



GST DIGEST

(e-Magazine)

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INDEX

Patron

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MESSAGE

The 8th edition of the e-Magazine, **GST-DIGEST**, was released on 30-04-2022. We are acknowledging and thanking the officials of the department and other stakeholders for their suggestions and feedback.

The State of Telangana, under the dynamic leadership of Commissioner (CT) Smt. Neetu Prasad, IAS, has achieved excellent revenue growth in the financial year 2021-22. Telangana state continues to be the one of the best performing states in GST collections in the country.

The DIGEST is user friendly with hyperlinks to the documents. The **9th edition** covers the developments in GST for the months of February 2022 and March 2022.

In this regard, 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

EDITORIAL COMMITTEE

Tax/Rate Notifications & Circulars

1. Central Tax NN.01/2022, dated 24-02-2022

Subject: Implementation of e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 20 Crores from 1st April 2022.

- Amendment to CT NN.13/2020 dt.21-03-2020
- By this amendment, e-invoicing is made mandatory for the taxpayers having aggregate turnover exceeding Rs. 20 Crores (for any of the previous FY from 2017-18 onwards) from 1st April 2022.

2. Central Tax NN. 02/2022, dated 11-03-2022

Subject: Appointment of Common Adjudicating authority for adjudicating the showcase notices issued by DGGI under GST.

- Pertaining to Central tax administration
- Specified Additional Commissioner or Joint Commissioner of Central Tax are given power for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence.

3. Central Tax NN. 03/2022, dated 31-03-2022 w.e.f. 01-04-2022

Subject: Amendment to CT NN 10/2019 dt.07-03-2019 to implement special composition scheme for Brick Kilns, as recommended in 45th GST Council meeting.

- CT NN 10/2019 deals with category of persons who are exempt from obtaining GST registration along with some exceptions where GST registration is mandatory irrespective of threshold of turnover.
- Serial numbers 4 to 7 (Fly ash bricks, bricks of fossil meals, building bricks and earthen or roofing tiles), inserted in the Table in CT NN 10/2019 which deals with the cases (exceptions) where GST registration is mandatory irrespective of threshold of turnover.

4. Central Tax NN. 04/2022, dated 31-03-2022 w.e.f. 01-04-2022

Subject: Amendment to CT NN 14/2019 to implement special composition

scheme for Brick Kilns, as recommended 45th GST Council meeting.

- CT NN 14/2019 deals with extending the limit of threshold of aggregate turnover for availing Composition Scheme u/s 10 of the CGST Act, 2017 to Rs. 1.5 crores. Also, Composition Scheme for payment of 1% (0.5 % SGST + 0.5% CGST) cannot be opted by manufacturers of Ice cream and other edible ice, whether or not containing cocoa (2105 00 00), Pan masala (2106 90 20) and All goods, i.e. Tobacco and manufactured tobacco substitutes
- Through this notification Fly ash bricks, bricks of fossil meals, building bricks and earthen or roofing tiles are inserted in the Table in CT NN 14/2019.
- Brick kilns can now opt for a composition scheme and pay Goods and Services Tax (GST) at 6% without claiming any input tax credit (ITC) from 1st April 2022.

[5. Central Tax Rate NN. 01/2022, dated 31-03-2022 w.e.f. 01-04-2022](#)

Subject: Amendment to CT NN 1/2017

- GST increased from 5% to 12% on the following items w.e.f 01-04-2022

HSN	Description
6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
6901 00 10	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
6904 10 00	Building bricks
6905 10 00	Earthen or roofing tiles

[6. Central Tax Rate NN. 02/2022, dated 31-03-2022 w.e.f. 01-04-2022](#)

Subject: Provides for a concessional rate on intra state supply of bricks conditional to not availing the ITC, as recommended by 45 GSTC

- Concessional GST (CGST + SGST) given @ 6% on the following items w.e.f 01-04-2022 subject to not availing the ITC and reversal of ITC when used along with other supplies eligible for ITC.

