

CBIC vide Notification No. 26/2022-CT dated 26th December, 2022 has made following amendment in CGST Rule,2017.

➤ **Following Rule shall be substituted/amended**

- **Rule 1**– These rules may be called the Central Goods and Services Tax (Fifth Amendment) Rules, 2022 and shall come into force on the date of their publication in the Official Gazette.
- **Rule 8 Application for Registration-**
 - (1) Word 'Mobile Number and Email Address' shall be omitted from this rule. Therefore while filling of Form GST REG 01, it is not required to mention Mobile number and Email-Address.
 - (2) Now, the PAN provided while filing Form GST REG 01 shall also be verified through separate one-time passwords sent to the mobile number and e-mail address linked to the Permanent Account Number.
 - (3) Consequently Rule 8(2)(b) and (c) is omitted.
 - (4) Rule 4A shall be substituted as under:

“(4A) Every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this sub-rule.”;
 - (5) After Rule 8(4A) new sub rule(4B) inserted as under:

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

(Notification No. 27/2022 specifies that the provisions of said Rule 8(4A) shall not apply in all the States and Union territories except the State of Gujarat.)
 - (6) In Rule 8(5) word “or Sub Rule 4A” has been inserted. Now, on receipt of an application for GST registration under sub Rule (4) or Sub Rule (4A) acknowledgment shall be issued electronically in Form GST REG 02.
- **Rule 9- Verification of the Application Approval**
 - (1) The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within a period of seven working days from the date of submission of the application.
 - (2) Where the application submitted u/r 8 is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in **FORM GST REG-03** within a period of seven working days from the date of submission of the application and the applicant shall furnish such clarification, information or documents electronically, in **FORM GST REG-04**, within a period of seven working days from the date of the receipt of such notice.

In sub Rule (1) and (2) in the proviso after the clause (a) following clause shall be inserted

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

- **Rule 12- Grant of registration to persons required to deduct tax at source or to collect tax at source.**

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

Amended Rule 12 (3) - Where, on a request made in writing by a person to whom a registration has been granted under sub-rule (2) or upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in **FORM GST REG-06** has been issued is no longer liable to deduct tax at source u/s 51 or collect tax at source u/s 52, the said officer may cancel the registration issued under sub-rule (2) and such cancellation shall be communicated to the said person electronically in **FORM GST REG-08**.

- **Rule 37- Reversal of ITC in case of non-payment of consideration, w.e.f . 1st October, 2022 following words has been inserted in Sub Rule (1)**

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

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

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

Therefore now onwards if a registered person availed ITC but failed to pay consideration along with tax to the supplier whether wholly or partly within the time period shall be required to pay or reverse an amount equal to ITC availed in respect of such supply proportionately to the amount not paid to the supplier along with interest while filling of GSTR-3B for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice

- **New Rule 37A - Reversal of input tax credit in the case of non-payment of tax by the supplier and re-availment thereof has been inserted**

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

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

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

- **Rule 46. Tax invoice**

Following proviso has been inserted after the clause (f)

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

- **Rule 46A Invoice-cum-bill of supply**

Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single “invoice-cum-bill of supply” may be issued for all such supplies.

Following proviso has been inserted after the said clause

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

- **Rule 87 Electronic Cash Ledger**

(8) Where the bank account of the person concerned, or the person making the deposit on his behalf, is debited but no Challan Identification Number is generated or generated but not communicated to the common portal, the said person may represent electronically in **FORM GST PMT-07** through the common portal to the bank or electronic gateway through which the deposit was initiated.

Following proviso has been inserted

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

- **New Rule 88C Manner of dealing with difference in liability reported in statement of outward supplies and that reported in return has been inserted**

(1) Where the tax payable by a registered person, in accordance with the statement of outward supplies furnished by him in FORM GSTR-1 or using the Invoice Furnishing Facility in respect of a tax period, exceeds the amount of tax payable by such person in accordance with the return for that period furnished by him in FORM GSTR-3B, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of FORM GST DRC-01B, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to-

(a) pay the differential tax liability, along with interest under section 50, through FORM GST DRC-03; or

(b) explain the aforesaid difference in tax payable on the common portal, within a period of seven days.

(2) The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in that sub-rule, either,-

(a) pay the amount of the differential tax liability, as specified in Part A of FORM GST DRC-01B, fully or partially, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01B electronically on the common portal; or

(b) furnish a reply electronically on the common portal, incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, if any, in Part B of FORM GST DRC-01B, within the period specified in the said sub-rule.

(3) Where any amount specified in the intimation referred to in sub-rule (1) remains unpaid within the period specified in that sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79.”.

