

CBIC vide notification No. 27/2023-CT dated 31st July, 2023 appoints 1st October 2023 as the date on which Section 123 of the Finance Act, 2021 shall come into force. Sub-section (3) of Section 16 of the IGST Act, 2017 was omitted and new sub-section (3) and (4) is inserted namely:

- A registered person making zero rated supply without payment of tax under bond or LUT can claim refund of unutilised Input Tax Credit as per Section 54 of the CGST Act, 2017, subject to such conditions, safeguards and procedure as may be prescribed
Provided that in case of non-realisation of sale proceeds, of zero-rated supply of goods, the registered person will be liable to deposit the refund so received along with the applicable interest as per Section 50 of the CGST Act, 2017 within thirty days after the expiry of the time limit prescribed under the Foreign Exchange Management Act, 1999.
- The Government may, by notification, specify
 - ✓ a class of persons who may make zero rated supply and
 - ✓ a class of goods/services being exported

with payment of IGST and claim refund of the tax so paid.

CBIC vide notification No. 28/2023-CT dated 31st July, 2023 enforces Section 149 to Section 154 of the Finance Act, 2023 from 1st August 2023 and Section 137 to Section 162 (except Section 149 to 154) of the Finance Act, 2023 from 1st October, 2023.

The provisions of section 149 to 154 of the Finance Act, 2023 are in respect of Constitution of Appellate Tribunal and Benches thereof, President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc. and the Financial and Administrative powers of President. The said provisions would be effective from 1st August, 2023.

Summary of amendments of section 137 to 162 (except Section 149 to 154) of the Finance Act, 2023 effective from 1st October, 2023, are as follows:

- **137:** The amendment in Section 10 of the CGST Act:
 - ✓ Composition Dealers can now supply goods through E-Commerce Operators;
 - ✓ A person having an option to pay GST as per Section 10(2A) can now supply goods through E-Commerce Operators.
- **139:** The amendment in Section 17 of the CGST Act:
 - ✓ For the purpose of sub-section (3), the expression "value of exempt supply" shall not include the value of activities or transactions as specified in schedule III **except**,
 - the value of activities or transactions specified in paragraph 5 of the said Schedule i.e. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
 - the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule i.e. Supply of warehoused goods to any person before clearance for home consumption.
 - ✓ In sub-section (5) sub-clause (fa) is inserted wherein it provides that no ITC can be availed of goods or services received by a taxable person, where such activities are involved in the obligations of CSR activities.
- **141:** In Section 30(1) of the CGST Act, 2017:
 - ✓ In respect of revocation of cancellation of registration once the proper officer issued an Order for cancellation of registration the person was required to make application for revocation of cancellation within thirty days of service of such Order. However, now the said time period as provided in the section will be prescribed separately through a Rule and correspondingly the proviso shall be omitted.
- **142 to 145: Time limit to furnish Returns:**

- ✓ A subsection is inserted in Section 37, 39, 44 and 52 which will not allow a registered person to furnish returns in Forms GSTR-1, GSTR-3B, GSTR-9 and GSTR-8, for a tax period, after expiry of three years from the due date of furnishing the said details, provided government extends the time period through notification.
- **146:** In section 54(6) of the CGST Act, 2017, the words “excluding the amount of input tax credit provisionally accepted,” shall be omitted. This deletion is plainly to make the section in sync, as there is no longer concept of provisional input tax credit.
- **147: Interest on delayed refunds**
 - ✓ Section 56 of the CGST Act, 2017 has been amended so as that in case where any tax ordered to be refunded to any applicant is not refunded within sixty days from the date of receipt of application the government is liable to pay interest for the period of delay, beyond sixty days, from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed. Earlier, interest was payable from 61st day only.
- **148: In section 62(2) of the CGST Act:**
 - ✓ The registered person in reference to section 46 (notice for return defaulters) is required to furnish a valid return within 30 days from the assessment order. The said valid return can be now filed within 60 days, post this amendment.
 - ✓ Further by the way of proviso, the said person can furnish the valid return within 60 days from the expiration of the first 60 days on payment of **additional late fee** of Rs 100 (Rs. 200 for CGST and SGST) for each additional day.
- **155:** In Section 122 of the CGST Act, 2017 the following sub-section has been inserted, namely: -
 - ✓ “(1B) Any electronic commerce operator who—
 - (i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;
 - (ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or
 - (iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,

shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.”.