HSN	Description
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6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
6901 00 10	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
6904 10 00	Building bricks
6905 10 00	Earthen or roofing tiles

Circulars:

1. Circular 169-01-2022 – GST dated 12-03-2022

Subject: Amendment to Circular No. 31/05/2018-GST, dated 09-02-2018 on 'Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017'

- Para 3A and Table V have been inserted in the CT NN 2/2017 dated 19-06-2017, to empower Additional Commissioners of Central Tax/ Joint Commissioners of Central Tax of some of the specified Central Tax Commissionerates, with All India Jurisdiction for the purpose of adjudication of the showcause notices issued by the officers of the Directorate General of Goods and Services Tax Intelligence.
- Consequently, paras 6 and 7 of the Circular No. 31/05/2018-GST, dated 09-02-2018 are amended accordingly to accommodate the above change.

1. AATO: Aggregate Annual Turn Over
2. IFF: Invoice Furnishing Facility
3. CTNN: Central Tax Notification Number
4. CRNN: Central Tax Rate Notification Number
5. IRNN: Integrated Tax Rate Notification Number
6. RP: Registered Person
7. PFY: Previous Financial Year
8. URP: Unregistered Person

GST BITS

GST collections for the month of February 2022(Rs in Crores)

ACT	CGST	IGST			Cess			SGST	IGST Settlement*	Total	Compensation	Growth over last year month
		Imports	Domestic	Total	Imports	Domestic	Total					
All India	24435	33837	33634	67471	638	9702	10340	30779		133026		18%
Collections from Telangana	980		1219	1219		630	630	1284		4113		13%
Contribution of Telangana (%)	4%		4%			7%		4%		3%		
GST accrued to Telangana								1284	1304	2588		13%

Link to access All India GST collections is:

https://gstcouncil.gov.in/sites/default/files/gst-statistics/PiB_Revenue_Collections_October2021.pdf

GST collections for the month of **March** 2022(Rs in Crores)

ACT	CGST	IGST			Cess			SGST	IGST Settlement*	Total	Compensation	Growth over last year month
		Imports	Domestic	Total	Imports	Domestic	Total					
All India	25830	39131	35339	74470	981	8436	9417	32378		142095		15%
Collections from Telangana	1084		1246	1246		492	492	1420		4242		18%
Contribution of Telangana (%)	4%		4%			7%		4%		3%		
GST accrued to Telangana								1420	1496	2678	317	23%

(*Note: The above revenue figures do not include Adhoc IGST Settlement)

Link to access All India GST collections is:

https://gstcouncil.gov.in/sites/default/files/gst-statistics/GST-Revenue-collection-November_2021.pdf

RULINGS BY AUTHORITY FOR ADVANCE RULING

S. No	Details	Gist of the Ruling
1	<p>Applicant: M/s Next Education India Private Limited</p> <p>Ruling No. & Date: TSAAR/01/2022 dt 17-01-2022</p> <p>Whether the appropriate HSN classification of the Interactive Flat panel with Android combining all functions of processor, monitor, touch input and speaker into a single unit would be under the heading 8471?</p>	<ul style="list-style-type: none"> • Yes. Entry 8471 reads as “Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.” • Specific Entry 847141 contains: “Other automatic data processing machines, comprising in the same housing at least a central processing unit and as input and output unit, whether or not combined.” • As the goods sold by the applicant have a Central processing unit, memory & storage with an onscreen display of output which is based on the input supply by the user, in view of the notes to Chapter 84 and also the HSN entries under 8471, the goods fall under HSN 8471.
2	<p>Applicant: M/s Hylasco Biotechnology Private Limited</p> <p>Ruling No. & Date: TSAAR/02/2022 dt 17-01-2022</p>	<p>Yes. But not covered under the exemption notification. Description to Sl.No.102 of CR NN 02/2017 does not include rodent feed and hence taxable under Sl.No.453 of Schedule III of CR NN 01/2017 dated:</p>

