

GST UPDATE
DECEMBER 2022

NOTIFICATIONS AND CIRCULARS

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A NOTIFICATIONS UNDER CENTRAL TAX

S. N.	Date	Notification No.	Subject	Sec.	Rule
A.1	13.12.2022	25/2022 – CT	Extends the due date for furnishing FORM GSTR-1 for November, 2022 for registered persons whose principal place of business is in certain districts of Tamil Nadu.	37	59
A.2	26.12.2022	26/2022 – CT	CGST (Fifth Amendment, 2022) Rules, 2017 with effect from 26.12.2022. (Rules 8, 9, 12, 37, 37A, 46, 46A, 59, 87, 88C, 89, 108, 109, 109C, 138, 161, Forms GST REG-01, REG-17, REG-19, GSTR-1, RFD-01, APL-02, GST APL-01/03W, DRC-01B, DRC- 03 and DRC-25)	25 16 31 37 49 54 107 68 84 25 29 29 37 54	8, 9, 12 37, 37A 46, 46A 59 87, 88C 89 108, 109, 109C 138 161 Forms GST REG-01 (Rule 8) REG-17, (Rule 22) REG-19, (Rule 22) GSTR-1, (Rule 59) RFD-01, (Rule 89)

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S. N.	Date	Notification No.	Subject	Sec.	Rule
				107	APL-02, (Rule 108, 109)
				107	GST APL- 01/03W, (Rule 109C)
				49	DRC-01B, (Rule 88C)
				73, 74, 76, 129, 161	DRC- 03, (Rule 142)
				84	DRC-25 (Rule 161)
A.3	26.12.2022	27/2022 – CT	Notification under sub-rule (4B) of rule 8 of CGST Rules, 2017	25	8

A.1 Notification No. 25/2022 – CT ; dated 13.12.2022

G.S.R. 877(E).- In exercise of the powers conferred by the proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 – Central Tax, dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 699(E), dated the 10th November, 2020, namely: -

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the tax period November, 2022, for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvarur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu, shall be extended till the thirteenth day of the month succeeding the said tax period.”.

[F. No. CBIC- 20006/16/2022-GST]

Alok Kumar, Director

A.2 Notification No. 26/2022 – CT ; dated 26.12.2022

G.S.R. 902(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 (Fifth Amendment) Rules, 2022.

(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), in rule 8,-

(i) in sub-rule (1), the words and letters, “mobile number, e-mail address,” shall be omitted;

(ii) in sub-rule (2), in clause (a), after the words “Direct Taxes”, the words “and shall also be verified through separate one-time passwords sent to the mobile number and e-mail address linked to the Permanent Account Number” shall be inserted;

(iii) in sub-rule (2), clauses (b) and (c) shall be omitted;

(iv) for sub-rule (4A), the following sub-rule shall be substituted, namely:-

“(4A) Every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this sub-rule.”;

(v) after sub-rule (4A), the following sub-rule shall be inserted, namely:-

“(4B) The Central Government may, on the recommendations of the Council, by notification specify the States or Union territories wherein the provisions of sub-rule (4A) shall not apply.”;

(vi) in sub-rule (5), after the words, brackets and figure “sub-rule (4)”, the words, brackets, figure and letter “or sub-rule (4A)”, shall be inserted.

3. In the said rules, in rule 9, -

(i) in sub-rule (1), in the proviso, after clause (a), the following clause shall be inserted, namely: -

“(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or”;

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

“(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or”.

4. In the said rules, in rule 12, in sub-rule (3), after the word, “Where,”, the words, brackets and figure, “on a request made in writing by a person to whom a registration has been granted under sub-rule (2) or”, shall be inserted.

5. In the said rules, in rule 37, in sub-rule (1), with effect from 1st day of October, 2022, -

(i) after the words, “value of such supply”, the words, “, whether wholly or partly,” shall be inserted;

(ii) after the words, “shall pay”, the words, “or reverse” shall be inserted;

(iii) after the words, “in respect of such supply”, the letters and words, “, proportionate to the amount not paid to the supplier,” shall be inserted.

6. In the said rules, after rule 37, the following rule shall be inserted, namely: -

“37A. Reversal of input tax credit in the case of non-payment of tax by the supplier and re-availment thereof. - Where input tax credit has been availed by a registered person in the return in FORM GSTR-3B for a tax period in respect of such

invoice or debit note, the details of which have been furnished by the supplier in the statement of outward supplies in FORM GSTR-1 or using the invoice furnishing facility, but the return in FORM GSTR-3B for the tax period corresponding to the said statement of outward supplies has not been furnished by such supplier till the 30th day of September following the end of financial year in which the input tax credit in respect of such invoice or debit note has been availed, the said amount of input tax credit shall be reversed by the said registered person, while furnishing a return in FORM GSTR-3B on or before the 30th day of November following the end of such financial year:

Provided that where the said amount of input tax credit is not reversed by the registered person in a return in FORM GSTR-3B on or before the 30th day of November following the end of such financial year during which such input tax credit has been availed, such amount shall be payable by the said person along with interest thereon under section 50.

Provided further that where the said supplier subsequently furnishes the return in FORM GSTR-3B for the said tax period, the said registered person may re-avail the amount of such credit in the return in FORM GSTR-3B for a tax period thereafter.”.

7. In the said rules, in rule 46, in clause (f), the following proviso shall be inserted, namely:-

“Provided that where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient.”.

8. In the said rules, in rule 46A, the following proviso shall be inserted, namely, -

“Provided that the said single “invoice-cum-bill of supply” shall contain the particulars as specified under rule 46 or rule 54, as the case may be, and rule 49.”;

9. In the said rules, in rule 59, in sub-rule (6), after clause (c), the following clause shall be inserted, namely:-

“(d) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88C in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of sub-rule (2) of rule 88C.”.

10. In the said rules, in rule 87, in sub-rule (8), the following proviso shall be inserted, namely:-

“Provided that where the bank fails to communicate details of Challan Identification Number to the Common Portal, the Electronic Cash Ledger may be updated on the basis of e-Scroll of the Reserve Bank of India in cases where the details of the said e-Scroll are in conformity with the details in challan generated in FORM GST PMT-06 on the Common Portal.”.

11. In the said rules, after rule 88B, the following rule shall be inserted, namely:-
- “88C. Manner of dealing with difference in liability reported in statement of outward supplies and that reported in return.-** (1) Where the tax payable by a registered person, in accordance with the statement of outward supplies furnished by him in FORM GSTR-1 or using the Invoice Furnishing Facility in respect of a tax period, exceeds the amount of tax payable by such person in accordance with the return for that period furnished by him in FORM GSTR-3B, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of FORM GST DRC-01B, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to-
- (a) pay the differential tax liability, along with interest under section 50, through FORM GST DRC-03; or
 - (b) explain the aforesaid difference in tax payable on the common portal, within a period of seven days.
- (2) The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in that sub-rule, either,-
- (a) pay the amount of the differential tax liability, as specified in Part A of FORM GST DRC-01B, fully or partially, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01B electronically on the common portal; or
 - (b) furnish a reply electronically on the common portal, incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, if any, in Part B of FORM GST DRC-01B, within the period specified in the said sub-rule.
- (3) Where any amount specified in the intimation referred to in sub-rule (1) remains unpaid within the period specified in that sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79.”.
12. In the said rules, in rule 89, in sub-rule (2),-
- (i) after clause (k), the following clauses shall be inserted, namely:-
 - “(ka) a statement containing the details of invoices viz. number, date, value, tax paid and details of payment, in respect of which refund is being claimed along with copy of such invoices, proof of making such payment to the supplier, the copy of agreement or registered agreement or contract, as applicable, entered with the supplier for supply of service, the letter issued by the supplier for cancellation or termination of agreement or contract for supply of service, details of payment received from the supplier against cancellation or termination of such agreement along with proof thereof, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;

(kb) a certificate issued by the supplier to the effect that he has paid tax in respect of the invoices on which refund is being claimed by the applicant; that he has not adjusted the tax amount involved in these invoices against his tax liability by issuing credit note; and also, that he has not claimed and will not claim refund of the amount of tax involved in respect of these invoices, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;”;

(ii) in clause (m), after the proviso, the following proviso shall be inserted, namely:-

“Provided further that a certificate is not required to be furnished in cases where refund is claimed by an unregistered person who has borne the incidence of tax.”.

