



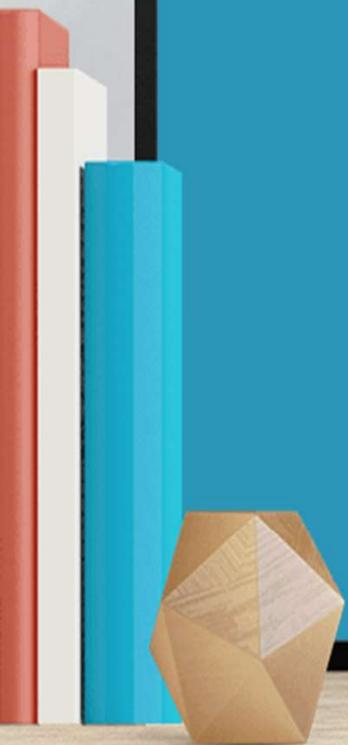
In depth analysis of Recent GST Notifications

CA. Jignesh Kansara

13th August 2024

IDT – ICAI

Notification No.
16/2024-CT dated 6th Aug 2024





NN 16/2024-CT dated 6th Aug 2024

1

Sections 11 and 12

Applicable from 1st April 2025

2

Section 13

Applicable from 1st October 2024

3

Section 1(2) of Finance Act 2024

Sections 11 to 13 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Input Service Distributor definition

Definition before amendment	Definition after amendment
“Input Service Distributor” means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office;	“Input Service Distributor” means an office of the supplier of goods or services or both which receives tax invoices <u>towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in section 20</u>

- Definition of ISD Section 2(61)
- Definition enlarged w.e.f. 1st April 2025
- Clause 11 of Finance Act 2024

Input Service Distributor

- Clause 12 of Finance Act 2024 w.e.f. 1st April 2025
- ISD v/s Cross charge
- ISD Whether mandatory?
- 50th GST Council & CBIC Circular 199/11/2023-GST dated 17th July 2023 – Mandatory from the date to be notified
- Section 20 of the CGST Act replaced

20. (1) Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, shall be required to be registered as Input Service Distributor under clause (viii) of section 24 and shall distribute the input tax credit in respect of such invoices.

Input Service Distributor

- Who is covered?

Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services

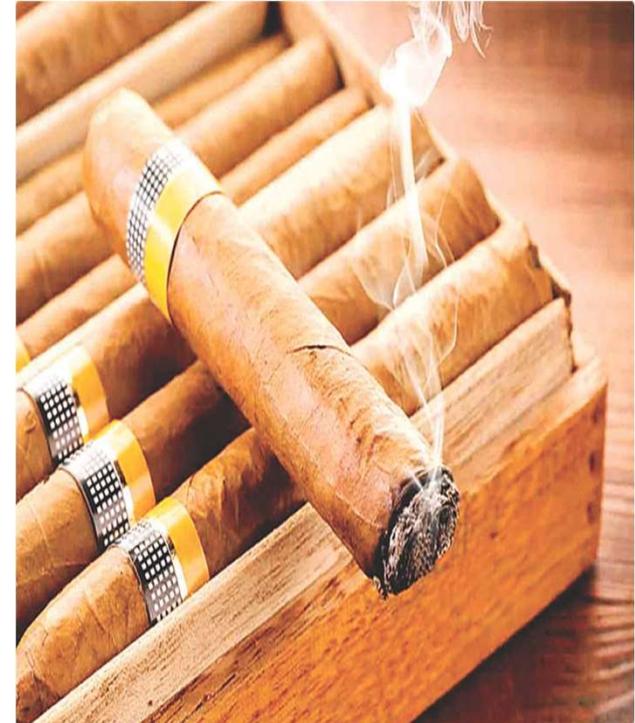
- Any new addition?

Including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9

- Key Criteria: for or on behalf of distinct persons referred to in section 25
- Obligations: Compulsory register as ISD and distribute common ITC
- 20(2) & (3) : Manner and distribution of ITC, time limit, etc.
- Services rendered by third Party – ISD mechanism
- Internally generated services – Cross Charge
- Challenges lie in execution

