of natural justice. The Court also directed the Adjudicating Authority to make available Form GST ASMT-10 and to provide appropriate opportunity to assessee to file additional response to show cause notice.

ITC not allowed on construction of breakwater wall used for protecting vessel from tides while unloading LNG: HC

Facts of the case - Konkan LNG Ltd. v. Commissioner of State Tax - [2024] (Bombay)

The petitioner was engaged in regassification of LNG at its regassification plant. It was not allowed to berth and unload LNG during monsoon and during rough weather conditions. Therefore, the petitioner decided to reconstruct the existing incomplete breakwater to ensure safety of the jetty and the LNG carriers so that LNG carriers could berth and unload LNG even during monsoon season.

It filed an application for advance ruling to determine whether it would be eligible to avail input tax credit (ITC) for taxes on construction of breakwater wall. The Authority for Advance Ruling (AAR) denied the ITC on the ground that breakwater wall would not qualify for inclusion in the term “plant and machinery” under Section 17(5)(d) of the CGST Act, 2017. It filed appeal against the order but the Appellate Authority for Advance Ruling (AAAR) also upheld the AAR order. Therefore, it filed writ petition against the order.

Decision of the case :

- The Honorable High Court noted that as per Section 17(5)(d), ITC is not available

for construction of Immovable property, except plant and machinery. However, as per explanation to Section 17, “plant and machinery” should be used for making outward supply of goods or services. In the instant case, the breakwater wall was used for protecting vessel from tides while unloading LNG received and not for making outward supply of goods or services. Therefore, it was held that the petitioner would not be eligible for ITC and the denial of ITC was justified.

Audit notice is valid even if issued after GST cancellation; HC denied relief to petitioner who fraudulently availed ITC: HC

Facts of the case - Ashoka Fabricast (P.) Ltd. v. Union of India - [2024] (Rajasthan)

The petitioner was served with a notice for conducting audit after cancellation of registration. It filed writ petition to challenge the audit notice issued after cancellation of GST registration & subsequent assessment order and submitted that Section 65 of CGST Act, 2017, applies only to registered persons. It was also contended that since the foundation of the proceedings was contrary to the mandate of the CGST Act, any assessment order passed in pursuance thereof, deserves to be quashed.

Decision of the case :

- The Honorable High Court noted that Section 29(3) of CGST Act, 2017 provides that the cancellation of registration shall not affect the liability of the person to pay tax and other dues under this Act. Also, Section 65 of CGST Act, 2017 authorizes the Authority to undertake audit of any registered person for such period.

- Therefore, the Court observed that the audit notice and subsequent assessment order for period when petitioner was GST registered were valid even if issued after cancellation of registration. Thus, the Court held that the petitioner was not entitled to relief after fraudulently availing ITC and canceling registration.

Matter to be remanded for reconsideration after giving assessee another opportunity to explain mismatch in GST returns: HC

Facts of the case - Arupadai Infrastructure v. Deputy State Tax Officer - [2024] (Madras)

The petitioner was engaged in construction business. The department issued an assessment order on the ground that there was difference between the petitioner's GSTR-3B return and the GSTR-1 statement. It filed writ petition against the assessment order

and contended that RCM liability mismatch in GST returns occurred due to inadvertent error in filing GSTR-3B and it did not have a reasonable opportunity to contest the tax demand on merits.

Decision of the case :

- The Honorable High Court noted that the impugned order was preceded by an intimation, a show cause notice and personal hearing notices. However, the petitioner placed on record the relevant GSTR 3B returns to substantiate the contention that the tax proposal was the result of an inadvertent error and the tax dues were demanded on the ground that there was a mismatch on account of an inadvertent error committed while filing GSTR 3B returns during the relevant assessment period.
- Therefore, the Court held that the petitioner would be provided an opportunity to contest the demand and directed to submit a reply to the show cause notice within fifteen days from the date of receipt of a copy of this order.

DIRECT TAX

Sum received for relinquishment of right to operate hotel under operating license agreement is revenue receipt: HC

Facts of the case - PCIT vs. ITC Limited - [2024] (Calcutta)

The assessee was engaged in various business activities. Under the Operating Licence Agreement with the owner, the assessee was granted a licence to operate the hotel 'Sea Rock' for 25 years with an option to renew the licence for a further period of 25

years. The assessee did not have any right, title or interest in the hotel in question.

Subsequently, the assessee entered a settlement agreement with the owner under which the settlement amount relating to the licence in question was received by the assessee from the owner as per the arbitrator's award. While furnishing the return of income, the assessee treated such receipts as long-term capital gains. However, the Assessing Officer (AO) disallowed such a claim of the assessee and treated such amount as a revenue receipt.

