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Message from Partner

Dear Reader,

I would like to express my gratitude for taking out your valuable time to read our monthly newsletter “GST Times”. We are particularly grateful to our regular reader for unwavering support to keep the knowledge-sharing initiative alive in the form of monthly newsletter, articles, knowledge videos, etc



GST is now the single largest indirect tax levied within India on the supply of goods and services which impacts every individual or business staying/operating in India. In such situation, it becomes essential to keep ourselves updated with all compliances and government notification related to GST.

Our objective of releasing this newsletter is imparting expert analysis and knowledge on all GST-related clarifications, circular, notifications, periodic updates, news, government policies, etc. We also combine the “Compliance Calendar” in this newsletter giving the due date on GST to make sure you file before the due dates.

We, as ASC, always believe in strengthening the relationship between our clients. We understand and value holistic growth through our expert consultancy services in the field of taxation, assurance, financial and legal dimensions.

I am hopeful that reading this newsletter would be rewarding to the readers. This small initiative shall go a long way in building our healthy relationships and create the platform to work together in near future. I would like to request my readers to kindly share your valuable comments & suggestions on this initiative for its further improvisation.

ASC Group, continues to leader for financial, legal, taxation, secretarial and business consulting firm for 27+ years, operation in 14 location globally with 1000+ functional clients. Our team of 300+ professionals consists of experienced Chartered Accountant, Companies Secretaries, Lawyers, Investment Advisory, and Management Consultant who continuously contribute towards the ease o doing business across the world.

I wish to close my note with the words “Content could be anything, but it should add value to the reader's life”.

Deepak Kumar Das
Partner
ASC Group

Compliance Calender

S. No.	Due date	Form	Period	Description
1.	10 th November 2024	GSTR-7	October 2024	Summary of Tax Deducted at Source (TDS) and deposited under GST Laws.
2.	10 th November 2024	GSTR-8	October 2024	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST Laws.
3.	11 th November 2024	GSTR-1	October 2024	Due date for reporting the details of the outward supply by a registered person having an aggregate turnover exceeding INR 5 crores during the preceding financial year or any registered person who have opted for monthly return filing.
4.	13 th November 2024	GSTR-1 (IFF)	October 2024	Due date for reporting the details of the outward supply by a registered person having turnover up to INR 5 crores during the preceding year and who has opted for quarterly filing of return under QRMP scheme.
5.	13 th November 2024	GSTR-5	October 2024	Due date for filing the return and payment of the tax by a Non-Resident taxable person.
6.	13 th November 2024	GSTR-6	October 2024	Return filed by a taxable person who is registered as an Input Service Distributor.
7.	20 th November 2024	GSTR-3B	October 2024	Due date for filing the GST Return for payment of tax liability or carry forward of the ITC by the registered person whose aggregate turnover in the preceding financial year either exceeds or up to INR 5 Crores and who has not opted for QRMP scheme.
8.	20 th November 2024	GSTR-5A	October 2024	Summary of outward taxable supplies and tax payable by a person supplying OIDAR service.
9.	24 th November 2024	GSTR-3B	October 2024.	The due date for filing the GST Return for payment of tax liability or carry forward of the ITC by the registered person whose aggregate turnover in the preceding financial year is up to INR 5 Crores and who has opted for QRMP scheme. (State Specific)
10.	28 th November 2023	GSTR-11	October 2024	A person having Unique Identification Number (UIN) is required to file the return to claim the refund of the tax paid on the inward supply received by him in the previous month.

ADVISORY on Various Issues

A. Biometric Based Aadhar Authentication and Document Verification for GST Registration Applicant of Kerala, Nagaland, Telangana

Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.



It has been rolled out in the state of Kerala, Nagaland and Telangana on 05th October 2024.

After submission of the application in Form GST REG-01, the applicant will receive either of the following links in the email for document verification and appointment booking

- (i) A link for OTP- based Aadhar Authentication; or
- (ii) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction.

