



# ***GST DIGEST***

**(QUARTERLY E-MAGAZINE)**



**HARITHA HAARAM**



**Issue 4**

**Period: January to March 2021**



# GST DIGEST

(Quarterly e-Magazine)

**Issue No. 4**

**Period: Jan 2021 to Mar 2021**

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## MESSAGE FROM THE EDITORIAL COMMITTEE

The 3rd edition of the e-Magazine, GST-DIGEST was released by chairman of the editorial committee Sri J. Lakshmi Narayana, on his retirement day on 31-01-2021. We express our heartfelt gratitude to Sir for sparing his time for the release of the e-Magazine. His role from proposing a GST magazine to the publication of the magazine is enormous. We will miss his experience; we wish him a good luck in his new journey.

We take this opportunity to express our profound gratitude to our respected Chief Secretary & Special Chief Secretary (Revenue) Sir, Sri Somesh Kumar, IAS and Commissioner of Commercial Taxes Smt. Neetu Prasad IAS for re-organization of the department by granting new posts in various cadres and giving promotions in all cadres, to 599 members, fulfilling the aspirations of the employees.

It was a moment of pride for the State of Telangana, as the state, under the dynamic leadership of Chief Secretary & Special Chief Secretary (Revenue) Sir, Sri. Somesh Kumar, IAS and Commissioner (CT) Madam Smt. Neetu Prasad, IAS, has achieved highest growth rates in tax collections in the country in 2020-21.

We are acknowledging and thanking the officials of the department and other stakeholders for their suggestions and feedback. As the changes in GST laws are dynamic, the officials need to update themselves with the latest developments. We are now coming up with the 4<sup>th</sup> edition of our magazine GST-DIGEST, which is meticulously prepared to ensure that the content is precise. The DIGEST is user friendly with hyperlinks to the documents. We hope that this e-magazine will serve as a ready reference to all the officials of the department in tax administration and have a positive impact on tax collections. Your feedback shall be highly regarded.

Thanking you all

### Tax/Rate Notifications & Circulars

S.No.	Reference & Subject	Brief Description
1	<p><a href="#">Central Tax Notification No. 01/2021, dated 01-01-2021</a></p> <p>Subject: Amendment to Rules – Inserted Rule 59(6) – effective from 1<sup>st</sup> January 2021.</p>	<ul style="list-style-type: none"> <li>• A registered person shall not be allowed to furnish GSTR-01, if he has not furnished GSTR-3B for preceding two months.</li> <li>• A registered person shall not be allowed to furnish quarterly GSTR-01/using IFF (Invoice Furnishing Facility), if he has not furnished GSTR-3B for preceding tax period.</li> <li>• A registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine percent of such tax liability under Rule 86B, shall not be allowed to furnish GSTR-01/ using IFF, if he has not furnished GSTR-3B for preceding tax period.</li> </ul>
2	<p><a href="#">Central Tax Notification No. 2/2021, dated 12-01-2021</a></p> <p>Subject: Amendment to jurisdiction of Central Tax Officers</p>	<ul style="list-style-type: none"> <li>• The jurisdiction of certain Central Tax Officers, given at serial Number 7 &amp; 14 of the Table-I of NN 2/2017, has been amended.</li> </ul>
3	<p><a href="#">Central Tax Notification No. 3/2021, dated 23-02-2021</a></p> <p>Subject: Notifying, under section 25(6D), list of persons to whom Aadhaar authentication shall not apply for registration (in supersession of NN 17/2020 dt 23-03-2020)</p>	<ul style="list-style-type: none"> <li>• Section 25(6D) empowers Government to notify list of persons to whom sub-section (6A) or (6B) or (6C) of Section 25 (Aadhaar authentication) shall not apply.</li> <li>• Aadhaar authentication under Section 25 (6B) or (6C) of CGST Act, 2017, shall not apply to: <ul style="list-style-type: none"> <li>○ Not a citizen of India</li> <li>○ A department of Central/State Government</li> <li>○ A local authority or a statutory body or a PSU</li> <li>○ Persons applying for UIN (Specialized agency of UNO/ Embassy/Consulate etc)</li> </ul> </li> </ul>

S.No.	Reference & Subject	Brief Description
4	<p><a href="#">Central Tax Notification No. 04/2021, dated 28-02-2021</a></p> <p>Subject: Extension of the due date of annual return for 2019-20 by amending NN 95/2020 dt 30-12-2020</p>	<ul style="list-style-type: none"> <li>The due date for filing annual return for the FY 2019-20 was extended from 31-12-2020 to 28-02-2021 vide NN 95/2020.</li> <li>The due date is further extended to <b>31<sup>st</sup> March 2021</b>.</li> </ul>
5	<p><a href="#">Central Tax Notification No. 05/2021, dated 08-03-2021</a></p> <p>Subject: Lowering Annual Aggregate Turnover from Rs.100 Cr to Rs 50 Cr for e-invoicing by amending NN 13/2020.</p>	<ul style="list-style-type: none"> <li>Class of RPs whose AATO exceeds Rs 100 Crores were notified under Rule 48(4) for mandatorily issue of e-invoice vide NN 13/2020 Dt. 21-03-2020.</li> <li>With the present notification, the RPs with AATO of Rs 50 Crores and above shall issue e-invoice by generating IRN w.e.f. 1<sup>st</sup> April 2021.</li> </ul>
6	<p><a href="#">Central Tax Notification No. 6/2021, dated 30-03-2021</a></p> <p>Subject: Extension of Waiver of penalty for non generation of QR code on B2C invoices by amending NN. 89/2020, dt 29-11-2020</p>	<ul style="list-style-type: none"> <li>RPs whose AATO is above Rs 500 crores, other than those specified, shall generate dynamic QRC for B2C transactions under NN. 14/2020 dt 21/03/2020, w.e.f. 01/10/2020.</li> <li>As per NN 89/2020 dated 29-11-2020, the penalty for non-compliance of generation of QRC, was waived for the period from 01/12/2020, to 31/3/2021, if complied by April 01, 2021.</li> <li>The present notification amended the NN 89/2020 to extend the waiver of such penalty up to 30/6/2021, if complied by July 01, 2021.</li> </ul>
7	<p><a href="#">Circular No. 145/01/2021 Dated 11-02-2021</a></p>	<ul style="list-style-type: none"> <li>Sub-rule (2A) has been inserted to Rule 21A vide NN 94/2020 dated 22.12.2020.</li> <li>It provides for immediate suspension of registration as a measure to safeguard the interest of revenue by issuing FORM GST REG-31 (Intimation for suspension and notice for cancellation of registration)</li> <li>Till the time functionality for FORM REG-31 is made available on portal, such notice/</li> </ul>

S.No.	Reference & Subject	Brief Description
	<p>Subject: Standard Operating Procedure for implementation of the provision of suspension of registrations under sub-rule (2A) of Rule 21A.</p>	<p>intimation shall be made available to the taxpayer on their dashboard on common portal in FORM GST REG-17. Notice in FORM GST REG-31 shall be sent to such TPs to their registered email address.</p> <ul style="list-style-type: none"> <li>• The taxable person would be required to reply to such notice, in FORM GST REG-18, within 30 days from the receipt of the notice.</li> <li>• If the notice in FORM GST REG-31 is issued on grounds of non-filing of returns, the TP may file all the due returns and submit the response.</li> <li>• Similarly, in other scenarios specified in FORM GST REG-31, the taxpayer may meet the requirements and submit the reply.</li> <li>• Post issuance of FORM GST REG-31 via e-mail, the list of such taxpayers would be sent to the concerned Nodal officers of the CBIC/ States.</li> <li>• Upon receipt of reply from the said person or on expiry of thirty days (reply period), a task would be created in the dashboard of the concerned proper officer under “Suo moto cancellation proceeding”.</li> <li>• Post examination of the response received from the said person, proper officer may pass an order either for dropping the proceedings or for cancellation of registration.</li> <li>• Till the time independent functionality for FORM GST REG-31 is fully ready, it is advised that if the proper officer considers it appropriate to drop a proceeding any time after the issuance of FORM GST REG-31, he may advise the said person to furnish his reply in FORM GST REG-18.</li> </ul>
8	<p><a href="#">Circular No. 146/02/2021 Dated 23-02-2021</a></p> <p>Subject: Clarification in respect of applicability of Dynamic QR Code on B2C invoices and compliance under NN 14/2020, dt 21-03-2020</p>	<ul style="list-style-type: none"> <li>• NN 14/2020 mandates dynamic QRC on B2C invoices issued by TPs whose AATO is more than Rs. 500 Crores w.e.f. 01-12-2020.</li> <li>• This circular clarifies the applicability of Dynamic QRC on B2C invoices and compliance of NN 14/2020.</li> </ul> <ol style="list-style-type: none"> <li>1. Applicability of NN 14/2020, dated 21-03-2020 <ul style="list-style-type: none"> <li>○ Applicable to a tax invoice issued to an unregistered person by a RP (B2C invoice)</li> </ul> </li> </ol>

S.No.	Reference & Subject	Brief Description
		<p>whose AATO exceeds Rs.500 crores in any of the FY from 2017-18 onwards.</p> <ul style="list-style-type: none"> <li>○ Not applicable in case where the supplier of taxable services is <ul style="list-style-type: none"> <li>▪ a banker / insurer / GTA / Passenger transporters and film exhibitor in multiplex screen.</li> <li>▪ OIDAR supplies to URP</li> <li>▪ Export supplies</li> </ul> </li> </ul> <p>2. Details required to be captured in the QRC</p> <ul style="list-style-type: none"> <li>○ Supplier GSTIN, UPI ID</li> <li>○ Payees bank A/c No. and IFSC</li> <li>○ Invoice No., date, total value and GST breakup.</li> </ul> <p>3. Dynamic QRC is deemed to be complied in the following cases</p> <ul style="list-style-type: none"> <li>○ For an invoice with Dynamic QRC, if the customer makes payment <ul style="list-style-type: none"> <li>• With or without using QRC and the supplier provides cross reference of the payment on the invoice; or</li> <li>• In cash without using QRC and supplier provides cross reference along with date of such payment on invoice.</li> </ul> </li> <li>○ If the supplier makes available electronic mode of payment without Dynamic QRC and details of merchant as well as transaction, including the cross reference of the payment made is displayed on invoice.</li> <li>○ In cases other than pre-paid supply i.e., where payment is made after issuance of invoice, the supplier shall provide dynamic QRC on invoice.</li> </ul> <p>4. If the supplier is liable to issue invoice with Dynamic QRC and his supplies are through E-commerce operator and if such invoice contains cross reference of the payment for the supply in the invoice, then such invoice deemed to have complied with the requirements of dynamic QRC. In cases other than pre-paid supply, the RP shall provide dynamic QRC on the invoice.</p>