S. No	Details	Gist of the Ruling
	<p>1. Whether the product Rodent Feed can be classified under the HSN 2309 90 10 or not? If No, HSN applicable for the specified product?</p> <p>2. As HSN 2309 is exempt under the Serial Number 102 of CR NN 02/2017, whether the product Rodent Feed which falls under the same group is also exempt, if not the taxability of the same?</p>	<p>28.06.2017 at the rate of 9% CGST & SGST each.</p>
3	<p>Applicant: M/s Radiant Corporation Private Limited</p> <p>Ruling No. & Date: TSAAR/03/2022 dt 21-01-2022</p> <p>1. What is the applicable rate of GST on the supply of pressure tight cables, non-pressure tight cables and special cables for use in S4 submarine supplied by the Applicant to DMDE, Ministry of Defense, Govt of India.</p> <p>2. Whether these goods would be considered to be as parts of warships and accordingly classifiable under Sl.No.252 read with Sl.No.250 of Schedule I in CR NN 01/2017 dated: 28.06.2017?</p>	<ul style="list-style-type: none"> • 2.5% CGST & SGST each • Yes. These goods would be considered to be parts of warships and accordingly classifiable under Sl.No.252 read with Sl.No.250 of Schedule I in CR NN 01/2017 dated: 28.06.2017.
4	<p>Applicant: M/s Kernex TCAS JV</p> <p>Ruling No. & Date: TSAAR/06/2022 dt 14-02-2022</p>	<p>1. The subject work is a composite supply and not works contract under GST. Being a composite supply, the rate applicable to principal supply is the rate applicable to the entire contract i.e., 9% CGST and 9% SGST</p>

S. No	Details	Gist of the Ruling
	<p>1. Whether the contract for design, supply, installation, testing and commissioning of onboard train collision avoidance system (TCAS) falls under Works Contract? What is the applicable rate of GST for this contract?</p> <p>2. Whether AMC services fall under the same category of principal supply i.e., setting up of TCAS since both are under one work order?</p> <p>3. Whether is there a requirement for separate registration in other states?</p> <p>4. Whether CGST & SGST or IGST to be charged on the supply of goods like components, parts, spares etc., to South Central Railways, Secunderabad, Telangana as a part of whole contract of supply, installation & commissioning in Maharashtra and Karnataka State?</p> <p>5. What is the applicable rate of GST to sub-contractors and sub-suppliers of goods?</p>	<p>2. The AMC contract is a separate contract from the original contract. AMC is also a composite contract and GST payable will be the GST applicable to the principal supply i.e., 9% under CGST & SGST respectively on Maintenance service of Electrical signalling equipment.</p> <p>3. Yes. As the applicant makes supplies in other States and is liable to pay CGST & SGST in those states, he is required to take separate registration in other States.</p> <p>4. The applicant is making a naturally bundled supply where in the liability to pay tax on the entire consideration will be the liability relating to the principal supply. In this case the principal supply is Electrical signalling equipment with HSN code '8530' i.e., goods and as per Section 10 of IGST Act, the place of supply of goods is the place where goods are delivered by the supplier i.e., the applicant. If the applicant is delivering goods to the recipient in other State, that State will be the place of supply and the liability to pay tax will arise in such State where the delivery is made.</p> <p>5. The executing partner of Joint Venture will have the same liability as the Joint Venture firm which was allotted the contract by South Central Railways.</p>
5	<p>Applicant: M/s Achampet Solar Private Limited</p> <p>Ruling No. & Date: TSAAR/07/2022 dt 16-02-2022</p> <p>1. Whether liquidated damages recoverable by the applicant from Belectric India on account of</p>	<ul style="list-style-type: none"> • Yes, as per Entry in 5(e) of Schedule II to the CGST Act "Agreeing to the obligation to refrain from an act, or tolerate an act, or a situation, or to do an act" and as per Section 2(31)(b) of the CGST Act, consideration in relation to the supply of goods or services or both includes the monetary value of an act of forbearance. Hence the Consideration received for such forbearance is taxable under CGST and SGST @9% each