Documents to carry at the time of visit to GSK are: -

- (I) A copy (hard/soft) of the appointment confirmation e-mail.
- (II) The details of jurisdiction as mentioned in the intimation e-mail.
- (III) Aadhar Card and Pan Card (Original Copies).
- (IV) The original documents that were uploaded with the application, as communicated by the intimation e-mail.

The applicant is required to choose an appointment for the biometric verification during the maximum permissible period as indicated in the intimation e-mail. ARNs will be generated once the Biometric based Aadhar Authentication process and document verification are completed.

B. Advisory for GSTR-09 and GSTR-9C.

In respect of FY 2023-24 and onwards, the figures as mentioned in table 3(l) of GSTR-2B will get auto populated in Table 8A of GSTR-9.

C. Locking of auto populated liability of GSTR-3B.

- Since, GST Portal provides the pre-filled GSTR-3B. Moreover, Invoice Management System has also been introduced and made functional on the portal which helps the taxpayer to accept or reject the details of the inward supply which gets auto populated in Form GSTR-3B. GSTR-1A has also been introduced which provides the opportunity to the taxpayer to amend the details declared in GSTR-1/IFF.
- It is proposed that from January 2025, the portal will restrict making changes in auto-populated liability in GSTR-3B.

D. Validation of Bank Account

The taxpayer, who is making a non-core amendment application for updating the bank account details on the portal, the government has mandated to validate such account before submitting the application. The save button is not accessible until the taxpayer validate the bank account on the portal.

E. Registration of the Recipient of the Metal Scrap.

In accordance with Notification No. 25/2024- Central Tax dated 09.10.2024, the registered person who is receiving the supply of metal scrap is liable to deduct tax at source in accordance with Section 51 of the CGST Act, 2017. These provisions have been made applicable from 10th October 2024.

Accordingly, such person is required to have a mandatory registration whether separately registered or not. The government has provided FORM GST REG-07. In such form, taxpayer is required to select 'others' in Part B of Table 2 under the title "Constitution of Business" section. This selection will open a text box where the taxpayer must enter "Metal Scrap Dealers". Once this is completed, the remaining details in form GST REG-07 should be filled and submitted on the common portal to meet the registration requirements as per Notification No. 25/2024 - Central Tax, dated October 9, 2024.

F. Barring of GST Returns on expiry of three years.

In accordance with Notification No 28/2023- Central Tax, dated 31st July 2023, the taxpayer shall not be allowed to file the return after the expiry of a period of three years from the due date of furnishing the said return. Such changes will be applicable from next year. Hence, the taxpayers are advised to reconcile their records and file their GST Returns as soon as possible if not filed till now.

G. Biometric Based Aadhar Authentication and Document Verification for GST Registration Applicant of Ladakh.

Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.

It has been rolled out in the state of Ladakh on 30th October 2024.

After submission of the application in Form GST REG-01, the applicant will receive either of the following links in the email for document verification and appointment booking

- (iii) A link for OTP- based Aadhar Authentication; or
- (iv) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction.

Documents to carry at the time of visit to GSK are: -

- (V) A copy (hard/soft) of the appointment confirmation e-mail.
- (VI) The details of jurisdiction as mentioned in the intimation e-mail.
- (VII) Aadhar Card and Pan Card (Original Copies).
- (VIII) The original documents that were uploaded with the application, as communicated by the intimation e-mail.

The applicant is required to choose an appointment for the biometric verification during the maximum permissible period as indicated in the intimation e-mail. ARNs will be generated once the Biometric based Aadhar Authentication process and document verification are completed.

Circulars issued in the month of October 2024

A. Clarification regarding applicability of GST on certain services: - No 234/28/2024- GST dated 11-10-2024.

(i) Affiliation services provided by universities to colleges: -

Affiliation services is to monitor and ensure that the institution possesses the required infrastructure to



conduct the course/program of study for the degree/title extended by the Universities to the students enrolled in such institution. These services are not covered under the ambit of Notification No. 12/2017 – CT(R) dated 28.6.2017 and **18% tax** is to be applicable on such services provided by the universities.