S.No.	Reference & Subject	Brief Description
9	<p><a href="#">Circular No.147/03/2021 Dated 12-03-2021</a></p> <p>Subject: Clarifications on refund related issues</p>	<ul style="list-style-type: none"> <li>• In case of deemed exports, either the supplier or the recipient of the supply is eligible for claiming refund of tax paid. When the recipient of such supply claims the refund of tax paid, a restriction was placed, in the Para 41 of Circular No <a href="#">125/44/2019-GST dated 18.11.2019</a>, that the recipient should not avail input tax credit on such invoices.</li> <li>• But to file a refund application under the respective category, the system requires a debit entry from the credit ledger. The taxpayer needs to avail the ITC and then apply for the refund. Hence the above said restriction is now removed by amending suitably.</li> <li>• While filing refund application under section 54(3), the system verifies the value of zero-rated supplies to SEZ /SEZ developer from table 3.1(b) of GSTR 3B. The taxpayers who have inadvertently declared their zero-rated supplies in 3.1(a) instead of 3.1(b) could not file their refund application. A relief was provided to such taxpayers for filing refund applications till 30.06.2019 subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the tables 3.1(a), 3.1(b) and 3.1(c) of FORM GSTR-3B for the corresponding tax period. Now the relaxation is extended up to the period 31.03.2021.</li> <li>• The manner of calculation of Adjusted Total Turnover under sub-rule (4) of Rule 89 of CGST Rules, 2017 is clarified as under: <ul style="list-style-type: none"> <li>○ The value of zero-rated supply of goods has been restricted to 1.5 times the value of like goods domestically supplied by the same (or similarly placed) supplier, or the actual value of zero-rated supply of goods, whichever is less, for the purpose of calculation of refund of ITC on zero rated supplies.</li> <li>○ Earlier, the value of Adjusted total turnover,</li> </ul> </li> </ul>



S.No.	Reference & Subject	Brief Description
		for the calculation of refund under the said rule is arrived as per section 2(112). It includes the actual value of zero-rated supplies in it. Thus, the restrictions made in Notification 16/2020 were applied to the value of zero-rated supplies only but not to Adjusted Total Turnover. Now the restriction on the value of zero-rated supplies has to be incorporated while calculating the Adjusted Total Turnover also for the purpose of refund application.

Note:

NN: Central Tax Notification Number

Rate NN: Central Tax (Rate) Notification Number

AATO: Aggregate Annual Turnover

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#### GST Bits : e-invoice

- ❖ E-invoicing is mandatory from 01-04-2021 for registered persons whose aggregate annual turnover (based on PAN) in any preceding financial year from 2017-18 onwards, is **more than Rs 50 Crores**. Earlier, it was applicable for TPs with AATO more than Rs 100 Crores. Only the notified class of persons will be allowed/ enabled to report invoices to IRP and generate e-invoice.
- ❖ E-invoice does not mean that invoices are to be generated on a specified portal. It refers to the process of uploading the details of the invoice into an Invoice Registration Portal (IRP) and obtaining an Invoice Reference Number (IRN) from the portal. The data provided to IRP is validated and a unique reference (64-character hash) number is returned on successful registration of invoice. The document (invoice / credit note / debit note) issued by a notified person becomes legally valid only with IRN.

**RULINGS BY AUTHORITY FOR ADVANCE RULING**

<b>S No</b>	<b>Details</b>	<b>Gist of the Ruling</b>
1	<p><b>Applicant:</b> Enpay Transformers Components India Pvt. Ltd, Gujarat</p> <p><u><a href="#">Ruling No. &amp; Date:</a></u> <u><a href="#">GUJ/GAAR/R/01/2021, dated 20.01.2021</a></u></p> <p><b>Q.</b> The applicant is importing goods from the Holding company located at Turkey for which the payment terms is 120 days from the date of invoice for import of goods and if the applicant does not pay to Holding company located outside India on due date, they are charging interest on late payment. The applicant has obtained bank credit facility from a Bank in Turkey based on the Corporate Guarantee issued by holding company and the holding company has paid Stamp tax in Turkey as per their land rules and they have raised reimbursement invoice of said payment to the applicant. The applicant seeks ruling on</p> <ul style="list-style-type: none"> <li>• Whether liability to pay GST on RCM arises if amount is paid as interest on late payment on invoices of imported goods? If yes, then at what rate?</li> <li>• Whether liability to pay GST on RCM arises if amount is paid for reimbursement of Stamp tax paid as a pure agent by M/s. Enpay, Turkey on behalf of the applicant?</li> </ul>	<ul style="list-style-type: none"> <li>• “agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act” is considered as supply of services according to the entry 5(e) of Schedule II of GST Act. The interest paid by the applicant for delay in payment, forms part of the value of supply and is liable to GST as per the provisions of Section 15(2)(d). The interest paid by the applicant is a consequence of the late payment for the supply of goods. Hence, the interest forms part of the value of the said goods. Accordingly, the rate of GST on such interest will be the same as that of the GST applicable on the goods supplied.</li> <li>• The holding company has paid Stamp duty on behalf of the applicant to obtain bank guarantee from a bank in Turkey. The applicant has paid the same on receiving a reimbursement invoice from the supplier holding company. The applicant is of the opinion that the reimbursement has to be considered as payment made to pure agent and hence exempted from GST. According to the conditions laid down in Rule 33 of CGST Rules, the supplier of the applicant is not a pure agent as he failed to fulfill the conditions. Hence, the applicant has to pay GST on reverse charge on the amount paid for reimbursement of Stamp Tax.</li> </ul>

S No	Details	Gist of the Ruling
2	<p><b>Applicant:</b> Arun Cooling Home, Tamilnadu</p> <p><u><a href="#">Ruling No. &amp; Date:</a></u> <u><a href="#">TN/07/ARA/2021 dated 24.03.2021</a></u></p> <p><b>Q.</b> Whether the service of cold storage of tamarind inner pulp without shell and seeds are exempted under the purview of the definition of Agricultural produce vide 12/2017 Central Tax (Rate) dated 28.06.2017 ?</p>	<ul style="list-style-type: none"> <li>• To avail exemption under GST the following ingredients are to be satisfied <ul style="list-style-type: none"> <li>○ The storage service is to be provided to ‘agricultural produce’</li> <li>○ Agricultural produce is that, - <ul style="list-style-type: none"> <li>▪ produced out of cultivation of plant;</li> <li>▪ on which a process if any is done, would be that carried out by the farmer at farm level to make it marketable for primary market.</li> </ul> </li> </ul> </li> <li>• The product stored is processed by drying the same in the sun and then by beating with wooden sticks to remove the pod and hammered to deseed and destring for extraction of the endocarp/pulp of the Tamarind. Here, this process is not done at farm level. It is done as a ‘Cottage Industry’. Once the product for which the storage services are extended is held to be not an ‘agricultural produce’, then the exemption at SI.No. 54 of the CR NN. <u>12/2017</u> dt 28.06.2017 is not available to the product, irrespective of the class of receivers of the service.</li> </ul>
3	<p><b>Applicant:</b> Unique Aqua Systems, Tamilnadu</p> <p><u><a href="#">Ruling No. &amp; Date:</a></u> <u><a href="#">TN/09/ARA/2021 dated 30.03.2021</a></u></p> <p><b>Q.</b> The Applicant has entered into a contract with the Greater Chennai Corporation based on which they have been awarded with the project of Operation and</p>	<ul style="list-style-type: none"> <li>• The term ‘Pure Service’ is not defined under the GST law. As per general definition, ‘pure service’ means any supply for consideration in which no transfer of property in goods is involved during the provision of service’. The applicant under the said contract has supplied the RO Plant and undertakes O &amp; M of such plant. The operation of the Plant includes providing the security for the plant and also issuance of smart cards whenever necessary.</li> <li>• They are paid a variable cost based on the sale of water on volumetric basis</li> </ul>

S No	Details	Gist of the Ruling
	<p>Maintenance of High-Quality Treated Drinking Water Plant. They have been provided with raw water and electricity free of cost for the operation and maintenance of the drinking water plant to dispense treated water to the General Public. Whether the Services provided by the applicant is a pure service provided to the local authority and eligible for benefit of exemption provided under Serial No.3 of <a href="#">CR NN 12/2017 dated 28.06.2017?</a></p>	<p>and a fixed labour cost for providing security and operator. Thus, the applicant has entered into a composite contract of supply of RO Plant along with the Operation &amp; Maintenance of the said Plant for a period of 5 Years.</p> <ul style="list-style-type: none"> <li>The supply made by the applicant is not 'pure service' but is a composite supply of purified water (goods), smart cards (goods), maintenance of RO Plant, vending machines (Service), providing security (service). The supply not being a 'Pure Service', the same is not covered by the description of Service at SI.No. 3 of the said notification.</li> </ul>
4	<p><b>Applicant:</b> Kalyan Jewellers India Ltd, Tamilnadu</p> <p><u><a href="#">Order No. &amp; Date:</a></u> <u><a href="#">TN/AAAR/11/2021 dated 30.03.2021</a></u></p> <p><b>Q.</b> The Appellant is in the business of manufacturing and trading of Jewelry Products and introduced the facility of different types of Pre-Paid Instruments (PPI's) to their Customers and these are generally called "Gift Vouchers/Gift Cards" which can be redeemed while purchasing gold jewelry. The appellant has filed appeal on Advance Ruling on the following questions:</p> <ul style="list-style-type: none"> <li>Whether the issue of own closed PPIs by the applicant to their customers be treated as supply of goods or supply of service</li> <li>What is the time of supply of</li> </ul>	<ul style="list-style-type: none"> <li>The applicant submitted that the PPIs are issued to the customers in card as well as digital formats and it is not sold to the customers. The amounts received upon issuance of PPI's are treated and entered as 'Other Current Liabilities' in the statement of accounts, and only when the instruments are redeemed the amounts received are credited to the sales/revenue account of the Appellant. The PPIs are in the nature of actionable claims and not goods. The applicant opined that if the PPIs are made liable to tax, it would amount to double taxation as GST is levied on the supply of jewelry also at the time of redemption of a voucher.</li> <li>The appellate authority has concluded that there is no need to determine whether voucher is an actionable claim to arrive at a conclusion that it is neither a goods nor a service. <b>It is just a means of advance payment of consideration for a future supply.</b> Sub-section (4) of section 12 and</li> </ul>