- **156:** In section 132, punishment for certain offences, has omitted clause
 - ✓ (g) Any activity that prevents or obstructs the officer in his duties,
 - ✓ (j) Any material evidence or document is tampered or destroyed,
 - ✓ (k) Supplies any false information or fails to supply any information which is required by the act.

Due to this amendment the cross reference of sub-clauses (g), (j) and (k) in sub-clause (l) also stands omitted.

Further, in clause (iii) the words “any other offence” has been substituted and the penalty is made offence specific and the amended provision shall be “if any person issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax and the value of such activity exceeds 100 lakh but not exceeds 200 lakh, is liable for a fine and imprisonment which may extend to 1 year.

- **158:** Section 158A has been inserted, it is in respect of consent-based sharing of information by taxable person.
 - ✓ The details furnished by the taxable person can be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely—
 - (a) particulars furnished in the application for registration or in the return filed in Form GSTR-3B or Form GSTR-9;
 - (b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished in Form GSTR-1 and the particulars uploaded on the common portal for generation of documents under section 68;
 - (c) such other details as may be prescribed.

Section 158A also provides for the methodology and conditions as prescribed for sharing of information.

- **159: Amendments in Schedule III to the CGST Act,**
 - ✓ In Schedule III to the CGST Act paragraph 7, paragraph 8 and the Explanation 2 thereof, shall be deemed to have been inserted therein retrospectively with effect from the 1st day of July, 2017.
 - ✓ No refund shall be made of all the tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.
- **160: Amendments in Definitions:**
 - ✓ Section 2(16) of the IGST Act now defines “non-taxable online recipient” as follows:

“Any unregistered person receiving online information and database access or retrieval services located in taxable territory.”

Explanation. —For the purposes of this clause, the expression “unregistered person” includes a person registered solely in terms of clause (vi) of section 24 of the Central Goods and Services Tax Act, 2017. (That is persons who are required to deduct TDS under section 51).
 - ✓ In section 2(17) of the IGST Act which defines “online information and database access or retrieval services”, the words “essentially automated and involving minimal human intervention and” are now omitted.
- **161:** In section 12(8) of the IGST Act, the place of supply of services by way of transportation of goods, including by mail or courier in case where the location of supplier and recipient is in India and the goods are transported outside India then the place of supply is the place of destination of goods. However, post this amendment the proviso has been deleted and if the destination of goods is outside India, then the place of supply would be as under –
 - ✓ to a registered person, then location of such person
 - ✓ to a person other than registered, then location where such goods are handed over for transportation
- **162:** Sub-section (9) of section 13 of the IGST Act has been omitted.

CBIC vide notification No. 29/2023-CT dated 31st July, 2023 has notified a special procedure to be provided under Section 148 of CGST Act, 2017 to enable manual filing of appeal **by the departmental officers** against the orders passed by proper officers in accordance with Circular No. 182/14/2022-GST, dated 10th November, 2022 with respect to TRAN-1 / TRAN-2 claims of the registered persons, filed in pursuance of the directions of Hon’ble Supreme Court in case of the Union of India v/s Filco Trade Centre Pvt. Ltd.