(ii) Affiliation services provided by Central and State education boards or Councils or other similar bodies to schools.

Affiliation services provided by Central and State education boards or Councils or other similar bodies to all the schools for the period 01.07.2017 to 17.06.2021 is taxable @18%.

If the services are provided to the **Government Schools** i.e., schools established, owned or controlled by Central Government, State Government, Union Territory, local authority, government authority or government entity, then the same is **exempt** w.e.f. 10.10.2024 vide Notification No 08/2024 – Central Tax (Rate) dated 08.10.2024.

And to all other schools except **Government Schools** such services are taxable.

(iii) Flying Training courses conducted by Flying Training Organisations (FTO) approved by Directorate General of Civil Aviation (DGCA).

The training courses as provided by FTO is approved by DGCA and it is also made mandatory completion of such course to obtain the flying experience required for the issue of private pilot and commercial pilot license. Hence, such services fall under S. No. 66 of Notification No. 12/2017-

Central Tax (Rate) dated 28.06.2017 i.e., services provided by education institution to its students, faculty and staff. Since, the flying training courses provided by FTO has been approved by DGCA, then the same is considered as an education institution and thus such services are exempt from tax.

(iv) Transportation of passenger by helicopter.

Transportation of passengers, with or without baggage, by air, in a helicopter on seat share basis is taxable @5% w.e.f. 10.10.2024 vide Notification No 07/2024-Central Tax (Rate) dated 08.10.2024.

The services for the period 01.07.2017 to 09.10.2024 will be taxable on “as is where basis”.
The charter operation of the helicopter on other than seat share basis will be taxable @18%.

(v) Whether incidental/ ancillary services such as loading/ unloading, packing, unpacking, transshipment, temporary warehousing, etc provided in relation to transportation of goods by road is to be treated as part of Goods Transport Agency (GTA) services, being considered as composite supply or independent supply?

If such services are provided along with the service of transportation of goods by road, then the same is considered as a composite supply and will be taxed accordingly.

And if such services are not provided in the course of transportation of goods and are invoiced separately, then the same will be considered as an independent supply.

(vi) Regularizing payment of GST on import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration.

Such services are exempt from tax vide Notification No 8/2024 – Integrated Tax (Rate) dated 08.10.2024 which is effective from 10.10.2024. The period from 01.07.2017 till 09.10.2024 is to be regularized on “as is where basis”.

(vii) Preferential Location Charges (PLC) collected along with consideration of sale/transfer of residential/commercial properties.

Such services are considered as a composite supply where the main supply is the supply of construction services and PLC is naturally bundled with it and are eligible for same tax treatment as the main supply of construction services.

(viii) Regularizing payment of GST on certain support services provided by an electricity transmission or distribution utility.

Such services have been exempted from tax vide Notification No 08/2024- Central Tax (Rate) dated 08.10.2024 which is effective from 10.10.2024. The period for 01.07.2017 till 09.10.2024 will be regularized on “as is where basis”.

(ix) Regularizing payment of GST on services of film distributors or sub-distributors who acts on a principal basis to acquire and distribute films.

Such services are taxable @18% w.e.f. 01.10.2021. The services provided between 01.07.2017 to 30.09.2021 is to be regularized on “as is where basis”.

B. Clarification regarding GST rates and classification (goods): - No 235/29/2024- GST dated 11-10-2024.

(i) GST rate on Extruded/ Expanded Savoury food products.

GST rate on extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion), falling under HSN 19059030 attract **12%** prospectively. The same is applicable from **10.10.2024**. Before this period, **GST @18%** is applicable.

The GST rate of **5%** continue on un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion.

(ii) GST rate on Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways.

Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways is to be classified under the HSN 8415 is to be taxable @28%.

(iii) GST rate on Car and Motorcycle Seats.