S No	Details	Gist of the Ruling
	<p>goods or services warranting tax liability for the PPI's issued by the applicant to their Customers and what is the applicable rate of tax for such supply?</p>	<p>section 13 determine the time of supply of the underlying goods or service. Therefore, where a voucher identifies the goods or service that can be received on redeeming; the supply of the underlying goods or service takes place at the time of issue of the voucher. The rate of tax on such voucher will be same as that of the goods/services.</p>
5	<p><b>Applicant:</b> Karnataka State Warehousing Corporation, Karnataka</p> <p><u><a href="#">Ruling No. &amp; Date:</a></u> <u><a href="#">KAR/ADRG/14/2021 dated 24.03.2021</a></u></p> <p><b>Q.</b> The applicant provides services, concerning facilitation of handling &amp; transport, loading &amp; unloading of agricultural produce through Handling &amp; Transport (H&amp;T) contractors to the depositors (Government/ quasi-government/ public sector companies/ private companies), for storing agricultural produce, such as Food Corporation of India, and collects from depositors an amount equivalent to the actuals charged by the said H&amp;T contractors plus 8% on the said charges towards supervisory charges. Whether these 'supervisory charges' is exempted from tax?</p>	<ul style="list-style-type: none"> <li>• The applicant is involved in provision of services to supervise handling and transportation of agriculture produce, belonging to the FCI, from railhead to warehousing station and hence procures the services from H&amp;T contractors for the said purpose. The applicant procures the services of H&amp;T contractors for and on behalf of the FCI and charges actuals in the invoice along with their supervisory charges, separately. Thus, the applicant squarely qualifies to be a pure agent of FCI in the instant case.</li> <li>• The Explanatory Notes to the Scheme of Classification of Services stipulates that SAC 999799 includes "Other services nowhere else classified (n.e.c)". In the instant case, the services provided by the applicant i.e., supervision services are squarely covered under other services n.e.c. and the said supervisory services are exigible to GST at the rate of 18% in terms of Sl.No.35 of the CR NN 11/2017 dt 28.06.2017.</li> </ul>
6	<p><b>Applicant:</b> Manoj Mittal, West Bengal</p> <p><u><a href="#">Ruling No. &amp; Date:</a></u> <u><a href="#">18/WBAAR/2020-21 dated 22.03.2021</a></u></p>	<ul style="list-style-type: none"> <li>• Supply of food and beverages from the sweetmeats counter by the applicant, where the customers have not been provided with any services in relation to consume the same in the premises, shall be categorized as a supply of</li> </ul>

S No	Details	Gist of the Ruling
	<p><b>Q.</b> The applicant is stated to have a place of business with two sections out of which one section has a sweet parlour and the applicant is claimed to be engaged in selling sweetmeats, namkeens, and bakery items off the counter in the form of takeaways from the said sweet parlor. In other section of the premises, the applicant is claimed to be engaged in preparing and serving fast food snacks and beverage items which can either be consumed at the premises or allowed as takeaways. The applicant maintains separate records of sales and purchases for two sections of their business. Whether sales from the portion of the sweetmeats and bakery shop should be categorized as a supply of goods? And whether ITC can be claimed on such supply?</p>	<p>goods and the applicant is eligible to avail input tax credit in respect of such supply of goods subject to the conditions as laid down in Chapter V of the GST Act and rules made thereunder.</p> <ul style="list-style-type: none"> <li>• Supply of food items and beverages by the applicant which offers the facility of eating in the same premises along with takeaway of the same shall be treated as restaurant services and shall attract tax @ 5% provided that credit of input tax charged on goods and services used in supplying the service has not been taken.</li> </ul>
7	<p><b>Applicant:</b> Olety Landmark Apartment Owner's Association, Karnataka</p> <p><u><a href="#">Ruling No. &amp; Date:</a></u> <u><a href="#">KAR/ADRG/12/2021 dated 10.03.2021</a></u></p> <p><b>Q.</b> The Applicant is a non-profit making resident welfare Association, having GSTIN, formed by the individual apartment/flat owners to maintain and manage the common areas and facilities in the condominium. In addition to the regular maintenance, they also required to undertake periodic upkeep of the structure</p>	<ul style="list-style-type: none"> <li>• The collections made towards sinking fund amounts to advances for the supply of future services. There are certain distinguishable features of both advance and deposit and advances defer from the deposits. The amounts that are not returnable can be termed as advances. Also, the bye-laws of the applicant association are silent on this issue and hence the amounts collected are indubitably advances but not the deposits. The time of supply of services shall be the earliest of the date of issue of invoice by the supplier if the invoice is issued within the period prescribed under Section 31 of the GST Act or the receipt of payment, whichever is earlier.</li> </ul>

S No	Details	Gist of the Ruling
	<p>of the building by painting the exterior/ common areas; replacing/ repair of major equipment such as lifts, generators, etc., for which they collect a certain amount towards "Sinking Fund" from the members, under its bye-laws to meet the aforesaid planned/unplanned capital outlay in future. The accounts of the said sinking fund will be maintained separately and will be utilized for a specific purpose but not for the regular maintenance activity. Whether the Applicant is liable to pay GST on amounts which it collects from its members for setting up the 'Sinking Fund'/ Corpus Fund?</p>	<ul style="list-style-type: none"> <li>In this case, the applicant receives the payment earlier and hence the time of supply is the date of receipt of the amount towards the sinking fund. Therefore, the said amounts are liable to GST as they are advances towards the future supply of services but not the deposits. The said supply is covered under SAC 9995 as "Services of Membership Association" and are taxable to GST @ 18% in terms of Sl.No.33 of Notification No.11/2017-Central Tax (Rate) dated 28/06/2017 as amended.</li> </ul>
8	<p><b>Applicant:</b> New Tirupur Area Development Corporation Ltd, Tamilnadu</p> <p><a href="#">Ruling No. &amp; Date: 05/ARA/2021 dated 26.02.2021</a></p> <p><b>Q.</b> The applicant is a public limited company, promoted by TN Government. They are registered under GST Act. A Concession agreement was signed between the Tirupur Municipality and the applicant to implement a water supply project and a Sewage Treatment Plant. As per the Service Agreements entered by the applicant with industries, the applicant is eligible to charge the interest wherever the payment is received beyond the due date. They also collect Cheque bouncing charges wherever the</p>	<ul style="list-style-type: none"> <li>The Interest on Delayed payment Charges raised by the applicant are against the service of SAC 999794 – 'Agreeing to tolerate an Act' and are taxable @ 18% GST as per Sl.No. 35 of NN. 11/2017- dt 28.06.2017.</li> <li>Cheque bouncing charges will not form a part of the Water Charges and are Miscellaneous Charges for tolerating the dishonor and these do not merit an exemption. Such charges raised by the applicant are classified as the service of SAC 999794 – 'Agreeing to tolerate an Act' and are taxable @ 18% GST.</li> </ul>

S No	Details	Gist of the Ruling
	<p>cheques received by them are dishonored. In view of the pure services of the treatment and water supply to the industries, being exempted from GST, they seek exemption for Interest and Cheque bouncing charges.</p>	
9	<p><b>Applicant:</b> Tamilnadu Skill Development Corporation, Tamilnadu</p> <p><a href="#">Ruling No. &amp; Date: 02/ARA/2021 dated 25.02.2021</a></p> <p><b>Q.</b> The applicant was registered as a non-profit organization under Section 8 of Companies act by the Government of Tamil Nadu with an objective to provide Skill Training Programs. They receive funds from the Government as grants for conducting various skill Training programs implemented through registered Training Providers empaneled with Tamil Nadu Skill Development Corporation. The Grants received has been disbursed for training providers and transportation cost to the Trainees attending the training. The applicant claims that they are similar in structure, role, and activities to the National Skill Development Council setup by GOI. They seek exemption from registration under the GST Act and from paying the GST as per <a href="#">S.No 69 and S.No 70 of CR NN. 12/2017</a> dt 28.06.2017.</p>	<p>The applicant is the State Skill Development Corporation set up by the Government of Tamilnadu. They are not an assessment agency approved by SSC or NSDC; they are not a training partner approved by the NSDC or the SSC; they are not assessing body centrally empaneled by MSDE. Thus, in this case, the activities of the applicant are not satisfying the conditions provided in the Sl.No. 69 &amp; Sl.No.70 of the CR NN <a href="#">12/2017</a>. Therefore, they are not eligible to avail exemption and they are required to be registered under the GST Act.</p>
10	<p><b>Applicant:</b> KSF-9 Corporate Services Pvt</p>	<ul style="list-style-type: none"> <li>Section 15 of the CGST Act 2017 deals with the value of taxable supply and</li> </ul>