13. In the said rules, in rule 108, for sub-rule (3), the following sub-rule shall be substituted, namely: -

“(3) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of FORM GST APL-01 and a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of FORM GST APL-01, the date of submission of such copy shall be considered as the date of filing of appeal.”.

14. In the said rules, for rule 109, the following rule shall be substituted, namely: -

“109. Application to the Appellate Authority. - (1) An application to the Appellate Authority under sub-section (2) of section 107 shall be filed in FORM GST APL-03, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner and a provisional acknowledgment shall be issued to the appellant immediately.

(2) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of FORM GST APL-03 and a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02

by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of FORM GST APL-03, the date of submission of such copy shall be considered as the date of filing of appeal.”.

15. In the said rules, after rule 109B, the following rule shall be inserted, namely:-

“109C. Withdrawal of Appeal. - The appellant may, at any time before issuance of show cause notice under sub-section (11) of section 107 or before issuance of the order under the said sub-section, whichever is earlier, in respect of any appeal filed in FORM GST APL-01 or FORM GST APL-03, file an application for withdrawal of the said appeal by filing an application in FORM GST APL-01/03W:

Provided that where the final acknowledgment in FORM GST APL-02 has been issued, the withdrawal of the said appeal would be subject to the approval of the appellate authority and such application for withdrawal of the appeal shall be decided by the appellate authority within seven days of filing of such application:

Provided further that any fresh appeal filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (2) of section 107, as the case may be.”;

16. In the said rules, in rule 138, in sub-rule (14), in the Annexure, in column (2) of the table, against S.No. 5, after the brackets, word and figures “(Chapter 71)”, the words, brackets and figures “excepting Imitation Jewellery (7117)” shall be inserted.

17. In the said rules, in rule 161, for the word, “order”, the words, “intimation or notice” shall be substituted.

18. In the said rules, in FORM GST REG-01, -

(i) in PART A, in the note, for the words, “Authorised signatory filing the application shall provide his mobile number and email address”, the words, “E-mail Id and Mobile Number shall be auto-populated from Income Tax database as linked with the Permanent Account Number of the applicant” shall be substituted;

(ii) in the instructions for submission of Application for Registration, paragraph 2 shall be omitted.

19. In the said rules, in FORM GST REG-17, after the words “on merits”, the following shall be inserted, namely: -

“ __ Kindly refer to the supportive document(s) attached for case specific details.”.

20. In the said rules, for FORM GST REG-19, the following form shall be substituted, namely: -

“FORM GST REG-19

[See rule 22(3)]

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Reference Number	Date
To	
Name	
Address	
GSTIN / UIN	
Application Reference Number (ARN)	Date

Order for Cancellation of Registration

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

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 following reason(s): or

Whereas reply to the show cause notice has been submitted vide <ARN Number> 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 following reason(s): or

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 an 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

Whereas no reply to the show cause notice has been submitted, but you/ your 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 following reason(s): or

Whereas reply to the show cause notice has been submitted vide <ARN Number> dated _____. But, you or your 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 following reason(s): or

Whereas reply to the show cause notice has been submitted vide <ARN Number> dated _____ and you/ your 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 following reason(s):

- i.
- ii.

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

2. Kindly refer to the supportive document(s) attached for case specific details.
3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of

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the CGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.

4. You are required to furnish all your pending returns.

5. 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”.

21. In the said rules, in FORM GSTR-1, -

(a) in the box,-

(i) for the word, “Year”, the words, “Financial Year” shall be substituted;

(ii) for the word, “Month”, the words, “Tax period” shall be substituted;

(b) for Table 3, the following table shall be substituted, namely:-

“3.	(a)	ARN	<Auto>
	(b)	Date of ARN	<Auto>”

(c) in Table 4A, for the brackets, letters and words, “(i) attracting reverse charge and (ii) supplies made through e-commerce operator”, the words, brackets and letters, “attracting reverse charge (including supplies made through e-commerce operator attracting TCS)” shall be substituted;

(d) Table 4C and entries relating thereto shall be omitted;

(e) In Table 5A, for the figure, letters, words and brackets, “5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)”, the words, brackets, letters, “Outward supplies (including supplies made through e-commerce operator, rate wise)” shall be substituted;

(f) Table 5B and entries relating thereto shall be omitted;

(g) for the Table 7, the following table shall be substituted, namely:-

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6

7A. Intra-State supplies

Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting

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TCS]						
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]–Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]						
Place of Supply (Name of State)						

(h) in Table 9, -

- (i) in the heading, for the words and letters “debit notes, credit notes, refund vouchers”, the words, “debit and credit notes” shall be substituted;
- (ii) for the words and letter, “Revised details of document or details of original Debit or Credit Notes or refund vouchers”, the words and letter, “Revised details of document or details of original Debit or Credit Notes” shall be substituted;
- (iii) in the sub-heading, in column no. 2 and 3, the word, “Inv.” shall be omitted;
- (iv) in the sub-heading, in column no. 5 and 6, for the word, “Invoice”, the word “Document” shall be substituted;

(i) in Table 9A, for the words, “If the invoice/Shipping bill details furnished earlier were incorrect”, the words, “Amendment of invoice/Shipping bill details furnished earlier” shall be substituted;

(j) in Table 9B, the words, “/Refund voucher” shall be omitted;

(k) In Table 9C, for the words and brackets, “Debit Notes/Credit Notes/Refund voucher [amendments thereof]”, the words and brackets, “Debit Notes/Credit Notes [Amended]” shall be substituted;

(l) in Table 10, for the word, “Month”, the words, “Month/Quarter” shall be substituted;

(m) Table 10A (1) and entries relating thereto shall be omitted;

(n) Table 10B (1) and entries relating thereto shall be omitted;

(o) in Table 11, in the heading, after the words, “earlier tax period”, the brackets and words, “(Net of refund vouchers, if any)” shall be inserted;

(p) in Table 12, in the sub-heading, in column no. 3, the brackets and words, “(Optional if HSN is provided)” shall be omitted;

(q) After Table 13 and before Verification, the following tables shall be inserted, namely:-

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

Nature of supply	GSTIN of e-commerce operator	Net value of supplies	Tax amount			
			Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7
(a) Supplies on which e-						

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commerce operator is liable to collect tax u/s 52						
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)						

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

Nature of supply	Original details		Revised details	Net value of supplies	Tax amount			
	Month / Quarter	GSTIN of e-commerce operator	GSTIN of e-commerce operator		Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52								
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)								

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

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

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

Type of supplier	Original details				Revised details				Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date			Integrated tax	Central tax	State / UT tax	Cess	
	2	3	4	5	6	7	8	9							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Registered															
Unregistered															

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

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

(r) For the instructions, the following shall be substituted, namely:-

“A. General Instructions

1. Terms used:

- a. GSTIN: Goods and Services Tax Identification Number
- b. UIN: Unique Identity Number
- c. UQC: Unit Quantity Code
- d. HSN: Harmonized System of Nomenclature
- e. POS: Place of Supply (Respective State)
- f. TCS: Tax collection at source by e-commerce operator
- g. SEZ: Special Economic Zone
- h. ECO: E-commerce operator
- i. DTA: Domestic Tariff Area
- j. B to B: Supplies from one registered person to another registered person

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k. B to C: Supplies from registered person to unregistered person

2. Quarterly taxpayers filing invoice details through GSTR-1 or IFF for the first two month(s) of the quarter shall not repeat such details while filing GSTR-1 of the quarter.