- Consequently new clause has been inserted in **Rule 59(6)-Form and manner of furnishing details of outward supplies (Filling of GSTR 1)**

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

- **Rule 89. Application for refund of tax, interest, penalty, fees or any other amount**

Following new clauses has been inserted in Rule 89(2) in respect of documents required to filed an application for refund

(ka) a statement containing the details of invoices viz. number, date, value, tax paid and details of payment, in respect of which refund is being claimed along with copy of such invoices, proof of making such payment to the supplier, the copy of agreement or registered agreement or contract, as applicable, entered with the supplier for supply of service, the letter issued by the supplier for

cancellation or termination of agreement or contract for supply of service, details of payment received from the supplier against cancellation or termination of such agreement along with proof thereof, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;

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

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

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

- **Rule 108- Appeal to the Appellate Authority**

For sub-rule (3), the following sub-rule shall be substituted, namely: -

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

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

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

- **109. Application to the Appellate Authority.-** Following shall be substituted, namely

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

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

Provided that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of FORM GST APL-03 and a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

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

Earlier there was no such provision of issuance of provisional acknowledgement considered as date of filling appeal.

- **New Rule 109C-Withdrawal of Appeal - has been inserted**

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

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

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

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

No E-Way bill is required to be generated for Jewellery, goldsmiths’ and silversmiths’ wares and other articles (Chapter 71) **excepting Imitation Jewellery (7117)**

- **Rule 161:** Continuation of certain recovery proceedings- for the word, “order”, the words, “intimation or notice” shall be substituted.

The intimation or notice for the reduction or enhancement of any demand under section 84 shall be issued in FORM GST DRC-25

- Following GST forms has been amended

Form GST REG 01 –Application for GST Registration

- (i) in PART A, in the note, for the words, “Authorised signatory filing the application shall provide his mobile number and email address”, the words, “E-mail Id and Mobile Number shall be auto-populated from Income Tax database as linked with the Permanent Account Number of the applicant” shall be substituted;
- (ii) in the instructions for submission of Application for Registration, paragraph 2 shall be omitted

FORM GST REG-17 - Show Cause Notice for Cancellation of Registration

FORM GST REG-19- Order for Cancellation of Registration substituted with new form

FORM GSTR1-Details of Outward supplies of goods and services

FORM GST RFD 01-Application for Refund Of GST

FORM GST APL-02 -Acknowledgement of submission of appeal

FORM GST APL-03- Application to the Appellate Authority under sub-section (2) of Section 107

After the form DRC 01A new Form DRC 01 B- Intimation of difference in liability reported in statement of outward supplies and that reported in return has been inserted

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

Form GST DRC 25 - Continuation of Recovery Proceedings

CBIC vide Notification No. 01/2023-CT dated 4th January, 2023 made amendment in Notification No. 14/2017 dated 1st July, 2017 which was issued for appointing the officers in the Directorate General of Goods and Services Tax Intelligence, Directorate General of Goods and Services Tax and Directorate General of Audit as central tax officer & vest them with all the powers under CGST Act, 2017 & IGST Act, 2017 & rules made there under.

In the said notification, in the Table, after Sl. No. 8 and the entries relating thereto, the following Sl. No. and entries shall be inserted namely:-

Sl. No.	Officers	Officers whose powers are to be Exercised
(1)	(2)	(3)
“8A	Additional Assistant Director, Goods and Services Tax Intelligence or Additional Assistant Director, Goods and	Superintendent”

	Services Tax or Additional Assistant Director, Audit	
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CBIC vide Notification No.12/2022 – CT (Rate) dated 30th December 2022 made amendment in notification 01/2017 –CT (Rate) dated 28th June, 2017. Thereby, the following entries have been substituted w.e.f 1st January, 2023.

Schedule I – 2.5%

Sl. No.	Tariff item, sub-heading, heading or Chapter	Earlier Entry	Amended Entry
102A	2207	Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)	Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)
103A	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake

Schedule II – 6%

48	2202 99 20	Fruit pulp or fruit juice based drinks	Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice
180	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners	Mathematical boxes, geometry boxes and colour boxes

Schedule III – 9%

25	2207	Ethyl alcohol and other spirits, denatured, of any strength other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)	Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)
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CBIC vide Notification No.13/2022 – CT (Rate) dated 30th December 2022 made amendment in notification 02/2017 –CT (Rate) dated 28th June, 2017 that provides for exemption on intra-State supplies of certain goods. Thereby, the following entries have been substituted w.e.f 1st January, 2023.

Sl. No.	Tariff item, sub-heading, heading or Chapter	Earlier Entry	Amended Entry
102	2301,2302, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed	Aquatic feed including shrimp feed and prawn feed, poultry feed

		& cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake other than rice-bran	and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran
102C (New Entry)	2302, 2309	-	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda

CBIC vide Notification No.14/2022 – CT (Rate) dated 30th December 2022 made amendment in notification 04/2017 dated 28th June, 2017 that provides for central tax which shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient. Thereby, following entry has been substituted w.e.f 1st January, 2023.