S No	Details	Gist of the Ruling
	<p>Ltd, Karnataka</p> <p><u><a href="#">Ruling No. &amp; Date: KAR/ADRG/02/2021 dated 29.01.2021</a></u></p> <p><b>Q.</b> The applicant registered under provisions of the GST Act, engaged in providing manpower supply services, had been awarded a contract for the supply of manpower, by Karnataka State Rural Development and Panchayat Raj University, Gadag, and consequently, the applicant entered into an agreement. The applicant shall deposit the EST/PF contributions of the workers to the appropriate authority as per the rules and shall pay such taxes duties fees and other impositions as may be levied under the Applicable Law, the amount of which is deemed to have been included in the contract price. The University shall pay the service charges to the Applicant at the rate of 2% in addition to the wages of their employees so that the applicant shall not deduct any amount from the wages. Whether applicant should charge GST @ 18% for providing manpower services only on the services charges or on the total bill amount?</p>	<p>Section 15(1) stipulates that <b>“the value of supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration of the supply.”</b></p> <ul style="list-style-type: none"> <li>• Therefore, the value of the taxable supply of manpower services of the applicant shall be the transaction value i.e., the total bill amount inclusive of actual wages of the manpower supplied and the additional 2% amount paid to the applicant.</li> </ul>
11	<p><b>Applicant:</b> Aravind Drillers, Tamilnadu</p> <p><u><a href="#">Ruling No. &amp; Date: 39/ARA/2020 dated 18.12.2020</a></u></p> <p><b>Q.</b> The applicant has stated that they provide drilling of borewell</p>	<ul style="list-style-type: none"> <li>• ‘Support services to crop production’ include ‘Provision of agricultural machinery with the crew and operators’ and ‘operation of irrigation systems for agricultural purposes. The applicant does not undertake the ‘operation of irrigation system for agricultural</li> </ul>

S No	Details	Gist of the Ruling
	<p>services mainly to agriculturists engaged in raising crops. Water is a part and parcel of essential requirements in the cultivation and raising of crops. Likewise, compressors that are let out by them to agriculturists enable the motor to function and discharge water as required for cultivation and allied agricultural uses. The applicant seeks exemption on the following services under “support services to crop production” (SAC 998611) according to S.No. 54 of CR NN 12/2017 dt 28-06-2017</p> <ul style="list-style-type: none"> <li>• Drilling of Borewells for the supply of water for agricultural operations like cultivation including seeding, planting, and ploughing</li> <li>• Letting out of compressors for pumping of water from the borewells to the agricultural fields.</li> </ul>	<p>purposes and also `compressors’ are not agricultural machinery. They undertake the activity of drilling borewells in the agricultural land and let out compressors. The said activity is not classifiable under SAC 9986.</p> <ul style="list-style-type: none"> <li>• It is pertinent to note that even setting up of an irrigation system with pipelines are classifiable only under SAC 9983 and the activity of ‘operation’ of such irrigation system alone is coded as ‘Support service to agriculture’. In this case, the applicant undertakes only drilling of bore wells in the agricultural land and letting out compressors. The two activities of the applicant are not ‘Support service for agriculture’ classifiable under SAC 9986 and therefore the exemption at SI.No.54 of <u>CR NN.12/2017</u> does not apply to the activities of the applicant.</li> </ul>
12	<p><b>Applicant:</b> SPSS South Asia Pvt Ltd, Karnataka</p> <p><u><a href="#">Ruling No. &amp; Date:</a></u> <u><a href="#">KAR/ADRG/15/2021 dated 24.03.2021</a></u></p> <p><b>Q:</b> The applicant is a trader of software products. On receipt of a purchase order from their customer, the applicant in turn issues a purchase order to their principal in Singapore. They sought clarification whether the supply of “software license” amounts to supply of goods (HSN 8523) or services (SAC 997331 in view of S.No. 5(c) of Schedule II)?</p>	<ul style="list-style-type: none"> <li>• The software supplied by the applicant is pre-developed or pre-designed software and made available through the use of encryption keys and hence it satisfies all the conditions that are required to be satisfied to classify them under the definition of goods.</li> <li>• Further, the goods supplied by the applicant can’t be used without the aid of the computer and has to be loaded on a computer and then after activation would become usable and hence the goods supplied is “Computer Software” and more specifically covered under “Application Software”.</li> <li>• Further the Explanatory Notes to the Scheme of Classification of Services stipulates that the services of limited end-user license as part of packaged software are excluded from the SAC</li> </ul>

S No	Details	Gist of the Ruling
		997331 that covers Licensing services for the right to use computer software and databases. Hence the supply made by the applicant is covered under "Supply of goods" and the said supply is covered under tariff heading 8523.

\* \* \*

**GST Bits : e-invoice**

- ❖ Documents covered under e-invoice at present are Invoices, Credit Notes, and Debit Notes. Though different documents are covered, for ease of reference and understanding, the system is referred to as 'e-invoicing'.
- ❖ Transactions currently covered under e-invoicing are Supplies to registered persons (B2B), Supplies to SEZs, Exports, and Deemed Exports. It is not applicable for NIL-rated or wholly-exempt supplies as in such cases, a bill of supply is issued and not a tax invoice. Reporting the B2C invoices by notified persons is not applicable currently.
- ❖ If the invoice issued by a notified person is in respect of supplies made by him but attracting reverse charge under Section 9(3), e-invoicing is applicable. On the other hand, where supplies are received by a notified person from (i) an unregistered person (attracting reverse charge under Section 9(4)) or (ii) through the import of services, e-invoicing is not applicable.
- ❖ Invoice Registration Portal (IRP) is the website for uploading/reporting invoices by the notified persons to obtain IRN. There can be multiple IRPs based on the requirement. The first Invoice Registration Portal (IRP) is active and can be accessed at <https://einvoice1.gst.gov.in>

**RECENT CASE LAWS ON GST**

S.No	Details	Gist of the Judgement
1	<p><a href="#"><b><u>Praful Nanji Satra Vs. State of Maharashtra and Others</u></b></a></p> <p>WRIT PETITION (L) NO.5182 OF 2020 / 31-03-2021</p> <p>HIGH COURT OF JUDICATURE AT BOMBAY</p> <p><u>Topic:</u></p> <p>Provisional Attachment – Section 83</p>	<p><u>Facts of the Case:</u></p> <ul style="list-style-type: none"> <li>Petitioner's bank account was provisionally attached under Section 83 of CGST/MGST Act by Joint Commissioner.</li> </ul> <p><u>Judgment in brief:</u></p> <ul style="list-style-type: none"> <li>Under section 83 of the MGST Act, it is the Commissioner who has the competence to carry out provisional attachment of property including bank account subject to fulfillment of the preconditions of section 83.</li> <li>The impugned provisional attachment has been carried out by Joint Commissioner of State Tax. The record does not disclose any authorization by the Commissioner to the Joint Commissioner to carry out provisional attachment.</li> <li><b>Section 83 does not provide for such delegation or authorization.</b></li> <li>The opinion contemplated under section 83 of the MGST Act that to protect the interest of government revenue, it is necessary to provisionally attach any property including bank account, has to be necessarily by that of the Commissioner. No such opinion of the Commissioner is discernible from the record.</li> <li>Therefore, respondents are directed to forthwith withdraw the provisional attachment of bank account of the petitioner</li> </ul>
2	<p><a href="#"><b><u>M/s Rajkamal Builder Infrastructure Private Limited through Director Mahendra H Patel Vs. Union of India</u></b></a></p> <p>R/SPECIAL CIVIL</p>	<p><u>Issue:</u></p> <ul style="list-style-type: none"> <li>Whether interest under Section 50 of the CGS T Act, 2017 is to be levied on the net tax liability or on the gross tax liability?</li> <li>Whether issuance of DRC 01 under Section 50 of the CGST Act, 2017 is legal and proper?</li> </ul> <p><u>Judgment in brief:</u></p> <ul style="list-style-type: none"> <li>Interest under Section 50 of the CGST Act can</li> </ul>

S.No	Details	Gist of the Judgement
	<p>APPLICATION NO. 21534 of 2019 / 23-03-2021</p> <p>THE HIGH COURT OF GUJARAT AT AHMEDABAD</p> <p><u>Topic:</u></p> <p>Interest liability - Notice for recovery of interest</p>	<p>only be levied on the net tax liability and not on the gross tax liability.</p> <ul style="list-style-type: none"> <li>• DRC 01 could not have been issued for the purpose of recovery of amount towards interest on delayed payment of tax.</li> <li>• Rule 142(6) makes it clear that the order referred in rule 142(5) i.e., FORM GST DRC-07 shall be treated as the notice for recovery.</li> <li>• Hence notice for recovery of interest should have been issued in Form GST DRC 07.</li> </ul>
3	<p><a href="#"><b>BA Continuum India Pvt. Ltd. Vs. Union of India and Others</b></a></p> <p>WRIT PETITION (L) NO.3264 OF 2020 / 08-03-2021</p> <p>HIGH COURT OF JUDICATURE AT BOMBAY</p> <p><u>Topic:</u></p> <p>Rejection of refund application – Personal Hearing</p>	<p><u>Facts of the Case:</u></p> <ul style="list-style-type: none"> <li>• Refund application of the petitioner was rejected by the respondent on reason that the services provided were not export services.</li> </ul> <p><u>Judgment in brief:</u></p> <ul style="list-style-type: none"> <li>• There is a clear legal mandate that if an application for refund is to be rejected, the same can only be done after giving the applicant an opportunity of being heard.</li> <li>• The expression 'opportunity of being heard' is not an expression of empty formality. It is a part of the well-recognized principle of <i>audi alteram partem</i> which forms the fulcrum of natural justice and is central to fair procedure. The principle is that no one should be condemned unheard.</li> <li>• <b>When the law requires that no application for refund shall be rejected without giving an applicant an opportunity of being heard, the same cannot be substituted by telephonic conversations and exchange of e-mails.</b></li> <li>• Impugned orders, would be in violation of the proviso to sub-rule (3) of rule 92 of the CGST Rules and also in violation of the principles of natural justice.</li> </ul>
4	<p><a href="#"><b>Kans Wedding Centre Vs Commissioner of Commercial Taxes</b></a></p>	<p><u>Facts of the case:</u></p> <ul style="list-style-type: none"> <li>• The petitioner approached the court against issue of cancellation notice and suspension of</li> </ul>

