

GST UPDATE
OCTOBER 2023

NOTIFICATIONS

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A NOTIFICATION UNDER CENTRAL TAX

S. N.	Date	Notification No.	Subject	Sec.	Rule
A.1	26.10.2023	52/2023 – CT	CGST (Fourth Amendment, 2023) Rules, 2017	---	28, 142, 159, Form GST REG-01, Form GST REG-08, Form GSTR-8, GST PCT-01, GST DRC-22,

A.1 Notification No. 52/2023 – CT ; dated 26.10.2023

G.S.R. 798(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 (Fourth Amendment) Rules, 2023.

(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), rule 28 shall be renumbered as sub-rule (1) and after the sub-rule as so renumbered, the following sub-rule shall be inserted, namely:-

“(2) Notwithstanding anything contained in sub-rule (1), the value of supply of services by a supplier to a recipient who is a related person, by way of providing corporate guarantee to any banking company or financial institution on behalf of the said recipient, shall be deemed to be one per cent of the amount of such guarantee offered, or the actual consideration, whichever is higher.”.

3. In the said rules, in rule 142, in sub-rule (3), for the words “proper officer shall issue an order”, the words “proper officer shall issue an intimation” shall be substituted.

4. In the said rules, in rule 159, in sub-rule (2), after the words “Commissioner to that effect”, the words “or on expiry of a period of one year from the date of issuance of order under sub-rule (1), whichever is earlier,” shall be inserted.

5. In the said rules, in **FORM GST REG-01**, in PART-B, in serial number 2, after clause (xiv), the following clause shall be inserted, namely:-

“(xiva) One Person Company”.

6. In the said rules, for **FORM GST REG-08**, the following form shall be substituted, namely:-

FORM GST REG-08

[See rule12(3)]

Reference No

Date:

To

Name:

Address:

Application Reference No. (ARN)

Date:

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

This is in reference to the request raised vide letter/mail dated for cancellation of registration under the Act due to the following reason, namely:–

- i.
- ii.

The undersigned is of opinion that the effective date of cancellation of registration is <<DD/MM/YYYY>>.

2. You are required to furnish pending returns immediately.
3. Kindly refer to the supportive document(s) attached for case specific details.
4. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

OR

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

This has reference to the show-cause notice issued dated.....

- o Whereas no reply to the show cause notice has been submitted, and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) : or
- o Whereas reply to the show cause notice has been submitted vide letter dated _____, and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) :– or
- o Whereas no reply to the show cause notice has been submitted and on day fixed for personal hearing, you did not appear in person or through authorised representative, and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s) : or

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- o Whereas no reply to the show cause notice has been submitted, but you or authorised representative attended the personal hearing and made a written or verbal submission, and whereas, the undersigned on examination of your written or verbal submission made during personal hearing and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) : or
- o Whereas reply to the show cause notice has been submitted vide letter dated_____. But, you or authorised representative did not attend the personal hearing on scheduled or extended date. and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) : or
- o Whereas reply to the show cause notice has been submitted vide letter dated_____ and you or authorised representative attended the personal hearing, made a written/oral submission during personal hearing. And whereas, the undersigned has examined your reply to show cause notice as well as submissions made at the time of personal hearing and is of the opinion that your registration is liable to be cancelled for the following reason(s):
 - i.
 - ii.

The effective date of cancellation of registration is << DD/MM/YYYY >>.

- 2. Kindly refer to the supportive document(s) attached for case specific details.
- 3. You are required to furnish pending returns immediately.
- 4. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place:

Date:

Signature

Name of the Officer
Designation
Jurisdiction?;

7. In the said rules, in **FORM GSTR-8**,-

- (a) serial number 5 shall be omitted;
- (b) for serial number 7 and entries relating thereto, the following serial number and entries shall be substituted, namely :-

“7. Interest, late fee payable and paid

Description	Amount payable	Amount paid
1	2	3
(I) Interest on account of TCS in respect of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(II) Late fee		
(a) Central tax		
(b) State / UT tax		

(c) for serial number 9 and entries relating thereto, the following serial number and entries shall be substituted, namely:–

“9. Debit entries in cash ledger for TCS, interest and late fee payment [to be populated after filing of statement]

Description	Tax	Interest	Late fee
1	2	3	4
(a) Integrated tax			
(b) Central Tax			
(c) State/UT Tax			

8. In the said rules, in **FORM GST PCT-01**, in PART-B, for serial number 4 and entries relating thereto, the following serial number 4 and entries shall be substituted, namely:-

4	Enrolment sought:	(1) Chartered Accountant (2) Company Secretary (3) Cost and Management Accountant (4) Graduate or Postgraduate or its equivalent degree in Law (5) Graduate or Postgraduate or its equivalent degree in Commerce (6) Graduate or Postgraduate or its equivalent degree in Banking including Higher Auditing (7) Graduate or Postgraduate or its equivalent degree in Business Administration (8) Graduate or Postgraduate or its equivalent degree in Business Management (9) Degree examination of any Foreign University recognized by any Indian University (10) Retired Government Officials
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		(11) Sales Tax practitioner under existing law for a period of not less than five years (12) Tax return preparer under existing law for a period of not less than five years (13) Any other examination notified by Government
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Note: Sr. No. (4) to (8) of the table should be from an Indian University established by any law for the time being in force. “;

9. In the said rules, in **FORM GST DRC-22**, after the last paragraph, the following paragraph shall be inserted, namely:–

“This order shall cease to have effect, on the date of issuance of order in FORM GST DRC-23 by the Commissioner, or on the expiry of a period of one year from the date of issuance of this order, whichever is earlier.”.

[F. No. CBIC-20001/10/2023-GST]

Raghvendra Pal Singh, Director

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. 51/2023 - Central Tax, dated the 29th September, 2023 published vide number G.S.R. 707(E), dated the 29th September, 2023.

B NOTIFICATIONS UNDER CENTRAL TAX (RATE)

S. N.	Date	Notification No.	Subject	Sec.
B.1	19.10.2023	12/2023 – CT(R)	Amends Notification No 11/2017-CT(R) dated 28.06.2017	9
B.2	19.10.2023	13/2023 – CT(R)	Amends Notification No 12/2017-CT(R) dated 28.06.2017	11
B.3	19.10.2023	14/2023 – CT(R)	Amends Notification No 13/2017-CT(R) dated 28.06.2017	9
B.4	19.10.2023	15/2023 – CT(R)	Amends Notification No 15/2017-CT(R) dated 28.06.2017	54
B.5	19.10.2023	16/2023 – CT(R)	Amends Notification No 17/2017-CT(R) dated 28.06.2017	9
B.6	19.10.2023	17/2023 – CT(R)	Amends Notification No 01/2017-CT(R) dated 28.06.2017	9
B.7	19.10.2023	18/2023 – CT(R)	Amends Notification No 02/2017-CT(R) dated 28.06.2017	11
B.8	19.10.2023	19/2023 – CT(R)	Amends Notification No 04/2017-CT(R) dated 28.06.2017	9
B.9	19.10.2023	20/2023 – CT(R)	Amends Notification No 05/2017-CT(R) dated 28.06.2017	54

B.1 Notification No. 12/2023 – CT(R) ; dated 19.10.2023

G.S.R. 759 (E).- In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ central tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, , the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ central tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

(iii) against serial number 34, -

(a) in column (3), in item (iv), for the words “totalisator or a license to”, the words “licensing a” shall be substituted;

- (b) in column (3), item (v) and the entries relating thereto shall be omitted;
- (B) in the Annexure: Scheme of Classification of Services,-
- (i) serial number 696 and the entries relating thereto shall be omitted;
- (ii) serial number 698 and the entries relating thereto shall be omitted.
2. This notification shall come into force with effect from the 20th day of October, 2023.

[F.No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: -The principal notification number 11/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 690 (E), dated the 28th June, 2017 and was last amended vide notification number 06/2023-Central Tax (Rate), dated the 26th July, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 537(E), dated the 26th July, 2023.

B.2 Notification No. 13/2023 – CT(R) ; dated 19.10.2023

G.S.R. 762 (E). -In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Government of India, Ministry of Finance (Department of Revenue), No.12/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:

In the said notification, in the Table, -

- (1.) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“3B	Chapter 99	Services provided to a Governmental Authority by way of – (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation.	Nil	Nil”;

- (2.) against serial number 6, in column (3), in item (a), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

- (3.) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item(i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
 - (4.) against serial number 8, in column (3) in the proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
 - (5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]
(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification no. 12/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 691 (E), dated the 28th June, 2017 and was last amended vide notification no. 07/2023 - Central Tax (Rate), dated the 26th July, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 540(E), dated the 26th July, 2023.