	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: - (a) Of peppermint (Mentha piperita); (b) Of other mints : Spearmint oil (ex-mentha spicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-mentha	Any unregistered person	Any registered person".

		sylvestries), Bergament oil (ex-mentha citrate), Mentha arvensis		
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CBIC vide Notification No.15 /2022 – CT (Rate) dated 30th December 2022 made amendment in notification 12/2017 dated 28th June,2017 that provides for exemption on intra-State supply of certain services from payment of tax. Thereby, after the entry no. 12, following explanation has been inserted w.e.f. 1st January, 2023.

Sr. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of supply of service	Rate	Condition
12	9963 or 9972	<p>Services by way of renting of residential dwelling for use as residence except where the residential dwelling is rented to a registered person.</p> <p>Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –</p> <p>(i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and</p> <p>(ii) such renting is on his own account and not that of the proprietorship concern</p>	NIL	NIL

Further, the following entry has been Omitted:

23A.	9967	Service by way of access to a road or a bridge on payment of annuity.	NIL	NIL
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CBIC vide Circular No. 183/15/2022 dated 27th December, 2022 has issued clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19.

The circular provides for clarifications in cases where the input tax credit has been claimed in the GSTR 3B but it is not reflecting in the GSTR 2A for the FY 2017-18 & FY 2018-19.

- In case, where difference between the ITC claimed in FORM GSTR-3B and that available in FORM GSTR 2A of the registered person in respect of a supplier for the said financial year exceeds Rs 5 lakh, the proper officer shall ask the registered person to produce a certificate for the concerned supplier from the Chartered Accountant (CA) or the Cost Accountant (CMA), certifying that supplies in respect of the said invoices of supplier have actually been made by the supplier to the said registered person and the tax on such supplies has been paid by the said supplier in his return in FORM GSTR 3B. Certificate issued by CA or CMA shall contain UDIN.
- In cases, where difference between the ITC claimed in FORM GSTR-3B and that available in FORM GSTR 2A of the registered person in respect of a supplier for the said financial year is upto Rs 5 lakh, the proper officer shall ask the claimant to produce a certificate from the concerned supplier to the effect that said supplies have actually been made by him to the said registered person and the tax on said supplies has been paid by the said supplier in his return in FORM GSTR 3B.

It may be noted that the clarifications given above are case specific and are applicable to the bonafide errors committed in reporting during FY 2017-18 and 2018-19. Further, these guidelines are clarificatory in nature and may be applied as per the actual facts and circumstances of each case and shall not be used in the interpretation of the provisions of law. Further, these will apply only to the ongoing proceedings in scrutiny/audit/ investigation, etc. for FY 2017-18 and 2018-19 and not to the completed proceedings. However, these will apply in those cases for FY 2017-18 and 2018-19 where any adjudication or appeal proceedings are still pending.

CBIC vide Circular No. 184/16/2022-GST dated 27th December, 2022 has issued clarification on the entitlement of ITC in case of services by way of transportation of goods, including by mail or courier, where both the supplier and the recipient are located in India, where the place of supply is determined in terms of the proviso to section 12(8) of the IGST Act, 2017.

- The recipient of service of transportation of goods shall be eligible to avail input tax credit in respect of the IGST so charged by the supplier, subject to the fulfilment of other conditions laid down in section 16 and 17 of the CGST Act.
- Further, the supplier of service shall report place of supply of such service by selecting State code as '96-Foreign Country' from the list of codes in the drop-down menu available on the portal in FORM GSTR-1.

CBIC vide Circular No. 185/17/2022 dated 27th December, 2022 has issued clarification with regard to applicability of provisions of section 75(2) of Central Goods and Services Tax Act, 2017 and its effect on limitation.

CBIC vide Circular No. 186/18/2022-GST dated 27th December, 2022 provides clarification on the following issues pertaining to GST.

- Taxability of No Claim Bonus offered by Insurance companies.
- Applicability of e-invoicing w.r.t an entity.

CBIC vide Circular No. 187/19/2022-GST dated 27th December, 2022 Provides clarification regarding the treatment of statutory dues under GST law in respect of the taxpayers for whom the proceedings have been finalized under Insolvency and Bankruptcy Code, 2016.

CBIC vide Circular No. 188/20 /2022-GST dated 27th December, 2022 prescribing manner of filing an application for refund by unregistered persons.

CBIC vide Circular No. 189/01 /2023-GST dated 13th January, 2023 Provides clarification regarding GST rates and classification of certain goods based on the recommendations of the GST Council in its 48th meeting held on 17th December, 2022.

CBIC vide Circular No. 190/02 /2023-GST dated 13th January, 2023 provides clarification on applicability of GST on following services.

- Accommodation services supplied by Air Force Mess to its personnel qualify to be considered as services supplied by Central Government, State Government, Union Territory or local authority.
- Incentive paid by Ministry of Electronics and Information Technology (MeitY) to acquiring banks under Incentive scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions are in the nature of subsidy and thus not taxable.