B. Table specific instructions-

Sr. No.	Table No.	Instructions
1	2	3
1.	4A	i. Supplies made to registered persons including supplies made through e-commerce operator attracting TCS u/s 52, but excluding supplies attracting tax on reverse charge basis, shall be reported. ii. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table. iii. The supplies made by SEZ on cover of a bill of entry shall not be reported by SEZ unit /developer.
2.	4B	Supplies made to registered persons, attracting tax on reverse charge basis, shall be reported. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table.
3.	5	Inter-State supplies made to unregistered persons having invoice value more than Rs. 2.50 lakh shall be reported.
4.	6A	Exports with or without IGST shall be reported. Shipping bill details, if applicable, can be provided later through table 9 if such details are not available at the time of filing the statement.
5.	6B	Supplies made to SEZ units or SEZ developers, with or without IGST, shall be reported.
6.	6C	Deemed export supplies shall be reported.
7.	7	Supplies made to unregistered persons other than those reported in table 5 shall be reported. Values shall be net of credit and debit notes.
8.	8	Supplies having no tax liability (Nil rated, exempted and non-GST supplies) shall be reported. Supplies made through E-commerce Operator under section 9(5) shall not be included under exempted supplies of supplier.
9.	9A	Amendment of values reported in table 4A, 4B, 5, 6A, 6B and 6C shall be reported.
10.	9B	Credit and debit notes issued during the period shall be reported.
11.	9C	Amendment of credit and debit notes reported in table 9B shall be reported.
12.	10	Amendment of unregistered supplies reported in table 7 shall be reported.
13.	11(DA)	Advances received shall be reported. The values shall be net of refund vouchers, if any.
14.	11(DB)	Advances adjusted during the period shall be reported.
15.	11(II)	Amendment to advances received or adjusted shall be reported.
16.	12	HSN details as per notifications issued by Government from time to time shall be reported.
17.	13	Details of the documents issued during the period shall be reported.

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Sr. No.	Table No.	Instructions
1	2	3
18.	14(a)	Details of the supplies reported in any table from 4 to 10, made through e-commerce operator on which ECO is liable to collect tax at source (TCS) under section 52, shall be reported by the supplier.
19.	14(b)	Details of supplies made through ECO, on which ECO is liable to pay tax u/s 9(5), shall be reported by the supplier. Tax on such supplies shall be paid by the ECO and not by the supplier.
20.	14A(a)	Amendment to supplies reported in table 14(a) in earlier tax period shall be reported.
21.	14A(b)	Amendment to supplies reported in table 14(b) in earlier tax period shall be reported.
22.	15	(i) ECO shall report details of the supplies made through him/her on which he/she is liable to pay tax u/s 9(5). (ii) GSTIN of supplier and recipient, if registered, shall be reported. (iii) Details of the documents issued by ECO shall be reported, if recipient is registered.
23.	15A(I)	Amendment to the details reported in table 15 in earlier tax periods in respect of registered recipients shall be reported.
24.	15A(II)	Amendment to the details reported in table 15 in earlier tax periods in respect of unregistered recipients shall be reported.”.

22. In the said rules, in FORM GST RFD-01, in Annexure 1, after Statement-7, the following statement shall be inserted, namely: -

“Statement-8 [rule 89(2)(ka)]

Refund Type: Refund for unregistered persons

Sl. No.	GS TIN of supplier	Document/Invoice Details				Tax Paid				Details of payment of invoice value to the supplier		Details of payment received against cancellation/ termination		Refund Amount Claimed (I+C+S+Cess)
		Type of document	No.	Date	Taxable Value	Integrated Tax (I)	Central Tax (C)	State/UT Tax (S)	Cess	Date	Amount	Date	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
														”.

23. In the said rules, in FORM GST APL-02, in the heading, after the word, figures and brackets “rule 108(3)”, the word, figures and brackets “and 109 (2)”, shall be inserted.

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24. In the said rules, after FORM GST APL-03, the following form shall be inserted, namely: -

“FORM GST APL-01/03 W

[See rule 109C]

Application for Withdrawal of Appeal Application

1. GSTIN:
2. Name of Business (Legal) (in case appeal is filed under sub-section (1) of section 107)
3. Name and designation of the appellant (in case appeal is filed under sub-section (2) of section 107):
4. Order No.& Date:
5. ARN of the Appeal & Date:
6. Reasons for Withdrawal:
 - i. Acceptance of order of the adjudicating authority.
 - ii. Acceptance of order of a Higher Appellate Authority/ Court on similar subject matter
 - iii. Need to file appeal again after rectification of mistakes/omission in the filed appeal
 - iv. Amount involved in appeal is less than the monetary limit fixed for Appeal by the Board/Commissioner
 - v. Any other reason
7. Declaration (applicable in case appeal is filed under sub-section (1) of section 107):

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

Place:

Signature

Date:

Name of Applicant /Applicant Officer
Designation/ Status.”.

25. In the said rules, after FORM GST DRC-01A, the following form shall be inserted, namely: -

“FORM GST DRC-01B

[See rule 88C]

PART-A (System Generated)

Intimation of difference in liability reported in statement of outward supplies and that reported in return

Ref No:

Date:

GSTIN:

Legal Name:

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1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period <from><to> by an amount of Rs. The details thereof are as follows:

Form Type	Liability declared/ paid (in Rs.)				
	IGST	CGST	SGST/UTGST	Cess	Total
FORM GSTR-1 / IFF					
FORM GSTR-3B					
Difference in liability					

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

PART-B

Reply by Taxpayer in respect of the intimation of difference in liability

Reference No. of Intimation:

Date:

A. I have paid the amount of the differential tax liability, as specified in **Part A** of **FORM GST DRC-01B**, fully or partially, along with interest under section 50, through **FORM GST DRC-03**, and the details thereof are as below:

ARN of FORM GST DRC-03	Paid Under Head	Tax Period	IGST	CGST	SGST/UTGST	CESS

AND/OR

B. The reasons in respect of that part of the differential tax liability that has remained unpaid, are as under:

S. No	Brief Reasons for Difference	Details (Mandatory)
1	Excess Liability paid in earlier tax periods in FORM GSTR-3B	
2	Some transactions of earlier tax period which could not be declared in the FORM GSTR-1/IFF of the said tax period but in respect of which tax has already been paid in FORM GSTR-3B of the said tax period and which have now been declared in FORM GSTR-1/IFF of the tax period under consideration	

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3	FORM GSTR-1/IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	
4	Mistake in reporting of advances received and adjusted against invoices	
5	Any other reasons	

Verification

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

Signature of Authorised Signatory

Name:

Designation/Status:

Place:

Date:”.

26. In the said rules, for FORM GST DRC-03, the following form shall be substituted, namely:-

“FORM GST DRC- 03

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

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement [or intimation of tax ascertained through FORM GST DRC-01A

1.	GSTIN	
2.	Name	< Auto>
3.	Cause of payment	<< drop down>>
3A	Shipping bill details of erroneous IGST refund (to be enabled only if the specified category is chosen in drop down menu)	(i) Shipping Bill/ Bill of Export No. & Date: (ii) Amount of IGST paid on export of goods: (iii) Notification No. used for procuring inputs at concessional rate or exemption: (iv) Date of notification: (v) Amount of refund received: (vi) Amount of erroneous refund to be deposited: (vii) Date of credit of refund in Bank Account:
4.	Section under which voluntary payment is made	<< drop down>>

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5.	Details of show cause notice, if payment is made within 30 days of its issue, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, GST RFD-01, others (specify)	Reference No./ARN	Date of issue/filing									
6.	Financial Year											
7.	Details of payment made including interest and penalty, if applicable <div style="text-align: right;">(Amount in Rs.)</div>											
Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13

8. Reasons, if any - << Text box >>

9. Verification-

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

Signature of Authorized Signatory

Name

Designation / Status

Date

Note -

1.Payment to be made only in cash for deposit of erroneous refund of unutilised Input Tax Credit (ITC) and for deposit of erroneous refund of Integrated Goods and Services Tax (IGST), obtained in contravention of sub-rule (10) of rule 96.

2. ARN of FORM GST RFD-01 to be mentioned mandatorily if cause of payment is selected as – ‘deposit of erroneous refund of unutilised ITC’.

3. Details of shipping bills to be entered in the same pattern in which the details have been entered in the returns.”.

27. In the said rules, in FORM GST DRC-25, –

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- (i) after the words, “Revisonal authority/”, the words and letter, “Adjudicating authority or Appellate authority under Insolvency & Bankruptcy Code/” shall be inserted;
- (ii) for the words, “before disposal of appeal or revision”, the words, “before disposal of appeal or revision or any other proceedings” shall be substituted;
- (iii) after the words, “giving effect of appeal/ revision”, the letters and words, “or any other proceedings” shall be inserted.

[F. No. CBIC-20001/2/2022-GST]

(Alok Kumar)
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. 24/2022 -Central Tax, dated the 23rd Nov 2022, *vide* number G.S.R. 843 (E), dated the 23rd Nov, 2022.

A.3 Notification No. 27/2022 – CT ; dated 26.12.2022

G.S.R. 903(E).- In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby specifies that the provisions of sub-rule (4A) of rule 8 of the said rules shall not apply in all the States and Union territories except the State of Gujarat.

