

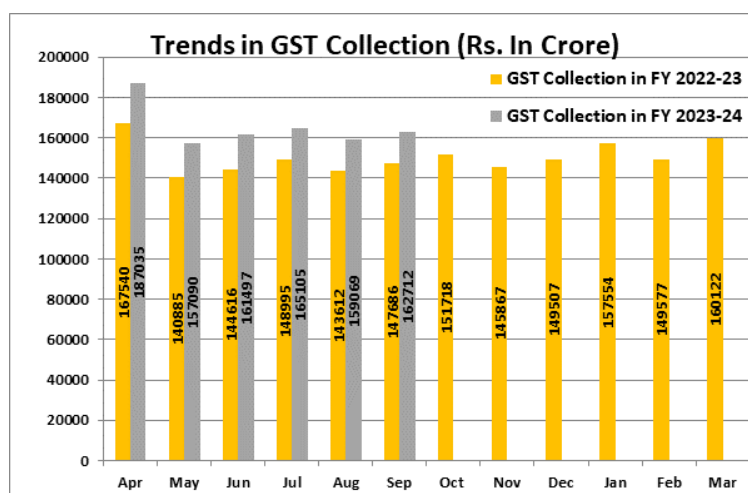
## GST collection hits Rs.1.62 trillion in September, 2023

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The Central and state governments collected Rs.1,62,712 crore GST in September, marking the fourth highest monthly collection since the inception and a 10% annual growth from the year-ago period. Of the Rs. 1.62 lakh crore, CGST component was Rs 29,818 crore, SGST Rs 37,657 crore, IGST Rs 83,623 crore (including Rs. 41,145 crore collected on import of goods) and cess Rs 11,613 crore (including Rs 881 crore collected on import of goods). After IGST settlement, the central government received Rs.63,555 crore while states received Rs.65,235 crore. Proceeds from the GST cess levied on items like high-end automobiles stood at a robust Rs.11,613 crore.

The gross GST collection for the first half of the FY 2023-24 ending September, 2023 (Rs. 9,92,508 crore) was 11 per cent higher than the gross GST collection in the first half of FY 2022-23 (Rs. 8,93,334 crore). The average monthly gross collection in FY 2023-24 was Rs. 1.65 lakh crore, 11 per cent higher than average monthly gross collection for the first half of FY 2022-23 where it was Rs. 1.49 lakh crore.



It is clear that the revenue growth has been aided to a considerable degree by improved administrative efficiency as well as a structural shift: micro enterprises taking GST registration, broadening the tax base and increasing the formalization of the economy. While streamlining the indirect tax system has helped in stabilizing revenue collections, its potential is constrained by the vulnerability in India's consumption revival after the pandemic in the face of high inflation.

### **Kerala registers 12% growth in GST revenues in September, 2023**

Kerala has registered 12% year-over-year growth in GST revenue in September, 2023. Union Finance Ministry figures released on October 1 put the GST revenue collection of Kerala in September 2023 at Rs.2,505 crore. It was Rs.2,246 crore in September 2022. The collection for a given month pertains to the consumption of goods and services in the previous one. Kerala has recorded steady growth in GST revenues in the first and second quarters of the 2023-24 fiscal compared to the corresponding period last year. In the first quarter of the 2023-24 fiscal, Kerala had recorded 12% growth in GST revenues in April 2023, 11% growth in May and 26% growth in June compared to same months in 2022. In the second quarter, State had recorded 10% growth in GST revenues in July and 13% growth in August compared to the same months in 2022. And as per the latest figures, 12% in September. The collection for July 2023 stood at Rs.2,381 crore against Rs.2,161 crore. The collection for August 2023 stood at Rs.2,306 crore. It was Rs.2,036 crore in August 2022.

<i>July 22</i>	<i>July 23</i>	<i>Growth</i>	<i>Aug.22</i>	<i>Aug.23</i>	<i>Growth</i>	<i>Sep.22</i>	<i>Sep.23</i>	<i>Growth</i>
2161	2381	10%	2036	2306	13%	2,246	2,505	12%

The figures published by PIB also indicated an 8% growth in 'post-settlement State GST during the period April-September this year compared to 2022-23. Post-settlement GST is cumulative of GST revenues of the State and the SGST portion of the IGST settled to it. For Kerala, this has risen from Rs.14,594 crore during April-September 2022-23 to Rs.15,827 crore during the same period this financial year.