S. No	Details	Gist of the Ruling
	<p>delay in commissioning, qualify as a 'supply' under the GST law, thereby attracting the levy of GST?</p> <p>2.If Yes, what should be the time of supply when liability to pay GST is triggered?</p>	<ul style="list-style-type: none"> The date on which the liquidated damage is determined as per the formula prescribed in clause 6 of the contract is the time of supply of service by the applicant.
6	<p>Applicant: M/s Spansules Formulations</p> <p>Ruling No. & Date: TSAAR/09/2022 dated 23-02-2022</p> <p>Whether the pharmaceutical Pellets and Granules manufactured by the applicant (These capsules are at a pre stage and ready to be filled into capsules and compressed into tablets and that these are not in measured doses which can be sold in retail markets) can be classified as Medicaments under Sl.No.62 of Schedule II of the CT Rate NN. 1/2017 dated 28.06.2017 and subject to GST at the rate of 12%?</p>	<ul style="list-style-type: none"> No, incorrect. The Correct HSN is 4403 and tax rate is 18% since the applicant is supplying logs for pulping which is clearly covered under the said HSN at Sl.No.134 of Schedule-III rate notification 01/2017 i.e. poles, props and logs for pulping.

RECENT CASE LAWS ON GST

S.No	Details	Gist of the Judgement
1	<p><u>M/s Shiv Enterprises Vs State of Punjab and others</u></p> <p>Hon'ble High Court of Punjab & Haryana</p> <p>CWP No.18392/2021, Dt. 04.02.2022</p> <p>Topic: Goods cannot be confiscated u/s 130 for alleged wrongful claim of input tax credit.</p> <ul style="list-style-type: none"> • The Petitioner has challenged the detention of the goods under section 129 of the CGST Act, 2017. • The Petitioner sold copper scrap to its customer and while the goods were in transit, the vehicle was detained in spite of producing all the documents on the pretext that the 'genuineness of the tendered documents need verification from regular bill of A/c'. • On verification, the authorities have noticed that the inward supply to the sellers/suppliers of the petitioner did not have inward supply and is only engaged to outward supply and not paying any tax. • The goods are being procured from suppliers without raising an invoice and then these are covered by fraudulent invoices generated by the non-existent firms to claim inadmissible input 	<p>The Hon'ble High Court Allowed the writ petition filed by the assessee and held that</p> <ul style="list-style-type: none"> • The goods in transit are accompanied with the documents as prescribed under the act, the authorities need not proceed under Section 129 of the CGST Act, 2017 and is mandatorily conclude inspection in a prescribed time limit. The goods/conveyance cannot be detained without passing appropriate orders in accordance with law • There is no allegation that the petitioner has contravened any provision of the Act or the rules framed there under much less with an intent to evade payment of tax. • The opinion of the authorities which forms basis of proceedings under Section 130 must have reasonable nexus with the action of the person against whom proceedings are being initiated. Such nexus must be manifest from the record and conveyed to the person in compliance of Section 130(4) of the Act. • The petitioner cannot be held liable under Section 130 for contravention of the provision of law by other person in the supply chain. • A Wrongful claim of input tax credit may be result of a bonafide issue which is subject matter of assessment under the Act cannot be a ground to proceed under Section 130 of the Act unless the same falls within four corners of Section 130(1) of the 2017 Act.