The GST rate on motorcycle seats is **28%** which is classifiable under HSN 8714. To bring the parity with tax rate of motorcycle seat, the government has inserted the entry having S.No. 210A under Schedule IV of Notification No. 1/2017- Central Tax (Rate) dated 28th June 2024, which specifies that the car seat is to be **taxed@28% prospectively**. The same is applicable from 10.10.2024.

C. Clarification regarding the scope of “as is/ as is where is basis” mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings: - No 236/30/2024- GST dated 11-10-2024.

Various circulars have been issued wherein GST non-payment/ short payments for past period have been regularized “As is” or As is, where is basis” in certain cases for supply of goods or services or both. Regularization for the past period has been done in situations where genuine doubts have arisen as there are two competing entries with different rates in the notifications or issues have arisen due to diverse interpretation resulting in a situation where some suppliers have paid a lower rate of GST (including nil rate on account of an exemption entry) and some suppliers have paid a higher rate of GST.

The Phrase ‘regularized on as is where is’ basis means that the payment made at lower rate or exemption claimed by the taxpayer shall be accepted and no refund shall be made if tax has been paid at the higher rate. The tax paid at the lower rate will be treated as fully paid for the period that is regularized.

D. Corrigendum to Circular No 237/31/2024-GST dated 15th October 2024 issued vide F. No. CBIC-20001/6/2024- GST-reg: - No. 237/31/2024 – GST dated 25-10-2024.

This circular clarifies that the taxpayer can claim the refund of the pre-deposit made at the time of filing an appeal before the Appellant Authority under Section 107 of the CGST Act, 2017 or appeal before the Appellant Tribunal under Section 112 of the CGST Act, 2017 if the decision has been made in favour of the taxpayer.

E. Clarifying the issues regarding implementation of provisions of sub-section (5) and (6) in Section 16 of CGST Act, 2017- reg: - No. 237/31/2024 – GST dated 15-10-2024.

Government has inserted the provisions under sub-section (5) and (6) of Section 16 of the CGST Act, 2017 which is made applicable from 1st July 2017. In such sub-section, the registered person can avail the ITC for the period 17-18 till 20-21 if the return is filed up to 30th November 2021.

Thus, if an order under Section 73 or 74 or 107 or 108 is being issued by the proper officer due to wrong availment of the ITC on account of contravention of the provisions of sub-section (4) of Section 16 of the CGST Act, 2017 but such credit is now admissible in accordance with sub-section (5) and (6) of Section 16 of the CGST Act, 2017, then the registered person can prefer to file an application for rectification of order in accordance with Section 148 of the CGST Act, 2017 but the appeal against the same has not be filed.

Action to be taken by the Tax Authorities or taxpayer in the following scenarios: -

I. Where no demand notice/statement has been issued under Section 73 or 74 of CGST Act: - In the process of investigation, if the proper officer has issued the notice or intimation alleging contravention of the provisions of sub-section (4) of Section 16 of the CGST Act, 2017 but the same is eligible to be claimed due to retrospective insertion of sub-section (5) and (6) of Section 16 from 1st July 2017 and no demand notice is issued, then the proper officer shall take cognizance of such subsection and act accordingly.

II. Where demand notice/ statement is issued under Section 73 or 74 of the CGST Act, 2017 but no order has been issued by the Adjudicating Authority: - In the instant case, the Adjudicating Authority shall take effect of sub section (5) and (6) of Section 16 of CGST Act, 2017 and pass the order under section 73 or 74 accordingly.

III. Where order has been issued under Section 73 or 74 of the CGST Act, 2017 against which appeal has been filed under Section 107 of the CGST Act, 2017 but appeal order is pending: - In such cases, the Appellant Authority must take note of sub section (5) and (6) of Section 16 of CGST Act, 2017 and pass the order accordingly.

IV. Where order under Section 73 or 74 of the CGST Act, 2017 has been issued and no appeal has been filed with the Appellant Authority or where order under Section 107 or 108 of the CGST Act, 2017 has been issued but no appeal has been before the Appellant Tribunal: - The taxpayer may prefer to file an application for rectification of order under Section 148 of the CGST Act, 2017 notified vide Notification No 22/2024- Central Tax dated 08.10.2024, within a period of 6 months from the date of issuance of the said notification.