*Source: PIB Press Release dated 1.7.23, 1.8.23, and 1.9.23*

## **Recommendations of 50th and 51st GST Council Meetings**

The meeting of 50th GST Council was held under the Chairpersonship of the Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman in New Delhi on 11th July 2023. The meeting was also attended by Union Minister of State for Finance Shri Pankaj Chaudhary besides Finance Ministers of States & UTs and other senior officers of Central & State governments. The meeting, inter-alia the following recommendations relating to changes in GST tax rates, measures for facilitation of trade and measures for streamlining compliances in GST were made:

### **I. Changes in GST Tax Rates:**

#### **A. Recommendations relating to GST rates on Goods**

1. It has been decided to reduce the rate on uncooked/unfried snack pellets, by whatever name called, to 5% and to regularise payment of GST on uncooked /unfried snack pellets during the past period on “as is basis”.
2. It has been decided to exempt IGST on Dinutuximab (Quarziba) medicine when imported for personal use.
3. It has been decided to exempt IGST on medicines and Food for Special Medical Purposes (FSMP) used in the treatment of rare diseases enlisted under the National Policy for Rare Diseases, 2021 when imported for personal use subject to existing conditions. Similarly, IGST exemption is also being extended to FSMP when imported by Centres of Excellence for Rare Diseases or any person or institution on recommendation of any of the listed Centres of Excellence.
4. It has been decided to clarify that supply of raw cotton, including kala cotton, by agriculturists to cooperatives is taxable under reverse charge mechanism and to regularise issues relating for the past period on “as is basis”.
5. It has been decided to reduce GST on imitation zari thread or yarn known by any name in trade parlance from 12% to 5% and to regularize payment of GST related to this matter during the past period on “as is basis”.
6. It has been decided to amend the Entry 52B in compensation cess Notification to include all utility vehicles by whatever name called provided they meet the parameters of length

exceeding 4000 mm, Engine capacity exceeding 1500 cc and having Ground Clearance of 170 mm & above and to clarify by way of explanation that ‘Ground clearance’ means Ground clearance in un-laden condition.

7. It has been decided to reduce GST rate on LD slag from 18% to 5% to encourage better utilization of this product and for protection of environment.

8. It has been decided to regularise the matters relating to trauma, spine and arthroplasty implants for the period prior to 18.07.2022 on “as is basis” in view of genuine interpretational issues.

9. It has been decided to reduce the GST rate on fish soluble paste from 18% to 5% and to regularise payment of GST on fish soluble paste during the past period on “as is basis”.

10. It has been decided to regularise the matters relating to desiccated coconut for the period 1.7.2017 to 27.7.2017 on “as is basis” in view of genuine interpretational issues.

11. It has been decided that on pan masala, tobacco products etc, where it is not legally required to declare the retail sale price, the earlier ad valorem rate as was applicable on 31st March 2023 may be notified in order for levy of Compensation Cess.

12. It has been decided to include RBL Bank and ICBC bank in the list of specified banks for which IGST exemption is available on imports of gold, silver or platinum and update the list of banks /entities eligible for such IGST exemption as per Annexure 4B (HBP) of Foreign Trade Policy 2023.

13. Consequential changes in notifications may be carried out in view of new Foreign Trade Policy 2023.

14. It has been decided to regularise the issues relating to GST on plates and cups made of areca leaves prior to 01.10.2019.

15. It has been decided to regularise the issues relating to GST on biomass briquettes for the period 01.7.2017 to 12.10.2017.

## **B. Recommendations relating to GST rates and other changes on Services**

1. Changes in GST rates of services 1. It has been decided that GST exemption on satellite launch services supplied by ISRO, Antrix Corporation Limited and New Space India Limited

(NSIL) may be extended to such services supplied by organisations in private sector also to encourage start-ups.

2. As a trade friendly measure, it has been decided that GTAs will not be required to file declaration for paying GST under forward charge every year. If they have exercised this option for a particular FY, they shall be deemed to have exercised it for the next and future FYs unless they file a declaration that they want to revert to reverse charge mechanism (RCM).

