

**GST UPDATE**  
**JUNE 2023**

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**NOTIFICATIONS**

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**A NOTIFICATIONS UNDER CENTRAL TAX**

<b>S. N.</b>	<b>Date</b>	<b>Notification No.</b>	<b>Subject</b>	<b>Sec.</b>	<b>Rule</b>
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**A.1 Notification No. 14/2023 – CT ; dated 19.06.2023**

G.S.R. ....(E).— In exercise of the powers conferred by the proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 – Central Tax, dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 699(E), dated the 10th November, 2020, namely: —

In the said notification, in the fourth proviso:-

- (i) for the words, letter and figure “tax period April, 2023” the words, letter and figure “tax periods April 2023 and May 2023” shall be substituted;
- (ii) for the words, letters and figure “thirty-first day of May, 2023”, the words, letter and figure “thirtieth day of June, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2023.

[F. No. CBIC-20006/10/2023-GST]

(Alok Kumar)  
Director

Note: The principal notification No. 83/2020 –Central Tax, dated the 10th November, 2020 was published in the Gazette of India, Extraordinary vide number G.S.R. 699(E), dated the 10th November, 2020 and was last amended by notification No. 11/2023 –Central Tax, dated the 24th May, 2023, published in the Gazette of India, Extraordinary vide number G.S.R. 384(E), dated the 24th May, 2023.

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**A.2 Notification No. 15/2023 – CT ; dated 19.06.2023**

G.S.R.....(E).— In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2023 – Central Tax, dated the 24th May, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 385(E), dated the 24th May, 2023, namely: -

- (i) for the words, letter and figure “month of April, 2023” the words, letter and figure “months of April, 2023 and May, 2023” shall be substituted;
- (ii) for the words, letters and figure “thirty-first day of May, 2023”, the words, letter and figure “thirtieth day of June, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2023.

[F. No. CBIC-20006/10/2023-GST]

(Alok Kumar)  
Director

Note: The principal notification No. 12/2023 –Central Tax, dated the 24th May, 2023 was published in the Gazette of India, Extraordinary vide number G.S.R. 385(E), dated the 24th May, 2023.

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**A.3 Notification No. 16/2023 – CT ; dated 19.06.2023**

G.S.R.....(E).–In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.26/2019 –Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.452(E), dated the 28th June, 2019, namely:–

In the said notification, in the first paragraph, in the fifth proviso:-

- (i) for the words, letter and figure “month of April, 2023” the words, letter and figure “months of April 2023 and May 2023” shall be substituted;
- (ii) for the words, letters and figure “thirty-first day of May, 2023”, the words, letter and figure “thirtieth day of June, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2023.

[F.No.CBIC-20006/10/2023-GST]

(Alok Kumar)  
Director

Note: The principal notification No. 26/2019 –Central Tax, dated the 28th June, 2019 was published in the Gazette of India, Extraordinary vide number G.S.R. 452(E), dated the 28th June, 2019 and was last amended by notification No. 13/2023 –Central Tax, dated the 24th May, 2023, published in the Gazette of India, Extraordinary vide number G.S.R. 386(E), dated the 24th May, 2023.

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**A.4 Notification No. 17/2023 – CT ; dated 27.06.2023**

G.S.R.....(E).— In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the due date for furnishing the return in **FORM GSTR-3B** for the month of May, 2023 till the thirtieth day of June, 2023, for the registered persons whose principal place of business is in the the districts of Kutch, Jamnagar, Morbi, Patan and Banaskantha in the state of Gujarat and are required to furnish return under sub-section (1) of section 39 read with clause (i) of sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017.

2. This notification shall be deemed to have come into force with effect from the 20th day of June, 2023.

[F. No. CBIC-20006/16/2023-GST]

(Alok Kumar)  
Director

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## **B INSTRUCTION UNDER CENTRAL TAX**

<b>S. N.</b>	<b>Date</b>	<b>Instruction No.</b>	<b>Subject</b>	<b>Sec.</b>	<b>Rule</b>
B.1	14.06.2023	03/2023-GST	Guidelines for processing of applications for registration.	25	-

### **B.1 Instruction No. 03/2023-GST; dated 14.06.2023**

To,

All the Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /Commissioners of Central Tax

All the Principal Directors General/ Directors General of Central Tax

Madam/Sir,

#### **Subject: Guidelines for processing of applications for registration –regarding.**

Instances have come to notice regarding unscrupulous elements obtaining fake/ bogus registration under GST and defrauding the Government exchequer. Such fake/ non-genuine registrations are being used to fraudulently pass on input tax credit to unscrupulous recipients by issuing invoices without any underlying supply of goods or services or both. This menace of fake registrations and issuance of bogus invoices for passing of fake ITC has become a serious problem, wherein fraudulent people engage in dubious and complex transactions, causing revenue loss to the government.