B.3 Notification No. 14/2023 – CT(R) ; dated 19.10.2023

G.S.R. 765 (E).-In exercise of the powers conferred by sub-section (3) of section 9 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 further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 13/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 692(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

- (i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
 - (ii) against serial number 5A, in column (2), after the words “Services supplied by the Central Government”, the words and brackets “[excluding the Ministry of Railways (Indian Railways)]” shall be inserted.
2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]
(Rajeev Ranjan)

Under Secretary to the Government of India

Note: -The principal notification no. 13/2017 -Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended vide notification no. 08/2023-Central Tax (Rate), dated the 26th July, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 543(E), dated the 26th July, 2023.

B.4 Notification No. 15/2023 – CT(R) ; dated 19.10.2023

G.S.R. 768 (E).- In exercise of the powers conferred by sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, 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. 15/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 694(E), dated the 28th June, 2017, namely:-

In the said notification, in opening paragraph , for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier”, shall be substituted.

2. This notification shall come into force with effect from the 20th October, 2023.

[F. No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note:-The principal notification no. 15/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 694(E), dated the 28th June, 2017.

B.5 Notification No. 16/2023 – CT(R) ; dated 19.10.2023

G.S.R. 771 (E).- In exercise of the powers conferred by sub-section (5) of section 9 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 further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.17/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 696(E) dated the 28th June, 2017, namely:-

In the said notification,

- (i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
- (ii.) after clause (i), the following clause shall be inserted, namely:-
“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
- (iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -
“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2013).”.
2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note:-The principal notification No. 17/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 696 (E), dated the 28th June, 2017 and was last amended by notification No. 17/2021-Central Tax (Rate), dated the 18th November, 2021 vide number G.S.R. 813(E), dated the 18th November, 2021.

B.6 Notification No. 17/2023 – CT(R) ; dated 19.10.2023

G.S.R. 774 (E).- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely:-

In the said notification, -

- (A) in Schedule I – 2.5%, -
- (i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
“92A.	1703	Molasses”;

- (ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

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(1)	(2)	(3)
“96A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled”;

(B) in Schedule III – 9%,

- (i) against S. No. 13, in column (3), for the words and figures “of heading 1905”, the words and figures “of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled” shall be substituted;
- (ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“25A.	2207 10 12	Spirits for industrial use”;

(C) in Schedule IV – 14%, S. No. 1 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO(TRU-II)-CBEC]

Vikram Wanere
Under Secretary

Note: - The principal notification No. 1/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E)., dated the 28th June, 2017 and was last amended by notification No. 11/2023–Central Tax (Rate), dated the 29th September, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 711(E), dated the 29th September, 2023.

B.7 Notification No. 18/2023 – CT(R) ; dated 19.10.2023

G.S.R. 777 (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, after S. No. 94 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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(1)	(2)	(3)
“94A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled”.

2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO(TRU-II)-CBEC]

Vikram Wanere
Under Secretary

Note: - The principal notification No. 2/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017 and was last amended by notification No. 04/2023 – Central Tax (Rate), dated the 28th February, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 150(E), dated the 28th February, 2023.

B.8 Notification No. 19/2023 – CT(R) ; dated 19.10.2023

G.S.R. 780 (E).- In exercise of the powers conferred by sub-section (3) of section 9 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 further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 676(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against S. No. 6, in column 4, for the entry, the following entry may be substituted, namely: -

“Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority.”

2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO(TRU-II)-CBEC]

Vikram Wanere
Under Secretary

Note: - The principal notification No. 4/2017-Central Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 676(E), dated the 28th June, 2017 and was last amended by notification No. 14/2022-Central Tax (Rate), dated the 30th December, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 922 (E), dated the 30th December, 2022.

B.9 Notification No. 20/2023 – CT(R) ; dated 19.10.2023

G.S.R. 783 (E).- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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 further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 5/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 677(E), dated the 28th June, 2017, namely :-

In the said notification, in the TABLE, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely:-

(1)	(2)	(3)
“6AA.	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film; Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film”;

2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO(TRU-II)-CBEC]

Vikram Wanere
Under Secretary

Note: - The principal notification No.5/2017-Central Tax (Rate), dated the 28th day of June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 677(E)., dated the 28th day of June, 2017, and was last amended by notification No. 9/2022 – Central Tax (Rate), dated the 13th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 559(E)., dated the 13th July, 2022.

C NOTIFICATION UNDER INTEGRATED TAX

S. N.	Date	Notification No.	Subject	Sec.	Rules
C.1	26.10.2023	05/2023 – IT	Notifies supplies and class of registered person eligible for refund under IGST Route	16	-

C.1 Notification No. 05/2023 – IT ; dated 26.10.2023

G.S.R. 797(E).— In exercise of the powers conferred by sub-section (4) of section 16 of Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, 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. 01/2023-Integrated Tax, dated the 31st July, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 578 (E), dated the 31st July, 2023, namely:-

In the said notification, for the portion commencing with the words “all goods or services” and ending with the words “the refund of tax so paid:”, the following shall be substituted and shall be deemed to have been substituted with effect from the 1st day of October, 2023, namely:—

- “(i) all goods or services (except the goods specified in column (3) of the TABLE below) as the class of goods or services which may be exported on payment of integrated tax and on which the supplier of such goods or services may claim the refund of tax so paid; and
- (ii) all suppliers to a Developer or a unit in Special Economic Zone undertaking authorised operations as the class of persons who may make supply of goods or services (except the goods specified in column (3) of the TABLE below) to such Developer or a unit in Special Economic Zone for authorised operations on payment of integrated tax and on which the said suppliers may claim the refund of tax so paid:

Explanation.— For the purpose of this clause:—

- (i) the term “authorised operations” shall have the same meaning as defined in clause (c) of Section 2 of the Special Economic Zone Act, 2005 (28 of 2005),
- (ii) the term “Developer” shall have the same meaning as defined in clause (g) of Section 2 of the Special Economic Zone Act, 2005 (28 of 2005),
- (iii) the term “Special Economic Zone” shall have the same meaning as defined in clause (za) of Section 2 of the Special Economic Zone Act, 2005 (28 of 2005),

(iv) the term “unit” shall have the same meaning as defined in clause (zc) of Section 2 of the Special Economic Zone Act, 2005 (28 of 2005).

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

[F. No. CBIC-20001/10/2023-GST]

Raghavendra Pal Singh, Director

Note: The principal notification No. 01/2023- Integrated Tax, dated the 31st July, 2023, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 578(E), dated the 31st July, 2023.

D NOTIFICATIONS UNDER INTEGRATED TAX (RATE)

S. N.	Date	Notification No.	Subject	Sec.
D.1	19.10.2023	15/2023 – IT(R)	Amends Notification No 8/2017-IT(R) dated 28.06.2017	5, 6
D.2	19.10.2023	16/2023 – IT(R)	Amends Notification No 9/2017-IT(R) dated 28.06.2017	6
D.3	19.10.2023	17/2023 – IT(R)	Amends Notification No 10/2017-IT(R) dated 28.06.2017	5
D.4	19.10.2023	18/2023 – IT(R)	Amends Notification No 12/2017-IT(R) dated 28.06.2017	20 & 54 of CGST
D.5	19.10.2023	19/2023 – IT(R)	Amends Notification No 14/2017-IT(R) dated 28.06.2017	5
D.6	19.10.2023	20/2023 – IT(R)	Amends Notification No 01/2017-IT(R) dated 28.06.2017	5
D.7	19.10.2023	21/2023 – IT(R)	Amends Notification No 02/2017-IT(R) dated 28.06.2017	6
D.8	19.10.2023	22/2023 – IT(R)	Amends Notification No 04/2017-IT(R) dated 28.06.2017	5
D.9	19.10.2023	23/2023 – IT(R)	Amends Notification No 05/2017-IT(R) dated 28.06.2017	20 & 54 of CGST

D.1 Notification No. 15/2023 – IT(R) ; dated 19.10.2023

G.S.R. 760 (E).-In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, sub-section (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and 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. 8/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 683(E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges integrated tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ integrated tax at the rate of 12% (Rs. 96). If ‘B’ charges ‘A’ integrated tax at the rate of 5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 40 (5% of Rs. 800) and not Rs. 96.”;

(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 5 percent , the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges integrated tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ integrated tax at the rate of 12% (Rs. 96). If ‘B’ charges ‘A’ integrated tax at the rate of 5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 40 (5% of Rs. 800) and not Rs. 96.”;

(iii) against serial number 34,-

(a) in column (3), in item (iv), for the words “totalisator or a license to” , the words “licensing a” shall be substituted;

- (b) in column (3), item (v) and the entries relating thereto shall be omitted;
- (B) in the Annexure: Scheme of Classification of Services,-
- (i) serial number 696 and the entries relating thereto shall be omitted;
- (ii) serial number 698 and the entries relating thereto shall be omitted.
2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: - The principal notification number 08/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 683 (E), dated the 28th June, 2017 and was last amended vide notification number 11/2023-Integrated Tax (Rate), dated the 26th September, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 689(E), dated the 26th September, 2023.