3. It has also been decided that the last date of exercising the option by GTAs to pay GST under forward charge shall be 31st March of preceding FY instead of 15th March. 1st January of preceding FY shall be the start date for exercise of option.

4. It has been decided to clarify that services supplied by a director of a company to the company in his private or personal capacity such as supplying services by way of renting of immovable property to the company or body corporate are not taxable under RCM. Only those services supplied by a director of company or body corporate, which are supplied by him as or in the capacity of director of that company or body corporate shall be taxable under RCM in the hands of the company or body corporate under notification No. 13/2017-CTR (Sl. No. 6) dated 28.06.2017.

5. It has been decided to clarify that supply of food and beverages in cinema halls is taxable as restaurant service as long as (a) they are supplied by way of or as part of a service and (b) supplied independently of the cinema exhibition service. Where the sale of cinema ticket and supply of food and beverages are clubbed together, and such bundled supply satisfies the test of composite supply, the entire supply will attract GST at the rate applicable to service of exhibition of cinema, the principal supply.

## **II. GoM on Casinos, Race Courses and Online Gaming:**

The Group of Ministers (GoM) related to taxation on casinos, horse racing and online gaming has submitted its report in June, 2022 and it was placed before the 47th GST Council meeting wherein, it was decided that the GoM may relook into all the issues. After consultation among members, the GoM placed its updated report before the 50th GST Council. It has recommended that since no consensus could be reached on whether the activities of online gaming, horse racing and casinos should be taxed at 28% on the full-face value of bets placed

or on the GGR, the GST Council may decide. In this context, the GST Council has deliberated on the issues and has recommended the following:

- Suitable amendments to be made to law to include online gaming and horse racing in schedule III as taxable actionable claims.
- All three namely Casino, Horse Racing and Online gaming to be taxed at the uniform rate of 28%.
- Tax will be applicable on the face value of the chips purchased in the case of casinos, on the full value of the bets placed with bookmaker/totalisator in the case of Horse Racing and on the full value of the bets placed in case of the Online Gaming.

### **III. Measures for facilitation of trade:**

1. The Council has recommended the Rules governing appointment and conditions of President and Members of the proposed GST Appellate Tribunal for enabling smooth constitution and functioning of GST Appellate Tribunal. The Council also recommended that provisions of Finance Act, 2023 pertaining to GST Appellate Tribunal may be notified by the Centre with effect from 01.08.2023, so that the same can be brought into operation at the earliest. Further the council has recommended the Chief Secretary of Maharashtra to be nominated as one of the members of the Search cum selection committee as per Section 110(4)(b)(iii) of CGST Act 2017. Regarding the number of State Benches, it was decided to start them in a phase wise manner.

2. The Council has recommended that the relaxations provided in FY 2021-22 in respect of various tables of FORM GSTR-9 and FORM GSTR-9C be continued for FY 2022-23. Further, for easing compliance burden on smaller taxpayers, exemption from filing of annual return (in FORM GSTR-9/9A) for taxpayers having aggregate annual turnover upto two crore rupees, to be continued for FY 2022-23 also.

3. The Council has recommended to clarify through a circular that Input Services Distributor (ISD) mechanism is not mandatory for distribution of input tax credit of common input services procured from third parties to the distinct persons as per the present provisions of GST law, and also to clarify issues regarding taxability of internally generated services provided by one distinct person to another distinct person. The Council has also recommended that amendment may be made in GST law to make ISD mechanism mandatory

prospectively for distribution of input tax credit of such common input services procured from third parties.

4. Circular to be issued to provide clarity on various issues pertaining to the GST liability as well as the liability to reverse input tax credit in cases involving warranty replacement of parts and repair services during warranty period without any consideration from the customers, clarifying inter alia that no GST is chargeable by the manufacturer on such replacement of parts and/ or repair service and also, no reversal of input tax credit is required to be made by the manufacturer.