2. Various modus operandi of obtaining such fake registrations have been detected by Central and State Tax administrations. In some cases, identities of other persons like PAN, Aadhaar, etc. have been misused without their knowledge to obtain GST registration. Forged documents, such as forged electricity bills, property tax receipts, rent agreements, etc. are also being used as proof of principal place of business to obtain GST registration. In some cases, forged identities have been created by using same photo of a person on different Aadhaar cards under different names. In one of the cases detected recently, it has been found that a few fraudsters have obtained fake GST registrations on the basis of PAN and Aadhaar number of persons from economically weaker sections by fraudulently modifying the phone number on the Aadhaar cards of these persons by taking these persons to the Aadhaar Seva Kendra by giving a nominal cash amount under guise of a government scheme and getting their Aadhaar Cards linked to dummy mobile numbers by using their thumb impression.

3. To address this problem of fake registration and fake input tax credit, Instruction No.01/2023-GST dated 04.05.2023 has been issued for concerted and coordinated action on a mission mode by Central and State tax authorities in the form of a Special All-India Drive against fake registrations.

4. In this context, it is further felt that verification of applications for registration by the proper officers is one of the most crucial steps in the direction of preventing the menace of fake or bogus registrations. While numerous initiatives have been/are being undertaken on the policy and systems level, it is pertinent to strengthen the process of scrutiny and verification of such applications for registration at the end of tax officers.

5. Accordingly, the following guidelines are issued for strengthening the process of verification of applications for registration at the end of tax officers in a uniform manner:

5.1 Immediately on receipt of the application for the registration in the Task List of the concerned officer on ACES-GST application, the officer shall initiate the process of scrutiny and verification of the details filled by the applicant in the application for registration in **FORM GST REG-01** and the documents uploaded by the applicant along with the said application.

5.2 **FORM GST REG-01** prescribes a list of documents to be uploaded by the applicant in respect of photograph, constitution of business, principal place of business, bank account, etc. The proper officer shall carefully scrutinize the said documents to ensure that the documents are legible, complete and relevant. Further, the details or information furnished by the applicant in the application should also be carefully examined by the proper officer to check completeness of the same, to correlate and cross-verify the same with the uploaded documents and to check the authenticity of the applicant. The details of the address of principal and additional places of business and the corresponding documents uploaded with the application as proof of address may be closely scrutinised to verify completeness and correctness of address of such places of business. Further, to the extent possible, the authenticity of the documents furnished as proof of address may be cross-verified from the publicly available sources, such as websites of the concerned authorities such as land registry, electricity distribution companies, municipalities, and local bodies, etc.

5.3 In order to facilitate targeted approach in verification and processing of registration applications, the Directorate General of Analytics and Risk Management (DGARM), in coordination with GSTN, is conducting risk rating of the applications for registration in form of High, Medium and Low risk rating for each application for registration (ARN), based on data analytics and risk parameters, and making the same available to the CGST field formations in the form of Report Series 400 on DDM portal on regular basis. Accordingly, the proper officer shall check the said risk rating made available by the DGARM in respect of the concerned ARN and take the same into consideration while verifying and processing the said application. Special attention needs to be paid to the cases where “High” risk rating has been assigned to an ARN.

5.4 The proper officer may also check as to whether the registration(s) has been obtained on the same PAN earlier, either within the same State or other State(s). In such cases, the status of the said PAN as well as the compliance record of the said GSTINs may also be checked from the portal. The proper officer may also give due consideration and special attention to the cases involving *inter alia* the following circumstances:

- (i) where any registration obtained on the PAN of the applicant has been cancelled previously;

- (ii) where any registration obtained on the PAN of the applicant is suspended at the time of verification of a new application of registration;
- (iii) whether any application for registration on the PAN of the applicant has been rejected previously;
- (iv) whether the place of business of the applicant appears to be risky based on local risk parameters;
- (v) whether the proof of address of place(s) of business prima facie appear to be suspicious/ doubtful on the basis of scrutiny of the application and the documents.

5.5 Where the application is found to be deficient, either in terms of any information or any requisite document or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith or in respect of any other fact, he shall issue a notice to the applicant electronically in **FORM GST REG-03** within the prescribed time limit.