CBIC vide notification No. 30/2023-CT dated 31st July, 2023 has notified various forms pertaining to machines and production details and the special monthly returns for manufactures of tobacco, pan masala & other similar items inter alia listed in the said notification. The new procedures, various forms and monthly return are as mentioned below:

- Details of packing machines should be filled in Form SRM-1 within 30 Days of issuance of such notice.
- For manufacturers, as mentioned above, with new registration after the issuance of such notification, Details of packing machines should be filled by existing manufactures in Form SRM-1 within 15 Days of issuance of such notice.
- Details of additional machines should be furnished in Form SRM IIA within 24 hours of installation of such machine.
- A Unique ID shall be generated of each machine.
- Details of machines removed to be furnished in Form SRM IIB within 24 hours of such removal.
- Production **details of machines declared/submitted to other Government organizations** to be provided in **Form SRM IA** within **15 Days of such declaration/submission**. In case such **declaration/submission** has been made **before the issuance of such notice**, then **30 days’ time** has been provided to submit Form SRM1A.
- Furnish daily record of inputs being procured and utilized in quantity and value terms along with the details of waste generated as well as the daily record of reading of electricity meters and generator set meters in a format as specified in **FORM SRM-IIIA** in each place of business.
- Furnish daily shift-wise record of machine-wise production, product-wise and brand-wise details of clearance in quantity and value terms in a format as specified in **FORM SRM-IIIB** in each place of business.
- A special statement for each month in **FORM SRM-IV** on the common portal, on or before **10th of next month**.

CBIC vide notification No. 31/2023-CT dated 31st July, 2023 has inserted name of State "Puducherry" for the purpose of sub-rule (4B) of rule 8 of the CGST Rules, 2017.

Thus, procedures in respect of application of registration, based on data analysis and risk parameter, as per Rule 8(4A) of the CGST Rules, 2017 shall now apply to even the State of Puducherry alongwith the State of Gujarat.

CBIC vide notification No. 32/2023-CT dated 31st July, 2023 has granted exemption from filing annual return for the financial year 2022-2023 to the registered persons whose aggregate turnover in the said year is up to Rs. 2 crores.

CBIC vide notification No. 33/2023-CT dated 31st July, 2023 notifies "Account Aggregator" as the systems with which information may be shared by the common portal.

For the purpose of this notification, "Account Aggregator" means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the RBI u/s 45JA of the Reserve Bank of India Act, 1934 (2 of 1934) and defined as such in the NBFC- Account Aggregator (Reserve Bank) Directions, 2016.

CBIC vide notification No. 34/2023-CT dated 31st July, 2023 has exempted persons making supplies of goods through ECO, having aggregate turnover less than amount as prescribed u/s 22(1), from obtaining registration on the fulfilment of the following conditions-

- i. such persons shall not make any inter-State supply of goods
- ii. such persons shall not make supply of goods through electronic commerce operator in more than one State or Union Territory.
- iii. such persons shall be required to have a Permanent Account Number (PAN).
- iv. such persons shall, before making any supply of goods through electronic commerce operator, declare on the common portal their PAN, address of their place of business and the State or Union Territory in which such persons seek to make such supply, which shall be subjected to validation on the common portal.
- v. such persons have been granted an enrolment number on the common portal on successful validation of the PAN declared as per clause (iv).
- vi. such persons shall not be granted more than one enrolment number in a State or Union territory.
- vii. no supply of goods shall be made by such persons through electronic commerce operator unless such persons have been granted an enrolment number on the common portal.
- viii. where such persons are subsequently granted registration under section 25 of the said Act, the enrolment number shall cease to be valid from the effective date of registration. such persons shall not make any inter-State supply of goods.

CBIC vide notification No. 35/2023-CT dated 31st July, 2023 has appointed a common officer for the purpose of adjudication in the matter of BSH Household Appliances Manufacturing Pvt Ltd. pertaining to notices issued by Mumbai East Commissionerate, Chennai North Commissionerate & Bengaluru South Central Excise & GST Commissionerate.

CBIC vide notification No. 36/2023-CT dated 04th August, 2023 has notified special procedure, w.e.f. 1st October, 2023, for electronic commerce operator who is required to collect tax at source in respect of supply of goods made through it by the persons paying tax under composition levy, namely:

- ECO shall not allow any interstate supply of goods through it.
- ECO should collect tax at source as mentioned under section 52.
- ECO shall furnish the details of such supplies in the statement in form GSTR-8.