5. Circular to be issued to clarify various refund related issues:

- a) Consequent to amendment in rule 36(4) of CGST Rules 2017 with effect from 01.01.2022, refund of accumulated input tax credit (ITC) under Section 54(3) of CGST Act, 2017 for a tax period to be restricted to ITC on inward supplies reflected in FORM GSTR2B of the said tax period or any previous tax period.
- b) Consequent to Explanation having been inserted in rule 89(4) of CGST Rules vide Notification No. 14/2022- CT dated 05.07.2022, the value of export goods, to be included while calculating “adjusted total turnover” in the formula under rule 89(4), will be determined as per the said explanation.
- c) Clarification regarding admissibility of refund in cases where export of goods, or the realization of payment for export of services, as the case may be, is made after the time limit provided under rule 96A of CGST Rules, 2017.

6. Circular to be issued to provide clarification regarding TCS liability under Sec 52 of the CGST Act, 2017 in cases where multiple E-commerce Operators (ECOs) are involved in a single transaction of supply of goods or services or both.

7. To ease compliance burden of the taxpayers, clause (f) of rule 46 of CGST Rules, 2017 to amended to provide for requirement of only name of the State of the recipient, and not the name and full address of the recipient, on the tax invoice in cases of supply of taxable services by or through an ECO or by a supplier of OIDAR services to an unregistered recipient.

8. Issuance of the following circulars in order to remove ambiguity and legal disputes on various issues, thus benefiting taxpayers at large:

- a) Clarifying that the registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, are required to issue e-invoices under rule 48(4) of CGST Rules. for the supplies made to Government Departments or establishments / Government agencies / local authorities / PSUs, etc., registered solely for the purpose of TDS,
- b) Clarification regarding the manner of calculation of interest amount liable to be paid under section 50(3) of CGST Act, 2017 in respect of wrongly availed and utilized IGST credit, clarifying inter alia that in cases of wrong availment of IGST credit, the balance of input tax credit (ITC) in electronic credit ledger, under the heads of IGST, CGST and SGST taken together, has to be taken in consideration while calculating such interest liability as per rule 88B of CGST Rules, 2017.
- c) Clarifying that mere holding of securities of a subsidiary company by a holding company cannot be treated as a supply of services and therefore, cannot be taxed under GST

9. As per the recommendations of the Council in its 48th meeting, Circular No. 183/15/2022-GST dated 27th December, 2022 was issued to provide for the procedure for verification of input tax credit in cases involving difference in Input Tax Credit availed in FORM GSTR-3B vis a vis that available as per FORM GSTR2A during FY 2017-18 and 2018-19. To provide further relief to the taxpayers, the Council recommended for further issuance of a circular to provide for similar procedure for verification of input tax credit in cases involving difference in Input Tax Credit availed in FORM GSTR-3B vis a vis that available as per FORM GSTR2A during the period 01.04.2019 to 31.12.2021.

10. Special procedure to be provided under section 148 of CGST Act, 2017 to enable manual filing of appeal against the orders passed by proper officers in respect of 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.

11. Rule 108(1) and rule 109(1) of CGST Rules, 2017 to be amended to provide for manual filing of appeal under certain specified circumstances.

12. Council recommended to extend the amnesty schemes notified vide notifications dated 31.03.2023 regarding non-filers of FORM GSTR-4, FORM GSTR-9 & FORM GSTR10 returns, revocation of cancellation of registration and deemed withdrawal of assessment orders issued under Section 62 of CGST Act, 2017, till 31.08.2023.



13 .In view of the prevailing law and order situation in the State of Manipur, the Council recommended to extend the due dates for filing of FORM GSTR-1, FORM GSTR-3B and FORM GSTR7 for the months of April, May and June, 2023 for the registered persons of State of Manipur till 31.07.2023

#### **IV Measures for streamlining compliances in GST:**

1. In accordance with the recommendations of GoM on implementation of E-way bill requirement for movement of Gold/ Precious stones under chapter 71, the Council has recommended to insert rule 138F in CGST Rules, 2017, as well as in SGST Rules, 2017 of the States, who want to mandate the requirement of generation of e-way bills for intra-State movement of gold and precious stones under Chapter 71 within their States.