S.No	Details	Gist of the Judgement
	<p>tax credit (ITC) in clear violation of Section 16(2)(c) of the CGST Act. Accordingly, the respondent has issued show cause notice u/s 130 of the CGST Act, 2017. Hence, filed the writ petition.</p>	
2	<p><u>M/s Taghar Vasudeva Ambrish Vs Appellate Authority for Advance Ruling, Karnataka</u></p> <p>Hon'ble high court of Karnataka W.P. No. 14891/2020, Dt:07-02-2022</p> <p>Topic: Exemption to the assessee on the service of renting of property used for the purpose of a hotel for the students and working professionals</p> <ul style="list-style-type: none"> The petitioner along with other co-owners have executed a lease deed in favour of the lessee namely M/s. D Twelve Spaces Private Limited on 21.06.2019 for leased out the residential property to the lessee for the purpose of sub lease and to be used as Hostel for providing long term accommodation to students and working professionals with the duration of stay ranging from 3 months to 12 months. The petitioner to seek clarification from AAR with regard to his 	<p>The Hon'ble High Court Allowed the writ petition filed by the assessee and held that</p> <ul style="list-style-type: none"> The expression 'residential dwelling' has not been defined under the GST Act. The said expression was defined under the erstwhile service tax law, in paragraph 4.13.1 of Taxation of Services: An Education Guide dated 20.06.2012 which was issued by CBIC, which contains clarifications, it is provided that in normal trade parlance residential dwelling means any residential accommodation and is different from hotel, motel, inn, guest house etc. The Supreme Court in KISHORE CHANDRA SINGH VS BABU GANESH PRASAD BHAGAT AIR 1954 SC 316 has held that expression residence only connotes that a person eats, drinks and sleeps at that place and it is not necessary that he should own it. The hostel is used by the students for the purposes of residence and for sleeping, eating and studies for a period ranging between 3 months to 12 months. In the hostels, the duration of stay is more as compared to hotel in guest house, club etc. The benefit of exemption notification cannot be denied to the petitioner on the ground that the lessee is not using the premises. Similarly, the finding recorded by AAAR Karnataka that the hostel accommodation is more akin to 'sociable accommodation' is unintelligible and is not relevant for the purposes of determining the eligibility of the petitioner to claim the benefit under the exemption notification.

S.No	Details	Gist of the Judgement
	<p>eligibility for exemption on the rent received by him from the lessee by letting the property covered under Entry 13 of Notification No. 9/2017, dated 28.09.2017 of IGST Act, 2017 namely 'Services by way of renting of residential dwelling for use as residence'.</p> <ul style="list-style-type: none"> • The AAR Karnataka held that benefit of exemption notification is not available to the petitioner as the lessee itself is not using the accommodation. • Aggrieved further before AAAR, wherein the AAAR upheld the orders of AAR, Karnataka, holding that the petitioner is a hostel building which is more akin to sociable accommodation rather than what is commonly understood as residential accommodation. It was further held that benefit of exemption notification is available only if the residential dwelling is used as a residence by the person who has taken the same on rent/lease. Hence, filed the writ petition. 	
3	<p><u>M/s The Union of India Vs M/s Bundl Technologies Private Limited</u></p> <p>Hon'ble high court of Karnataka W.P.No: 4467 of 2021, Dt:</p>	<p>The Hon'ble High Court dismissed the writ petition filed by the department and held that</p> <ul style="list-style-type: none"> • The amount was not paid voluntarily under section 74(5) of the CGST Act as there is no communication in writing from the respondent to the proper officer about either self-ascertainment or admission of liability to infer that such a payment was made under section 74(5) of the act. • The respondent has reiterated their stand vide communication dt.30-11-2019 and DRC-03 dt. 02-

S.No	Details	Gist of the Judgement
	<p>03.03.2022.</p> <p>Topic: Payment made during the course of investigation is not considered as ascertained tax, refund the same.</p> <ul style="list-style-type: none"> The respondent, Bundl Technologies, operates an e-commerce platform under the brand name of 'Swiggy', through which customers can place the orders for delivery of food from nearby restaurants. The authorities have taken for investigation on the ground that third party service provider of the respondent i.e. Greenfinch was a non-existence entity and accordingly the ITC claimed by the swiggy was fraudulent. In total, a sum of Rs.27,51,44,157 was collected from them during the course of investigation. The respondent filed an application for refund before the jurisdictional GST office, for which no response. Then they filed a petition seeking a direction to the department to refund the amount of Rs.27,51,44,157/- along with interest at the rate of 12%. 	<p>12-2019 that the respondent reserved its right to seek refund of amount and the same should not be treated as admission of its liability.</p> <ul style="list-style-type: none"> There is no material on record to establish that the guidelines were followed, which were issued by the division bench of High Court of Gujarat in the case of M/s Bhumi Associate Vs Union of India to regulate the powers of officers carrying out search and seizure as well as to safeguard the interest of the assessee. The department is liable to refund the amount to the company since the said amount was not paid under section 74(5) of the CGST Act and collected from them in violation of article 265 & 300-A of the constitution.
4	<p>M/s Dee Vee Projects Ltd Vs State of Maharastra.</p> <p>High court of Bombay, Nagpur bench.</p>	<p>The Hon'ble High Court set aside the impugned order for the following reasons-</p> <ul style="list-style-type: none"> The order is just two line and does not give any reasons why the ECL of the petitioner was blocked. Therefore it is unsustainable in the eye of law. The provision in rule 86-A would require the competent authority to first satisfy itself, on the basis of objective material, that there are reasons