CBIC vide notification No. 37/2023-CT dated 04th August, 2023 has notified special procedure, w.e.f. 1st October, 2023, for electronic commerce operator in respect of supply of goods made through it by the persons exempted from obtaining registration namely:

- ECO shall allow such supplies only if the said person has been allotted enrolment number on the common portal.
- ECO shall not allow any interstate supply of goods through it.
- ECO shall not collect tax at source as mentioned under section 52.
- ECO shall furnish the details of such supplies in the statement in form GSTR-8.

Also, where multiple electronic commerce operators are involved in a single supply of goods, "the electronic commerce operator" shall mean who finally releases the payment.

CBIC vide Notification 38/2023-CT dated 4th August, 2023 has amended CGST Rules, 2017 (unless otherwise specified in particular rule) as follows:

- **Rule 9(1) Verification of the application and approval:** In the said Rule, words "in the presence of the said person" shall be omitted, thereby now onwards during the verification of place of Business for GST registration purpose, the presence of the applicant will not be necessary.

Rule 10A Furnishing of Bank Account Details: Presently, person applying for registration is required to furnish Bank details within 45 days from the date of grant of registration or the due-date on which GSTR3B is required to be furnish whichever is earlier.

Rule 10A is now amended so to furnish the bank account details within a period of thirty days from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both in **FORM GSTR-1** or using invoice furnishing facility, whichever is earlier,

- **Rule 21A - Suspension of registration:** For sub-rule (2A), the following sub-rule shall be substituted, namely: –

"(2A) Where: –

(a) a comparison of the returns furnished by a registered person u/s 39 with the details of outward supplies furnished in FORM GSTR-1 or the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their FORM GSTR-1, or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, or

(b) there is a contravention of the provisions of rule 10A by the registered person,

The registration of such person shall be suspended and the said person shall be intimated in **FORM GST REG-31**, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences, anomalies or non-compliances and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.";

At present there is no such provision to suspend the registration in case of contravention in furnishing bank details as Per Rule 10A.

- New Proviso has been inserted in sub-rule (4), which provide as follows:

"Provided also that where the registration has been suspended under sub-rule (2A) for contravention of provisions of rule 10A and the registration has not been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon compliance with the provisions of rule 10A."

- **Rule 23 - Revocation of cancellation of registration**

W.e.f. 1st October,2023 a registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, within a period of ninety days from the date of the service of the order of cancellation of registration.

Presently applicant is required to file revocation application within 30 days.

Following new provision has been inserted in said Rule:

"Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended by the Commissioner or an officer authorised by him in this behalf, not below the rank of Additional Commissioner or Joint Commissioner, as the case may be, for a further period not exceeding one hundred and eighty days."

- **Rule 25. Physical verification of business premises in certain cases. –**

Presently physically verification is required only on account of failure of Aadhar authentication or due to not opting for Aadhar authentication by applicant and in above situation time limit was 15 working days.

The said Rule is substituted, whereby

(1) Where the proper officer is satisfied that the physical verification of the place of business of a person is required after the grant of registration, he may get such verification of the place of business done and the verification report along with the other

documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of fifteen working days following the date of such verification.

(2) Where the physical verification of the place of business of a person is required before the grant of registration in the circumstances specified in the proviso to sub-rule (1) of rule 9, the proper officer shall get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal at least five working days prior to the completion of the time period specified in the said proviso.”.

- **Rule 43 Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases :**

W.E.F 1st October, 2023 following clause shall be omitted from Explanation -1 which provided that for the purpose of Rule 42 and 43 aggregate value of exempt supplies shall exclude:

(c) *The value of supply of services by way of transportation of goods by a vessel from the customs station of clearance in India to a place outside India.”*

Further, Explanation 3 shall be inserted which is as follows:

For the purpose of rule 42 and this rule, the value of activities or transactions mentioned in sub-paragraph (a) of paragraph 8 of Schedule III of the Act which is required to be included in the value of exempt supplies under clause (b) of the Explanation to sub-section (3) of section 17 of the Act shall be the value of supply of goods from Duty Free Shops at arrival terminal in international airports to the incoming passengers.