D.2 Notification No. 16/2023 – IT(R) ; dated 19.10.2023

G.S.R. 763 (E).-In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 5, sub-section (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue) No.9/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3,Sub-section (i) vide number G.S.R. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

- (1.) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“3B	Chapter 99	Services provided to a Governmental Authority by way of - (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation.	Nil	Nil”;

- (2.) against serial number 6, in column (3), in item (a), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
 - (3.) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item(i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
 - (4.) against serial number 8, in column (3) in the proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
 - (5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification no. 9/2017 -Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 684 (E), dated the 28th June, 2017 and was last amended vide notification no. 12/2023 - Integrated Tax (Rate), dated the 26th September, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 690 (E), dated the 26th September, 2023.

D.3 Notification No. 17/2023 – IT(R) ; dated 19.10.2023

G.S.R. 766 (E).-In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 10/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 685(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

- (i) against serial number 6, in column (2), in item (2), in sub-item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
 - (ii) against serial number 6A, in column (2), after the words “Services supplied by the Central Government”, the words and brackets “[excluding the Ministry of Railways (Indian Railways)]” shall be inserted.
2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: -The principal notification no. 10/2017 -Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended vide notification no. 13/2023-Integrated Tax (Rate), dated the 26th September, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 691(E), dated the 26th September, 2023.

D.4 Notification No. 18/2023 – IT(R) ; dated 19.10.2023

G.S.R. 769 (E).- In exercise of the powers conferred by clause (xiii) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, 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. 12/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 687(E), dated the 28th June, 2017, namely:-

In the said notification, in opening paragraph, for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier”, shall be substituted.

2. This notification shall come into force with effect from the 20th October, 2023.

[F. No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note:-The principal notification no. 12/2017-Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 687(E), dated the 28th June, 2017.

D.5 Notification No. 19/2023 – IT(R) ; dated 19.10.2023

G.S.R. 772 (E).-In exercise of the powers conferred by sub-section (5) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 14/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 689(E) dated the 28th June, 2017, namely:-

In the said notification,

- (i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
- (ii.) after clause (i), the following clause shall be inserted, namely:-
“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
- (iii.) in the Explanation to the notification, after item (c), the following item shall be inserted, namely, -
“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2023).”.

2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note:-The principal notification No. 14/2017–Integrated Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 689(E), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) and was last amended by notification No. 17/2021–Integrated Tax (Rate), dated the 18th November, 2021 vide number G.S.R. 814(E), dated the 18th November, 2021.

D.6 Notification No. 20/2023 – IT(R) ; dated 19.10.2023

G.S.R. 775 (E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 1/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the

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Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E)., dated the 28th June, 2017, namely:-

In the said notification, -

(A) in Schedule I – 5%, -

(i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
“92A.	1703	Molasses”;

(ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
“96A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled”;

(B) in Schedule III – 18%,

(i) against S. No. 13, in column (3), for the words and figures “of heading 1905”, the words and figures “of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled” shall be substituted;

(ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“25A.	2207 10 12	Spirits for industrial use”;

(C) in Schedule IV – 28%, S. No. 1 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO(TRU-II)-CBEC]

Vikram Wanere
Under Secretary

Note - The principal notification No. 1/2017- Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E)., dated the 28th June, 2017 and was last amended by notification No. 14/2023–Integrated Tax (Rate), dated the 29th September, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 712(E), dated the 29th September, 2023.

D.7 Notification No. 21/2023 – IT(R) ; dated 19.10.2023

G.S.R. 778 (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E), dated the 28th June, 2017, namely :

In the said notification, in the Schedule, after S. No. 94 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“94A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled”.

2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO(TRU-II)-CBEC]

Vikram Wanere
Under Secretary

Note: - The principal notification No.2/2017- Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E),, dated the 28th June, 2017 and was last amended by notification No. 04/2023 – Integrated Tax (Rate), dated the 28th February, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 151(E),, dated the 28th February, 2023.

D.8 Notification No. 22/2023 – IT(R) ; dated 19.10.2023

G.S.R. 781 (E).- In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 669(E),dated the 28th June, 2017, namely:-

In the said notification, in the Table, against S. No. 6, in column 4, for the entry, the following entry may be substituted, namely: -

“Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority.”

2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO(TRU-II)-CBEC]

Vikram Wanere
Under Secretary

Note: - The principal notification No. 4/2017- Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 669(E), dated the 28th June, 2017 and was last amended by notification No. 14/2022- Integrated Tax (Rate), dated the 30th December, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 923 (E), dated the 30th December, 2022.

D.9 Notification No. 23/2023 – IT(R) ; dated 19.10.2023

G.S.R. 784 (E).- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 5/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 670(E), dated the 28th June, 2017, namely :-

In the said notification, in the TABLE, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely:-

(1)	(2)	(3)
6AA.	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film; Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film”;

2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO(TRU-II)-CBEC]

Vikram Wanere
Under Secretary

Note: - The principal notification No. 5/2017-Integrated Tax (Rate), dated the 28th day of June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 670(E), dated the 28th day of June, 2017, and was last amended by notification No. 9/2022 – Integrated Tax (Rate), dated the 13th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 560(E), dated the 13th July, 2022.

E CIRCULARS

S. N.	Date	Circular No.	Subject	Sec	Rule
E.1	27.10.2023	202/14/2023-GST	Clarification relating to export of services – sub-clause (iv) of the Section 2 (6) of the IGST Act 2017	2 (IGST)	-
E.2	27.10.2023	203/15/2023-GST	Clarification regarding determination of place of supply in various cases	12, 13 (IGST)	-
E.3	27.10.2023	204/16/2023-GST	Clarification on issues pertaining to taxability of personal guarantee and corporate guarantee in GST	15	28
E.4	31.10.2023	205/17/2023-GST	Clarification regarding GST rate on imitation zari thread or yarn based on the recommendation of the GST Council in its 52 nd meeting held on 7th October, 2023	9	-
E.5	31.10.2023	206/18/2023-GST	Clarifications regarding applicability of GST on certain services	9	-

E.1 Circular No. 202/14/2023-GST ; dated 27.10.2023

To

The Pr. Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)

The Principal Directors General / Directors General (All)

Madam / Sir,

Subject: Clarification relating to export of services – sub-clause (iv) of the Section 2 (6) of the IGST Act 2017–reg.

Various representations have been received requesting for clarification regarding admissibility of export remittances received in Special INR Vostro account, as permitted by RBI, for the purpose of consideration of supply of services to qualify as export of services as per the provisions of clause (6) of section 2 of the Integrated Goods & Services Tax Act, 2017 (herein after referred to as the ‘IGST Act’).

2. The issue has been examined and 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 & Services Tax Act, 2017 (herein after referred to as the ‘CGST Act’), hereby clarifies the issue as under:

3. Relevant legal provisions:

3.1 Export of services has been defined under clause (6) of section 2 of IGST Act. As per the said definition, any supply of services needs to fulfill five conditions for it to qualify as export of services. Clause (6) of section 2 of the IGST Act is reproduced below for reference:

- “(6) “*export of services*” means the supply of any service when, –
- (i) *the supplier of service is located in India;*
 - (ii) *the recipient of service is located outside India;*
 - (iii) *the place of supply of service is outside India;*
 - (iv) *the payment for such service has been received by the supplier of service in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India; and*
 - (v) *the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8;”*

3.2 One of the conditions mentioned in sub-clause (iv) of Section 2(6) of the IGST Act is that the payment for such service has been received by the supplier of service in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India.

3.3 Reference is invited to RBI’s *A.P. (DIR Series) Circular No.10 dated 11th July, 2022 regarding International Trade Settlement in Indian Rupees (INR)*, vide which it has been clarified that to promote growth of global trade with emphasis on exports from India and to support the increasing interest of global trading community in INR, it has been decided to

put in place an additional arrangement for invoicing, payment, and settlement of exports / imports in INR. Before putting in place this mechanism, AD banks shall require prior approval from the Foreign Exchange Department of Reserve Bank of India, Central Office at Mumbai. Para 3 of the Circular is reproduced below:

“3. In terms of Regulation 7(1) of Foreign Exchange Management (Deposit) Regulations, 2016, AD banks in India have been permitted to open Rupee Vostro Accounts. Accordingly, for settlement of trade transactions with any country, AD bank in India may open Special Rupee Vostro Accounts of correspondent bank/s of the partner trading country. In order to allow settlement of international trade transactions through this arrangement, it has been decided that:

- (a) Indian importers undertaking imports through this mechanism shall make payment in INR which shall be credited into the Special Vostro account of the correspondent bank of the partner country, against the invoices for the supply of goods or services from the overseas seller /supplier.**
- (b) Indian exporters, undertaking exports of goods and services through this mechanism, shall be paid the export proceeds in INR from the balances in the designated Special Vostro account of the correspondent bank of the partner country.”**

3.4 Reference is also invited to Para 2.52 (d) of chapter related to General Provisions Regarding Imports and Exports of the Foreign Trade Policy (FTP) 2023, which has come into force from 01.04.2023, which specifies that:

Para 2.52 (d) Invoicing, payment and settlement of exports and imports is also permissible in INR subject to compliances as under RBI’s A.P. (DIR Series) Circular No.10 dated 11th July, 2022. Accordingly, settlement of trade transactions in INR shall take place through the Special Rupee Vostro Accounts opened by AD banks in India as permitted under Regulation 7(1) of Foreign Exchange Management (Deposit) Regulations, 2016, in accordance to the following procedures:

- (i) Indian importers undertaking imports through this mechanism shall make payment in INR which shall be credited into the Special Vostro account of the correspondent bank of the partner country, against the invoices for the supply of goods or services from the overseas seller /supplier**
- (ii) Indian exporters, undertaking exports of goods and services through this mechanism, shall be paid the export proceeds in INR from the balances in the designated Special Vostro account of the correspondent bank of the partner country.**

3.5 On perusal of the above, it can be stated that the condition(s) of sub-clause (iv) of Section 2(6) of the IGST Act, 2017, can be considered to be fulfilled when the Indian exporters, undertaking exports of services, are paid the export proceeds in INR from the balances in the designated Special Vostro Account of the correspondent bank of the partner trading country in terms of Regulation 7(1) of Foreign Exchange Management (Deposit) Regulations, 2016, as mandated by RBI’s A.P. (DIR Series) Circular No.10 dated 11th July, 2022 and reiterated further in Foreign Trade Policy, 2023.

4. Therefore, it is clarified that when the Indian exporters, undertaking export of services, are paid the export proceeds in INR from the Special Rupee Vostro Accounts of correspondent bank(s) of the partner trading country, opened by AD banks, the same shall be considered to be fulfilling the conditions of sub-clause (iv) of clause (6) of section 2 of IGST Act, 2017, subject to the conditions/ restrictions mentioned in Foreign Trade Policy, 2023 & extant RBI Circulars and without prejudice to the permissions / approvals, if any, required under any other law.

5. 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.

(Sanjay Mangal)
Principal Commissioner (GST)

E.2 Circular No. 203/15/2023-GST ; dated 27.10.2023

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/
Commissioners of Central Tax (All)

The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Clarification regarding determination of place of supply in various cases-reg.

Representations have been received from the trade and field formations seeking clarification on certain issues with respect to determination of place of supply in case of –

- i. supply of service of transportation of goods, including through mail and courier;
- ii. supply of services in respect of advertising sector; and
- iii. supply of the “co-location services”.

2. In order to clarify the issue and 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
A. Place of supply in case of supply of service of transportation of goods, including through mail and courier		
1	Sub-section (9) of section 13 of Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as “IGST Act”) has been omitted vide section	1.1 Place of supply of services where location of supplier or location of recipient is outside India is determined as per section 13 of the IGST Act. Sub- section (9) of section 13 of IGST Act provided that where one of the supplier of the services or the recipient of services is located

	<p>162 of Finance Act, 2023 which will come into effect from 01.10.2023. After the said amendment, doubts have been raised as to whether the place of supply in case of service of transportation of goods, including through mail and courier, in cases where location of supplier of services or location of recipient of services is outside India, will be determined as per sub-section (2) of section 13 of IGST Act or will be determined as per sub-section (3) of section 13 of IGST Act.</p>	<p>outside India, the place of supply of services of transportation of goods, other than by way of mail or courier, shall be the place of destination of such goods. The said sub-section has been omitted vide section 162 of Finance Act, 2023 which will come into effect from 01.10.2023. It is hereby clarified that after the said amendment comes into effect, the place of supply of services of transportation of goods, other than through mail and courier, in cases where location of supplier of services or location of recipient of services is outside India, will be determined by the default rule under section 13(2) of IGST Act and not as performance based services under sub-section (3) of section 13 of IGST Act. Accordingly, in cases where location of recipient of services is available, the place of supply of such services shall be the location of recipient of services and in cases where location of recipient of services is not available in the ordinary course of business, the place of supply shall be the location of supplier of services.</p> <p>1.2 Further, it is also mentioned that the place of supply in case of service of transportation of goods by mail or courier was not covered under the provisions of sub-section (9) of section 13 before the said sub-section was amended/omitted. Therefore, on the same principles as mentioned above, the place of supply in case of service of transportation of goods by mail or courier will continue to be determined by the default rule under section 13(2) of IGST Act i.e. in cases where location of recipient of services is available, the place of supply of such services shall be the location of recipient of services and in cases where location of recipient of services is not available in the ordinary course of business, the place of supply shall be the location of supplier of services.</p>
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B. Place of supply in case of supply of services in respect of advertising sector

<p>2</p>	<p>Advertising companies are often involved in procuring space on hoardings/ bill boards erected and mounted</p>	<p>2.1 It is clarified that the place of supply in the case supply of services in respect of advertising sector, in the cases referred in (i) and (ii), shall be determined as below:</p>
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on buildings/land, in different States, from various suppliers (“vendors”) for providing advertisement services to its corporate clients. There may be variety of arrangements between the advertising company and its vendors as below:

(i) There may be a case wherein there is supply (sale) of space or supply (sale) of rights to use the space on the hoarding/ structure (immovable property) belonging to vendor to the client/advertising company for display of their advertisement on the said hoarding/ structure. What will be the place of supply of services provided by the vendor to the advertising company in such case?

(ii) There may be another case where the advertising company wants to display its advertisement on hoardings/ bill boards at a specific location availing the services of a vendor. The responsibility of arranging the hoardings/ bill boards lies with the vendor who may himself own such structure or may be taking it on rent or rights to use basis from another person. The vendor is responsible for display of the advertisement of the advertisement company at the said location. During this entire time of display of the advertisement, the vendor is

2.2 Place of supply in Case (i): The hoarding/structure erected on the land should be considered as immovable structure or fixture as it has been embedded in earth. Further, place of supply of any service provided by way of supply (sale) of space on an immovable property or grant of rights to use an immovable property shall be governed by the provisions of section 12(3)(a) of IGST Act. As per section 12(3)(a) of IGST Act, the place of supply of services directly in relation to an immovable property, including services provided by architects, interior decorators, surveyors, engineers and other related experts or estate agents, any service provided by way of grant of rights to use immovable property or for carrying out or co-ordination of construction work shall be the location at which the immovable property is located. Therefore, the place of supply of service provided by way of supply of sale of space on hoarding/ structure for advertising or for grant of rights to use the hoarding/ structure for advertising in this case would be the location where such hoarding/ structure is located.

2.3 Place of supply in Case (ii): In this case, as the service is being provided by the vendor to the advertising company and there is no supply (sale) of space/ supply (sale) of rights to use the space on hoarding/structure (immovable property) by the vendor to the advertising company for display of their advertisement on the said display board/structure, the said service does not amount to sale of advertising space or supply by way of grant of rights to use immovable property. Accordingly, the place of supply of the same shall not be covered under section 12(3)(a) of IGST Act. Vendor is in fact providing advertisement services by providing visibility to an advertising company’s advertisement for a specific period of time on his structure possessed/taken on rent by him at the specified location. Therefore, such services provided by the Vendor to advertising company are purely in the nature of advertisement services in respect of which Place of Supply shall

<p>in possession of the hoarding/structure at the said location on which advertisement is displayed and the advertising company is not occupying the space or the structure.</p> <p>In this case, what will be the place of supply of such services provided by the vendor to the advertising company?</p>	<p>be determined in terms of Section 12(2) of IGST Act.</p>
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C. Place of supply in case of supply of the “co-location services”