The proper office, who has passed the order, will deal with the rectification application and will upload the summary of rectified order within a period of 3 month from the date of such application electronically under Form DRC-08 in case where rectification of an order is issued under Section 73 and 74 of the CGST Act is being made and under Form GST APL-04 in case, where rectification of an order issued under Section 107 or Section 108 of the Act.

The taxpayer can file an appeal against the rectified order under Section 107 or 112 of the CGST Act, 2017 within the time limit as specified. It is pertinent to note that in terms of section 150 of the Finance (No. 2) Act, 2024, no refund of tax already paid or input tax credit already reversed would be available, where such tax has been paid or input tax credit has been reversed on account of contravention of provisions of sub-section (4) of section 16 of the CGST Act, and where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the

of the CGST Act.

Moreover, if the order has been issued other than sub-section (4) of section 16 of CGST Act, 2017 then the taxpayer is required to file an application under Section 161 of the CGST Act, 2017 instead of procedure as notified vide Notification No 22/2024 – Central Tax dated 08.10.2024.

F. Clarifying of various doubts related to Section 128A of the CGST Act, 2017: - No. 238/32/2024 - GST dated 15-10-2024.

Government has notified the provision for waiver of Interest, penalty or both which is made applicable through **Notification No 17/2024-Central Tax dated 27-09-2024** which is operational from 01.11.2024. The said provisions are inserted via Section 128A under the CGST Act, 2017 and Rule 164 under the CGST Rules, 2017. **Circular No 238/332/2024-GST dated 15.10.2024** has also been issued to provide the clarification on various doubts which can occur at the time of following the provisions of Section 128A of the CGST Act, 2017.

● **Conditions for availing the benefit of the provision of Section 128A of the CGST Act, 2017**

(a) Where notice or statement is issued under Section 73(1) or Section 73(3) of the CGST Act, 2017 but the order has not yet issued under Section 73(9) of the CGST Act, 2017.

(b) Where an order is issued under Section 73(9) of CGST Act, 2017 and the registered person has filed the appeal under Section 107 or has made an application under Section 108 and the order is pending.

(c) Where an order is issued by the Appellant authority under Section 107(11) or by the Revisionary authority under Section 108(1) and the registered person has preferred an appeal before the Appellant Tribunal, but the order has not been passed by the Appellant Tribunal.

● **How to avail the benefit: -**

(a) If the registered person falls under the category (a), then an application under SPL-01 is to be filed electronically on the common portal.

(b) In any other case i.e., (b) and (c), the registered person is required to file application under SPL-02 electronically on the common portal.

● The Application under form SPL-01 and SPL-02 is to be filed within three months from 31.03.2025.

● In case, if the registered person has preferred an appeal against the notice/statement/order against (b) and (c) or preferred a writ petition against notice/statement/order against (a), (b) or (c), then the registered person is required to withdraw the same before filing an application for waiver of interest and penalty or both and enclose either the order of withdrawal of such appeal or writ petition

or the copy of application filed for withdrawal in case order is not yet issued along with the application in Form SPL-01 and SPL-02. The registered person is required to upload the copy of order within 1 month of issuance of the order of withdrawal.

● **Payment of Tax:** - A registered person is required to pay the full tax amount to avail the benefit of the provision of Section 128A of CGST Act, 2017.

Payment in case of (a) can be done through Form GST DRC-03 and in case of (b) and (c), the payment towards such tax demand can be made by making a debit entry created in Part II of the Electronic Liability Register (ELR). The detailed procedure of the same is mentioned in Circular No. 224/18/2024- GST dated 11.07.2024. However, if the payment has already been made through FORM GST DRC-03, then the procedure as prescribed in rule 142(2B) may be followed. In such cases, the taxpayer shall be required to file an application in FORM GST DRC-03A to adjust the amount already paid vide FORM GST DRC-03, towards the demand created in the ELR-Part II, before filing the application for waiver under Section 128A in FORM GST SPL-02. For the purposes of determining the date of payment of full amount of tax, the date on which the amount has been paid through FORM GST DRC-03 may be considered and not the date on which the said amount has been adjusted using FORM GST DRC-03A.