- **Rule 46 - Tax Invoice:** Presently, 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.

Now, post amendment only name of state of recipient is required as same shall deemed to be address on record of recipient. There is no need to provide name and address of the recipient along with its PIN code in case of supply made by or through ECO or OIDAR to unregistered recipient.

- **Rule 59 - Form and manner of furnishing details of outward supplies:** In said Rule after the Sub Rule 6(d) following clauses shall be inserted:

(e) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88D in respect of a tax period or periods, 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 paid the amount equal to the excess input tax credit as specified in the said intimation or has furnished a reply explaining the reasons in respect of the amount of excess input tax credit that still remains to be paid, as required under the provisions of sub-rule (2) of rule 88D;

(f) a registered person 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, if he has not furnished the details of the bank account as per the provisions of rule 10A.

- **Rule 64 Form and manner of submission of return by persons providing online information and database access or retrieval services**

Presently, every registered person providing online information and data base access or retrieval services from a place outside India to a **person in India other than** a registered person shall file return in **FORM GSTR-5A** on or before the twentieth day of the month succeeding the calendar month or part thereof.

Now, w.e.f.1st October,2023, for the words “person in India other than”, has been substituted with words “non-taxable online recipient referred to in section 14 of the IGST Act or to” shall be substituted, thereby Person providing OIDAR service from outside India to non-taxable online recipient as well as to service provided to registered person is required to file FORM GSTR 5A

- **Rule 67 Form and manner of submission of statement of supplies through an e-commerce operator**

Presently, the details furnished by the operator under 52(1) shall be made available electronically to each of the **suppliers** on the common portal after filing of **FORM GSTR-8** for claiming the amount of tax collected in his electronic cash ledger after validation.

W.e.f. 1st October, 2023, the details furnished by operator under 52(1) shall be made available to **registered supplier only**.

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

✓ Presently, casual taxable person and non-resident taxable person can claim the refund of excess tax paid under section 27, shall be claimed in the last return required to be furnished by him has been so furnished.

Now, after amendment in Rule 89, casual taxable person and non-resident taxable person can claim the refund of excess tax paid under section 27 shall claim refund only after the last return required to be furnished by him has been so furnished.

✓ Rule 89 (2) provides for list of the documents that are required to accompanied with Refund application: Sub Rule (k) provided that person claiming refund of Excess tax shall furnish a statement showing the details of the claim on account of excess payment of tax.

The said rule has been amended to provide that person claiming refund of Excess tax shall furnish a statement showing the details of the claim on account of excess payment of tax **and interest, if any, or any other amount paid**.

- **Rule 94- Order sanctioning interest on delayed refunds**

W.e.f. 1st October, 2023, Sub-rule 2 shall be inserted, namely:-

“(2) The following periods shall not be included in the period of delay under sub-rule (1), namely: -

(a) any period of time beyond fifteen days of receipt of notice in FORM GST RFD-08 under sub-rule (3) of rule 92, that the applicant takes to-

(i) furnish a reply in FORM GST RFD-09, or

(ii) submit additional documents or reply; and

(b) any period of time taken either by the applicant for furnishing the correct details of the bank account to which the refund is to be credited or for validating the details of the bank account so furnished, where the amount of refund sanctioned could not be credited to the bank account furnished by the applicant.”.

- **Rule 96 - Refund of integrated tax paid on goods or services exported out of India**

Following proviso of Sub Rule (2) shall be omitted

✓ *Provided that where the date for furnishing the details of outward supplies in FORM GSTR-1 for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR-1 after the return in FORM GSTR-3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:*

✓ *Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in FORM GSTR-1 for the said tax period*

- **Rule 108 - Appeal to the Appellate Authority & Rule 109- Application to the Appellate Authority**

Presently, Appeal to Appellate Authority shall be filed in FORM GST APL-01, along with the relevant documents, electronically or otherwise as may be notified by the Commissioner, and a provisional acknowledgement shall be issued to the appellant immediately. Thus, presently, if order is physically served and commissioner has not notified the filing of Appeal Manually, it was mandatory for applicant to file Appeal electronically.