<p>3 Co-location is a data center facility in which a business/company can rent space for its own servers and other computing hardware along with various other bundled services related to Hosting and information technology (IT) infrastructure.</p> <p>A business/company who avails the co-location services primarily seek security and upkeep of its server/s, storage and network hardware; operating systems, system software and may require to interact with the system through a web-based interface for the hosting of its websites or other applications and operation of the servers.</p> <p>In this respect, various doubts have been raised as to</p> <p>i. whether supply of co-location services are renting of immovable property service (as it involves renting of space for keeping/storing company’s</p>	<p>3.1 It is clarified that the Co-location services are in the nature of “Hosting and information technology (IT) infrastructure provisioning services” (S.No. 3 of Explanatory notes of SAC-998315). Such services do not appear to be limited to the passive activity of making immovable property available to a customer as the arrangement of the supply of colocation services not only involves providing of a physical space for server/network hardware along with air conditioning, security service, fire protection system and power supply but it also involves the supply of various services by the supplier related to hosting and information technology infrastructure services like network connectivity, backup facility, firewall services, and monitoring and surveillance service for ensuring continuous operations of the servers and related hardware, etc. which are essential for the recipient business/company to interact with the system through a web based interface relating to the hosting and operation of the servers.</p> <p>3.2 In such cases, supply of colocation services cannot be considered as the services of supply of renting of immovable property. Therefore, the place of supply of the colocation services shall not be determined by the provisions of clause (a) of sub-section (3) of Section 12 of the IGST Act but the same shall be determined by the default place of supply provision under sub-section (2) of</p>
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<p>hardware/servers) and hence the place of supply of such services is to be determined in terms of provision of clause (a) of sub-section (3) of Section 12 of the IGST Act which is the location where the immovable property is located; or</p> <p>ii. whether the place of supply of such services is to be determined by the default place of supply provision under sub-section (2) of section 12 of the IGST Act as the supply of service is Hosting and Information Technology (IT) Infrastructure Provisioning services involving providing services of hosting the servers and related hardware, security of the said hardware, air conditioning, uninterrupted power supply, fire protection system, network connectivity, backup facility, firewall services, 24 hrs. monitoring and surveillance service for ensuring continuous operations of the servers and related hardware, etc.</p>	<p>Section 12 of the IGST Act i.e. location of recipient of co-location service.</p> <p>3.3 However, in cases where the agreement between the supplier and the recipient is restricted to providing physical space on rent along with basic infrastructure, without components of Hosting and Information Technology (IT) Infrastructure Provisioning services and the further responsibility of upkeep, running, monitoring and surveillance, etc. of the servers and related hardware is of recipient of services only, then the said supply of services shall be considered as the supply of the service of renting of immovable property. Accordingly, the place of supply of these services shall be determined by the provisions of clause (a) of sub-section (3) of Section 12 of the IGST Act which is the location where the immovable property is located.</p>
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3. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)
Principal Commissioner (GST)

E.3 Circular No. 204/16/2023-GST ; dated 27.10.2023

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/
Commissioners of Central Tax (All)

The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Clarification on issues pertaining to taxability of personal guarantee and corporate guarantee in GST-reg.

Representations have been received from the trade and field formations seeking clarification on certain issues with respect to taxability of activity of providing personal bank guarantee by Directors to banks for securing credit facilities for the company. Similarly, clarifications are being sought with respect to taxability and valuation of the activity of providing corporate guarantee by a related person to banks/financial institutions for another related person, as well as by a holding company in order to secure credit facilities for its subsidiary company.

2. 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 the activity of providing personal guarantee by the Director of a company to the bank/ financial institutions for sanctioning of credit facilities to the said company without any consideration will be treated as a supply of service or not and whether the same will attract GST or not.	<p>As per Explanation (a) to section 15 of CGST Act, the director and the company are to be treated as related persons. As per clause (c) of sub-section (1) of section 7 of the CGST Act, 2017, read with S. No. 2 of Schedule I of CGST Act, supply of goods or services or both between related persons, when made in the course or furtherance of business, shall be treated as supply even if made without consideration. Accordingly, the activity of providing personal guarantee by the Director to the banks/ financial institutions for securing credit facilities for their companies is to be treated as a supply of service, even when made without consideration.</p> <p>Rule 28 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “CGST Rules”) prescribes the method for determining the value of the supply of goods or services or both between related parties, other than where the supply is made through an agent. In terms of Rule 28 of CGST Rules, the taxable value of such supply of service shall be the open market value of such supply.</p> <p>RBI has provided guidelines for obtaining personal guarantee of promoters, directors and other managerial personnel of the</p>

borrowing concerns vide Para 2.2.9 of its Circular No. RBI/2021-22/121 dated 9th November, 2021, which is reproduced below:

“2.2.9 Guidelines relating to obtaining of personal guarantees of promoters, directors, other managerial personnel, and shareholders of borrowing concerns

Banks should take personal guarantees of promoters, directors, other managerial personnel or major shareholders for the credit facilities granted to corporates, public or private, only when absolutely warranted after a careful examination of the circumstances of the case and not as a matter of course. In order to identify the circumstances under which the guarantee may or may not be considered necessary, banks should be guided by the following broad considerations:

.....

C. Worth of the guarantors, payment of guarantee commission, etc

Where personal guarantees of directors are warranted, they should bear reasonable proportion to the estimated worth of the person. The system of obtaining guarantees should not be used by the directors and other managerial personnel as a source of income from the company. Banks should obtain an undertaking from the borrowing company as well as the guarantors that no consideration whether by way of commission, brokerage fees or any other form, would be paid by the former or received by the latter, directly or indirectly. This requirement should be incorporated in the bank’s terms and conditions for sanctioning of credit limits. During the periodic inspections, the bank’s inspectors should verify that this stipulation has been complied with. There may, however, be exceptional cases where payment of remuneration may be permitted e.g. where assisted concerns are not doing well and the existing guarantors are no longer connected with the management but continuance of their guarantees is considered essential because the new management’s guarantee is either not available or is found inadequate.

.....”

Accordingly, as per mandate provided by RBI in terms of Para 2.2.9 (C) of RBI’s Circular No. RBI/2021-22/121 dated 9th November, 2021, no consideration by way of commission, brokerage fees or any other form, can be paid to the director

		<p>by the company, directly or indirectly, in lieu of providing personal guarantee to the bank for borrowing credit limits. As such, when no consideration can be paid for the said transaction by the company to the director in any form, directly or indirectly, as per RBI mandate, there is no question of such supply/ transaction having any open market value. Accordingly, the open market value of the said transaction/ supply may be treated as zero and therefore, taxable value of such supply may be treated as zero. In such a scenario, no tax is payable on such supply of service by the director to the company.</p> <p>There may, however, be cases where the director, who had provided the guarantee, is no longer connected with the management but continuance of his guarantee is considered essential because the new management's guarantee is either not available or is found inadequate, or there may be other exceptional cases where the promoters, existing directors, other managerial personnel, and shareholders of borrowing concerns are paid remuneration/ consideration in any manner, directly or indirectly. In all these cases, the taxable value of such supply of service shall be the remuneration/ consideration provided to such a person/ guarantor by the company, directly or indirectly.</p>
2	<p>Whether the activity of providing corporate guarantee by a person on behalf of another related person, or by the holding company for sanction of credit facilities to its subsidiary company, to the bank/ financial institutions, even when made without any consideration will be treated as a taxable supply of service or not, and if taxable, what would be the</p>	<p>Where the corporate guarantee is provided by a company to the bank/financial institutions for providing credit facilities to the other company, where both the companies are related, the activity is to be treated as a supply of service between related parties as per provisions of Schedule I of CGST Act, even when made without any consideration.</p> <p>Similarly, where the corporate guarantee is provided by a holding company, for its subsidiary company, those two entities also fall under the category of 'related persons'. Hence the activity of providing corporate guarantee by a holding company to the bank/financial institutions for securing credit facilities for its subsidiary company, even when made without any consideration, is also to be treated as a supply of service by holding company to the subsidiary company, being a related person, as per provisions of Schedule I of CGST Act.</p> <p>In respect of such supply of services by a person to another related person or by a holding company to a subsidiary company, in form of providing corporate guarantee on their behalf to a bank/ financial institution, the taxable value will be determined as per rule 28 of CGST Rules.</p>

valuation of such supply of services.	<p>Considering different practices being followed by the field formations and taxpayers in determining such taxable value, in order to provide uniformity in practices and ease of implementation, sub-rule (2) has been inserted in rule 28 of CGST Rules vide Notification No. 52/2023 dated 26.10.2023, for determining the taxable value of such supply of services between related persons in respect of providing corporate guarantee. Accordingly, consequent to insertion of the said sub-rule in rule 28 of CGST Rules, in all such cases of supply of services by a related person to another person, or by a holding company to a subsidiary company, in the form of providing corporate guarantee on their behalf to a bank/ financial institution, the taxable value of such supply of services, will henceforth be determined as per the provisions of the sub-rule (2) of Rule 28 of CGST Rules, irrespective of whether full ITC is available to the recipient of services or not.</p> <p>It is clarified that the sub-rule (2) of Rule 28 shall not apply in respect of the activity of providing personal guarantee by the Director to the banks/ financial institutions for securing credit facilities for their companies and the same shall be valued in the manner provided in S. No. (1) above.</p>
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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.

(Sanjay Mangal)
Principal Commissioner (GST)

E.4 Circular No. 205/17/2023-GST ; dated 31.10.2023

To,

Principal Chief Commissioners/ Principal Directors General,

Chief Commissioners/ Directors General,

Principal Commissioners/ Commissioners of Central Excise & Central Tax

Madam/ Sir,

Subject: Clarification regarding GST rate on imitation zari thread or yarn based on the recommendation of the GST Council in its 52nd meeting held on 7th October, 2023 –reg.

The GST Council in its 50th meeting had recommended reduction of GST rate to 5% on imitation zari thread or yarn known by any name in trade parlance, following which Sl. No. 218AA had been inserted in Schedule I of notification no. 1/2017- Central Tax (Rate) dated 28.6.2017.

