

CENTRAL GST
CA. Rajiv Luthia, CA. Jinit Shah

CBIC vide Notification No. 02/2022-CT dated 11th March, 2022 has granted Powers to Additional Commissioner or Joint Commissioner of Central Tax (for 10 regions including thane Commissioner and principal commissioner Ahmedabad South) for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence under section 67, 73, 74, 76, 122, 125, 127, 129 and 130 of CGST Act, 2017

CBIC vide Notification No. 03/2022-CT dated 31st March, 2022 has amended notification 10/2019-CT dated 7th March, 2019 wherein following person were exempted from obtaining registration namely

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs. 40 lakhs, **except**, -

- (a) persons required to take compulsory registration under section 24
- (b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table;
- (c) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and
- (d) persons exercising option under the provisions of 25(3), or such registered persons who intend to continue with their registration under the said Act.

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

Notification 3/2022-CT dated 31st March, 2022 has inserted following additional items wherein the limit of 40 lakh is not applicable

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
4	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash Blocks
5	6901 00 10	Bricks of fossil meals or similar siliceous earths
6	6904 10 00	Building bricks

7	6905 10 00	Earthen or roofing tiles
---	------------	--------------------------

Above amendment shall come into force on the 1st day of April, 2022.

CBIC vide Notification No. 04/2022-CT dated 31st March, 2022 has amended notification 14/2019-CT dated 7th March, 2019, thereby person dealing in following items will not be eligible to opt for composition levy under section 10(1)

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
4	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash Blocks
5	6901 00 10	Bricks of fossil meals or similar siliceous earths
6	6904 10 00	Building bricks
7	6905 10 00	Earthen or roofing tiles

This notification shall come into force on the 1st day of April, 2022.

CBIC vide Notification 01/2022 –CT(Rate) dated 31st March, 2022 made amendment in notification 01/2017 –CT (Rate) dated 28th June,2017 thereby following goods shall attract GST at rate of 6% w.e.f 1st April,2022. Earlier GST rate for the said goods was 2.5%.

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
4.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash Blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles".

CBIC vide Notification 02/2022 –CT (Rate) dated 31st March, 2022 provide for concessional rate of intra state supply of following goods subject to condition as stated herein below:

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)

1.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	3%	1
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths	3%	1
3.	6904 10 00	Building bricks	3%	1
4.	6905 10 00	Earthen or roofing tiles	3%	1

Condition No.	Condition
1.	(a) credit of input tax charged on goods or services used exclusively in supplying such goods has not been taken; and
	(b) credit of input tax charged on goods or services used partly for supplying such goods and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such goods is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and the rules made thereunder.

This notification shall come into force on the 1st day of April, 2022.

CBIC vide Instruction No. 2/2022 –GST dated 22nd March, 2022 has issued Standard Operating Procedure (SOP) for scrutiny of returns for FY 2017-18 & FY 2018-19

- This is an interim measure till the time a Scrutiny Module for online scrutiny of returns is made available on the CBIC-GST Portal

1. Selection of returns for scrutiny

- Based on specific risk parameters.
- The Directorate General of Analytics and Risk Management (DGARM) select the GSTINs registered for scrutinized returns.
- For further action DGRAM communicate selected GSTIN list from **time to time** to nodal officer of the Commissionerate concerned.
- Nodal officer Distribute list to Proper officer (PO) within **three working days**

2. Scrutiny Schedule- Within seven working days

- PO selects scrutiny of minimum of 3 GSTIN per month. (Scrutiny of All returns pertaining to financial year for which GSTIN has been identified for scrutiny)

3. Proper officer for scrutiny of returns:

- Vide Circular No. 3/3/2017 – GST dated 05.07.2017, "Superintendent of Central Tax" has been assigned the functions as the proper officer in relation to Section 61(1) & 61(3) of the CGST Act. Accordingly, scrutiny of returns of a taxpayer may be conducted by Superintendent of Central Tax in-charge of the jurisdictional range of the said taxpayer.

- Time limit: **Within the month, as mentioned in scrutiny schedule**

4. Process of scrutiny by the proper officer

- Scrutinized returns based on -
 - various returns and statements furnished by the registered person and data/details made available through sources like DGARM, ADVAIT, GSTN, E-Way Bill Portal
 - Verified with an indicative list of parameters
- Any discrepancy noticed, PO will issue a notice to the registered person (RP) in FORM GST ASMT-10.
- **In response to ASMT - 10 Registered Person may**

--

- Proper Officer is of the opinion that the matter needs to be pursued further through audit u/s 65,66 or investigation u/s 67 then he may refer the matter to the jurisdictional Principal Commissioner / Commissioner through the AC / DC.

Time limit: **Within 30 days** of reply furnished in FORM GST ASMT-11

Within 45 days of issuance of ASMT 10 in case of no reply