The said rule has been amended to provide that if order or decision to be appealed against is not available on common portal, then applicant can file Appeal to appellate authority manually.

Similar, proviso has been inserted in Rule 109.

- **Rule 162 - Procedure for compounding of offences**

Presently, commissioner can compound the offence on being satisfied that the applicant **has co-operated in the proceedings before him** and has made full and true disclosure of facts relating to the case, allow the application indicating the compounding amount and grant him immunity from prosecution or reject such application within ninety days of the receipt of the application

The Word "has co-operated in the proceedings before him and" has been omitted thereby commissioner can compound offence if applicant has made full and true disclosure of facts relating to the case.

(a) in sub-rule (3), the words "has cooperated in the proceedings before him and" shall be omitted;

(3) The Commissioner, after taking into account the contents of the said application, may, by order in **FORM GST CPD-02**, on being satisfied that the applicant has made full and true disclosure of facts relating to the case, allow the application indicating the compounding amount and grant him immunity from prosecution or reject such application within ninety days of the receipt of the application

(b) *New Sub Rule 3A has been inserted which provide as follows:*

The Commissioner shall determine the compounding amount under sub-rule (3) as per the Table below:-

TABLE

S. No.	Offence	Compounding amount if offence is punishable under clause (i) of sub-section (1) of section 132	Compounding amount if offence is punishable under clause (ii) of sub-section (1) of section 132
(1)	(2)	(3)	(4)
1	Offence specified in clause (a) of sub-section (1) of section 132 of the Act	Up to seventy-five per cent of the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken, subject to minimum of fifty per cent of such amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken.	Up to sixty per cent of the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken, subject to minimum of forty per cent of such amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken.
2	Offence specified in clause (c) of sub-section (1) of section 132 of the Act		
3	Offence specified in clause (d) of sub-section (1) of section 132 of the Act		
4	Offence specified in clause (e) of sub-section (1) of section 132 of the Act		
5	Offence specified in clause (f) of sub-section (1) of section 132 of the Act	Amount equivalent to twenty-five per cent of tax evaded.	
	Amount equivalent to twenty-five per cent of tax evaded.		
6	Offence specified in clause (h) of sub-section (1) of section 132 of the Act		
7	Offence specified in clause (i) of sub-section		

	(1) of section 132 of the Act		
8	Attempt to commit the offences or abets the commission of offences mentioned in clause (a), (c) to (f) and clauses (h) and (i) of subsection (1) of section 132 of the Act	Amount equivalent to twenty-five per cent of such amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken.	Amount equivalent to twenty-five per cent of such amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken.

Provided that where the offence committed by the person falls under more than one category specified in the Table above, the compounding amount, in such case, shall be the amount determined for the offence for which higher compounding amount has been prescribed

FOLLOWING NEW RULES SHALL BE INSERTED

- **Rule 163 Consent based sharing of information** shall be inserted w.e.f 1st October,2023 which provides that:
 - (1) *Where a registered person opts to share the information furnished in—*
 - (a) *FORM GST REG-01 as amended from time to time;*
 - (b) *return in FORM GSTR-3B for certain tax periods;*
 - (c) *FORM GSTR-1 for certain tax periods, pertaining to invoices, debit notes and credit notes issued by him, as amended from time to time,*