Tobacco, Pan masala, Gutka – Special Procedures

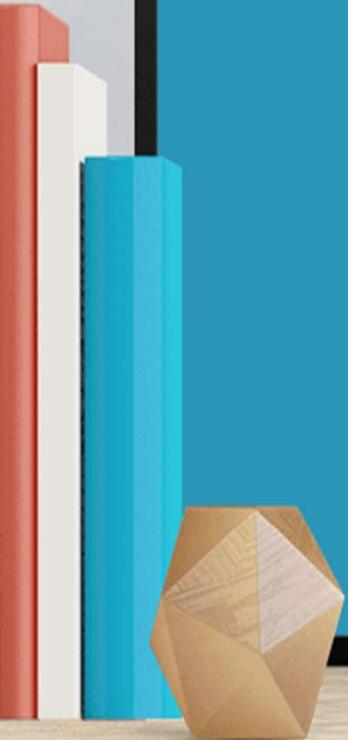
- Section 13 of Finance Act 2024
- Special procedure to be followed by the registered persons engaged in manufacturing of Tobacco, Pan masala, Gutka, etc.
- Compensation Cess -Prone to Tax evasion
- 50th GST Council Meeting – Capacity-based taxation
- NOTIFICATION NO. 4/2024–CENTRAL TAX, DATED 5-1-2024
- Online details of packing machines being used for filling and packing of packages in FORM **GST SRM-I**,
- Online monthly statement for each month in **FORM GST SRM-II**



Tobacco, Pan masala, Gutka – Special Procedures

- Certificate of Chartered Engineer **FORM GST SRM-III** in respect of machines
- CBIC CIRCULAR NO. 208/2/2024-GST - 26-6-2024
- What if special procedures are not followed? Any penal consequences
- Section 122A introduced w.e.f. 1st October 2024
- Notwithstanding anything contained in this Act
- penalty of Rs one lakh rupees for every machine not so registered
- penalty in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter
- In addition to the penalty machine not so registered shall be liable for seizure and confiscation
- No seizure and confiscation if penalty so imposed is paid; and such machines are registered within 30 days.

Notification No.
12/2024-CT dated 10th July 2024



Amendment in Rule 8

- Rule 8: Application for Registration
- Rule 8(4): Electronic filing of GST registration application and its online verification
- Rule 8(4A): Aadhar Authentication
- Section 25(6C) – Aadhar authentication other than Individuals e.g. Karta, Whole-time Director, Partner, Trustee etc.
- Section 25(6D) – Power of the government to exempt certain types of persons from Aadhar authentication.
- Following Proviso added after first proviso to Rule 8(4A)

“ Provided further that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has not opted for authentication of Aadhaar number, shall be followed by 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 Centers notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after successful verification as laid down under this proviso”

Amendment in Rule 8



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Implementation of Recommendations of 53rd GST Council meeting

Biometric based Aadhar authentication for GST Registration on Pan India basis

- In order to PAN India roll out the Provisions of sub-rule (4A) of rule 8 of CGST Rules, 2017 as done by the Center vide Notification No. 04/2023 dated 31.03.2023 have been made applicable to all the States/ Union Territories for biometric authentication of Adhaar number and in-person verification of the applicant before grant of registration in cases identified on the basis of data analytics and risk parameters.
- Provisions for mandatory visit to GST Suvidha Kendra for photo- capturing and original document verification for those applicants who do not opt for biometric based Adhar authentication has been made applicable by inserting second proviso to sub-rule (4A) of rule 8 of CGST Rules, 2017 vide notification no. 12/2024 dated 10.07.2024.
- The original documents uploaded with the GST registration application in FORM GST REG-01 must be verified;
- Such verification must be done at a Facilitation Centre notified by the Commissioner;
- These provisions shall apply in all States and Union Territories w.e.f. 10.07.2024;

For more details, please refer to Notification No. 12/2024 – CT and Notification No. 13/2024 - CT both dated 10.07.2024

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Amendment in Rule 21 – Changes in clause (f)

Rule 21: **Registration to be cancelled in certain cases**

- **21** . The registration granted to a person is liable to be cancelled, if the said person,—
 - (a)...
 - (f) furnishes the details of outward supplies in FORM GSTR-1 [*as amended in FORM GSTR-1A if any,*] under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods

Implication of amendment :

- Net impact of particulars declared or amended through FORM GSTR-1A, along with the particulars declared in FORM GSTR-1 = disclosure in FORM GSTR-3B

Amendment in Rule 21- Clause (ga) added

Rule 21: **Registration to be cancelled in certain cases**

- **21** . The registration granted to a person is liable to be cancelled, if the said person,—
- (a)...
- (g) ...
- (ga) ***violates the provisions of third or fourth proviso to sub-rule (1) of rule 23; or***

Rule 23(1): **Application for Revocation of cancellation of registration**

- 4th Proviso to Rule 23

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.