2. Doubts have been raised whether metal coated plastic film converted to metallised yarn and twisted with nylon, cotton, polyester or any other yarn to make imitation zari thread is covered under Sl No. 218AA of Schedule I covering imitation zari thread or yarn, and attracting 5% GST, or under Sl No. 137 of Schedule III covering other metallised yarn attracting 12% GST. As per HS Explanatory Notes, the heading 5605 covers – (1) yarn consisting of any textile material (including monofilament, strip and the like and paper yarn) combined with metal thread or strip, whether obtained by a process of twisting, cabling or by gimping, whatever the proportion of the metal present (2) yarn of any textile material (including monofilament, strip and the like and paper yarn) covered with metal by any other process including yarn covered with metal by electro-deposition. The heading also covers products consisting of a core of metal foil (generally of aluminum) or of a core of plastic film coated with metal dust, sandwiched by means of an adhesive between two layers of plastic film.

3. In light of the above, the GST Council has recommended to clarify that imitation zari thread or yarn made from metallised polyester film/ plastic film falling under HS 5605 are covered by Sl No. 218AA of Schedule I attracting 5% GST. The GST Council has also recommended that no refund will be permitted on polyester film (metallised)/plastic film on account of inversion of tax rate. Requisite changes have been made in notification no. 5/2017-Central Tax (Rate) vide Notification no 20/223-Central Tax (Rate) dated 19.10.2023.

4. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,
Dibyalok
Technical Officer, TRU

E.5 Circular No. 206/18/2023-GST ; dated 31.10.2023

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/
Commissioner of Central Tax (All) / The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Subject: Clarifications regarding applicability of GST on certain services – reg.

Based on the recommendations of the GST Council in its 52nd meeting held on 7th October, 2023, at New Delhi, clarification, with reference to GST levy, related to the following issues are being issued through this circular.

- i. Whether ‘same line of business’ in case of passenger transport service and renting of motor vehicles includes leasing of motor vehicles without operators.

- ii. Whether GST is applicable on reimbursement of electricity charges received by real estate companies, malls, airport operators etc. from their lessees/occupants.
- iii. Whether job work for processing of “Barley” into “Malted Barley” attracts GST @ 5% as applicable to “job work in relation to food and food products” or 18% as applicable on “job work in relation to manufacture of alcoholic liquor for human consumption”.
- iv. Whether District Mineral Foundations Trusts (DMFTs) set up by the State Governments are Governmental Authorities and thus eligible for the same exemptions from GST as available to any other Governmental Authority.
- v. Whether supply of pure services and composite supplies by way of horticulture/horticulture works (where the value of goods constitutes not more than 25 per cent of the total value of supply) made to CPWD are eligible for exemption from GST under Sr. No. 3 and 3A of Notification no 12/2017-CTR dated 28.06.2017.

2. Whether ‘same line of business’ in case of passenger transport service and renting of motor vehicles includes leasing of motor vehicles without operators.

2.1 Services of transport of passengers by any motor vehicle (SAC 9964) and renting of motor vehicle designed to carry passengers with operator (SAC 9966), where the cost of fuel is included in the consideration charged from the service recipient attract GST at the rate of 5% with input tax credit of services in the same line of business.

2.2 Same line of business as stated in the notification No. 11/2017-Central Tax (Rate) means “*service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle*”.

2.3 It is hereby clarified that input services in the same line of business include transport of passengers (SAC 9964) or renting of motor vehicle with operator (SAC 9966) and not leasing of motor vehicles without operator (SAC 9973) which attracts GST and/or compensation cess at the same rate as supply of motor vehicles by way of sale.

3. Whether GST is applicable on reimbursement of electricity charges received by real estate companies, malls, airport operators etc. from their lessees/occupants.

3.1 Doubts were raised on the applicability of GST on supply of electricity by the real estate companies, malls, airport operators etc., to their lessees or occupants.

3.2 It is clarified that whenever electricity is being supplied bundled with renting of immovable property and/or maintenance of premises, as the case may be, it forms a part of composite supply and shall be taxed accordingly. The principal supply is renting of immovable property and/or maintenance of premise, as the case may be, and the supply of electricity is an ancillary supply as the case may be. Even if electricity is billed separately, the supplies will constitute a composite supply and therefore, the rate of the principal supply i.e., GST rate on renting of immovable property and/or maintenance of premise, as the case may be, would be applicable.

3.3 However, where the electricity is supplied by the Real Estate Owners, Resident Welfare Associations (RWAs), Real Estate Developers etc., as a pure agent, it will not form part of value of their supply. Further, where they charge for electricity on actual basis that is,

they charge the same amount for electricity from their lessees or occupants as charged by the State Electricity Boards or DISCOMs from them, they will be deemed to be acting as pure agent for this supply.

4. Whether job work for processing of “Barley” into “Malted Barley” attracts GST @ 5% as applicable to “job work in relation to food and food products” or 18% as applicable on “job work in relation to manufacture of alcoholic liquor for human consumption”.

4.1 References have been received to clarify whether services by way of job work for conversion of barley into malt attracts GST at 5% prescribed for “job work in relation to all food and food products falling under Chapter 1 to 22 of the customs tariff” or at the rate of 18% prescribed for “services by way of job work in relation to manufacture of alcoholic liquor for human consumption”.

4.2 Malt is a food product. It can be directly consumed as part of food preparations or can be used as an ingredient in food products and also used for manufacture of beer and alcoholic liquor for human consumption. However, irrespective of end-use, conversion of barley into malt amounts to job work in relation to food products.

4.3 It is hereby clarified that job work services in relation to manufacture of malt are covered by the entry at Sl. No. 26 (i) (f) which covers “job work in relation to all food and food products falling under chapters 1 to 22 of the customs tariff” irrespective of the end use of that malt and attracts 5% GST.

5. Whether District Mineral Foundations Trusts (DMFTs) set up by the State Governments are Governmental Authorities and thus eligible for the same exemptions from GST as available to any other Governmental Authority.

5.1 DMFTs work for the interest and benefit of persons and areas affected by mining related operations by regulating receipt and expenditure from the respective Mineral Development Funds created in the concerned district. They provide services related to drinking water supply, environment protection, health care facilities, education, welfare of women and children, supply of medical equipment etc.

5.2 These activities are similar to activities that are enlisted in Eleventh Schedule and Twelfth Schedule of the Constitution. The ultimate users of the various schemes under DMF are individuals, families, women and children, farmers/producer groups, SHGs of the mining affected areas etc. The services/supplies out of DMF fund are provided free of charge and no consideration is realized from the beneficiaries by DMF against such services.

5.3 Accordingly, it is clarified that DMFT set up by the State Governments are Governmental Authorities and thus eligible for the same exemptions from GST as available to any other Governmental Authority.

6. Whether supply of pure services and composite supplies by way of horticulture/horticulture works (where the value of goods constitutes not more than 25 per cent of the total value of supply) made to CPWD are eligible for exemption from GST under Sr. No. 3 and 3A of Notification no 12/2017-CTR dated 28.06.2017.

6.1 Public parks in government residential colonies, government offices and other public areas are developed and maintained by CPWD.

6.2 Maintenance of community assets, urban forestry, protection of the environment and promotion of ecological aspects are functions entrusted to Panchayats and Municipalities under Article 243G and 243W read with Sr. No. 29 of 11th Schedule and Sr. No. 8 of 12th Schedule of the constitution.

6.3 Sr. No. 3 and 3A of notification No. 12/2017-CTR exempt pure services and composite supply of goods and services in which value of goods does not constitute more than 25%, that are provided to the Central Government, State Government or Union territory or local authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.

6.4 Accordingly, it is clarified that supply of pure services and composite supplies by way of horticulture/horticulture works (where the value of goods constitutes not more than 25 per cent of the total value of supply) made to CPWD are eligible for exemption from GST under Sr. No. 3 and 3A of Notification no 12/2017-CTR dated 28.06.2017.

7. Difficulties, if any, in implementation of this circular may be brought to the notice of the Board.

**Yours faithfully,
(Rajeev Ranjan)
Under Secretary, TRU**

F NOTIFICATION UNDER GST APPELLATE TRIBUNAL

S. N.	Date	Notification No.	Subject	Sec.	Rule
F.1	25.10.2023	Ministry of Finance (Department of Revenue) - G.S.R. 793(E)	Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023	110 164	-

F.1 Notification dated 25.10.2023

G.S.R. 793(E).— In exercise of the powers conferred by section 110 read with section 164 of the Central Goods And Services Tax Act, 2017 (12 of 2017) and in supersession of the Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019 except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby makes the following rules, namely:-

CHAPTER I PRELIMINARY

1. Short title, commencement and application.—

(1) These rules may be called the Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023.

(2) They shall come into force on the date of their publication in the Official Gazette.

(3) These rules shall apply to the President, Judicial Member, Technical Member (Centre) and Technical Member (State) of the Principal Bench and State Bench of Goods and Services Tax Appellate Tribunal.