with a system referred to in sub-section (1) of section 158A (hereinafter referred to as "requesting system"), the requesting system shall obtain the consent of the said registered person for sharing of such information and shall communicate the consent along with the details of the tax periods, where applicable, to the common portal.
 - (2) *The registered person shall give his consent for sharing of information under clause (c) of sub-rule (1) only after he has obtained the consent of all the recipients, to whom he has issued the invoice, credit notes and debit notes during the said tax periods, for sharing such information with the requesting system and where he provides his consent, the consent of such recipients shall be deemed to have been obtained.*
 - (3) *The common portal shall communicate the information referred to in sub-rule (1) with the requesting system on receipt from the said system-*
 - (a) *the consent of the said registered person, and*
 - (b) *the details of the tax periods or the recipients, as the case may be, in respect of which the information is required."*
- **Rule 88D - Manner of dealing with difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return shall be inserted**
 - (1) *Where the amount of input tax credit availed by a registered person in the return for a tax period or periods furnished by him in FORM GSTR-3B exceeds the input tax credit available to such person in accordance with the auto-generated statement containing the details of input tax credit in FORM GSTR-2B in respect of the said tax period or periods, as the case may be, 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- 01C, 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 an amount equal to the excess input tax credit availed in the said FORM GSTR-3B, along with interest payable under section 50, through FORM GST DRC-03, or*
 - (b) *explain the reasons for the aforesaid difference in input tax credit 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 the said sub-rule, either,*
- (a) *pay an amount equal to the excess input tax credit, as specified in Part A of FORM GST DRC- 01C, fully or partially, along with interest payable under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01C, electronically on the common portal, or*
 - (b) *furnish a reply, electronically on the common portal, incorporating reasons in respect of the amount of excess input tax credit that has still remained to be paid, if any, in Part B of FORM GST DRC-01C, within the period specified in the said sub-rule.*
- (3) *Where any amount specified in the intimation referred to in sub-rule (1) remains to be paid within the period specified in the said 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 liable to be demanded in accordance with the provisions of section 73 or section 74, as the case may be.”.*

- **Rule 138F- Information to be furnished in case of intra-State movement of gold, precious stones, etc. and generation of e-way bills thereof.**

The relevant rules are available in detail in said notification.

- **Rule 142B - Intimation of certain amounts liable to be recovered u/s 79 of the Act**

- (1) *Where, in accordance with section 75 read with rule 88C, or otherwise, any amount of tax or interest has become recoverable under section 79 and the same has remained unpaid, the proper officer shall intimate, electronically on the common portal, the details of the said amount in FORM GST DRC-01D, directing the person in default to pay the said amount, along with applicable interest, or, as the case may be the amount of interest, within seven days of the date of the said intimation and the said amount shall be posted in Part-II of Electronic Liability Register in FORM GST PMT-01.*
- (2) *The intimation referred to in sub-rule (1) shall be treated as the notice for recovery.*
- (3) *Where any amount of tax or interest specified in the intimation referred to in sub-rule (1) remains unpaid on the expiry of the period specified in the said intimation, the proper officer shall proceed to recover the amount that remains unpaid in accordance with the provisions of rule 143 or rule 144 or rule 145 or rule 146 or rule 147 or rule 155 or rule 156 or rule 157 or rule 160.”.*

Following Forms shall be amended w.e.f 1st October,2023

- GSTR - 03A: Notice to return defaulter u/s 46 for not filing return
- GSTR - 05A: Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India
- GSTR - 08: Statement for tax collection at source
- GSTR 09: Annual Return
- GSTR 9C: Reconciliation Statement
- GST RFD 01: Application for Refund
- GST DRC 01B: Intimation of difference in liability reported in statement of outward supplies and that reported in return.

CBIC vide notification No. 39/2023-CT dated 17th August, 2023 has amended Notification No. 02/2017 – Central Tax dated 19th June,2017 by inserting list of various territorial jurisdictions in the State of Andhra Pradesh.

CBIC vide notification No. 40/2023-CT dated 17th August, 2023 has appointed senior officers to exercise the powers and discharge the duties conferred or imposed on officers in respect of notices specified in the said notification, issued to persons specified, for the purpose of adjudication of notices.

CBIC vide notification No. 41/2023-CT dated 25th August, 2023 has extended the due date till 25th August, 2023 for furnishing the details of outward supplies in FORM GSTR-1 for the tax periods April 2023, May 2023, June 2023 and July 2023 whose principal place of business is in the State of Manipur.