On appeal, CIT(A) deleted the additions made by AO. Afterwards, the Tribunal dismissed the appeal, and the matter was reached before the Calcutta High Court.

Decision of the case :

- The High Court held that from the recital of the “Operating License Agreement”, it was evident that the assessee was rendering services to the owner to run the hotel in question under an agreement which resulted in a trading cum service contract. The Operating License Agreement was entered during the usual course of its various business activities, including running /operating the hotel.
- No right in the hotel in question was conferred upon the assessee under the License Operating Agreement except to run the hotel on certain terms and conditions with ensured income to the owner as part of business activity. Further, all the employees required to run the hotel were employees of the owner.
- The termination of the agreement resulted from the settlement /compromise of all claims, counterclaims and disputes relating to the business contract, and in lieu thereof, the assessee received a compensation and not in lieu of its rights in any capital assets.
- The said amount was part of the award by the Arbitrator as per consent terms. Thus, the amount received as per consent terms to settle/ compromise all disputes or, in any case, in the form of compensation for the loss of trading operation of running the hotel under the agreement and not for the loss of any asset of enduring value.
- Under Article XVII of the “Operating License

Agreement”, the owner had the sovereign right to terminate the agreement. Thus, the termination of the “Operating License Agreement” and payment of such amount by the owner to the assessee was revenue receipt in the hands of the ITC, not capital receipt.

No reassessment to tax notional capital gains on shares if they weren’t sold during relevant year: HC

Facts of the case : Aditya Vijay Mirchandani vs. Income Tax Officer - [2024] (Bombay)

The assessee-individual was allotted 2 lakh equity shares of a company at ₹13 each. Thereafter, the market price of the shares went up to ₹ 659. The Assessing Officer (AO) received a report passed by SEBI for investigation of penny stock being allotted on a preferential allotment basis, and after said allotment, prices of shares were manipulated upwards to make a profit on the sale of such shares.

Based on the report, the AO issued a notice under section 148A(b) contending that there was a substantial difference between the allotment price and the market price of the shares. He passed an order under section 148A(d) holding that since the market price during the financial year had gone up to over ₹ 650 per share, notionally, it could be said that the assessee had gained ₹ 13 crores (approximately) and income had escaped assessment.

Aggrieved by the order, the assessee filed a writ petition before the Bombay High Court.

The Decision of the case :

- The High Court noted that the AO’s basis for proposing reassessment was an ex parte ad-interim order from SEBI, linked to the

investigation of ‘penny stocks’ allotted on a preferential basis and subsequently manipulated for profit. The report indicated that the assessee was listed as an allottee of the shares.

- However, there was no dispute that the shares were not sold during the relevant financial year, meaning no capital gains had arisen. The reassessment was solely based on the notional profit of ₹ 13 crores derived from the market price appreciation. Since the shares were not sold during the financial year, no taxable event occurred to trigger capital gains tax.
- In this case, it was evident that no sale of the shares took place within the financial year. Thus, no income from the sale of shares had escaped assessment. Therefore, the foundation for the impugned order under section 148A(d) was invalid, and the writ petition was allowed.

No prosecution for non-disclosure of foreign assets in ITR if it occurred before enactment of Black Money Act: HC

Facts of the case - Smt. Dhanashree Ravindra Pandit v. Deputy Director of Income-tax (Investigation) - [2024] (Karnataka)

The assessee was the Directors of two British Virgin Island Companies. A complaint under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (‘BM Act’) was filed against the assessee for not disclosing the information of the assets located outside India, including financial interest in any entity, in the income tax return (ITR).

The complaint was filed under section 50 of the BM Act. Section 50 makes it an offence if the assessee fails to furnish any information about an asset located outside India, including financial interest. The section further provides for punishment with rigorous imprisonment, which shall not be less than 6 months but may extend to 7 years, and with a fine.

Assessee filed a writ petition to the Karnataka High Court contending that the complaint was filed for the act committed in 2009. The BM Act came into force on 01-07-2015. Thus, the said act does not fall within the ambit of Article 20(1) of the Constitution of India, which provides that no person shall be convicted of any offence except for violation of a law in force at the time of the commission of the act charged as an offence.

Decision of the case :

- The High Court ruled that the Apex Court, in the case of Rao Shiv Bahadur Singh v. State of Vindhya Pradesh (1953 AIR 394), held that Article 20 of the Constitution of India grants a fundamental right to a person. This right ensures that a person cannot be convicted of an offence unless it violates the law in force at the time of the act, nor can they be subjected to a penalty greater than that which could have been imposed under the law in force at that time.
- The Apex Court held that a legal fiction or a deeming fiction should not be extended beyond the purpose of the Act for which it is created or beyond the language deployed in the enactment. If the deeming section is given credence and criminal law is affirmed, it would defeat the tenor of Article 20 of the Constitution, as every post-facto law could be made retrospective.