[F. No. CBIC-20001/2/2022-GST]
Alok Kumar, Director

B NOTIFICATIONS UNDER CENTRAL TAX (RATE)

S. N.	Date	Notification No.	Subject	Sec.
B.1	30.12.2022	12/2022 – CT(R)	Amends N. No. 1/2017-CT(R)	9
B.2	30.12.2022	13/2022 – CT(R)	Amends N. No. 2/2017-CT(R)	11
B.3	30.12.2022	14/2022 – CT(R)	Amends N. No. 4/2017-CT(R)	9
B.4	30.12.2022	15/2022 – CT(R)	Amends N. No. 12/2017-CT(R)	11

B.1 Notification No. 12/2022 – CT(R) ; dated 30.12.2022

G.S.R. 916(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) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khandra, wheat bran, de-oiled cake]”;

(B) in Schedule II – 6%, -

(i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely:-

“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

(ii) against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely: -

“Mathematical boxes, geometry boxes and colour boxes”;

(C) in Schedule III – 9%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

2. This notification shall come into force with effect from the 1st day of January, 2023.

[F. No. CBIC-190354/316/2022-TRU Section-CBEC]

Vikram Vijay Wanere, Under Secy.

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. 06/2022 – 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. 550(E), dated the 13th July, 2022.

B.2 Notification No. 13/2022 – CT(R) ; dated 30.12.2022

G.S.R. 919(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, -

(i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely: -

“Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]”;

(ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda”.

2. This notification shall come into force with effect from the 1st day of January, 2023.

[F. No. CBIC-190354/316/2022-TRU Section-CBEC]
Vikram Vijay Wanere, Under Secy.

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. 07/2022 –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. 553(E), dated the 13th July, 2022.

B.3 Notification No. 14/2022 – CT(R) ; dated 30.12.2022

G.S.R. 922(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, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
“3A	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: - (a) Of peppermint (<i>Mentha piperita</i>); (b) Of other mints : Spearmint oil (ex- <i>mentha spicata</i>), Water mint-oil (ex- <i>mentha aquatic</i>), Horsemint oil (ex- <i>mentha sylvestries</i>), Bergament oil (ex- <i>mentha citrate</i>), <i>Mentha arvensis</i>	Any unregis-tered person	Any registered person”.

2. This notification shall come into force with effect from the 1st day of January, 2023.

[F. No. CBIC-190354/316/2022-TRU Section-CBEC]

Vikram Vijay Wanere, Under Secy.

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. 10/2021-Central Tax (Rate) dated the 30th September, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 695(E), dated the 30th September, 2021.

B.4 Notification No. 15/2022 – CT(R) ; dated 30.12.2022

G.S.R. 926(E). - In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) 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 amendments further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary,

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Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:-

In the said notification,

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –

- (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and
- (ii) such renting is on his own account and not that of the proprietorship concern.”;

(ii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01st day of January, 2023.

[F. No. CBIC-190354/316/2022-TRU Section-CBEC]

Rajeev Ranjan, Under Secy.

Note : The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 12/2017 - Central Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 691 (E), dated the 28th June, 2017 and last amended by notification No. 04/2022 - Central Tax (Rate), dated the 13th July, 2022 vide number G.S.R. 544(E), dated the 13th July, 2022.

C NOTIFICATIONS UNDER INTEGRATED TAX (RATE)

S. N.	Date	Notification No.	Subject	Sec.
C.1	30.12.2022	12/2022 – IT(R)	Amends N. No. 1/2017-IT(R)	5
C.2	30.12.2022	13/2022 – IT(R)	Amends N. No. 2/2017-IT(R)	6
C.3	30.12.2022	14/2022 – IT(R)	Amends N. No. 4/2017-IT(R)	5
C.4	30.12.2022	15/2022 – IT(R)	Amends N. No. 9/2017-IT(R)	6

C.1 Notification No. 12/2022 – IT(R) ; dated 30.12.2022

G.S.R. 917(E). - In exercise of the powers conferred by sub-section (1) of section 5 of Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with 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-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. 666(E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in Schedule I – 5%, -

(i) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;

(B) in Schedule II – 12%, -

(i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely:-

“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

(ii) against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely: -

“Mathematical boxes, geometry boxes and colour boxes”;

(C) in Schedule III – 18%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

2. This notification shall come into force with effect from the 1st day of January, 2023.

[F. No. CBIC-190354/316/2022-TRU Section-CBEC]

Vikram Vijay Wanere, Under Secy.

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. 06/2022 – 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. 551(E), dated the 13th July, 2022.

C.2 Notification No. 13/2022 – IT(R) ; dated 30.12.2022

G.S.R. 920(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, -

(i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely: -

“Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]”;

(ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda”.

2. This notification shall come into force with effect from the 1st day of January, 2023.

[F. No. CBIC-190354/316/2022-TRU Section-CBEC]

Vikram Vijay Wanere, Under Secy.

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. 07/2022 – 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. 554(E), dated the 13th July, 2022.

C.3 Notification No. 14/2022 – IT(R) ; dated 30.12.2022

G.S.R. 923(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, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
“3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: - (a) Of peppermint (<i>Mentha piperita</i>); (b) Of other mints : Spearmint oil (ex- <i>mentha spicata</i>), Water mint-oil (ex- <i>mentha aquatic</i>), Horsemint oil (ex- <i>mentha sylvestries</i>), Bergament oil (ex- <i>mentha citrate</i>), <i>Mentha arvensis</i>	Any unregis-tered person	Any registered person”.

2. This notification shall come into force with effect from the 1st day of January, 2023.

[F. No. CBIC-190354/316/2022-TRU Section-CBEC]

Vikram Vijay Wanere,
Under Secy.

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. 10/2021-Integrated Tax (Rate) dated the 30th September, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 700(E), dated the 30th September, 2021.

C.4 Notification No. 15/2022 – IT(R) ; dated 30.12.2022

G.S.R. 927(E). - In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 5, sub-section (1) and sub-section (3) 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 amendments 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,

(i) against S. No. 13, in column (3), after the entry, the following explanation shall be inserted, namely: -

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –

(iii) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and

(iv) such renting is on his own account and not that of the proprietorship concern.”;

(ii) S. No 24A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01st January, 2023.

[F.No. CBIC-190354/316/2022-TRU Section-CBEC]

Rajeev Ranjan, Under Secy.

Note : The principal notification was published in the Gazette of India, Extraordinary, vide notification no. 9/2017 - Integrated Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 684 (E), dated the 28th June, 2017 and last amended vide notification no. 04/2022 - Integrated Tax (Rate), dated the 13th July, 2022 published in the official gazette vide number G.S.R. 545(E), dated the 13th July, 2022.

D CIRCULARS

S. N.	Date	Circular No.	Subject	Sec	Rule
D.1	27.12.2022	183/15/2022-GST	Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19	16	59, 60, 61
D.2	27.12.2022	184/16/2022-GST	Clarification on the entitlement of input tax credit where the place of supply is determined in terms of the proviso to sub-section (8) of section 12 of the Integrated Goods and Services Tax Act, 2017	16 (CGST) & 12 (IGST)	-
D.3	27.12.2022	185/17/2022-GST	Clarification with regard to applicability of provisions of section 75(2) of Central Goods and Services Tax Act, 2017 and its effect on limitation	75	-
D.4	27.12.2022	186/18/2022-GST	Clarification on various issue pertaining to GST	7, 15 31	- 48
D.5	27.12.2022	187/19/2022-GST	Clarification regarding the treatment of statutory dues under GST law in respect of the taxpayers for whom the proceedings have been finalised under Insolvency and Bankruptcy Code, 2016	84, 73	142, 161
D.6	27.12.2022	188/20/2022-GST	Prescribing manner of filing an application for refund by unregistered persons	54	89

D.1 Circular No. 183/15/2022-GST ; dated 27.12.2022

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 to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19 – reg.