2. In accordance with the recommendations of the GoM on Capacity based taxation and Special Composition Scheme approved by the Council in 49th meeting, the Council has made the following recommendations:

- i. Issuance of notification under section 148 of CGST Act, 2017 prescribing a special procedure to be followed by the manufacturers of tobacco, pan masala & other similar items inter alia for registration of machines and for filing of special monthly returns;
- ii. Insertion of section 122A in CGST Act, 2017 providing for special penalty for non-registration of machines by such manufacturers;
- iii. Provisions of section 123 of Finance Act, 2021, amending section 16 of IGST Act, to be notified with effect from 01.10.2023 and notification to be issued under section 16(4) of IGST Act. 2017 to provide for restriction of IGST refund route in respect of exports of tobacco, pan masala & other similar items as well as mentha oil.

3. Amendment in CGST Rules, 2017 regarding registration: The Council has recommended the following amendments in CGST Rules, 2017 to strengthen the registration process and to effectively deal with the menace of fake and fraudulent registrations in GST:

- a. Amendment in rule 10A to provide that the details of bank account, in name and PAN of the registered person, to be required to be furnished within 30 days of grant of registration or before filing of statement of outwards supply under section 37 of CGST Act in FORM GSTR-1/ IFF, whichever is earlier.
- b. Amendment in rule 21A(2A) to provide for system-based suspension of the registration in respect of such registered persons who do not furnish the details

of valid bank account under rule 10A with the time period prescribed under the said rule.

- c. Insertion of 3rd proviso in rule 21A(4) to provide for automatic revocation of such system-based suspension upon compliance with provisions of rule 10A.
- d. Amendment in rule 59(6) to provide that where a registered person has not furnished details of a valid bank account under rule 10A, the said registered person may not be allowed to furnish the details of outward supplies in FORM GSTR-1 or using IFF. .
- e. Amendment in rule 9 and rule 25 to do away with the requirement that the physical verification of business premises is to be conducted in the presence of the applicant and also to provide for physical verification in high risk cases even where Aadhaar has been authenticated.

4. Pilot to be conducted in U.T. of Puducherry for risk-based biometric-based Aadhaar authentication of registration applicants. The State of Andhra Pradesh also expressed its intent to join this pilot.

5. Procedure for Recovery of Tax and Interest in terms of Rule 88C(3): On the recommendations of the GST Council in its 48th meeting held on 17.12.2022, rule 88C was inserted in the CGST Rules, 2017 with effect from 26.12.2022 for system based intimation to the registered person in cases where the output tax liability in terms of FORM GSTR-1 of a registered person for any particular month exceeds the output tax liability disclosed by the said person in the return in FORM GSTR-3B for the said month by a specified threshold. The Council has now recommended insertion of Rule 142B in the CGST Rules, 2017 and insertion of a FORM GST DRC-01D to provide for manner of recovery of the tax and interest in respect of the amount intimated under rule 88C which has not been paid and for which no satisfactory explanation has been furnished by the registered person.

6. Mechanism to deal with differences in ITC between FORM GSTR-2B and FORM GSTR-3B: The Council has recommended a mechanism for system-based intimation to the taxpayers in respect of the excess availment of ITC in FORM GSTR-3B vis a vis that made available in FORM GSTR-2B above a certain threshold, along with the procedure of auto-compliance on the part of the taxpayers, to explain the reasons for the said difference or take remedial action in respect of such difference. For this purpose, rule 88D and FORM DRC-

01C to be inserted in CGST Rules, 2017, along with an amendment in rule 59(6) of CGST Rules, 2017. This will help in reducing ITC mismatches and misuse of ITC facility in GST.

7. To improve discipline in filing of annual returns, FORM GSTR3A to be amended to provide for issuance of notice to the registered taxpayers for their failure to furnish Annual Return in FORM GSTR-9 or FORM GSTR-9A by due date.

8. Rule 64 and FORM GSTR-5A of CGST Rules, 2017 to be amended to require OIDAR service providers to provide the details of supplies made to registered persons in India his return in FORM GSTR-5A. This will help in tracking due payment of tax on reverse charge basis by such registered persons in India in respect of supplies received from OIDAR service providers.

9. Explanation 3 to be inserted after Rule 43 of CGST Rules, 2017 to prescribe that the value of supply of goods from Duty Free Shops at arrival terminal in international airports to the incoming passengers to be included in the value of exempt supplies for the purpose of reversal of input tax credit.

10. Sub-rule (3A) to be inserted in Rule 162 of CGST Rules, 2017 to prescribe the compounding amount for various offences under section 132 of CGST Act, 2017..