Amendment in Rule 21- Clause (ga) added

- 3rd Proviso to Rule 23

Provided also that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

Amendment in Rule 21A

- Rule 21A: **Suspension of registration**
- 21A(1); Application by the taxpayer for cancellation of registration
- 21A(2): Initiation of cancellation proceedings by proper office on the belief that the registration of a person is liable to be cancelled
- 21A(2A) : Suspension of registration in case of mismatch on *comparison of GSTR-1 and 3B*
- ***Reference to GSTR-1A now added***

Amendment in Rule 28

- Rule 28: **Value of supply of goods or services or both between distinct or related persons, other than through an agent**
- Rule 28(1): For all goods and services other than *corporate guarantee to any banking company or financial institution*
- Rule 28(2) added w.e.f. 26th October 2023
- Rule 28(2): For *corporate guarantee to any banking company or financial institution*
- (2) *Notwithstanding anything contained in sub-rule (1), the value of supply of services by a supplier to a recipient who is a related person [located in India], by way of providing corporate guarantee to any banking company or financial institution on behalf of the said recipient, shall be deemed to be one per cent of the amount of such guarantee offered [per annum], or the actual consideration, whichever is higher:]*
- **Provided that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the value of said supply of services.ii.**

Amendment in Rule 28

- CBIC Circular No. 225
- Valuation in terms of Rule 28(2) of CGST Rules will not apply to the export of the service of providing corporate guarantee between related persons
- Where the corporate guarantee is provided for a **period less than a year**, say 6 months (half a year), then in those cases as well, the valuation may be done on proportionate basis for the said period, i.e., in this case, the value of the said supply of services may be taken as half of one per cent of the amount of such guarantee offered ($6/12 * \text{one per cent}$), or the actual consideration, whichever is higher.
- Proviso similar to Rule 28(1) added in Rule 28(2)

Consequential Amendment in Rules due to GSTR-1A

- Rule 36 : Documentary requirements and conditions for claiming input tax credit
- Rule 37A: Reversal of input tax credit in the case of non-payment of tax by the supplier and re-availment thereof
- Rule 40: Manner of claiming credit in special circumstances
- Rule 48: Manner of issuing an invoice
- Rule 60: Form and manner of ascertaining details of inward supplies – GSTR2B
- Rule 78: Matching of details furnished by the e-commerce operator with the details furnished by the supplier
- Rule 88C: Manner of dealing with difference in liability reported in the statement of outward supplies and that reported in return - DRC-01B,

Amendment in Rule 39

- **Rule 39: Procedure for distribution of input tax credit by Input Service Distributor**
- *Section 20(2) CGST amended and made effective w.e.f 1st April 2025*
- *Changes in Rule 39 shall be effective from date to be notified*
- *Rule 39 Substituted from date to be notified*
- **Rule 39(1) An Input Service Distributor shall distribute input tax credit in the manner and subject to the following conditions, namely: (paraphrased portion of amended rules)**
 - (a) the input tax credit available for distribution in a month shall be distributed in the same month and the details thereof shall be furnished in **FORM GSTR-6***
 - (b) amount of the credit distributed shall not exceed the amount of credit available for distribution*
 - (c) credit of tax paid on input services attributable to a recipient of credit shall be distributed only to that recipient*
 - (d) credit of tax paid on input services attributable to more than one recipient of credit shall be distributed amongst such recipients to whom the input service is attributable on pro rata on the basis of the turnover of such recipient to the total turnover of all such recipients during the said relevant period;*

Amendment in Rule 39

(e) the credit of tax paid on input services attributable to all recipients of credit shall be distributed amongst such recipients and such distribution shall be pro rata on the basis of the turnover of such recipient to total turnover of all recipients, during the said relevant period

(f) Credit to be distributed to particular unit $C_1 = (t_1/T) \times C$

- *where,*
- *"C" is the amount of credit to be distributed,*
- *"t₁" is the turnover, as referred to in clauses (d) and (e), of person R₁ during the relevant period, and*
- *"T" is the aggregate of the turnover, during the relevant period in accordance with the provisions of clauses (d) and (e);*
- **Credit should be distributed even to recipients who are engaged in making exempt supply, or are otherwise not registered for any reason**

(g) separately distribute the amount of ineligible input tax credit (ineligible under the provisions of sub-section (5) of section 17 or otherwise) and the amount of eligible input tax credit;

(h) the input tax credit on account of central tax, State tax, Union territory tax and integrated tax shall be distributed separately

Amendment in Rule 39

(i) the input tax credit on account of integrated tax shall be distributed as input tax credit of integrated tax to every recipient;

(j) the input tax credit on account of central tax and State tax or Union territory tax