- In the present case, the assessee was prosecuted for the act committed before the BM Act came into force. The BM Act came into force on 01-07-2015, and the assessee was prosecuted for the act committed in 2009. Therefore, the assessee cannot be convicted of any offence except for violating the law in force at the time of committing the act charged as an offence.

AO can't issue notice relying upon SC's Ashish Agarwal ruling if reassessment proceedings had attained finality: HC

Facts of the case - Akshita Jindal vs. Income Tax Officer - [2024] (Delhi)

The assessee was issued notice under section 148 for the relevant assessment year. Pursuant to said notice, the assessee filed her return. Subsequently, an assessment order under section 147 read with section 144A(b) was passed whereby an addition was made to the income of the assessee on account of the alleged accommodation entry. The assessee preferred an appeal before the CIT(A) (NFAC), which was pending for disposal till date. Meanwhile, a show cause notice under section 148A(b) was issued to the assessee.

Thereafter, an order under section 148A(d) came to be passed alleging an escapement of income substantially greater than the alleged income originally reflected in the show cause notice. A reopening notice under section 148 was also purportedly issued to the assessee with an intimation letter for the relevant assessment year. Aggrieved by the notice, the assessee filed a writ petition before the Delhi High Court.

Decision of the case :

- The High Court held that the solitary grievance

of the assessee requires adjudication on the touchstone of the decision of the Supreme Court in the case of Union of India v. Ashish Agarwal [2022] 138 taxmann.com 64(SC), i.e., whether the Assessing Officer (AO) is legally justified in reinitiating assessment proceedings for the same assessment year, which had already been subjected to reassessment.

- As is evident from the facts, the AO has issued notice under section 148A(b) on the premise that the judgment in the Ashish Agarwal case requires all notices issued under Section 148 between the period commencing from 01-4-2021 and ending on 30-6-2021 to be treated as show cause notices referable to section 148A(b). However, the said notice fails to consider that the final order had already been passed in the reassessment proceedings qua the assessee on the same alleged escapement of income.
- Undisputedly, AO proceeded to pass an order under Section 148(A)(d) premised on an identical ground of escapement of income as alleged in the original notice for reassessment. It was also not the case that AO had sought to recommence the concluded reassessment proceedings based on certain new information or additional grounds for escapement of income. Rather, AO only relied upon Ashish Agarwal's decision (supra) to wield power to proceed with the reassessment. Thus, the only question that needs to be examined is whether the Ashish Agarwal (supra) decision commands an authority to reopen even concluded assessment proceedings.
- A similar challenge has been laid in the instant writ petition in the case titled Anindita Sengupta v. Asstt. CIT [2024] 161 taxmann.

com 39 (Delhi), whereby it was held that the procedure envisaged in Ashish Agarwal (supra) unambiguously stood confined to matters where, although notices may have been issued, proceedings were yet to have attained finality.

- The facts that assessment under section 147 was already concluded said proceedings were ignored entirely, and no new material was unearthed closely resembled the factual scenario in the case of Anindita Sengupta (supra) wherein it was held that completed assessments cannot be invalidated and reopened merely based on Ashish Agarwal case.
- Therefore, the instant writ petition was to be allowed.

Rule 3(7)(i) prescribing SBI's rate of interest to compute perquisite isn't arbitrary/unequal: SC

Facts of the case - All India Bank Officers' Confederation vs. Central Bank of India - [2024] (SC)

The issue before the Supreme Court was: "Is Rule 3(7)(i) of the Income-tax Rules arbitrary and violative of Article 14 of the Constitution insofar as it treats the PLR of SBI as the benchmark?"

The Apex Court held that rule 3(7)(i) was not arbitrary or irrational because it benchmarks the computation of the perquisite with reference to the SBI's PLR. SBI is the largest bank in the country, and the interest rates it fixes invariably impact and affect the interest rates being charged by other banks. By fixing a single clear benchmark for computation of the perquisite or fringe benefit, the rule prevents ascertainment

of the interest rates being charged by different banks from the customers and, thus, checks unnecessary litigation.

Rule 3(7)(i) ensures application consistency, clarity for the assessee and the revenue department, and certainty about the amount to be taxed. When there is certainty and clarity, there is tax efficiency, which is beneficial to both the taxpayer and the tax authorities. These are all hallmarks of good tax legislation. This rule is based on a uniform approach yet premised on a fair determining principle that aligns with constitutional values.