11. The Council has recommended insertion of Rule 163 in CGST Rules, 2017 to provide for manner and conditions of consent-based sharing of information of registered persons available on the common portal with other systems. The Council has also recommended issuance of a notification under section 158A of CGST Act, 2017 for notifying “Account Aggregators” as the systems with which information is to be shared by the common portal.

12. The Council has recommended insertion of a clause (ca) in subsection (1) of section 10 of the IGST Act, 2017 to clarify the place of supply in respect of supply of goods to unregistered persons.

13. The GST Council has recommended to form a State level coordination Committee comprising of GST officers from both State and Central GST administrations for knowledge sharing on GST matters and coordinated efforts towards administrative and preventive measures.

14. The 2nd interim report of the GoM on IT System Reforms was also discussed by the Council. The GoM has recommended various measures to curb frauds in GST through

System based measures for strengthening registration process in GST, more use of third-party data for risk management and controlling flow of fake Input Tax Credit down the supply chain.

*Source: PIB Press Release dated 11.07.2023*

### **Recommendations made in the 51st Meeting of GST Council**

The 51st GST Council met under the Chairpersonship of Hon'ble Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman via video conferencing in New Delhi on 2nd August 2023. In this meeting, the Council recommended certain amendments in the CGST Act, 2017 and IGST Act, 2017, including amendment in Schedule III of CGST Act, 2017, to provide clarity on the taxation of supplies in casinos, horse racing and online gaming. The Council also recommended to insert a specific provision in IGST Act, 2017 to provide for liability to pay GST on the supply of online money gaming by a supplier located outside India to a person in India, for single registration in India for the said supplier through a simplified registration scheme and also for blocking of access by the public to any information generated, transmitted, received or hosted in any computer resource used for supply of online money gaming by such supplier in case of failure to comply with provisions of registration and payment of tax.

The Council also recommended that valuation of supply of online gaming and actionable claims in casinos may be done based on the amount paid or payable to or deposited with the supplier, by or on behalf of the player (excluding the amount entered into games/ bets out of winnings of previous games/ bets) and not on the total value of each bet placed. The Council recommended that CGST Rules, 2017 may be amended to insert specific provisions for valuation of supply of online gaming and supply of actionable claims in casino accordingly. The Council also recommended issuance of certain notifications/ amendment in notification related to the issue. It was also decided by the Council that effort will be made to complete the process of making amendments in the Act at the earliest and bring the amendments into effect from 01.10.2023.

*Source: PIB Press Release dated 02.08.2023*

## **Notifications & Circulars issued during July, August and September 2023**

**Notification No. 18/2023, No. 19/2023 No. 20/2023, No. 21/2023 - Central Tax** dated 17.07.2023 issued to extend due date for furnishing FORM GSTR-1, FORM GSTR-3B and FORM GSTR-7 for the tax periods April, May and June, 2023 for the State of Manipur.

**Notification No. 22/2023 - Central Tax** dated 17.07.2023 issued to extend amnesty for GSTR-4 non-filers The Central Government vide the said Notification extended the amnesty scheme for GSTR-4 non-filers till 31.08.2023.

**Notification No. 23/2023 - Central Tax** dated 17.07.2023 issued to extend time limit for application for revocation of cancellation of registration till 31.08.2023.

**Notification No. 24/2023 - Central Tax** dated 17.07.2023 issued to extend amnesty scheme for deemed withdrawal of assessment orders issued under Section 62 till 31.08.2023.

**Notification No. 25/2023 - Central Tax** dated 17.07.2023 issued to extend amnesty for GSTR-9 non-filers till 31.08.2023.

**Notification No. 26/2023 - Central Tax** dated 17.07.2023 issued to extend amnesty for GSTR-10 non-filers till 31.08.2023.

**Notification No. 27/2023 - Central Tax** dated 31.07.2023 issued to notify the provisions of section 123 of the Finance Act, 2021.

**Notification No. 28/2023 - Central Tax** dated 31.07.2023 issued to notify the provisions of section 137 to 162 of the Finance Act, 2023.

**Notification No. 29/2023 - Central Tax** dated 31.07.2023 issued to notify special procedure to be followed by a registered person pursuant to the directions of the Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018.