S.No	Details	Gist of the Judgement
	<p>WP (C). No.4227 OF 2021(C) / 18-02-2021</p> <p>Kerala High Court</p> <p><u>Topic:</u></p> <p>Suspension of registration – During pendency of cancellation proceedings.</p>	<p>registration.</p> <p>The petitioner failed to file GST returns for more than 6 months</p> <p><u>Judgment in brief:</u></p> <ul style="list-style-type: none"> <li>• It is clear that, in the event the registered persons fail to file returns for a continuous period of six months, the proper officer can cancel the registration, but that has to be done by granting opportunity of hearing to the registered person.</li> <li>• Rule 22 of the GST Rules 2017 deals with procedure for cancellation of registration and as per requirement of this Rule, the registered person is required to be issued with a show-cause notice requiring him to show-cause as to why the registration shall not be canceled.</li> <li>• <b>Section 29 of the GST Act empowers the proper officer to suspend the registration during the pendency of proceedings relating to cancellation of registration.</b></li> <li>• In view of these statutory provisions, there is no fault on the part of the proper officer in issuing the show-cause notice asking the petitioner to show-cause as to why the registration of the establishment should not be canceled.</li> <li>• Apprehension of the petitioner that the proceedings for cancellation of registration will continue for a long period and till then his registration is under suspension causing loss to his business can be taken care of by directing the petitioner to approach the proper officer for preponing the date.</li> </ul>
5	<p><a href="#"><b><u>Daulat Samirmal Mehta Vs. Union of India through the Secretary and Others</u></b></a></p> <p>WRIT PETITION NO.471 OF 2021 / 15-02-2021</p>	<p><u>Facts of the case:</u></p> <ul style="list-style-type: none"> <li>• This petition under Article 226 of the Constitution of India challenges constitutional validity of section 132(1) (b) of the CGST Act and seeks a declaration that the power under section 69 of the CGST Act can only be exercised upon determination of the liability.</li> </ul>

S.No	Details	Gist of the Judgement
	<p>HIGH COURT OF JUDICATURE AT BOMBAY</p> <p><u>Topic:</u> Arrest</p>	<p><u>Judgment in brief:</u></p> <ul style="list-style-type: none"> <li>• The expression ‘reasons to believe’ is an expression of considerable importance and CGST Act confers jurisdiction upon the Commissioner to authorize any officer to arrest a person.</li> <li>• This expression finds place in a number of statutes including fiscal and penal. It can safely be said that the expression ‘reasons to believe’ postulates belief and the existence of reasons for that belief.</li> <li>• The belief must be held in good faith: it cannot be merely pretence.</li> <li>• “Reasons to believe” does not mean a purely subjective satisfaction. It contemplates existence of reasons on which the belief is founded and not merely a belief in the existence of reasons inducing the belief.</li> <li>• The belief must not be based on mere suspicion; it must be founded upon information. Such reasons to believe can be formed on the basis of direct or circumstantial evidence but not on mere suspicion gossip or rumor.</li> <li>• <b>The requirement under sub-section (1) of section 69 is reasons to believe that not only a person has committed any offence as specified but also as to why such person needs to be arrested.</b></li> <li>• From a perusal of the reasons recorded by the Principal Additional Director General, it is found that other than paraphrasing the requirement of section 41 Cr.P.C., no concrete incident has been mentioned therein recording any act of tampering of evidence by the petitioner or threatening / inducing any witness besides not co-operating with the investigation, not to speak of fleeing from investigation.</li> <li>• In such circumstances, the Principal Additional Director General could not have formed a reason to believe that the petitioner should be arrested.</li> </ul>

S.No	Details	Gist of the Judgement
6	<p><a href="#"><u>M/S.Podaran Foods India Private Limited Vs. State of Kerala</u></a></p> <p>WP(C).No.17379 OF 2020(V)/ 12-01-2021</p> <p>THE HIGH COURT OF KERALA AT ERNAKULAM</p> <p><u>Topic:</u></p> <p>Detaining of Goods – Discretion of the officer</p>	<p><u>Facts of the case:</u></p> <ul style="list-style-type: none"> <li>The petitioner approached the court against the detaining of the vehicle supported by delivery challan with discrepancies.</li> <li>The petitioner contended that the said defects had been subsequently cured, and the details required for correlating the transport documents with the goods that were being transported were all available with the proper officer who ought to have treated the breach as merely venial or technical and refrained from detaining the goods.</li> </ul> <p><u>Judgment in brief:</u></p> <ul style="list-style-type: none"> <li>Under Section 129 of the Act, if a proper officer, who is entrusted with the task of detaining goods, finds that they have been transported in contravention of the rules, <b>he does not have the discretion to condone the procedural lapse or relax its rigour in particular cases.</b></li> <li><b>He must interpret the Rule strictly keeping in mind the statutory scheme that aims to curb tax evasion.</b></li> <li>Any person aggrieved by the order of the proper officer must necessarily approach the appellate authority before which an appeal against the adjudication order under Section 129 (3) of the Act is maintainable.</li> <li>In the instant case, the remedy of the petitioner is to approach the appellate authority under the Act against the finding of the proper officer.</li> </ul>
7	<p><a href="#"><u>Dhruv Krishan Maggu Vs. Union of India &amp; Ors.</u></a></p> <p>W.P. (C) 5454/2020 / 08-01-2021</p> <p>HIGH COURT OF DELHI AT NEW DELHI</p>	<p><u>Facts of the case:</u></p> <ul style="list-style-type: none"> <li>Writ petition has been filed seeking a declaration that Section 69 and Section 132 of the CGST Act, 2017 are arbitrary, unreasonable and being beyond the legislative competence of the Parliament and are ultra vires the Constitution.</li> </ul>



S.No	Details	Gist of the Judgement
	<p><u>Topic:</u></p> <p>Provisions of Arrest – GST Act - Validity</p>	<p><u>Judgment in brief:</u></p> <ul style="list-style-type: none"> <li>• This Court is of the prima facie opinion that the Goods and Service Tax is a unique tax, inasmuch as the powers as well as field of legislation are to be found in a single Article, i.e., Article 246A.</li> <li>• Further, the scope of Article 246A is significantly wide as it not only empowers both Parliament and State Legislatures to levy and/or enact GST Act, but it also grants the power to make all laws ‘with respect to’ Goods and Service Tax.</li> <li>• This Court is of the prima facie opinion that the pith and substance of the CGST Act is on a topic, upon which the Parliament has power to legislate as the power to arrest and prosecute are ancillary and/or incidental to the power to levy and collect Goods and Services Tax.</li> <li>• This Court is of the prima facie opinion that even if it is assumed that power to make offence in relation to evasion of goods and service tax is not to be found under Article 246A, then, the same can be traced to Entry 1 of List III. The term “Criminal Law” used in the aforesaid entry is significantly wide and includes all criminal laws except the exclusions i.e., laws made with respect to matters in List II.</li> </ul>
8	<p><a href="#"><u><b>Devi Prasad Tripathy Vs. The Principal Commissioner CGST and Central Excise Bhubaneswar and Others</b></u></a></p> <p>W.P.(C) No.27727 of 2020 / 31-03-2021</p> <p>HIGH COURT OF ORISSA AT CUTTACK</p> <p><u>Topic:</u></p>	<p><u>Facts of the case:</u></p> <ul style="list-style-type: none"> <li>• The GST department in Orissa has issued notices to practicing advocates</li> </ul> <p><u>Judgment in brief:</u></p> <ul style="list-style-type: none"> <li>• The Court expresses its concern that practicing advocates should not have to face harassment on account of the Department issuing notices calling upon them to pay service tax/GST when they are exempted from doing so, and in the process also having to prove they are practicing advocates.</li> <li>• The Commissioner GST is directed to issue</li> </ul>

S.No	Details	Gist of the Judgement
	Practicing advocates – Not liable for GST	clear instructions to all the officers in the GST Commissionerate in Odisha that no notice demanding payment of service tax/GST will be issued to lawyers rendering legal services and falling in the negative list, as far as GST regime is concerned.

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**GST Bits : e-invoice**

- ❖ The taxpayers can search the status of enablement of a GSTIN on the e-invoice portal at <https://einvoice1.gst.gov.in/> > Search > e-invoice status of taxpayer
- ❖ In case a GSTIN is liable to generate IRN and the facility is not enabled for the taxpayer, then they can request for enablement on the portal using the facility at 'Registration -> e-Invoice Enablement'. If a taxpayer is able to log in to the GST portal but not the e-invoice portal, then they can raise a complaint at <https://selfservice.gstsystem.in>
- ❖ Bulk uploading of invoices to IRP is provided. The offline utility ('bulk generation tool') can be used for this purpose. Further, the ERP or accounting systems used by large taxpayers can be designed in such a way that they can report invoices in bulk to IRP. However, reporting to IRP and generation of IRN will be one after another (which will not be visible for the user). For the user, it will appear like bulk upload and bulk receipt.
- ❖ There is no separate placeholder in the schema at present for mentioning TCS (Tax Collected at Source) collected by suppliers under Income Tax Act, 1961. Including it in the schema will be examined in next round of revision. The field of "Other Charges (Invoice Level)" can be used to mention TCS where it doesn't form part of taxable value. It may further be noted that the INV-01 schema is only to report specified invoice particulars to IRP. Once IRN is obtained from the portal, the business may add any other elements not relevant to GST, while issuing an invoice finally to the buyer.