S.No	Details	Gist of the Judgement
	<p>W.P. No. 2693/2021, Date: 11.02.2022.</p> <p>Topic: Blocking of Electronic Credit Ledger (ECL) under rule 86-A of CGST Act.</p> <p>regard wrongful claim of input tax credit.</p> <ul style="list-style-type: none"> This petition is filed against the order of respondent for blocking of total credit of ECL on the basis of investigation carried out by respondent, which revealed that the petitioner had fraudulently availed credit of Rs. 49 crore although this company never existed at the place, which had been mentioned in registration certificate and not do any business in Maharashtra. Invoices, e-bills prepared by company disclosed an address, where the company never operated. 	<p>to believe that credit of input tax available in ECL has been fraudulently or wrongly utilized and secondly to record these reasons in writing before the order is passed. The same have not been followed.</p> <ul style="list-style-type: none"> Then a post decisional or remedial hearing would have to be granted to the person affected by blocking of his ECL in view of the law laid down by the Hon'ble Supreme Court in the case of Smt. Maneka Gandhi Vs. Union of India (AIR 1978SC597), followed by confirmation or revocation of the order would be necessary. The authority has imposed blanket prohibition on utilization of total credit amount and not just on amount found to be fraudulently or erroneously, therefore, it is illegal. An appeal under section 107(1) can be filed against a decision or order passed under GST Act by an adjudicating authority and this provision does not include any decision or order passed under the Rules framed under GST Act or any other Rules. Therefore, Hon'ble High Court finds that no appeal remedy could have been available to the petitioner under section 107 of GST act since the impugned order passed under rule 86-A of the GST Rules, 2017.
5	<p>M/s Pushpam Reality and others Vs State Tax Officer, Hosur.</p> <p>Madras High Court</p> <p>W.P.No.27651/21, 27654/21, 27657/21, Dt: 04.02.2022.</p> <p>Topic: Mode of service of notice.</p> <ul style="list-style-type: none"> The Respondent have been passed assessment order dt:19-03-2021 and also issued recovery proceedings consequent to the assessment orders. 	<p>The Hon'ble High Court set aside the impugned orders and held that</p> <ul style="list-style-type: none"> Though Section 169 of the GST Act allows the authorities to communicate any decision, order, summons, notice or other communication under this Act by any one of the methods specified, unless the proper confirmation that notices and impugned orders which were uploaded in the web portal of the State Government are auto populated, it cannot be said that there is a sufficient compliances of the aforesaid Section As the GST web portal facing technical glitches even as on today, the authorities may simultaneously serve the notices and communications both through registered post or speed post or courier with acknowledgment as is contemplated Section 169(1)(b) of the Act and through web portal till all problems are resolved on