● **Processing of application and issuance of order:** -

(a) The registered person is required to file an application under Form SPL-01 and SPL-02.

(b) The proper officer, in case of rejection of the application, is required to intimate the registered person by issuance of the notice under Form SPL-03 within 3 months of receipt of the application along with an opportunity of personal hearing.

(c) The registered person is required to file the reply in Form SPL-04 within 1 month of receipt of notice in Form SPL-03.

(d) Proper officer will issue the order under Form SPL-05 accepting the application and if he satisfies that the registered person is eligible for waiver.

(e) If the proper officer is not satisfied with the reply submitted or if the registered person is not eligible for the waiver, then order under Form SPL-07 is to be issued thereby indicating rejection of the said application.

(f) In case if the notice under SPL-03 has not been issued, then the order under SPL-05 is to be issued within 3 months from the date of receipt of application in Form SPL- 01 or SPL- 02.

(g) In case of issuance of the notice under SPL-03, the order is required to be issued within 3 month from the date of receipt of the reply under SPL-04 and in case no reply is received, then the order is to be issued within 4 months of the issuance of the notice in Form SPL-03.

(h) In case no order is issued, then it is deemed approved.

• **Remedy in case of negative order issued: -**

(a) **Appeal:** - A registered person can prefer an appeal against the order issued under Form SPL-07 in Form APL-01 within the time as prescribed. In regard to pre-deposit, if the tax amount already paid is less than the amount required to be paid as pre-deposit, then the differential amount is to be deposited before filing an appeal. The appeal is required to be made only in respect of waiver of interest and penalty and not on other grounds as mentioned in the notice/statement/order.

In case, if the appellant authority is of the opinion that the order issued by the proper officer is erroneous and the registered person is eligible to waiver, then order under Form SPL-06 is to be issued.

(b) **Consequences of issuance of the order under SPL-07: -**

If the negative order is issued under SPL-07, then the register person

I. File an appeal and the Appellant Authority confirms the order of the proper officer in Form GST APL-04, then the original appeal filed stands restored provided the registered person is required to file the undertaking in Form SPL-08 that he neither filed nor intends to file any appeal against such order of the Appellant Authority.

II. File an appeal and the Appellant Authority confirms wrong order issued by the proper officer then the Appellant authority will issue an order under SPL-06 and the said order is not appealable.

III. In case, if no appeal is filed, then the original appeal will be restored.

Notification issued in the month of October 2024

A. Notification No. 20/2024- Central Tax dated 08-10-2024.

There are numerous changes in the CGST Rules, 2017 which are elaborated underneath: -



i. Under sub-rule (3) of Rule 36 of CGST Rules, 2017, from 8th October 2024, the registered person is not allowed to avail the ITC of the tax paid in pursuance of an order issued under Section 74 of the CGST Act, 2017 where demand has been confirmed on account of fraud, wilful misstatement or suppression of facts. Earlier Section 74 has not been specifically mentioned in this sub rule.

ii. **2nd Proviso to Rule 46 has been removed with effect from 1st November 2024** which earlier states that the registered person who is required to issue an invoice as per section 31(f) of the CGST Act, 2017 where he is in receipt of the goods or services or both from the unregistered person may issue an invoice at the end of the month if the aggregate value of such supply exceeds INR 5,000 in a day from any or all the supplier.