**Notification No. 30/2023 - Central Tax** dated 31.07.2023 issued to notify special procedure to be followed by a registered person engaged in manufacturing of certain goods as specified in the Schedule appended.

**Notification No. 31/2023 - Central Tax** dated 31.07.2023 issued to amend Notification No. 27/2022 dated 26.12.2022.

**Notification No. 32/2023 - Central Tax** dated 31.07.2023 issued to exempt the registered person whose aggregate turnover in the FY 2022-23 is up to two crore rupees, from filing annual return for the said FY.

**Notification No. 33/2023 - Central Tax** dated 31.07.2023 issued to notify “Account Aggregator” as the systems with which information may be shared by the common portal under section 158A of the CGST Act, 2017.

**Notification No. 34/2023 - Central Tax** dated 31.07.2023 issued to notify to waive the requirement of mandatory registration under section 24(ix) of CGST Act for person supplying goods through ECOs, subject to certain conditions.

**Notification No. 34/2023 - Central Tax** dated 31.07.2023 issued to appoint common adjudicating authority in respect of show cause notices in favour of against M/s BSH Household Appliances Manufacturing Pvt Ltd.

**Notification No. 36/2023 - Central Tax** dated 04.08.2023, issued to notify special procedure to be followed by the electronic commerce operators (ECOs) in respect of supplies of goods through them by composition taxpayers.

**Notification No. 37/2023 - Central Tax** dated 04.08.2023 issued to notify special procedure to be followed by the electronic commerce operators (ECOs) in respect of supplies of goods through them by unregistered persons.

**Notification No. 38/2023 - Central Tax** dated 04.08.2023 issued to make amendments (Second Amendment, 2023) to the CGST Rules, 2017.

**Notification No. 39/2023 - Central Tax** dated 17.08.2023 issued to amend Notification No. 02/2017-Central Tax dated 19.06.2017.

**Notification No. 40/2023 - Central Tax** dated 17.08.2023 issued to appoint common adjudicating authority in respect of show cause notice issued in favour of M/s United Spirits Ltd.

**Notification No. 41/2023 - Central Tax**, Notification No. 42/2023 - Central Tax and **Notification No. 44/2023 - Central Tax** dated 25.08.2023 issued to extend the due date for furnishing FORM GSTR-1, FORM GSTR-3B and FORM GSTR-7 for April, May, June and July, 2023 for registered persons whose principal place of business is in the State of Manipur.

**Notification No. 43/2023 - Central Tax** dated 25.08.2023 issued to extend the due date for furnishing FORM GSTR3B for quarter ending June, 2023 for registered persons whose principal place of business is in the State of Manipur.

**Notification No. 45/2023 - Central Tax** dated 06.09.2023, issued to make amendments (Third Amendment, 2023) to the CGST Rules, 2017.

**Notification No. 46/2023 - Central Tax** dated 18.09.2023, issued to appoint common adjudicating authority in respect of show cause notice issued in favour of M/s Inkuat Infrasel Pvt. Ltd.

**Notification No. 47/2023 - Central Tax** dated 25.09.2023, issued to amend Notification No. 30/2023-CT dated 31.07.2023.

**Notification No. 48/2023 - Central Tax** dated 29.09.2023 and Notification No. 02/2023 - Integrated Tax dated 29.09.2023, issued to notify the provisions of the Central Goods and Services Tax (Amendment) Act, 2023 and Integrated Goods and Services Tax (Amendment) Act, 2023 respectively

**Notification No. 49/2023 - Central Tax** dated 29.09.2023, issued to notify supply of online money gaming, supply of online gaming other than online money gaming and supply of actionable claims in casinos under section 15(5) of CGST Act.

**Notification No. 50/2023 - Central Tax** dated 29.09.2023, issued to amend Notification No. 66/2017-Central Tax dated 15.11.2017 to exclude specified actionable claims.

**Notification No. 51/2023 - Central Tax** dated 29.09.2023, issued to make amendments (Third Amendment, 2023) to the CGST Rules, 2017 in supersession of Notification No. 45/2023 dated 06.09.2023.

**Notification No. 06/2023 - Central Tax (Rate)**, Notification No. 06/2023 - Integrated Tax (Rate) and Notification No. 06/2023-Union Territory Tax (Rate) dated 26.07.2023 issued to provide opt out option for GTA from RCM/FCM and extension time limit to furnish Annexure – V and Annexure VI.