Section 16 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”) provides for eligibility and conditions for availing Input Tax Credit (ITC). During the initial period of implementation of GST, during the financial years 2017-18 and 2018-19, in many cases, the suppliers have failed to furnish the correct details of outward supplies in their FORM GSTR-1, which has led to certain deficiencies or discrepancies in FORM GSTR-2A of their recipients. However, the concerned recipients may have availed input tax credit on the said supplies in their returns in FORM GSTR-3B. The discrepancies between the amount of ITC availed by the registered persons in their returns in FORM GSTR-3B and the amount as available in their FORM GSTR-2A are being noticed by the tax officers during proceedings such as scrutiny/ audit/ investigation etc. due to such credit not flowing to FORM GSTR-2A of the said registered persons. Such discrepancies are considered by the tax officers as representing ineligible ITC availed by the registered persons, and are being flagged seeking explanation from the registered persons for such discrepancies and/or for reversal of such ineligible ITC.

2. It is mentioned that FORM GSTR-2A could not be made available to the taxpayers on the common portal during the initial stages of implementation of GST. Further, restrictions regarding availment of ITC by the registered persons upto certain specified limit beyond the ITC available as per FORM GSTR-2A were provided under rule 36(4) of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “CGST Rules”) only with effect from 9th October 2019. However, the availability of ITC was subjected to restrictions and conditions specified in Section 16 of CGST Act from 1st July, 2017 itself. In view of this, various representations have been received from the trade as well as the tax authorities, seeking clarification regarding the manner of dealing with such discrepancies between the amount of ITC availed by the registered persons in their FORM GSTR-3B and the amount as available in their FORM GSTR-2A during **FY 2017-18 and FY 2018-19**.

3. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act, hereby clarifies as follows:

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S. No.	Scenario	Clarification
a.	Where the supplier has failed to file FORM GSTR-1 for a tax period but has filed the return in FORM GSTR-3B for said tax period, due to which the supplies made in the said tax period do not get reflected in FORM GSTR-2A of the recipients.	In such cases, the difference in ITC claimed by the registered person in his return in FORM GSTR-3B and that available in FORM GSTR-2A may be handled by following the procedure provided in para 4 below.
b.	Where the supplier has filed FORM GSTR-1 as well as return in FORM GSTR-3B for a tax period, but has failed to report a particular supply in FORM GSTR-1, due to which the said supply does not get reflected in FORM GSTR-2A of the recipient.	In such cases, the difference in ITC claimed by the registered person in his return in FORM GSTR-3B and that available in FORM GSTR-2A may be handled by following the procedure provided in para 4 below.
c.	Where supplies were made to a registered person and invoice is issued as per Rule 46 of CGST Rules containing GSTIN of the recipient, but supplier has wrongly reported the said supply as B2C supply, instead of B2B supply, in his FORM GSTR-1, due to which the said supply does not get reflected in FORM GSTR-2A of the said registered person.	In such cases, the difference in ITC claimed by the registered person in his return in FORM GSTR-3B and that available in FORM GSTR-2A may be handled by following the procedure provided in para 4 below.
d.	Where the supplier has filed FORM GSTR-1 as well as return in FORM GSTR-3B for a tax period, but he has declared the supply with wrong GSTIN of the recipient in FORM GSTR-1.	<p>In such cases, the difference in ITC claimed by the registered person in his return in FORM GSTR-3B and that available in FORM GSTR-2A may be handled by following the procedure provided in para 4 below.</p> <p>In addition, the proper officer of the actual recipient shall intimate the concerned jurisdictional tax authority of the registered person, whose GSTIN has been mentioned wrongly, that ITC on those transactions is required to be disallowed, if claimed by such recipients in their FORM GSTR-3B. However, allowance of ITC to the actual recipient shall not depend on the completion of the action by the tax authority of such</p>

S. No.	Scenario	Clarification
		registered person, whose GSTIN has been mentioned wrongly, and such action will be pursued as an independent action.

4. The proper officer shall first seek the details from the registered person regarding all the invoices on which ITC has been availed by the registered person in his FORM GSTR 3B but which are not reflecting in his FORM GSTR 2A. He shall then ascertain fulfillment of the following conditions of Section 16 of CGST Act in respect of the input tax credit availed on such invoices by the said registered person:

- i) that he is in possession of a tax invoice or debit note issued by the supplier or such other tax paying documents;
- ii) that he has received the goods or services or both;
- iii) that he has made payment for the amount towards the value of supply, along with tax payable thereon, to the supplier.

Besides, the proper officer shall also check whether any reversal of input tax credit is required to be made in accordance with section 17 or section 18 of CGST Act and also whether the said input tax credit has been availed within the time period specified under sub-section (4) of section 16 of CGST Act.

4.1 In order to verify the condition of clause (c) of sub-section (2) of Section 16 of CGST Act that tax on the said supply has been paid by the supplier, the following action may be taken by the proper officer:

4.1.1 In case, where difference between the ITC claimed in FORM GSTR-3B and that available in FORM GSTR 2A of the registered person in respect of a supplier for the said financial year exceeds Rs 5 lakh, the proper officer shall ask the registered person to produce a certificate for the concerned supplier from the Chartered Accountant (CA) or the Cost Accountant (CMA), certifying that supplies in respect of the said invoices of supplier have actually been made by the supplier to the said registered person and the tax on such supplies has been paid by the said supplier in his return in FORM GSTR 3B. Certificate issued by CA or CMA shall contain UDIN. UDIN of the certificate issued by CAs can be verified from ICAI website <https://udin.icai.org/search-udin> and that issued by CMAs can be verified from ICAI website <https://eicmai.in/udin/VerifyUDIN.aspx>.

4.1.2 In cases, where difference between the ITC claimed in FORM GSTR-3B and that available in FORM GSTR 2A of the registered person in respect of a supplier for the said financial year is upto Rs 5 lakh, the proper officer shall ask the claimant to produce a certificate from the concerned supplier to the effect that said supplies have actually been made by him to the said registered person and the tax on said supplies has been paid by the said supplier in his return in FORM GSTR 3B.

- 4.2 However, it may be noted that for the period **FY 2017-18**, as per proviso to section 16(4) of CGST Act, the aforesaid relaxations shall not be applicable to the claim of ITC made in the **FORM GSTR-3B** return filed after the due date of furnishing return for the month of September, 2018 till the due date of furnishing return for March, 2019, if supplier had not furnished details of the said supply in his **FORM GSTR-1** till the due date of furnishing **FORM GSTR 1** for the month of March, 2019.
5. It may also be noted that the clarifications given hereunder are case specific and are applicable to the *bonafide* errors committed in reporting during **FY 2017-18 and 2018-19**. Further, these guidelines are clarificatory in nature and may be applied as per the actual facts and circumstances of each case and shall not be used in the interpretation of the provisions of law.
6. These instructions will apply only to the ongoing proceedings in scrutiny/audit/ investigation, etc. for **FY 2017-18 and 2018-19** and not to the completed proceedings. However, these instructions will apply in those cases for **FY 2017-18 and 2018-19** where any adjudication or appeal proceedings are still pending.
7. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Sanjay Mangal
Principal Commissioner (GST)

D.2 Circular No. 184/16/2022-GST ; dated 27.12.2022

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 the entitlement of input tax credit where the place of supply is determined in terms of the proviso to sub-section (8) of section 12 of the Integrated Goods and Services Tax Act, 2017 – reg.

Attention is invited to sub-section (8) of section 12 of Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as “IGST Act”) which provides for the place of supply of services by way of transportation of goods, including by mail or courier, where location of the supplier as well as the recipient of services is in India. As per clause (a) of the aforesaid sub-section, the place of supply of services by way of transportation of goods, including by mail or courier, to a registered person shall be the location of such registered person. However, the proviso to the aforesaid sub-section which was inserted vide the Integrated Goods and Services Tax (Amendment) Act, 2018 w.e.f. 01.02.2019 provides that where the transportation of goods is to a place outside India, the place of supply of the said service shall

be the place of destination of such goods. In such cases, as the place of supply of services, as per the proviso to sub-section (8) of section 12 of IGST Act, is the concerned foreign destination and not the State where the recipient is registered under GST, doubts are being raised regarding the availability of input tax credit of the said services to the recipient located in India.