iii. **Insertion of Rule 47A w.e.f. 1st November 2024**, where an invoice is required to issued under Section 31(f) of the CGST Act, 2017 due to receipt of the goods or services or both from the unregistered person and is required to pay the tax in accordance with **Section 9(3) or 9(4)** of the CGST Act, 2017 , then the time limit to issue the same is **within 30 days from the receipt of the said supply of goods or services, or both.**

iv. Under Rule 66 of the CGST Rules, 2017, the government has specifically provided that FORM GSTR-7 is required to be filed on or before the tenth day of the month succeeding the calendar month. Earlier the provision stated that the registered person who is deducting the TDS under Section 51 is required to file the return only in respect of the month in which deduction is made. Now, the registered person is mandatorily required to file the return even if there is no deduction.

v. **Rule 164 of the CGST Rules, 2017** has been inserted and made applicable w.e.f. 1st November 2024 wherein the procedure and conditions for closure of proceedings under Section 128A in respect of

demands issued under Section 73 has been prescribed.

vi. In Form GSTR-9, instead of Form GSTR-2A, from FY 23-24 onwards GSTR-2B is to be auto-populated under table 8A.

vii. With effect from 1st November 2024, in entry no 15 under clause (a) and (b) of Form GST APL-01, the maximum amount of pre-deposit has been reduced from 25 crores to 20 crores in respect of CGST, SGST and Cess and from 50 crores to 40 crores in respect of IGST.

viii. With effect from 1st November 2024, in entry no 14 under clause (a) and (b) of Form GST APL-05, the maximum amount of pre-deposit has been reduced from 50 crores to 20 crores in respect of CGST, SGST and Cess and from 100 crores to 40 crores in respect of IGST.

B. Notification No 21/2024-Central Tax dated 08-10-2024.

Due date up to which tax is required to be paid in respect of the notice, statement or demand order issued and in order to avail the benefit of Section 128A of the CGST Act, 2017. This notification has come into force w.e.f. 1st November 2024: -

S. No.	Class of Registered Person	Date up to which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or (b) or (c) of section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section.
1.	Registered person to whom a notice, statement or order as referred in clause (a), (b) or (c) of Section 128A of the Act, has been issued.	31.03.2025.
2.	If the notice has been issued under Section 74 and order is to be passed in accordance with Section 75(2) of the CGST Act, 2017, for determining and issuing the notice under Section 73.	Date ending on completion of 6 months from the date of issuance of the order by the proper officer redetermining the tax under Section 73 of the CGST Act, 2017.

C. Notification No 22/2024- Central Tax dated 08th October 2024.

This notification notifies the procedure for rectification of order issued under Section 73, 74, 107 and 108 of the said Act wherein the demand has been raised for wrong availment of ITC on account of Section 16(4) of the CGST Act, 2017 but where such credit is now available as per the provisions of sub-section (5) and (6) of Section 16 and where no appeal against the said order has been filed.

Such rectification application shall be filed within a period of 6 months from the date of issuance of this notification. The proper officer as far as possible, will issue the rectified order within 3 months from the date of said application. The proper officer, after passing the rectified order, shall upload a summary of the rectified order electronically in Form GST DRC-08, where rectification of an order issued under section 73 or 74 of the said Act is made and in Form GST APL-04, where rectification of an order issued under section 107 or 108 of the said Act is made.

D. Notification No. 23/2024 – Central Tax dated 08th October 2024.

From 1st November 2024, the government has fixed the amount of late fees payable under Section 47 if there is a delay in filing the return in Form GSTR-7 by the due date for the month of June 21 and onwards up to **INR 25 per day** during which the failure continues. The **maximum amount of late fess is fixed up to INR 1,000/-**.

In case of nil return, the late fees stand waived off.

E. Notification No 24/2024- Central Tax dated 9th October 2024.

Via this notification, the government has notified that the person who is engaged in supply of metal scrap, where the recipient is liable to pay the tax under RCM is required to get registered. This provision is made applicable from 10th October 2024.

F. Notification No 25/2024- Central Tax dated 9th October 2024.

Vide this notification, any registered person receiving the supplies of metal scrap from other registered person is required to deduct the tax at source under Section 51 of the CGST Act, 2017.

Insertion of third proviso which states that “Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.

This provision is applicable from 10th October 2024.

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