**Notification No. 07/2023 - Central Tax (Rate)**, Notification No. 07/2023 - Integrated Tax (Rate) and Notification No. 07/2023-Union Territory Tax (Rate) dated 26.07.2023 issued to provide exemption for satellite launch services offered by private sector organizations.

**Notification No. 08/2023 - Central Tax (Rate)**, Notification No. 08/2023 - Integrated Tax (Rate) and Notification No. 08/2023-Union Territory Tax (Rate) dated 26.07.2023 issued to relieve GTAs from filing yearly GST declarations under forward charge.

**Notification No. 09/2023 - Central Tax (Rate)**, Notification No. 09/2023 - Integrated Tax (Rate) and Notification No. 09/2023-Union Territory Tax (Rate) dated 26.07.2023 issued to amend rates on certain items.

**Notification No. 11/2023 - Central Tax (Rate)**, Notification No. 14/2023 - Integrated Tax (Rate) and Notification No. 11/2023 – Union Territory Tax (Rate) dated 29.09.2023, issued to amend Notification No. 01/2017- Central Tax (Rate), Notification No. 01/2017- Integrated Tax (Rate) and Notification No. 01/2017- Union Territory Tax (Rate) dated 28.06.2017 respectively.

**Notification No. 01/2023 - Integrated Tax** dated 31.07.2023 notify all goods or services which may be exported on payment of integrated tax and on which the supplier of such goods or services may claim the refund of tax so paid

**Notification No. 03/2023 - Integrated Tax** dated 29.09.2023 issued to notify the supply of online money gaming as the supply of goods on import of which, integrated tax shall be levied and collected under sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017.

**Notification No. 04/2023 - Integrated Tax** dated 29.09.2023 issued to provide Simplified registration Scheme for overseas supplier of online money gaming.

**Notification No. 10/2023 - Integrated Tax (Rate)** and Notification No. 10/2023-Union Territory Tax (Rate) issued to implement consequential changes related to the New Foreign Trade Policy, 2023.

**Notification No. 11/2023 - Integrated Tax (Rate)**, Notification No. 12/2023 - Integrated Tax (Rate) and Notification No. 13/2023 - Integrated Tax (Rate) dated 26.09.2023 issued to implement the decisions of 50th GST Council.

**Notification No. 01/2023 – Compensation Cess (Rate)** dated 26.07.2023 to amend No. 1/2017- Compensation Cess(Rate) to implement the decisions of 50th GST Council.



## **Circular**

**Circular No. 192/04/2023-GST** dated 17.07.2023 issued for Clarification on charging of interest under Section 50(3) of the CGST Act, 2017, in cases of wrong availment of IGST credit and reversal thereof.

**Circular No. 193/05/2023-GST** dated 17.07.2023 issued for 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 the period 01.04.2019 to 31.12.2021.

**Circular No. 194/06/2023-GST** dated 17.07.2023 issued for Clarification on TCS liability under Sec 52 of the CGST Act, 2017 in case of multiple E-commerce Operators in one transaction Page 14 of 18.

**Circular No. 195/07/2023-GST** dated 17.07.2023 issued for Clarification on availability of ITC in respect of warranty replacement of parts and repair services during warranty period.

**Circular No. 196/08/2023-GST** dated 17.07.2023 issued for Clarification on taxability of share capital held in subsidiary company by the parent company.

**Circular No. 197/09/2023-GST** dated 17.07.2023 issued for Clarification on refund-related issues.

**Circular No. 198/10/2023-GST** dated 17.07.2023 issued for Clarification on issue pertaining to e-invoice.

**Circular No. 199/11/2023-GST** dated 17.07.2023 issued for Clarification regarding taxability of services provided by an office of an organisation in one State to the office of that organisation in another State, both being distinct persons.

**Circular No. 200/12/2023-GST** dated 01.08.2023 issued clarification regarding GST rates and classification of certain goods based on the recommendations of the GST Council in its 50th meeting held on 11.07.2023

**Circular No. 201/13/2023-GST** dated 01.08.2023 issued clarifications regarding applicability of GST on certain services.