S.No	Details	Gist of the Judgement
	<p>The Petitioner contended that the said assessment orders have been passed either without proper service of show cause notice or without giving adequate opportunity to reply to the show cause notices.</p> <ul style="list-style-type: none"> The Respondents have been uploaded the notices in the web portal of the State Government which are auto populated in the GST web portal. Once the notices are auto uploaded, information will be available in the dash board of the petitioner. 	<p>the technical side.</p>
6	<p><u>M/sEzzy electricals Vs State of Gujarat</u></p> <p>High Court of Gujarat at Ahmedabad</p> <p>R/Special civil application No. 13091 of 2020, Dated: 16.02.2022.</p> <p>Topic: Upload of Form GST ITC-01.</p> <ul style="list-style-type: none"> The applicant filed Form GST CMP – 04 on 31.03.2018 to opt out of the composition scheme w.e.f. 01.04.2018 and tried to upload Form GST ITC – 01 to avail the Input Tax Credit on the stock on hand by virtue of section 18(1)(c) of the GST act. However, an error report was generated on the portal and accordingly the applicant contended that he was unable to upload the prescribed 	<p>The Hon'ble High Court held that</p> <ul style="list-style-type: none"> The department at the earliest point of time should brought to the notice of the applicant about wrong offline tool being used by him The applicant is entitled to claim the Input Tax Credit under Section 18(1)(c) of the Act, a technical glitch in the portal should not deprive him of such a claim. The department itself to resolve the controversy and see to it that the needful is done. Directed the respondents to see that the applicant is able to claim the Input Tax Credit by uploading the Form ITC – 01.

S.No	Details	Gist of the Judgement
	<p>form due to technical glitches in the GST Portal.</p> <ul style="list-style-type: none"> The revenue contention is that the applicant was used the 'wrong offline tool' i.e. Returns Offline Tool Version 2.2.3 instead of ITC_Offline_v1.0 for filing of ITC-01 and no technical glitches of the GST portal were found. 	
7	<p><u>M/s. V.R.S. Traders Vs Assistant Commissioner (State Taxes).</u></p> <p>High Court of Judicature at Madras.</p> <p>Writ Petition Nos.1607, 1609 and 1613 of 2022, Dated: 10.02.2022.</p> <p>Topic: Violation of principles of Natural Justice.</p> <ul style="list-style-type: none"> The petitioner was issued notice in DRC-01A, under Section 74(5) of CGST Act, by alleging that he had wrongly availed Input Tax Credit during the period 2017-2018 to 2019-2020, on some inward supplies, who have supplied the goods to the petitioner were either non-existent or were not conducting any business. Thereafter the authority has Straight away passed the order under Section 75(1) of the Act, specifying the ITC reversal, penalty and interest payable without issuing DRC-01 under section 74(1) of the Act. 	<p>The Hon'ble High Court allowed the petition and remitted back to the respondent and held that</p> <ul style="list-style-type: none"> Initially, the Revenue would be intimated a notice in DRC-01A u/s 74(5) of the Act to the assessee, who on receipt of the same may or may not accept and once he accepted there would be a conclusion. If he does not accept the proposal, the next step to issue a notice u/s 74(1) of the Act in FORM DRC-01. A notice in FORM DRC-01 is mandatory to be issued before passing the order of assessment under Section 74(1) of the Act.

S.No	Details	Gist of the Judgement
8	<p><u>M/s Apparent Marketing Private Limited Vs State of U.P</u></p> <p>Allahabad High court.</p> <p>Writ Tax No.348/2021, Date:05.03.2022.</p> <p>Topic: Cancellation of GST Registration.</p> <ul style="list-style-type: none"> • The respondent authorities issued notice to the petitioner for cancellation of GST Registration by describing it as “bogus”. The said authority has cancelled the assessee's registration without disclosing any further reason except the assessee did not make any compliance to the show cause notice. • Thereafter, the assessee has filed an application for revocation of registration. In turn, the authority issued a notice, for requiring reply within 7 days. Further, the said authority passed the order, rejecting the application for revocation of cancellation of registration without issuing any further communication and without fixing any date for personal hearing. • Aggrieved further, the assessee has challenged the matter before the appellate authority, who in turn dismissed the appeal. Hence, filed the writ petition 	<p>The Hon’ble High Court allowed the writ petition filed by the petitioner and held that</p> <ul style="list-style-type: none"> • Cancellation of registration has serious consequences. It takes away the fundamental right of a citizen to engage in a lawful business activity. • No registration may be cancelled by merely describing the firm as “bogus”. The word “bogus” has not been used by the statute. • The authority wanted to cancel the existing registration, it ought to have mentioned (in the show cause notice), for violation of the conditions enumerated under Section 29(2) of the Act. • The authority should specify the exact reason/charge on which it proposed to cancel the registration, otherwise, the authority deprived the assessee’s opportunity to rebut the charge.