**Gist of TVATAT Orders**

N. Srinivasulu, JC(ST), SR

S No	Details	Gist of the Order
1	<p><b><u>M/s. Electro Tech Devices, Hyderabad – TA NO. 541/2010, dt. 18-04-2019.</u></b></p> <p><b>Issue:</b> The assessing authority has levied tax of Rs.8,47,161/- with 100% penalty for not reporting the sales turnover of Rs.87,57,656/- through returns. The appellant contented that the levy of penalty was not justifiable as the levy of penalty u/S 53(3) of APVAT Act, 2005 was not automatic or mandatory but was discretionary and the authority could waive or reduce the penalty if there was no mens rea.</p>	<ul style="list-style-type: none"> <li>• The Hon'ble Tribunal upheld the orders of the lower authorities.</li> <li>• Held that when the dealer was admitting under-declaration of tax and not showing the sales in the books of accounts, it amounts to fraud or willful neglect attracting the penal provision u/S 53(3) of the APVAT Act, 2005.</li> </ul>
2	<p><b><u>M/s. Uma Traders, Munagala.- TA NO. 220/2010, dt. 12-03-2019.</u></b></p> <p><b>Issue:</b> The appellant had not applied for VAT registration when the obligation arose, the input tax credit claimed for the belated period was disallowed by the assessing authority and levied penalty at 25% for the under-declared input tax.</p>	<ul style="list-style-type: none"> <li>• The Hon'ble Tribunal held that the liability lies on the dealer to register himself whose taxable turnover was exceeding Rs.10 lacs in the preceding three months or Rs.40 lakhs in the preceding 12 months as per Sec.17(3) of APVAT Act existing at that time.</li> <li>• No notice needs to be issued by the assessing authority advising or directing him to apply for registration.</li> <li>• He is liable to a penalty under Sec.49(2) for failing to discharge his obligation.</li> <li>• As these provisions are mandatory and the appellant is liable to pay a penalty of 25% of the amount of tax due if he fails to apply for VAT registration as required u/S.17, as per Sec.49 and also held that he was not entitled to input tax credit for the sales made prior to the date from which registration was effected.</li> </ul>

S No	Details	Gist of the Order
3	<p><a href="#"><u>M/s. Gujarat Co-operative Milk Marketing Federation Ltd, Hyderabad.- TA NO. 165/2017, dt. 28-08-2018.</u></a></p> <p><b>Issue:</b> Classification of the impugned product 'AMUL LITE' ("bread spread"), whether it falls under Entry 66 or 67 of the Fourth Schedule attracting tax at 4% or it is an unclassified item attracting tax at 12.5%.</p>	<ul style="list-style-type: none"> <li>The Hon'ble Tribunal observed that as per the information on the package, the product is a "mixed fat spread" of Medium Fat Grade with total fat at 70% and milk fat at 10%. Thus, AMUL LITE would fall under the category i.e., "mixed fat spread" where fat content will be a mixture of milk fat with anyone or more of hydrogenated/un-hydrogenated/refined vegetable oil or interesterified fat under Section 2.2.5 of the FSSAI Regulations 2011 under the category "Fats, Oils and Fat emulsion".</li> <li>The product AMUL LITE is a mixed fat spread which is evidently different from hydrogenated oil or vanaspati in Entry 66 and also different from vegetable oil listed in Entry 67 by relying the judgment of Bombay High Court in the case of <b>Commissioner of Sales Tax, Maharashtra State, Mumbai vs. Cadila Health Care Ltd., (39 VST 302)</b>, wherein it was held that, AMUL LITE is distinct commercial product different from that of vegetable oils in as much as it is a distinct marketable commodity. While vegetable oil is used in cooking, AMUL LITE is used only for eating.</li> </ul>
4	<p><a href="#"><u>M/s. Mold-Tek Technologies Ltd., Begumpet, Hyderabad.- TA NO. 157/2010, dt. 14-11-2018.</u></a></p> <p><b>Issue:</b> Whether the appellant is eligible to claim refund of ITC by filing a belated Form 200B?</p> <p>The appellant filed Form VAT 200B return for the years 2005-06 and 2006-07 on 03-10-2007 to claim excess ITC of Rs.5,58,366/- and Rs.11,29,228/- respectively</p>	<ul style="list-style-type: none"> <li>The Hon'ble Tribunal upheld the orders of the lower authorities by relying on the judgment of the Karnataka High Court in the case of State of Karnataka vs. Centum Industries Private Limited (77 VST 117) and find that Form VAT 200B is the return to be filed as an annexure to Form VAT 200 return for the month of March for the twelve-month period. In other words, it is like an annual return. This Form is to be filled up by a VAT dealer having the transactions i.e., i) sales of exempt goods, ii) stock transfers / consignment sales. This is for the reason that ITC is not allowable in both these cases. This Form also enables the dealer to apportion the tax</li> </ul>

S No	Details	Gist of the Order
	<p>for the years 2005-06 and 2006-07 over and above the ITC claimed in Form VAT 200 returns and also claimed refund of Rs.18,74,173/- towards "net credit carried forward" in Form VAT 200 return for the month of 09/2007 and further argued that there is no stipulation of time limit to file VAT 200B return in the Act or in the Rules.</p> <p>The assessing authority rejected the claim of refund observing that the appellant ought to have filed the revised returns as provided under Rule 23(6)(a) within six months from the end of the relevant tax period in Form VAT 213 if any omission or incorrect information was provided. Having not filed the revised returns, the appellant was not entitled to file a belated Form VAT 200B to claim refund.</p>	<p>paid at 14.5% into 5% and 9.5% portions if they are exempt transactions.</p> <ul style="list-style-type: none"> <li>It is only for these reasons that it is made as an annexure to Form 200 to enable the dealer to make the adjustments after arriving at the apportionment of the ITC based on any inputs in respect of exempt sales and consignment / stock transfers. Once it is considered as mandatory to be filed as an annexure to Form 200 in respect of these transactions, then the time limit as prescribed for Form 200 would necessarily be applied for filing Form 200B also.</li> <li>The purpose of Form 200B is only to enable the dealer to pay the tax if found to be liable, or to claim refund if found eligible, based on the adjustments to be made in respect of the transactions carried on from the beginning of the financial year i.e., 1<sup>st</sup> April of the particular financial year to 31<sup>st</sup> March of that financial year. The appellant by filing the Form 200B belatedly after the time prescribed under Rule 23(6)(a) has lost its right to file the revised return for claiming the ITC.</li> </ul>
5	<p><b><u><a href="#">M/s. J.R. Seamless Pvt. Ltd., Ranigunj, Secunderabad – TA NO. 108/2012, Dated: 13-7-2018</a></u></b></p> <p><b>Issue:</b> Levy of penalty under Section 53(1)(ii) of AP VAT Act, 2005 @ 25% of the under declared tax on the disallowance of claim of Input Tax Credit (ITC) on cement, steel, asbestos sheets, electrical items used for construction of factory buildings and other buildings, furnace oil and coal and other</p>	<ul style="list-style-type: none"> <li>The Hon'ble Tribunal held that where a dealer makes an excess claim of ITC as against the eligible amount, then he has caught within the mischief of Section 53(1) read with Rule 25(8)(a).</li> <li>The contention of the appellant is that he has not availed the excess input tax so claimed and set it off against the output tax liability. This contention is without any basis in terms of Rule 25(8)(a), as soon as the dealer filed the return with an excess input tax claim, he becomes liable for penalty under Section 53(1) r/w. Rule 25(8)(a).</li> </ul>

S No	Details	Gist of the Order
	material used in the maintenance of factory buildings.	
6	<p><b><u>M/s. Coramandel Prescrete Pvt. Ltd., Hyderabad – TA NO. 688/2010. Dt:23-7-2018</u></b></p> <p><b>Issue:</b> Whether the movement of goods from one state to another state was occasioned by a pre-existing purchase / work order placed by their contractees, would constitute inter-State sales falling under Section 3(a) or branch transfer under Section 6-A of the CST Act?</p> <p>The appellant is engaged in the execution of works contract in the year under question in the State of Karnataka. The Revisional Authority's case is that certain goods were transferred from the State of Andhra Pradesh to the State of Karnataka and which would make it a case of inter-State sale in terms of the amended definition of 'sale' as defined in Section 2(g) of the CST Act with effect from 13-5-2002 whereas the appellant contended that the impugned goods were only stock transfers to its branch in Karnataka to be further used in the works contract after the goods being found to be in order by the contractee.</p>	<ul style="list-style-type: none"> <li>• The Hon'ble Tribunal held that as per Section 3 of the CST Act, the 'sale' or 'purchase' of goods shall be deemed to take place in the course of inter-State Trade or Commerce if the sale or purchase occasions the movement of goods from one State to another.</li> <li>• There is no doubt in this case that the goods moved to the State of Karnataka in pursuance of the contract to be used in the works contract executed in the State of Karnataka.</li> <li>• As per Section 2(g)(ii), 'sale' includes a transfer of property in goods whereas goods or in some other form involved in the execution of works contract. Reading Section 2(g)(ii) and Section 3(a) together it is clear that the goods which were taken to the State of Karnataka for use in the works contract would fall within the meaning of 'inter-State sale' and hence taxable under the CST Act.</li> </ul>

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## Recent Developments in GST Portal

### 1. QRMP tax payment

A TP under QRMP scheme has to make payment by 25th of the succeeding month in case of any tax liability. TPs can choose any one of the following payment methods

- i) Fixed sum method: system will generate a challan with
  - a) 35% of amount paid as tax from Electronic Cash Ledger in their preceding quarter GSTR 3B return, if it was furnished on quarterly basis
  - or**
  - b) 100% of the amount paid as tax from Electronic Cash Ledger in their GSTR-3B return for the last month of the immediately preceding quarter, if it was furnished on monthly basis.
- ii) Self-Assessment method: TPs have to calculate their actual tax due by considering the tax liabilities on inward and outward supplies and the input tax credit available for the period.

### 2. QRMP Invoice Furnishing Facility (IFF)

IFF has been provided to taxpayers under QRMP scheme as per rule 59(2) of the CGST Rules 2017. Using this facility, TPs can file their outward supplies (B2B invoices only) for the first two months of a quarter.

The option to upload details in IFF can be availed till 13th of the subsequent month. Any invoices remaining to be furnished, can be filed using the IFF in the subsequent month IFF or in the quarterly Form GSTR-1. E.g., for Apr-June qtr., B2B invoices for the month of April (M1) can be filed in IFF by a taxpayer till 13th May.

IFF is an optional facility provided to taxpayers under QRMP scheme to pass on Input Tax Credit (ITC) to their recipients for M1 and M2 months of a quarter. However, filing of Form GSTR-1 for M3 month of a quarter is mandatory. The invoices filed in IFF need not be filed in GSTR-1.

FAQs on QRMP scheme can be accessed at the following link

[https://tutorial.gst.gov.in/downloads/news/faq\\_on\\_qrmp\\_iff.pdf](https://tutorial.gst.gov.in/downloads/news/faq_on_qrmp_iff.pdf)

### 3. Refund in QRMP Scheme

The taxpayers who have opted for or assigned quarterly filing of Form GSTR-3B in QRMP scheme, will now be allowed to claim refund on quarterly basis only

If such taxpayer chooses a period other than Quarterly, while filing a refund application, they will be shown an error message and will not be allowed to proceed with filing of Refund application on the GST Portal

### 4. Appeal against Refund orders

Any taxpayer or an unregistered person aggrieved by any decision or order passed against him/her by an adjudicating authority, may appeal to the Appellate Authority, within three months from the date, on which the decision or order is communicated to him/her. This functionality has now been deployed on the GST Portal, to file online appeal against the refund order in Form GST APL 01, before the respective Appellate Authority.