CBIC vide notification No. 42/2023-CT dated 25th August, 2023 has extended the due date till 25th August, 2023 for furnishing the details in FORM GSTR-3B for the tax periods April 2023, May 2023, June 2023 and July 2023 whose principal place of business is in the State of Manipur.

CBIC vide notification No. 43/2023-CT dated 25th August, 2023 has extended the due date till 25th August, 2023 for furnishing the details in FORM GSTR-3B for the quarter ending June, 2023 whose principal place of business is in the State of Manipur.

CBIC vide notification No. 44/2023-CT dated 25th August, 2023 has extended the due date till 25th August, 2023 for the returns furnished electronically through the common portal by a registered person who is required to deduct tax at source in FORM GSTR-7 for the months of April 2023, May 2023, June 2023 and July 2023 whose principal place of business is in the State of Manipur.

CBIC vide Notification No. 06/2023 Central Tax (Rate) dated 26th July, 2023 and Notification No.08/2023 Central Tax (Rate) dated 26th July,2023 has made the following changes in the declarations to be furnished by a GTA:

- Annexure V needs to be furnished if GTA wishes to collect and pay GST under Forward Charge Mechanism. The due date for the same has been changed from 15th March of the Preceding Financial Year to any time between 1st January and 31st March of the Preceding Financial Year.
- Annexure VI needs to be furnished if GTA wishes to revert back to reverse charge mechanism between 1st January and 31st March of the Preceding Financial Year.
- Annexure III has been amended as a declaration for opting forward charge mechanism.

CBIC vide Notification No.07/2023 Central Tax (Rate) dated 26th July, 2023 has made an amendment by adding the supply of 'Satellite Launch Services' having HSN/SAC '9965' to the category of exempt supply of services.

CBIC vide Notification No. 09/2023 Central Tax Rate dated 26th July, 2023 has made changes to rates and description of the items as mentioned below:

HSN/SAC	Description	Old Rate	New Rate
1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion.	5%	
2309	Fish soluble paste.	18%	5%
2619	Linz-Donawitz (LD) slag.	5%	
56050020	Imitation zari thread or yarn known by any name in trade parlance.	12%	
5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread	12%	12%

	or yarn known by any name in trade parlance.		
1905	Toasted bread and similar toasted products, un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion.	18%	18%
2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag.	18%	18%

CBIC vide Notification No.10/2023 Central Tax Rate, dated 26th July, 2023 has provided the meaning of "Foreign Trade Policy" and "Handbooks of Procedures".

CBIC vide circular no. 200/12/2023-GST dated 01st August, 2023 provides clarification regarding GST rates and classification of certain goods based on the recommendations of the GST Council in its 50th meeting held on 11th July, 2023.

The list of items on which GST will be levied with reference to this circular are as follows:

- Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion.
- Fish Soluble Paste.
- Desiccated coconut.
- Biomass briquettes.
- Imitation zari thread or yarn known by any name in trade parlance.
- Supply of raw cotton by agriculturist to cooperatives.
- Plates, cups made from areca leaves.
- Goods falling under HSN heading 9021.

It is further clarified that no refunds will be granted where GST has already been paid in any of the above cases.

CBIC vide circular no. 201/13/2023-GST dated 01st August, 2023 provides clarifications regarding applicability of GST on certain services based on the recommendations of the GST Council in its 50th meeting held on 11th July, 2023.

- The services supplied by a director of a company or body corporate to the company or body corporate in his private or personal capacity such as services supplied by way of renting of immovable property to the company or body corporate are **not taxable under RCM**.
- The services of supply of food and beverages in a cinema hall is taxable as 'restaurant service' at the rate of 5% as long as they are supplied by way of or as part of a service and supplied independent of the cinema exhibition service.

It is further clarified that, if the sale of cinema ticket and services of food and beverages are clubbed together and it satisfies the test of composite supply, then the supply will attract the rate applicable to cinema hall (principal supply).