5.6 Without prejudice to the facts of the case, the proper officer may seek clarification or information or document(s) *inter alia* in the following cases:

- (i) where any document is incomplete or not legible, the proper officer may seek complete or legible copy of the same.
- (ii) where the address of place of business does not match with the document uploaded by the applicant, or where such uploaded document does not appear to be a valid proof of the address of the said place of business, the proper officer may seek additional documents to confirm the address details.
- (iii) where the address of place of business is incomplete or vague, the proper officer may seek complete and unambiguous details of the address along with the corresponding documentary proof.
- (iv) where any GSTIN linked to the PAN of the applicant is found cancelled or suspended, the proper officer may seek clarification or reasons for the same from the applicant, if required.

5.7 The proper officer shall carefully examine the clarification, information or documents furnished by the applicant in **FORM GST REG-04** in response to the notice issued in **FORM GST REG-03**. Where the proper officer is satisfied with the reply furnished by the applicant in **FORM GST REG-04**, he may approve the grant of registration to the applicant within the prescribed time period. However, where the proper officer is not satisfied with the clarification, information or documents furnished, he may, for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05** within the prescribed time period. Besides, where no reply is furnished by the applicant in response to the notice issued under in **FORM GST REG-03**, within the prescribed time period, the proper officer may, for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.



5.8 The proper officer must ensure that the said notice in **FORM GST REG-03**, wherever required, is issued electronically within a period of seven working days from the date of submission of the application in cases where the applicant has undergone authentication of Aadhaar number and within a period of thirty days in cases specified in proviso to sub-rule (1) of rule 9 of CGST Rules, 2017.

5.9 Where the applicant has either failed to undergo authentication of Aadhaar number or has not opted for authentication of Aadhaar number, the proper officer shall immediately initiate the process for physical verification of the place of business in accordance with provisions of rule 9 of CGST Rules read with rule 25 thereof.

5.10 In this regard, the concerned officer must also ensure that the physical verification report along with the other documents, including photographs, is uploaded on the system in FORM GST REG-30 sufficiently in advance of the prescribed time limit.

5.11 Further, even in cases where the applicant has undergone authentication of Aadhaar number, if the proper officer, based on the scrutiny of the application for registration and the uploaded documents, is of the opinion that physical verification of the place of business is essential to check the authenticity of the applicant, the proper officer may get such physical verification conducted in a time bound manner. Till the time a functionality for marking an application of registration for physical verification in Aadhaar authenticated cases is made available on the portal/ ACES-GST application, the concerned Centralized Processing Centre (CPC) officer may, where ever considered essential, get physical verification of the place of business conducted through the jurisdictional officers of the concerned Division/ Commissionerate. For this purpose, till the time a functionality is available on the portal/ ACES-GST application, the concerned zones may devise a suitable mechanism at the local level so as to ensure that physical verification is conducted in a timely manner in respect of such essential cases and the concerned applications for registration are disposed of within the time limit prescribed in rule 9 of CGST Rules, 2017.

6. While processing the applications for registration, including in those cases where physical verification is to be conducted, it will be ensured by the proper officer that the application is either rejected or accepted or relevant query is raised within the prescribed time limit and no application for grant of registration is approved on deemed basis for want of timely action on the part of tax officers. Strict view may be taken where any gross negligence is observed on part of the concerned officer(s).

7. Further, where ever the registration is granted on deemed approval basis or where registration is granted by the proper officer in cases covered under the parameters referred in para 5.4 as well in cases where “High” risk rating has been assigned to an application for registration (ARN) in DGARM Report Series 400, and where physical verification of the place of business was not conducted before grant of such registration, the CPC officer shall communicate the details of such cases to the concerned jurisdictional Commissionerate immediately after registration and physical verification of the place of business shall be got conducted by the concerned Commissionerate within 15 days of such registration, in the manner prescribed in rule 25 of CGST Rules, 2017. Besides, the concerned Commissionerate may get such physical verification of the place of business got conducted in other cases also, where ever required, based *inter alia* on various risk parameters and risk ratings as per tools

available in ADVAIT/BIFA or as per reports provided by DGARM, so as to verify authenticity of such registrations. Wherever the registered person is found to be non-existent or fictitious, subsequent remedial action(s) may be taken without any delay.

8. The Principal Chief Commissioner/ Chief Commissioner of the CGST Zones may closely supervise the status of processing of the applications of registration, including physical verifications, within their zones. Wherever it is noticed that the application for registration has been granted deemed approval, the reasons for the same may be got examined by the Principal Chief Commissioner/Chief Commissioner for taking subsequent remedial action, if any, in a time bound manner.

9. Difficulties, if any, in implementation of these instructions may be informed to the Board (gst-cbec@gov.in).

Sanjay Mangal  
Principal Commissioner (GST)

Copy to:

The Joint Secretary, GST Council Secretariat, New Delhi for circulating the same to all States/ UTs for information and necessary action at their end.

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