2. Definitions.-

(1) In these rules, unless the context otherwise requires, —

- (a) “Act” means the Central Goods And Services Tax Act, 2017 (12 of 2017);
- (b) “Committee” means the Search-cum-Selection Committee constituted under clause (a) or clause (b) of sub-section (4) of section 110 of the Act;
- (c) “Form” means a Form appended to these rules;
- (d) “Member” means a Technical Member (Centre) or Technical Member (State) or Judicial Member of the Goods and Services Tax Appellate Tribunal;
- (e) “section” means a section of the Act;
- (f) “Tribunal” means Goods and Services Tax Appellate Tribunal constituted under section 109 of the Act.

(2) Words and expressions used herein and not defined but defined in the Act shall have the same meaning as respectively assigned to them in the Act.

CHAPTER II
APPOINTMENT OF PRESIDENT AND MEMBER

3. Selection for posts of President and Members—

(1) The Committee may cause a vacancy circular to be issued through the Member-Secretary, giving details of the posts of Members proposed to be filled up, including the following—

- (a) number of existing and anticipated vacancies;
- (b) qualifications;
- (c) salary and allowances;
- (d) format for application; and
- (e) last date for filing of applications,

in Form-I after making such modifications as may be deemed fit by the Committee.

(2) The Committee shall scrutinise, or cause to be scrutinised, every application received in response to the circular, against the qualifications and may shortlist such number of eligible candidates for personal interaction as it may deem fit.

(3) For the post of President, the Committee may, either cause a vacancy circular to be issued and call for applications or search for suitable persons eligible for appointment and make an assessment for selection to the post of President.

(4) The Committee shall make its recommendations based on the overall assessment of eligible candidates including assessment through the personal interaction after taking into account the suitability, record of past performance, integrity as well as adjudicating and experience keeping in view the requirements of the Tribunal and shall recommend a panel of two names for every post for which selection is being done in accordance with the provisions of sub – section (6) of section 110 of the Act.

4. Selection for re-appointment.—

(1) An application for re-appointment shall be considered in the same manner as that for the original appointment, along with the applications of all other persons in response to the vacancy circular.

(2) While making its assessment for suitability to a post, the Committee shall give additional weightage to persons seeking re-appointment on the basis of their experience in the Tribunal and while doing so, shall take into account, the performance of the person while working as a President or Member in the Tribunal.

5. Medical fitness of President and Members.—

(1) No person shall be appointed as President, Judicial Member or Technical Member (Centre) of the Principal Bench or the State Bench of the Tribunal or as Technical Member (State) of the Principal Bench unless he is declared medically fit by an authority specified by the Central Government in this behalf.

(2) No person shall be appointed as Technical Member (State) of the State Bench of the Tribunal unless he is declared medically fit by an authority specified in this behalf by the State in which the said State Bench is located.

6. Retirement from parent service on appointment as President or Member.—

Where, the person appointed as President or Member is a serving Judge of the Supreme Court or a High Court or a serving Member of an organised Service, he shall either resign or obtain voluntary retirement before joining the Tribunal.

CHAPTER III

REMOVAL OF PRESIDENT OR MEMBER

7. Procedure for inquiry into complaints.—

(1) Where a written complaint alleging any definite charge of the nature referred to in sub-section (12) of section 110 of the Act in respect of President or Member is received by the Central Government, it shall make a preliminary scrutiny of such complaint.

(2) Where, on preliminary scrutiny, the Central Government is of the opinion that there are reasonable grounds for making an inquiry into the truth of any allegation referred to in sub-rule (1), it shall make a reference to the concerned Committee.

(3) The said Committee shall conduct an inquiry or cause an inquiry to be conducted by a person who is, or has been, a -

- (a). Judge of Supreme Court or Chief Justice of a High Court, where the inquiry is against the President; or
- (b). Judge of a High Court, where the inquiry is against a Member.

(4) The inquiry shall be completed within such time or such further time as may be specified by the Central Government preferably within six months.

(5) After the conclusion of the inquiry, the Committee shall submit its report to the Central Government stating therein its findings and the reasons thereof on each of the charges separately with such observations on the whole case as it may think fit.

(6) The Committee shall not be bound by the procedure laid down by the Code of Civil Procedure, 1908 (5 of 1908) but shall be guided by the principles of natural justice and shall have power to regulate its own procedure, including the fixing of date, place and time of its inquiry.

CHAPTER IV

SALARY AND ALLOWANCES

8. Salary.—

(1) The President of the Tribunal shall, be paid a salary of rupees two lakh fifty thousand (fixed) per month.

(2) The Member shall be paid a salary of rupees two lakh twenty- five thousand per month.

(3) In case, a person appointed as the President, or Member, is in receipt of any pension, the pay of such person shall be reduced by the gross amount of pension drawn by him.

9. Allowances.—

(1) The President and Member shall be entitled to draw allowances and benefits as are admissible to a Government of India officer holding Group 'A' post carrying the same pay.

(2) Notwithstanding anything contained in sub-rule (1), the President or Members shall have option to avail of accommodation to be provided by the Central Government as per the rules for the time being in force or shall be eligible for reimbursement of house rent subject to a limit of -

- (a) rupees one lakh fifty thousand per month in case of President of the Tribunal; and
- (b) rupees one lakh twenty-five thousand per month in case of Members of the Tribunal.

10. Transport allowance.—

The President, or a Member shall be entitled to the facility of staff car for journeys for official and private purposes at the same terms and conditions as applicable to a Government of India officer holding Group 'A' post carrying the same pay.

CHAPTER V

PENSION, PROVIDENT FUND, GRATUITY AND LEAVE

11. Pension, Provident Fund and Gratuity.—

Pension, Provident Fund and gratuity shall not be admissible for the service rendered in the Tribunal.

12. Leave.-

(1) The President or Member shall be entitled to thirty days of earned leave for every year of service.

(2) Casual Leave not exceeding eight days may be granted to the President and a Member in a calendar year.

(3) The payment of leave salary during leave shall be governed by rule 40 of the Central Civil Services (Leave) Rules, 1972.

(4) The President or Member shall be entitled to encashment of leave in respect of the earned Leave standing to his credit, subject to the condition that maximum leave encashment, including the amount received at the time of retirement from previous service shall not in any case exceed the prescribed limit under the Central Civil Service (Leave) Rules, 1972.

(5) Leave sanctioning authority for-

- (a). Member, shall be the President;
- (b). President or Member in case of absence of President, shall be the Central Government.

(6) The Central Government shall be the sanctioning authority for foreign travel to the President and Members.

CHAPTER VI
POWERS OF PRESIDENT AND VICE PRESIDENT

13. Powers of President.-

The President shall exercise the powers of Head of the Department for the purpose of:-

- (a) Delegation of Financial Power Rules, 1978;
- (b) General Financial Rules, 2017;
- (c) Fundamental Rules and Supplementary Rules; and
- (d) Central Civil Services (Classification, Control and Appeal) Rules, 1965

14. Powers of Vice-President: -

The Vice-President shall exercise the powers of the President provided under section 114 of the Act for the relevant State Benches for the purpose of:-

- (a) allocation of appeals amongst members within a bench under his jurisdiction;
- (b) deciding the appeals to be heard by Single Member as per provisions of the Act;
- (c) transfer of appeals amongst the State Benches within his jurisdiction;
- (d) refer cases under clause (a) of sub-section (9) of section 109 of the Act to a Member in a State Bench within his jurisdiction;
- (e) such other administrative and financial powers as may be assigned by the President by a general or special order.

CHAPTER VII
MISCELLANEOUS

15. Declaration of Financial and other Interests.—

The President or the Member shall, before entering upon his office, declare his assets, and his liabilities and financial and other interests.

16. Other conditions of service.—

(1) The terms and conditions of service of a President or Member with respect to which no express provision has been made in these rules, shall be such as are admissible to a Government of India officer holding Group 'A' post carrying the same pay.

(2) The President, or Member shall not undertake any arbitration assignment while functioning in these capacities in the Tribunal.

(3) The President, or Member of the Tribunal, shall not, for a period of two years from the date on which they cease to hold office, accept any employment in, or connected with the management or administration of, any person who has been a party to a proceeding before the Tribunal:

Provided that nothing contained in this rule shall apply to any employment under the Central Government or a State Government or a local authority or in any statutory authority or any corporation established by or under any Central, State or Provincial

Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013 (18 of 2013).

17. Oath of office and secrecy. -

Every person appointed to be the President, or Member shall, before entering upon his office, make and subscribe an oath of office and secrecy in Form II and Form III annexed to these rules.

18. Power to relax:-

Where the Central Government is of the opinion that it is necessary or expedient so to do, it may, on the recommendations of the Council, by order and for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.

19. Interpretation.-

If any question arises relating to the interpretation of these rules, the decision of the Central Government thereon, on the recommendations of the Council, shall be final

FORM I
(See rule 3)

[Format for vacancy circular including the format for application]

F. No. _____

Government of India

Ministry of _____

Department of _____

Vacancy Circular

Room No. New Delhi-110001

Dated, the _____

Subject: - Selection for the posts of President/Member in Tribunal-reg.