RECENT DEVELOPMENTS IN GST PORTAL

1. New Taxpayer functionalities

Taxpayer functionalities deployed on the GST Portal during March, 2022 can be found at below link

https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_march_2022.pdf

2. withdraw application for cancellation of GST registration

- GSTN has enabled the feature to withdraw application for cancellation of GST registration on the GST portal
- In case application for cancellation of GST registration is applied by mistake and the applicant wishes to withdraw the application, may do so now by following below mentioned steps.
 - Go to the Common Portal and post login navigate through Services → User Services → View My Submissions.
 - Click on the "Withdraw" button available beside your Application for Cancellation of Registration
 - Click on Confirm and your application will be withdrawn

3. The office of Pr. CCA, CBIC has setup a 'GST Refund Help Desk' for addressing payment related problems faced by the taxpayers. Contact details of the Help Desk is as under.

Name of Nodal Officer : Ms Anita Rawat, Accounts Officer

Toll Free Helpline Number : 1800-11-1424

Mail ID : gstrefunds-helpdesk@gov.in

For payment/disbursement related issues in their refund application, the taxpayers are informed to contact this GST Refund helpdesk.

4. The following enhancements are being done in this phase of the GSTR-1/IFF improvement :

i.) Removal of 'Submit' button before filing: Earlier there was a two step filing of GSTR-1/IFF. Taxpayers first clicked on the 'Submit' button and then clicked on the 'File' button to file the GSTR-1/IFF through DSC or EVC. No change in the data entered was allowed after pressing the 'Submit' button (post submission of GSTR-1/IFF). The 'Submit' button now will be removed from GSTR-1/IFF, and taxpayers will have the flexibility to add or modify records till the Filing is completed by pressing the 'File Statement' button. Thus the two step filing process will now be a single step filing process.

ii.) Consolidated Summary: Taxpayers will now be shown a table-wise consolidated summary before actual filing of GSTR-1/IFF. It will have a detailed & table-wise summary of the records added by the taxpayers. This will provide a complete overview of the records added in GSTR-1/IFF before actual filing.

iii.) Recipient wise summary: The consolidated summary page will also provide recipient-wise summary, containing the total value of the supplies & the total tax involved in such supplies. This summary will be made available in all cases where the recipient count is up to one hundred, which will cover more than 90 percent of the taxpayers. Viewing for more than one hundred recipients on the screen not being user friendly, and having technical constraints will be addressed in the next version of improvements.

https://tutorial.gst.gov.in/downloads/news/gstr1_enhancement_phase_2.pdf

5. User Interface (UI) with respect to the address fields in the Registration Application GST REG-01 has been enhanced as follows:-.

- Incorporation of a map tile along with a drag and drop facility of address pinhead on to the exact location of the applicant's address.
- Once selected, the details will automatically fill in the various address input fields given in the application.
- Address fields have been linked so as to auto-fill other macro level address entry fields based on the entry in one of such fields particularly PIN Codes.
- For example; on entering the PIN code, the corresponding State and Districts will get auto-filled.
- The user can also directly fill-up the address input fields which are now aided with suggestive address input drop downs from which the user can select the appropriate/relevant address field(s). This action will reduce errors in the address texts and will also ease the filling up of the appropriate address input fields by the user.
- The address fields have been segregated appropriately to reduce confusions while entering the relevant inputs under various address heads.
- Based on the address entries given by the user, the Latitude/ Longitude of the address will get auto populated which is non-editable.

For more information on the Registration Application, please [click here](#).

6. The GSTN has enabled new functionality to facilitate the filing of application of advance ruling, appeal, etc. by unregistered persons on the GST portal.

Navigation :

GST portal-> Services -> User Services -> Generate User Id for Unregistered Applicant.

[Please provide your feedback here](#)