It is also apposite to note that when it comes to a uniform approach, the fiscal or tax measures laws enjoy greater latitude than other statutes. The Legislature should be allowed some flexibility in such matters, and the Court would be more inclined to give judicial deference to legislative wisdom. Commercial and tax legislation tend to be highly sensitive and complex as they deal with multiple problems and are contingent.

Decision of the case :

- Thus, the Court held that it would not like to interfere with the legislation in question, which prevents possibilities of abuse and promotes certainty. It is not iniquitous, draconian or harsh on the taxpayers. A straitjacket formula has solved a complex problem, meriting judicial acceptance. Holding otherwise would lead to multiple problems/issues and override legislative wisdom. The universal test in the present case is pragmatic, fair and just.
- Therefore, Rule 3(7) is held to be *intra vires* Article 14 of the Constitution of India. Accordingly, the appeal was dismissed, and the High Courts' judgements were upheld.

TAX CALENDAR

INDIRECT TAX

Due Date	Returns
July 20th, 2024	GSTR 3B for Annual Turnover of more than INR 5cr in Previous FY June 2024
	GSTR 3B for Annual Turnover of more than INR 5cr in Previous FY June 2024
	GSTR 5A: All the non-resident ODIAR services providers should file their monthly return GSTR-5A on or before the given due date of 20th July 2024, for the month of June 2024.
July 22nd, 2024	GSTR 3B (G1): Quarterly (April to June)
July 24th, 2024	GSTR 3B (G2): Quarterly (April to June)

DIRECT TAX

Due Date	Returns
July 30th, 2024	Quarterly TCS certificate in respect of tax collected by any person for the quarter ending June 30, 2024.
	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M and 194S (by specified person) in the month of June, 2024.
July 31st, 2024	Quarterly statement of TDS deposited for the quarter ending June 30, 2024.
	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending June 30, 2024.
	Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is July 31, 2024).
	Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending June, 2024.
	Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending June, 2024.

E-PUBLICATIONS

Of

TAX RESEARCH DEPARTMENT

Guide Book for GST Professionals

Handbook for Certification for difference between GSTR-2A & GSTR - 3B

Impact of GST on Real Estate

Insight into Customs-Procedure & Practice

Input Tax Credit and In depth Discussion

Taxation on Co-operative Sector

Guidance notes on Preparation and Filing of Form GSTR 9 and 9c

Guidance Note on Anti Profiteering

Handbook on GST on Service Sector

Handbook on Works Contract under GST

Handbook on Impact of GST on MSME Sector

Assessment under the Income Tax Law

Impact on GST on Education Sector

International Taxation and Transfer Pricing

Handbook on E-Way Bill

Filing of Return

Handbook on Special Economic Zone and Export Oriented Units

For E-Publications, Please Visit Taxation Portal
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TAXATION COMMITTEES - PLAN OF ACTION

Proposed Action Plan:

1. Successfully conduct all Taxation Courses.
2. Publication and Circulation of Tax bulletin (both in electronic and printed formats) for the awareness and knowledge updation of stakeholders, members, traders, Chambers of Commerce, Universities.
3. Publication of Handbooks on Taxation related topics helping stakeholders in their job deliberations.
4. Carry out webinars for the Capacity building of Members - Trainers in the locality to facilitate the traders/registered dealers.
5. Conducting Seminars and workshops on industry specific issues, in association with the Trade associations/ Traders/ Chamber of commerce in different location on practical issues/aspects associated with GST.
6. Tendering representation to the Government on practical difficulties faced by the stakeholders in Taxation related matters.
7. Updating Government about the steps taken by the Institute in removing the practical difficulties in implementing various Tax Laws including GST.
8. Facilitating general public other than members through GST Help-Desk opened at Head quarter of the Institute and other places of country.
9. Introducing advance level courses for the professionals on GST and Income Tax.
10. Extending Crash Courses on Taxation to Corporates, Universities, Trade Associations etc.

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Contact Details:

Tax Research Department
12, Sudder Street, Kolkata - 700016

Phone: +91 33 40364717/ +91 33 40364798/ +91 33 40364711

E-mail: trd@icmai.in



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

Statutory Body under an Act of Parliament

www.icmai.in

Headquarters: CMA Bhawan, 12, Sudder Street, Kolkata - 700016

Ph: 091-33-2252 1031/34/35/1602/1492

Delhi Office: CMA Bhawan, 3, Institutional Area, Lodhi Road, New Delhi - 110003

Ph: 091-11-24666100