1. Tribunal: - The Goods and Services Tax Appellate Tribunal is an Appellate Authority established under the Central Goods And Services Tax Act, 2017 to hear various appeals under the _____ Act,

Principal Bench is situated at New Delhi and its state Benches are situated at

A Member, upon selection, may be posted at any of these places.

2. Vacancy: - Applications are being invited for the following existing and anticipated vacancies:

Post	Place	Date of Vacancy

3. Qualification:- The qualifications, eligibility, salary and other terms and conditions of the appointment of a candidate will be governed by the provisions of the of Central Goods And Services Tax Act, 2017 and Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023.

4. Procedure for selection: - The Search-Cum-Selection Committee constituted under the clause (a) of subsection 4 of section 110 for the posts of Technical Member (State) of the State Bench and under clause (b) of subsection (4) of the said section of Central Goods And Services Tax Act, 2017 for the posts of President and other Members shall recommend names for appointment to the said post/s and shall scrutinise the applications with respect to suitability of application for the posts by giving due weightage to qualification and experience of candidates and shortlist candidates for conducting personal interaction. The final selection will be done on the basis of overall evaluation of candidates done by the Committee based on the qualification, experience and personal interaction.

5. Application Procedure:- Applications by eligible and willing officers are to be submitted through proper channel(whenever applicable) and should be accompanied with (i) bio-data in the proforma at Annexure-I (ii) Certificate to be furnished by the employer/ head of office/ forwarding authority as in Annexure-II (iii) clear photocopies of the up-to-date CR/APAR dossier of the officer containing CR/APARs of at least last five years duly attested by a Group A officer (iv) cadre clearance (v) integrity certificate/clearance from vigilance and disciplinary angle as in Annexure-III (vi) statement giving details of major or minor penalties, if any, imposed on the officer during the last ten years, to the following address, so as to reach this office latest by.—

[Name and Address]

Applicants can Log on to <https://> to access the home page of the Online Application to apply (wherever applicable).

6. No TA/DA will be admissible to the candidates to be called for interview/interaction. The candidates are required to make own arrangements.

7. Advertisement and Prescribed application form can be downloaded from Ministry's/Tribunals website (name of the website).

8. Any application received after due date or without necessary Annexure as mentioned above will not be entertained.

Wide publicity may be given in all organizations and their field formations to facilitate early and optimum number of application.

(Name of the Signing Officer)

Under Secretary to the Govt. of India/Director

PROFORMA

Name :

- 1 Name
- 2 Date of Birth :
- 3 Category (SC/ST/OBC/UR) :
- 4 Designation/Profession :
- 5 Contact Details :

Space for
photograph
duly signed by
candidate

	Residential		Official
	Present	Permanent	
Address:			
Mobile/Phone No.			
Email:			

6. Cadre/Service [Wherever applicable] :
7. Educational qualification (in reverse chronological order):

Sl. No.	Name of University/ Equivalent Institution	Degree	Year of passing	Division/ % of marks obtained	Academic Distinction	Subject/ Specialization

- 8 Work Experience:

8A. For the experience as employee, Employment record in chronological order starting with present Employment, list in reverse:

- (a) For the post of Technical Member (Centre) and Technical Member (State) .

Sl. No.	Name & address of employer (Govt./PSU/Ministry/Department/ any other	Designation, Pay or Scale of pay (Pay in Pay Matrix)	Period of Service		Nature of work/ experience*	Whether the said service is Group A or equivalent to Group A
			From	To		

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- * Please specify whether the said work involves administration of an existing law (as defined in clause (48) of section (2) of the Central Goods and Services Tax Act, 2017) or the goods and services tax in the Central Government in respect of post of Technical Member (Centre) or whether the work involves administration of an existing law or the goods and services tax or in the field of finance and taxation in the State Government in respect of post of Technical Member (State).

Also specify whether the said works involves judicial/ quasi-judicial functions.

(b) For the post of President and Judicial Member

Sl. No.	Name & address of employer (Govt./Court/any other	Designation, Pay or Scale of pay (Pay in Pay Matrix)	Period of Service		Nature of work/ experience*
			From	To	

- Please specify whether the said work involves Judicial or Quasi-Judicial /Criminal/Civil /Taxation/Company Affairs/or any other as may be applicable.

8. Write up on adjudicating experience: of the applicant (200 words) [Wherever applicable]

9. Mention :

a. Whether minimum three years of experience is there : (Yes/No. If yes, provide details thereof) in the administration of an existing law or goods and services tax in the Central Government for the post of Technical Member (Centre)

b. Whether minimum three years of experience is there : (Yes/No. If yes, provide details thereof) in the administration of an existing law or goods and services tax or in the field of finance and taxation in the State Government for the post of Technical Member (State)

c. Any experience in handling such cases involving : (Brief Writeup) interpretation of goods and services tax law or an existing law for the posts of Judicial Member

12. Write up on 05, major achievement: (200 words each)

13. Awards/honours/Publications, if any :

14. Affiliation with the professional bodies/Institutions/societies/or any other body Including political party.

15. Additional information, if any, which :

You would like to mention in support of the application for the post.

DECLARATION

1. I certify that the foregoing information is correct and complete to the best of knowledge and belief and nothing has been concealed/distorted. If at any time I found to have concealed/distorted any material information; my appointment shall be liable to summary termination without notice.

2. I shall not withdraw my candidature after the meeting of the Selection Committee.

3. I shall not decline the appointment, if selected for appointment by the Appointment Committee of Cabinet.
4. I shall join within 30 days from the date of issue of order of appointment.
5. I am aware that in case I violate any of the conditions mentioned at SI.No.2 to 4, the Government of India is likely to debar me for a period of three years for consideration for appointment outside the cadre and in any Autonomous Body/Statutory Body/Regulatory Body.

Date

Place

Signature of the Candidate

Annexure-II

CERTIFICATE TO BE FURNISHED BY THE EMPLOYER/HEAD OF OFFICE/FORWARDING AUTHORITY

1. Certified that the particular furnished by Shri/Smt/Kum are correct and he/she possesses educational qualifications and experience mentioned in Annexure-I.
2. It is also certified that there is no vigilance/ disciplinary case either pending or being contemplated against him/her and vigilance clearance issued by competent Authority in the enclosed Annexure (III).
3. His/her integrity is certified.
4. No major or minor penalty was imposed on Shri/Smt/Kum during the last 10 years period.
5. The up-to-date attested Photostat copies of Annual Confidential Report/Annual Performance Appraisal Report of last 5years (each Photostat copy of Annual Confidential Report/Annual Performance Appraisal Report should be attested) in respect of Shri/Smt/Kum-----are enclosed herewith.

Seal & Signature of the cadre controlling Authority

Annexure-III

PARTICULARS OF THE OFFICERS FOR WHOM VIGILANCE CLEARANCE IS BEING SOUGHT

(To be furnished and signed by the competent authority or HOD)

1. Name of the Officer (in full) :
2. Father's name :
3. Date of Birth :
4. Date of Retirement :
5. Date of entry into service :
6. Service to which the officer belongs including batch /year/ cadre etc. , wherever applicable :
7. Positions held (During ten preceding years) :

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S. No	Organisation (name in full)	Designation & Place of Posting	Administrative/ Nodal Ministry/Department concerned (in case of officers of PSUs etc.)	From	To

8. Whether the officer has been placed on the agreed list or list of Officer of Doubtful Integrity (if yes, details to be given) :

9. Whether any allegation of misconduct :

Involving vigilance angle was examined against the officer during the last 10 Years and if so with what result (*)

10. Whether any punishment was awarded to the officer during the last 10 years and if so, the date of imposition and details of penalty (*) :

11. Is any disciplinary/ criminal proceedings or charge sheet pending against the officer as on date (if so, details to be furnished) :

12. Is any action contemplated against the :

Officer as on date (if so, details to be furnished (*)

(*) If vigilance clearance had been obtained in the past, the information may be provided for the period thereafter,

Date:

(NAME AND SIGNATURE)

FORM II
(See rule 17)

Form of Oath of Office for President/ Member

I, A. B., having been appointed as President/Member of the Goods and Service Tax Appellate Tribunal, do solemnly affirm/do swear in the name of God that I will faithfully and conscientiously discharge my duties as the President/ Member of the Appellate Tribunal to the best of my ability, knowledge and judgment, without fear or favour, affection or ill-will.

FORM III
(See rule 17)

Form of Oath of Secrecy for President/Member

I, A. B., having been appointed as the President/Member of the Goods and Service Tax Appellate Tribunal, do solemnly affirm/do swear in the name of God that I will not directly or indirectly communicate or reveal to any person or persons any matter which shall be brought under my consideration or shall become known to me as President/ Member of the Appellate Tribunal except as may be required for the due discharge of my duties as the President/Member.

[F. No A-50050/69/2023-CESTAT-DOR]

Manoj Kumar Singh, Director.