### 5. GSTR 3A notice

A notice in form GSTR 3A has to be issued for the return defaulters as per section 46 of GST Act. The said notice is being issued automatically through system for the defaulters of GSTR 3B return for the tax period of November 2020.

If the defaulters fail to file return within fifteen days of the issue of the said notice, the list of defaulters shall be made available on the dashboard of tax authorities in Assessment / Adjudication module for framing assessment under section 62.

### 6. Aadhaar Authentication and e KYC for Existing Taxpayers

a) Aadhaar Authentication of an existing taxpayer can be done if Aadhaar is available for the Primary Authorized signatory and one person who is Proprietor/Partner/Director /Managing Partner/ Karta of the entity.

b) In absence of Aadhaar, they can upload any of the following documents to undergo e-KYC:

- Aadhaar Enrolment Number
- Passport
- EPIC (Voter ID Card)
- KYC Form
- Certificate issued by Competent Authority
- Others



c) The existing registered taxpayer, after login at GST portal will be shown a pop up with Question “Would you like to authenticate Aadhaar of the Partner/ Promoter and Primary Authorized Signatory “with the two options “Yes, navigate to My Profile” and “Remind me later”.

d) By selecting “Yes, navigate to My Profile”, My profile page will be opened where the TP can see two options, SEND AADHAAR AUTHENTICATION LINK and UPLOAD E-KYC DOCUMENTS. The process of e-KYC authentication would be subject to approval of uploaded e-KYC documents by Tax Official.

### **7. Validity period for SEZ unit and SEZ developers in form GST REG-01**

- a) Persons applying for Registration in Form GST REG-01 as SEZ unit and SEZ developer would now be required to provide the validity period, as per Letter of Approval (LOA)/ Letter of Permission (LOP).
- b) The information related to expiry of validity period would be made available to Tax Officials, in case it is not extended by the tax-payer, after its expiry. The GST system would prompt tax officer for action in such cases.
- c) The taxpayer can now interchange their status as SEZ unit or SEZ developer, through an application of Core amendment of registration.

### **8. Advisory on Annual return**

#### **GSTR-9:**

- The taxpayers are advised to ensure that values are reported up to two decimal places in the GSTR-9 offline utility.
- The error “Error! Invalid Summary pay load” after uploading the JSON created from the Offline Utility of GSTR-9 is reported due to reporting values up to three decimal places instead of two decimals.

#### **GSTR-9C:**

- Reconciliation statement to be filed in Form GSTR-9C requires the tax rate wise declaration of transactions for the concerned financial year.
- In the said form, tax amount pertaining to tax rates 1%, 1.5% and 7.5% in section III (table 9 and 11) and section V may be made in row/ under label ‘Others’ of the said tables, wherever applicable.

**9.** The Goods and Services Tax Network (GSTN) has issued module wise new functionalities deployed on the GST Portal for taxpayers. The details can be viewed at the following links

- [https://tutorial.gst.gov.in/downloads/news/functionalities\\_released\\_octodec2020.pdf](https://tutorial.gst.gov.in/downloads/news/functionalities_released_octodec2020.pdf)
- [https://tutorial.gst.gov.in/downloads/news/taxpayerfunctionalities\\_deployed\\_jan\\_2021.pdf](https://tutorial.gst.gov.in/downloads/news/taxpayerfunctionalities_deployed_jan_2021.pdf)
- [https://tutorial.gst.gov.in/downloads/news/newfunctionalities\\_compilationfebruary2021.pdf](https://tutorial.gst.gov.in/downloads/news/newfunctionalities_compilationfebruary2021.pdf)

**10.** The GSTN has reintroduced the option to file Table 6A of Form GSTR-1 separately. Table 6A pertains to the declaration of export invoices.

Initially, when the taxpayers were facing the technical glitches in filing GSTR-1 and GSTR-3B, this option was given to exporters as an enabler to file the export details only for facilitating IGST refund.

**Note:**

- No need to furnish the same data again in GSTR-1 as it will get automatically populated in the GSTR-1 and in turn in GSTR-3B of the respective month.
- This table can be filed before the submission of GSTR-1.

**11. Download GSTR 2B summary & 2B in detail**

The GSTN has enabled the option to download GSTR 2B summary & GSTR 2B in detail in taxpayer login. It can be downloaded as either JSON file to view in offline tool or can be downloaded as Excel file.

**12. Miscellaneous**

- a) Changes are made in Table 12 of GSTR-1 to include “Rate of Tax” as a mandatory field in the “HSN wise summary of outward supplies”.
- b) HSN code instructions  
From 01-04-2021, the following instructions should be followed regarding HSN codes
  - minimum 4-digit HSN code to be mentioned in the invoices of all B2B invoices by the TPs whose AATO is up to Rs 5 crores.
  - minimum 6-digit HSN code to be mentioned in the invoices of all the supplies by the TPs whose AATO is above Rs 5 crores.

- c) A new provision to apply for rectification of orders is provided on GST portal.

The same can be accessed at TP Login -> Services -> User services -> Application for rectification of order

- d) GSTN has released a User Guide related to GST registration for Normal Taxpayers which can be found at the below link

[https://tutorial.gst.gov.in/userguide/registration/index.htm#t=Apply\\_for\\_Registration\\_Normal\\_Taxpayer.htm](https://tutorial.gst.gov.in/userguide/registration/index.htm#t=Apply_for_Registration_Normal_Taxpayer.htm)

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### **GST Bits : e-invoice**

- ❖ Where e-invoicing is applicable, there is no need of issuing invoice copies in triplicate/duplicate. This is specified in Rule 48(6). The QR code having an embedded IRN in it may be produced electronically, for verification by the proper officer, in lieu of the physical copy of such tax invoice.
- ❖ The penal provisions for non-compliance of e-invoice mechanism by the supplier, are provided in Section 122 of CGST Act read with CGST Rules. Input tax credit will be denied to the recipient of goods and services if the tax invoice is not valid.
- ❖ Taxpayers can verify the authenticity or correctness of e-invoice by uploading the signed JSON file or Signed QR Code (string) on the e-invoice portal: [einvoicel.gst.gov.in](http://einvoicel.gst.gov.in) > Search > 'Verify Signed Invoice' Alternatively, with "Verify QR Code" mobile app which may be downloaded from [einvoicel.gst.gov.in](http://einvoicel.gst.gov.in) > Help > Tools > Verify QR Code App
- ❖ Amendments are not possible on IRP. Any changes in the invoice details reported to IRP can be carried out on the GST portal (while filing GSTR-1). In case GSTR-1 has already been filed, then the mechanism of the amendment as provided under GST may be followed. These changes will be flagged to the proper officer for information.

## Ready Reference - GST Refunds

A timely tax refund is vital for any business since it liberates the blocked funds, which in turn increases the availability of working capital, the most important factor of production for any business. During the initial years of implementation of GST (i.e., up to September, 2019), refund process under GST was partly manual and partly online. However, with the passage of time GST refund processing is made fully online. Pattern of refund claim depends upon the type of refunds.

To overcome the technical as well as operational glitches faced by tax payer and also to remove interpretational anomalies, many circulars and notifications have been issued. The refund provisions in the Act & Rules were also modified to keep the legislative intent of the refund's mechanism intact. As taxmen, there is a need to keep ourselves updated with the constantly evolving procedures to suit the dynamics of the day. Hence, the various refund related provisions of the Act, Rules, Notifications and Circulars are enumerated as under for ready reference.

This ready reference is made available at the below link and it is proposed to update with the latest content periodically

<https://www.tgct.gov.in/tgportal/staffcollege/Material/Ready Reference - GST refunds.pdf>

### 1. Sections of CGST/SGST/IGST Act, related to GST Refunds

S No	ACT	Section	Description
1	CGST/SGST	<a href="#">54</a>	Refund of Tax
2	CGST/SGST	<a href="#">55</a>	Refund in certain cases
3	CGST/SGST	<a href="#">56</a>	Interest on delayed refunds
4	CGST/SGST	<a href="#">57</a>	Consumer Welfare Fund
5	CGST/SGST	<a href="#">58</a>	Utilization of Fund
6	CGST/SGST	<a href="#">60(5)</a>	Interest on refunds consequent to assessment order

S No	ACT	Section	Description
7	CGST/SGST	<a href="#">73</a>	Determination of erroneously refunded amount
8	CGST/SGST	<a href="#">74</a>	Determination of erroneously refunded amount
9	CGST/SGST	<a href="#">77</a>	Refund of CGST and SGST paid wrongfully in place of IGST
10	CGST/SGST	<a href="#">115</a>	Interest on refund of amount paid for admission of appeal
11	CGST/SGST	<a href="#">142</a>	Refunds related to transitional provisions
12	IGST	<a href="#">19</a>	Refund of IGST paid wrongfully in place of CGST and SGST

## 2. Rules related to GST Refunds

S No	Rule No	Description
1	<a href="#">89</a>	Application for refund
2	<a href="#">90</a>	Acknowledgement
3	<a href="#">91</a>	Grant of provisional refund
4	<a href="#">92</a>	Order sanctioning refund
5	<a href="#">93</a>	Credit of the amount of rejected refund claim
6	<a href="#">94</a>	Order sanctioning interest on delayed refunds
7	<a href="#">95</a>	Refund of tax to certain persons
8	<a href="#">95A</a>	Refund of taxes to all retail outlets established at the departure area of an international airport beyond immigration counters making tax free supply to an outgoing international tourist.
9	<a href="#">96</a>	Refund of IGST paid on goods (or services) exported out of India
10	<a href="#">96A</a>	Export of goods or services under Bond or Letter of Undertaking
11	<a href="#">96B</a>	Recovery of refund of unutilised input tax credit or integrated tax paid on export of goods where export proceeds not realised
12	<a href="#">97</a>	Consumer Welfare Fund
13	<a href="#">97A</a>	Manual filing and processing

## 3. Centre and State Notifications related to GST Refunds

S No	CGST Notification No. & Date	TGST G.O. Ms No. & Date	Subject
1	<a href="#">16/2017-CT, dt. 07-07-2017</a>	<a href="#">TGST Notif No 11/2017, Dt. 14-11-2017</a>	Conditions and safeguards for furnishing a Letter of Undertaking in place of a bond for export without payment of integrated tax.