2. In order to clarify this 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
1.	In case of supply of services by way of transportation of goods, including by mail or courier, where the transportation of goods is to a place outside India, and where the supplier and recipient of the said supply of services are located in India, what would be the place of supply of the said services?	<p>The place of supply of services by way of transportation of goods, including by mail or courier, where both the supplier and the recipient are located in India, is determined in terms of sub-section (8) of section 12 of the IGST Act which reads as follows:</p> <p><i>“(8) The place of supply of services by way of transportation of goods, including by mail or courier to,-</i></p> <p><i>(a) a registered person, shall be the location of such person;</i></p> <p><i>(b) a person other than a registered person, shall be the location at which such goods are handed over for their transportation:</i></p> <p><i>Provided that where the transportation of goods is to a place outside India, the place of supply shall be the place of destination of such goods”</i></p> <p>Hence, in case of supply of services by way of transportation of goods, including by mail or courier, where the transportation of goods is to a place outside India, and where the supplier and recipient of the said supply of services are located in India, the place of supply is the concerned foreign destination where the goods are being transported, in accordance with the proviso to the sub-section (8) of section 12 of IGST Act, which was inserted vide the Integrated Goods and Services Tax (Amendment) Act, 2018 w.e.f. 01.02.2019.</p> <p>Illustration:</p> <p><i>X is a person registered under GST in the state of West Bengal who intends to export goods to a person Y located in Singapore. X avails the services for transportation of goods by air to</i></p>

S. No.	Issue	Clarification
		<p><i>Singapore from an air cargo operator Z, who is also registered under GST in the state of West Bengal.</i></p> <p><i>In this case, the place of supply of the services provided by Z to X is the place of destination of goods i.e., Singapore, in terms of the proviso to sub-section (8) of section 12 of IGST Act.</i></p>
2.	<p>In the case given in Sl. No. 1, whether the supply of services will be treated as inter-State supply or intra-State supply?</p>	<p>The aforesaid supply of services would be considered as inter-State supply in terms of sub-section (5) of section 7 of the IGST Act since the location of the supplier is in India and the place of supply is outside India. Therefore, integrated tax (IGST) would be chargeable on the said supply of services.</p> <p>In respect of the illustration given in Sl. No. 1. above, Z would charge IGST from X in terms of sub-section (5) of section 7 of the IGST Act, for supply of services by way of transportation of goods.</p>
3.	<p>In the case given in Sl. No. 1, whether the recipient of service of transportation of goods would be eligible to avail input tax credit in respect of the said input service of transportation of goods?</p>	<p>Section 16 of the CGST Act lays down the eligibility and conditions for taking input tax credit whereas, section 17 of the CGST Act provides for apportionment of credit and blocked credits under circumstances specified therein. The said provisions of law do not restrict availment of input tax credit by the recipient located in India if the place of supply of the said input service is outside India. Thus, the recipient of service of transportation of goods shall be eligible to avail input tax credit in respect of the IGST so charged by the supplier, subject to the fulfilment of other conditions laid down in section 16 and 17 of the CGST Act.</p> <p>In the illustration given in Sl. No. 1 above, X would be eligible to take input tax credit of IGST in respect of supply of services received by him from Z, subject to the fulfilment of other conditions laid down in section 16 and 17 of the CGST Act.</p>
4.	<p>In the case mentioned at Sl. No. 1, what state code has to be mentioned by the supplier of the said service of transportation of goods, where the transportation of</p>	<p>The supplier of service shall report place of supply of such service by selecting State code as '96-Foreign Country' from the list of codes in the drop-down menu available on the portal in FORM GSTR-1.</p>

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S. No.	Issue	Clarification
	goods is to a place outside India, while reporting the said supply in FORM GSTR-1?	

3. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

4. 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)

D.3 Circular No. 185/17/2022-GST ; dated 27.12.2022

To,

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

The Principal Directors General/ Directors General (All)

Subject: Clarification with regard to applicability of provisions of section 75(2) of Central Goods and Services Tax Act, 2017 and its effect on limitation -reg.

Madam/Sir,

Attention is invited to sub-section (2) of section 75 of Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”) which provides that in cases where the appellate authority or appellate tribunal or court concludes that the notice issued by proper officer under sub-section (1) of section 74 is not sustainable for reason that the charges of fraud or any willful-misstatement or suppression of facts to evade tax have not been established against the person to whom such notice was issued (hereinafter called as “noticee”), then the proper officer shall determine the tax payable by the noticee, deeming as if the notice was issued under sub-section (1) of section 73.

2. Doubts have been raised by the field formations seeking clarification regarding the time limit within which the proper officer is required to re-determine the amount of tax payable considering notice to be issued under sub-section (1) of section 73, specially in cases where time limit for issuance of order as per sub-section (10) of section 73 has already been over. Further, doubts have also been expressed regarding the methodology for computation of such amount payable by the noticee, deeming the notice to be issued under sub-section (1) of section 73.

3. 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 CGST Act, hereby clarifies the issues as under:

S. No.	Issue	Clarification
1.	<p>In some of the cases where the show cause notice has been issued by the proper officer to a noticee under sub-section (1) of section 74 of CGST Act for demand of tax not paid/ short paid or erroneous refund or input tax credit wrongly availed or utilized, the appellate authority or appellate tribunal or the court concludes that the said notice is not sustainable under sub-section (1) of section 74 of CGST Act for the reason that the charges of fraud or any willful-misstatement or suppression of facts to evade tax have not been established against the noticee and directs the proper officer to re-determine the amount of tax payable by the noticee, deeming the notice to have been issued under sub-section (1) of section 73 of CGST Act, in accordance with the provisions of sub-section (2) of section 75 of CGST Act. What would be the time period for re-determination of the tax, interest and penalty payable by the noticee in such cases?</p>	<ul style="list-style-type: none"> • Sub-section (3) of section 75 of CGST Act provides that an order, required to be issued in pursuance of the directions of the appellate authority or appellate tribunal or the court, has to be issued within two years from the date of communication of the said direction. • Accordingly, in cases where any direction is issued by the appellate authority or appellate tribunal or the court to re-determine the amount of tax payable by the noticee by deeming the notice to have been issued under sub-section (1) of section 73 of CGST Act in accordance with the provisions of sub-section (2) of section 75 of the said Act, the proper officer is required to issue the order of redetermination of tax, interest and penalty payable within the time limit as specified in under sub-section (3) of section 75 of the said Act, i.e. within a period of two years from the date of communication of the said direction by appellate authority or appellate tribunal or the court, as the case may be.
2.	<p>How the amount payable by the noticee, deeming the notice to have been issued under sub-section (1) of section 73, shall be re-computed/ re-determined by the proper officer as per provisions of sub-section (2) of section 75?</p>	<ul style="list-style-type: none"> • In cases where the amount of tax, interest and penalty payable by the noticee is required to be re-determined by the proper officer in terms of sub-section (2) of section 75 of CGST Act, the demand would have to be re-determined keeping in consideration the provisions of sub-section (2) of section 73, read with sub-section (10) of section 73 of CGST Act. • Sub-section (1) of section 73 of CGST Act provides for issuance of a

S. No.	Issue	Clarification
		<p>show cause notice by the proper officer for tax not paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilized, in cases which do not involve fraud or wilful misstatement or suppression of facts to evade tax. Sub-section (2) of section 73 of CGST Act provides that such show cause notice shall be issued at least 3 months prior to the time limit specified in sub-section 10 of section 73 for issuance of order. As per sub-section (9) of section 73 of CGST Act, the proper officer is required to determine the tax, interest and penalty due from the noticee and issue an order. As per sub-section (10) of section 73 of CGST Act, an order under sub-section (9) of section 73 has to be issued by the proper officer within three years from the due date for furnishing of annual return for the financial year in respect of which tax has not been paid or short paid or input tax credit has been wrongly availed or utilized or from the date of erroneous refund.</p> <ul style="list-style-type: none"> • It transpires from a combined reading of these provisions that in cases which do not involve fraud or willful-misstatement or suppression of facts to evade payment of tax, the show cause notice in terms of sub-section (1) of section 73 of CGST Act has to be issued within 2 years and 9 months from the due date of furnishing of annual return for the financial year to which such tax not paid or short paid or input tax credit wrongly availed or utilized relates, or within 2 years and 9 months from the date of erroneous refund.