S No	CGST Notification No. & Date	TGST G.O. Ms No. & Date	Subject
2	<a href="#">37/2017-CT, dt. 04-10-2017</a>	<a href="#">TGST Notif No 30/2017 Dt. 17-11-2017</a>	Extension of LUT facility to all exporters
3	<a href="#">39/2017-CT, dt. 13-10-2017</a>	<a href="#">G.O.Ms.No 285, Dt. 18-12-2017</a>	Cross-empowering the State Tax officers/Central Tax Officers for processing and grant of GST refunds
4	<a href="#">48/2017-CT, dt. 18-10-2017</a>	<a href="#">G.O.Ms.No 289, Dt. 18-12-2017</a>	Notifies certain supplies as deemed exports under section 147 of GST Act.
5	<a href="#">49/2017-CT, dt. 18-10-2017</a>	<a href="#">G.O.Ms.No 290, Dt. 18-12-2017</a>	Notifies the evidences required to be produced by the supplier of deemed export supplies for claiming refund under rule 89(2)(g) of the CGST rules
6	<a href="#">10/2018-CT, dt. 23-01-2018</a>		Amended the notification No. 39/2017-Central Tax dated 13.10.2017 for cross-empowerment of State tax officers for processing and grant of refunds
7	<a href="#">20/2018-CT, dt. 28-03-2018</a>	<a href="#">G.O.Ms.No 87, Dt. 01-05-2018</a>	Extension of due date for filing refund application under section 55 by notified agencies.
8	<a href="#">46/2020-CT, dt. 09-06-2020</a>	<a href="#">G.O.Ms No 163, Dt. 31-12-2020</a>	Extends the period to pass order under Section 54 (7) of CGST Act.
9	<a href="#">56/2020-CT, dt. 27.06.2020</a>	<a href="#">G.O.Ms No 163, Dt. 31-12-2020</a>	Amended the notification no. 46/2020-Central Tax in order to further extend the period to pass order under Section 54(7) of CGST Act till 31.08.2020 or in some cases, up to fifteen days thereafter.
10	<a href="#">05/2017-CT (Rate), dt. 28-06-2017</a>	<a href="#">G.O.Ms.No 110, Dt. 29-06-2017</a>	Notifies the goods in respect of which no refund of unutilized input tax credit shall be allowed under section 54 (3).
11	<a href="#">06/2017-CT (Rate), dt. 28-06-2017</a>	<a href="#">G.O.Ms.No 110, Dt. 29-06-2017</a>	Refund of 50% of CGST/SGST on supplies to CSD under section 55
12	<a href="#">15/2017-CT (Rate), dt. 28-06-2017</a>	<a href="#">G.O.Ms.No 110, Dt. 29-06-2017</a>	Notifies the supplies not eligible for refund of unutilized ITC under section 54(3) of CGST Act
13	<a href="#">16/2017-CT (Rate), dt. 28-06-2017</a>	<a href="#">G.O.Ms.No 110, Dt. 29-06-2017</a>	Notifies the specialized agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under CGST Act
14	<a href="#">29/2017-CT (Rate), dt. 22-09-2017</a>	<a href="#">G.O.Ms.No 252, Dt. 22-11-2017</a>	Amended the notification no. 5/2017-central tax (rate) dated 28.06.2017 to give effect to GST council decisions regarding restriction of refund on corduroy fabrics.

S No	CGST Notification No. & Date	TGST G.O. Ms No. & Date	Subject
15	<a href="#">40/2017-CT (Rate), dt. 23-10-2017</a>	<a href="#">G.O.Ms.No 253, Dt. 23-11-2017</a>	Provides for Central Tax rate of 0.05% on intra-State supply of taxable goods by a registered supplier to a registered recipient for export, subject to specified conditions.
16	<a href="#">20/2018-CT (Rate), dt. 26-07-2018</a>	<a href="#">G.O.Ms.No 171, Dt. 20-08-2018</a>	Amended the Notification No 05/2017-Central Tax (Rate) dt. 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018
17	<a href="#">11/2019-CT (Rate), dt. 29-06-2019</a>	<a href="#">G.O.Ms.No 92, Dt. 13-08-2019</a>	Specifies the retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund.

#### 4. Circulars related to GST Refunds

S No	Circular No	Date of Issue	Subject
1	<a href="#">5/5/2017</a>	11-08-2017	Circular on Bond/LUT in case of exports without payment of integrated tax
2	<a href="#">8/8/2017</a>	04-10-2017	Clarification on issues related to furnishing of Bond/LUT for exports
3	<a href="#">14/14/2017</a>	06-11-2017	Procedure regarding procurement of supplies of goods from DTA by (EOU)/ (EHTP Unit /STP Unit/BTP Unit)
4	<a href="#">17/17/2017</a>	15-11-2017	Manual filing and processing of refund claims in respect of zero-rated supplies.
5	<a href="#">18/18/2017</a>	16-11-2017	Refund of unutilized input tax credit of GST paid on inputs in respect of exporters of fabrics.
6	<a href="#">24/24/2017</a>	21-12-2017	Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger- Reg
7	<a href="#">36/10/2018</a>	13-03-2018	Processing of refund application for UIN entities
8	<a href="#">37/11/2018</a>	15-03-2018	Clarifications on exports related refund issues
9	<a href="#">40/14/2018</a>	06-04-2018	Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports

S No	Circular No	Date of Issue	Subject
10	<a href="#">43/17/2018</a>	13-04-2018	Clarifying the issues arising in refund to UIN.
11	<a href="#">45/19/2018</a>	30-05-2018	Clarifications on refund related issues
12	<a href="#">56/30/2018</a>	24-08-2018	Clarification regarding removal of restriction of refund of accumulated ITC on fabrics
13	<a href="#">59/33/2018</a>	04-09-2018	Clarification on refund related issues
14	<a href="#">60/34/2018</a>	04-09-2018	Processing of refund applications filed by Canteen Stores Department (CSD)
15	<a href="#">63/37/2018</a>	14-09-2018	Clarification regarding processing of refund claims filed by UIN entities
16	<a href="#">70/44/2018</a>	26-10-2018	Clarification on certain issues related to refund
17	<a href="#">79/53/2018</a>	31-12-2018	Clarification on refund related issues
18	<a href="#">88/07/2019</a>	01-02-2019	Changes in Circulars issued earlier under the CGST Act
19	<a href="#">94/13/2019</a>	28-03-2019	Clarification on certain refund related issues under GST
20	<a href="#">104/23/2019</a>	28-06-2019	Processing of refund applications in FORM GST RFD-01A submitted by taxpayers wrongly mapped on the common portal
21	<a href="#">106/25/2019</a>	29-06-2019	Refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange
22	<a href="#">110/29/2019</a>	03-10-2019	Clarification on the eligibility to file a refund application in FORM GST RFD-01 for a period and category.
23	<a href="#">111/30/2019</a>	03-10-2019	Clarification on procedure to claim refund in FORM GST RFD-01 subsequent to favorable order in appeal or any other forum.
24	<a href="#">125/44/2019</a>	18-11-2019	Clarification on the fully electronic refund process through FORM GST RFD-01 and single disbursement.
25	<a href="#">131/01/2020</a>	23-01-2020	Standard Operating Procedure (SOP) to be followed by exporters
26	<a href="#">135/05/2020</a>	31-03-2020	Circular on Clarification on refund related issues
27	<a href="#">139/09/2020</a>	10-06-2020	Clarification on Refund Related Issues
28	<a href="#">147/03/2021</a>	12-03-2021	Clarification on certain refund related issues



## 5. Forms related to GST Refunds

S No	RFD Form	Description
1	<a href="#">RFD-01</a>	Application for Refund (rule 89(1))
2	<a href="#">RFD-01A</a>	Application for Refund (Manual) (rules 89(1) & 97A)
3	<a href="#">RFD-01B</a>	Refund Order details - For the applications filed in RFD01A (rules 91(2), 92(1), 92(3), 92(4), 92(5) & 97A)
4	<a href="#">RFD-02</a>	Acknowledgment (rules 90(1), 90(2) & 95(2))
5	<a href="#">RFD-03</a>	Deficiency Memo (rule 90(3))
6	<a href="#">RFD-04</a>	Provisional Refund Order (rule 91(2))
7	<a href="#">RFD-05</a>	Payment Order (rules 91(3), 92(4), 92(5) & 94)
8	<a href="#">RFD-06</a>	Refund Sanction/Rejection Order (rules 92(1), 92(3), 92(4), 92(5) & 96(7))
9	<a href="#">RFD-07</a>	Order for Complete adjustment of sanctioned Refund (rules 92(1), 92(2) & 96(6))
10	<a href="#">RFD-08</a>	Notice for rejection of application for refund (rule 92(3))
11	<a href="#">RFD-09</a>	Reply to show cause notice (rule 92(3))
12	<a href="#">RFD-10</a>	Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc. (rule 95(1))
13	<a href="#">RFD-10B</a>	Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets) (rule 95A)
14	<a href="#">RFD-11</a>	Furnishing of Bond or Letter of Undertaking for export of goods or services. (rule 96A)

### GST Bits: e-invoice

- ❖ IRN reported to IRP can be cancelled. The cancellation request can be triggered through 'Cancel API' within 24 hours from the time of reporting invoice to IRP. However, if the connected e-way bill is active or verified by officer during transit, cancellation of IRN will not be permitted. In case of cancellation of IRN, GSTR-1 also will be updated with such 'cancelled' status.
- ❖ Once an IRN is cancelled, the concerned invoice number cannot be used again to generate another e-invoice/IRN (even within the permitted cancellation window). If it is used again, then the same will be rejected when it is uploaded on IRP. This is because IRN is a unique string based on Supplier's GSTIN, Document Number, Type of Document & Financial Year.

**[Please provide your feedback here](#)**



HARITHA HAARAM