S. No.	Issue	Clarification
		<ul style="list-style-type: none"> • Therefore, in cases where the proper officer has to re-determine the amount of tax, interest and penalty payable deeming the notice to have been issued under sub-section (1) of section 73 of CGST Act in terms of sub-section (2) of section 75 of the said Act, the same can be re-determined for so much amount of tax short paid or not paid, or input tax credit wrongly availed or utilized or that of erroneous refund, in respect of which show cause notice was issued within the time limit as specified under sub-section (2) of section 73 read with sub-section (10) of section 73 of CGST Act. Thus, only the amount of tax short paid or not paid, or input tax credit wrongly availed or utilized, along with interest and penalty payable, in terms of section 73 of CGST Act relating to such financial years can be re-determined, where show cause notice was issued within 2 years and 9 months from the due date of furnishing of annual return for the respective financial year. Similarly, the amount of tax payable on account of erroneous refund along with interest and penalty payable can be re-determined only where show cause notice was issued within 2 years and 9 months from the date of erroneous refund. • In case, where the show cause notice under sub-section (1) of section 74 was issued for tax short paid or tax not paid or wrongly availed or utilized input tax credit beyond a period of 2 years and 9 months from the due date of furnishing of the annual return for the financial year to

S. No.	Issue	Clarification
		<p>which such demand relates to, and the appellate authority concludes that the notice is not sustainable under sub-section (1) of section 74 of CGST Act thereby deeming the notice to have been issued under sub-section (1) of section 73, the entire proceeding shall have to be dropped, being hit by the limitation of time as specified in section 73. Similarly, where show cause notice under sub-section (1) of section 74 of CGST Act was issued for erroneous refund beyond a period of 2 years and 9 months from the date of erroneous refund, the entire proceeding shall have to be dropped.</p> <ul style="list-style-type: none"> • In cases, where the show cause in terms of sub-section (1) of section 74 of CGST Act was issued for tax short paid or not paid tax or wrongly availed or utilized input tax credit or on account of erroneous refund within 2 years and 9 months from the due date of furnishing of the annual return for the said financial year, to which such demand relates to, or from the date of erroneous refund, as the case may be, the entire amount of the said demand in the show cause notice would be covered under re-determined amount. • Where the show cause notice under sub-section (1) of section 74 was issued for multiple financial years, and where notice had been issued before the expiry of the time period as per sub-section (2) of section 73 for one financial year but after the expiry of the said due date for the other financial years, then the amount payable in terms of section 73 shall be re-determined only in respect of that financial year for which show

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S. No.	Issue	Clarification
		cause notice was issued before the expiry of the time period as specified in sub-section (2) of section 73.

4. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

5. Difficulty, 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)

D.4 Circular No. 186/18/2022-GST ; dated 27.12.2022

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 various issue pertaining to GST-reg.

Representations have been received from the field formations seeking clarification on certain issues with respect to –

- i. taxability of No Claim Bonus offered by Insurance companies;
- ii. applicability of e-invoicing w.r.t an entity.

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
Taxability of No Claim Bonus offered by Insurance companies		
1.	Whether the deduction on account of No Claim Bonus allowed by the insurance company from the insurance premium payable by the insured, can be considered as consideration for the supply	As per practice prevailing in the insurance sector, the insurance companies deduct No Claim Bonus from the gross insurance premium amount, when no claim is made by the insured person during the previous insurance period(s). The customer/ insured procures insurance policy to indemnify himself from any loss/ injury as per the terms of

S. No.	Issue	Clarification
Taxability of No Claim Bonus offered by Insurance companies		
	<p>provided by the insured to the insurance company, for agreeing to the obligation to refrain from the act of lodging insurance claim during the previous year(s)?</p>	<p>the policy, and is not under any contractual obligation not to claim insurance claim during any period covered under the policy, in lieu of No Claim Bonus.</p> <p>It is, therefore, clarified that there is no supply provided by the insured to the insurance company in form of agreeing to the obligation to refrain from the act of lodging insurance claim during the previous year(s) and No Claim Bonus cannot be considered as a consideration for any supply provided by the insured to the insurance company.</p>
<p>2.</p>	<p>Whether No Claim Bonus provided by the insurance company to the insured can be considered as an admissible discount for the purpose of determination of value of supply of insurance service provided by the insurance company to the insured?</p>	<p>As per clause (a) of sub-section (3) of section 15 of the CGST Act, value of supply shall not include any discount which is given before or at the time of supply if such discount has been duly recorded in the invoice issued in respect of such supply.</p> <p>The insurance companies make the disclosure of the fact of availability of discount in form of No Claim Bonus, subject to certain conditions, to the insured in the insurance policy document itself and also provide the details of the no claim Bonus in the invoices also. The pre-disclosure of NCB amount in the policy documents and specific mention of the discount in form of No Claim Bonus in the invoice is in consonance with the conditions laid down for deduction of discount from the value of supply under clause (a) of sub-section (3) of section 15 of the CGST Act.</p> <p>It is, therefore, clarified that No Claim Bonus (NCB) is a permissible deduction under clause (a) of sub-section (3) of section 15 of the CGST Act for the purpose of calculation of value of supply of the insurance services provided by the insurance company to the insured. Accordingly, where the deduction on account of No claim bonus is provided in the invoice issued by the insurer to the insured, GST shall be leviable on actual insurance premium amount, payable by the policy holders to the insurer, after deduction of No Claim Bonus mentioned on the invoice.</p>

S. No.	Issue	Clarification
Taxability of No Claim Bonus offered by Insurance companies		
Clarification on applicability of e-invoicing w.r.t an entity		
3.	Whether the exemption from mandatory generation of e-invoices in terms of Notification No. 13/2020-Central Tax, dated 21st March, 2020, as amended, is available for the entity as whole, or whether the same is available only in respect of certain supplies made by the said entity?	In terms of Notification No. 13/2020-Central Tax dated 21st March, 2020, as amended, certain entities/sectors have been exempted from mandatory generation of e-invoices as per sub-rule (4) of rule 48 of Central Goods and Services Tax Rules, 2017. It is hereby clarified that the said exemption from generation of e-invoices is for the entity as a whole and is not restricted by the nature of supply being made by the said entity. Illustration: A Banking Company providing banking services, may also be involved in making supply of some goods, including bullion. The said banking company is exempted from mandatory issuance of e-invoice in terms of Notification No. 13/2020-Central Tax, dated 21st March, 2020, as amended, for all supplies of goods and services and thus, will not be required to issue e-invoice with respect to any supply made by it.

3. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

4. Difficulty, 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)

D.5 Circular No. 187/19/2022-GST ; dated 27.12.2022

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 the treatment of statutory dues under GST law in respect of the taxpayers for whom the proceedings have been finalised under Insolvency and Bankruptcy Code, 2016- reg.

Attention is invited to Circular No.134/04/2020-GST dated 23rd March, 2020, wherein it was clarified that no coercive action can be taken against the corporate debtor with respect to the dues of the period prior to the commencement of Corporate Insolvency Resolution Process (CIRP). Such dues will be treated as ‘operational debt’ and the claims may be filed by the proper officer before the NCLT in accordance with the provisions of the IBC.

2. Representations have been received from the trade as well as tax authorities, seeking clarification regarding the modalities for implementation of the order of the adjudicating authority under Insolvency and Bankruptcy Code, 2016 (hereinafter referred to as the “IBC”) with respect to demand for recovery against such corporate debtor under Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”) as well under the existing laws and the treatment of such statutory dues under CGST Act and existing laws, after finalization of the proceedings under IBC.

3. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act, hereby clarifies as follows.

4.1 Section 84 of CGST Act reads as follows:

“Section 84 - Continuation and validation of certain recovery proceedings.-

Where any notice of demand in respect of any tax, penalty, interest or any other amount payable under this Act, (hereafter in this section referred to as "Government dues"), is served upon any taxable person or any other person and any appeal or revision application is filed or any other proceedings is initiated in respect of such Government dues, then-

..

(b) where such Government dues are reduced in such appeal, revision or in other proceedings-

(i) it shall not be necessary for the Commissioner to serve upon the taxable person a fresh notice of demand;

(ii) the Commissioner shall give intimation of such reduction to him and to the appropriate authority with whom recovery proceedings is pending;

(iii) any recovery proceedings initiated on the basis of the demand served upon him prior to the disposal of such appeal, revision or other proceedings may be continued in relation to the amount so reduced from the stage at which such proceedings stood immediately before such disposal.”

4.2 As per Section 84 of CGST Act, if the government dues against any person under CGST Act are reduced as a result of any appeal, revision or other proceedings in respect of such government dues, then an intimation for such reduction of government dues has to be given by the Commissioner to such person and to the appropriate authority with whom the recovery proceedings are pending. Further, recovery proceedings can be continued in relation to such reduced amount of government dues.

4.3 The word ‘other proceedings’ is not defined in CGST Act. It is to be mentioned that the adjudicating authorities and appellate authorities under IBC are quasi-judicial authorities constituted to deal with civil disputes pertaining to insolvency and bankruptcy. For instance, under IBC, NCLT serves as an adjudicating authority for insolvency proceedings which are initiated on application from any stakeholder of the entity like the firm, creditors, debtors, employees etc. and passes an order approving the resolution plan. As the proceedings conducted under IBC also adjudicate the government dues pending under the CGST Act or under existing laws against the corporate debtor, the same appear to be covered under the term ‘other proceedings’ in Section 84 of CGST Act.

5. Rule 161 of Central Goods and Services Tax Rules, 2017 prescribes FORM GST DRC-25 for issuing intimation for such reduction of demand specified under section 84 of CGST Act. Accordingly, in cases where a confirmed demand for recovery has been issued by the tax authorities for which a summary has been issued in FORM GST DRC-07/DRC 07A against the corporate debtor, and where the proceedings have been finalised against the corporate debtor under IBC reducing the amount of statutory dues payable by the corporate debtor to the government under CGST Act or under existing laws, the jurisdictional Commissioner shall issue an intimation in FORM GST DRC-25 reducing such demand, to the taxable person or any other person as well as the appropriate authority with whom recovery proceedings are pending.

6. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

7. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)
Principal Commissioner (GST)

D.6 Circular No. 188/20/2022-GST ; dated 27.12.2022

To,

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

The Principal Directors General / Directors General (All)

Madam/Sir,

Subject: Prescribing manner of filing an application for refund by unregistered persons -reg.

Instances have been brought to the notice where the unregistered buyers, who had entered into an agreement/ contract with a builder for supply of services of construction of flats/ building, etc. and had paid the amount towards consideration for such service, either fully or partially, along with applicable tax, had to get the said contract/ agreement cancelled

subsequently due to non-completion or delay in construction activity in time or any other reasons. In a number of such cases, the period for issuance of credit note on account of such cancellation of service under the provisions of section 34 of the Central Goods and Service Tax Act, 2017 (hereinafter referred to as 'CGST Act') may already have got expired by that time. In such cases, the supplier may refund the amount to the buyer, after deducting the amount of tax collected by him from the buyer.

1.2 Similar situation may arise in cases of long-term insurance policies where premium for the entire period of term of policy is paid upfront along with applicable GST and the policy is subsequently required to be terminated prematurely due to some reasons. In some cases, the time period for issuing credit note under the provisions of section 34 of the CGST Act may have already expired and therefore, the insurance companies may refund only the proportionate premium net off GST.

1.3 Representations have been received requesting for providing a facility to such unregistered buyers/ recipients for claiming refund of amount of tax borne by them in the event of cancellation of the contract/agreement for supply of services of construction of flat/ building or on termination of long-term insurance policy.

2. It would be pertinent to mention that sub-section (1) of section 54 of the CGST Act already provides that any person can claim refund of any tax and interest, if any, paid on such tax or any other amount paid by him, by making an application before the expiry of two years from the relevant date in such form and manner as may be prescribed. Further, in terms of clause (e) of sub-section (8) of section 54 of the CGST Act, in cases where the unregistered person has borne the incidence of tax and not passed on the same to any other person, the said refund shall be paid to him instead of being credited to Consumer Welfare Fund (CWF).

2.1 In order to enable such unregistered person to file application for refund under subsection (1) of section 54, in cases where the contract/agreement for supply of services of construction of flat/ building has been cancelled or where long-term insurance policy has been terminated, a new functionality has been made available on the common portal which allows unregistered persons to take a temporary registration and apply for refund under the category '*Refund for Unregistered person*'. Further, sub-rule (2) of rule 89 of Central Goods and Service Tax Rules, 2017 (hereinafter referred to as 'CGST Rules') has been amended and statement 8 has been inserted in FORM GST RFD-01 vide Notification No. 26/2022-Central Tax dated 26.12.2022 to provide for the documents required to be furnished along with the application of refund by the unregistered persons and the statement to be uploaded along with the said refund application.

3. In order to ensure uniformity in the implementation of the above provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the CGST Act, hereby clarifies the following:

4. Filing of refund application

4.1 The unregistered person, who wants to file an application for refund under subsection (1) of section 54 of CGST Act, in cases where the contract/agreement for supply of services of construction of flat/ building has been cancelled or where long-term insurance

policy has been terminated, shall obtain a temporary registration on the common portal using his Permanent Account Number (PAN). While doing so, the unregistered person shall select the same state/UT where his/her supplier, in respect of whose invoice refund is to be claimed, is registered. Thereafter, the unregistered person would be required to undergo Aadhaar authentication in terms of provisions of rule 10B of the CGST Rules. Further, the unregistered person would be required to enter his bank account details in which he seeks to obtain the refund of the amount claimed. The applicant shall provide the details of the bank account which is in his name and has been obtained on his PAN.

4.2 The application for refund shall be filed in **FORM GST RFD-01** on the common portal under the category '**Refund for unregistered person**'. The applicant shall upload **statement 8** (in pdf format) and all the requisite documents as per the provisions of sub-rule (2) of rule 89 of the CGST Rules. The refund amount claimed shall not exceed the total amount of tax declared on the invoices in respect of which refund is being claimed. Further, the applicant shall also upload the certificate issued by the supplier in terms of clause (kb) of sub-rule (2) of rule 89 of the CGST Rules along with the refund application. The applicant shall also upload any other document(s) to support his claim that he has paid and borne the incidence of tax and that the said amount is refundable to him.

4.3 Separate applications for refund have to be filed in respect of invoices issued by different suppliers. Further, where the suppliers, in respect of whose invoices refund is to be claimed, are registered in different States/UTs, the applicant shall obtain temporary registration in the each of the concerned States/UTs where the said supplier are registered.

4.4 Where the time period for issuance of credit note under section 34 of the CGST Act has not expired at the time of cancellation/termination of agreement/contract for supply of services, the concerned suppliers can issue credit note to the unregistered person. In such cases, the supplier would be in a position to also pay back the amount of tax collected by him from the unregistered person and therefore, there will be no need for filing refund claim by the unregistered persons in these cases. Accordingly, the refund claim can be filed by the unregistered persons only in those cases where at the time of cancellation/termination of agreement/contract for supply of services, the time period for issuance of credit note under section 34 of the CGST Act has already expired.

5. Relevant date for filing of refund:

As per sub-section (1) of section 54 of the CGST Act, time period of two years from the relevant date has been specified for filing an application of refund. Further, the relevant date in respect of cases of refund by a person other than supplier is the date of receipt of goods or services or both by such person in terms of provisions of clause (g) in Explanation (2) under section 54 of the CGST Act. However, in respect of cases where the supplier and the unregistered person (recipient) have entered into a long-term contract/ agreement for the supply, with the provision of making payment in advance or in instalments, for example construction of flats or long-term insurance policies, if the contract is cancelled/ terminated before completion of service for any reason, there may be no date of receipt of service, to the extent supply has not been made/ rendered. Therefore, in such type of cases, it has been decided that for the purpose of determining relevant date in terms of clause (g) of Explanation

(2) under section 54 of the CGST Act, date of issuance of letter of cancellation of the contract/ agreement for supply by the supplier will be considered as the date of receipt of the services by the applicant.

6. Minimum refund amount

Sub-section (14) of section 54 of the CGST Act provides that no refund under subsection (5) or sub-section (6) shall be paid to an applicant, if amount is less than one thousand rupees. Therefore, no refund shall be claimed if the amount is less than one thousand rupees.

7. The proper officer shall process the refund claim filed by the unregistered person in a manner similar to other RFD-01 claims. The proper officer shall scrutinize the application with respect to completeness and eligibility of the refund claim to his satisfaction and issue the refund sanction order in FORM GST RFD-06 accordingly. The proper officer shall also upload a detailed speaking order along with the refund sanction order in FORM GST RFD-06.

7.1 In cases where the amount paid back by the supplier to the unregistered person on cancellation/termination of agreement/contract for supply of services is less than amount paid by such unregistered person to the supplier, only the proportionate amount of tax involved in such amount paid back shall be refunded to the unregistered person.

8. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

9. 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)