- *if ISD and recipient located in the same State = CGST/SGST/UTGST*
- *otherwise IGST*

(k) ISD to issue ISD invoice [Rule 54(1)], clearly indicating in such invoice that it is issued only for distribution of input tax credit;

(l) For reduction of credit in case the input tax credit already distributed ISD to issue ISD credit note [Rule 54(1)],

*(m) any additional amount of ITC on account of issuance of a debit note to an ISD by the supplier shall be distributed in the same manner as above in the month in which the debit note is included in the return in **FORM GSTR-6***

(n) any input tax credit required to be reduced on account of issuance of a credit note to the ISD by the supplier shall be apportioned in the same ratio in which the input tax credit contained in the original invoice was distributed

Amendment in Rule 39

- **Rule 39(1A) inserted :**
- Rule 39(1A) Procedure on how to transfer RCM ITC to ISD and how such ITC to be distributed to other units
- *a registered person, may issue an invoice or, as the case may be, a credit or debit note to transfer the credit of such common input services to the Input Service Distributor*
- ISD to distribute such credit in terms of Rule 39(1)
- **Explanation added:**
- Explanation. — *For the purpose of this rule, the term "**relevant period**" shall be—*
 - (a) if the recipients of credit have turnover in their States or Union territories in the financial year preceding the year during which credit is to be distributed, the said financial year; or*
 - (b) if some or all recipients of the credit do not have any turnover in their States or Union territories in the financial year preceding the year during which the credit is to be distributed, the last quarter for which details of such turnover of all the recipients are available, previous to the month during which credit is to be distributed;*

Amendment in Rule in 59(1)

- **Rule 59(1) : outward supply details in R-1**
- **Proviso added to Rule 59**
- *Provided that the said person may, after furnishing the details of outward supplies of goods or service or both in FORM GSTR-1 for a tax period but before filing of return in FORM GSTR-3B for the said tax period, at his own option, amend or furnish additional details of outward supplies of goods or services or both in FORM GSTR-1A for the said tax period electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.*

Amendment in Rule 59(4)

- The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the—
 - (a) invoice wise details of all—
 - (i) inter-State and intra-State supplies made to the registered persons; and
 - (ii) inter-State supplies with invoice value more than **[one lakh rupees]** made to the unregistered persons;
 - (b) consolidated details of all—
 - (i) intra-State supplies made to unregistered persons for each rate of tax; and
 - (ii) State-wise inter-State supplies with invoice value up to **[one lakh rupees]** made to unregistered persons for each rate of tax;

Impact of Change :

The definitions of B2CL and B2CS have now changed. Interstate unregistered supply with invoice value up to 1 Lakh = B2CS. All other: B2CL

Changes to B2CL and B2CS Definitions

Previous Definitions

Under the previous rules, B2CL (Business to Consumer Large) transactions were defined as inter-state supplies to unregistered persons with an invoice value exceeding Rs. 2.5 lakhs, while B2CS (Business to Consumer Small) transactions were defined as all other inter-state supplies to unregistered persons.

New Definitions

The amendment has changed the definitions of B2CL and B2CS transactions. Now, B2CL transactions are defined as all inter-state supplies to unregistered persons with an invoice value exceeding Rs. 1 lakh, while B2CS transactions are defined as inter-state supplies to unregistered persons with an invoice value up to Rs. 1 lakh.

Impact

This change in definitions will affect the reporting requirements for taxpayers, as they will need to provide more detailed information for B2CL transactions in their GSTR-1 filings.

Amendment in Rule 59

- **Rule 59(4A) inserted**

- Contents of GSTR-1A

- (a) invoice wise details of –

- (i) inter-State and intra-State supplies made to the registered persons; and

- (ii) inter-State supplies with invoice value **more than one lakh rupees** made to the unregistered persons;

- (b) consolidated details of -

- (i) intra-State supplies made to unregistered persons for each rate of tax; and

- (ii) State wise inter-State supplies with invoice value **upto one lakh rupees** made to unregistered persons for each rate of tax;

- (c) debit and credit notes, if any, issued during the month for invoices issued previously

Amendment in Rule 60

- Rule 60(7) : Contents of GSTR-2B
- An *auto-generated* statement containing the details of input tax credit shall be made available to the registered person in **FORM GSTR-2B**, for every month, electronically through the common portal, and shall consist of—
 - (i)
 - (ii)
 - (ia) the additional details or amendments in details of outward supplies furnished by his supplier in **FORM GSTR-1A** filed between the day immediately after the due date of furnishing of **FORM GSTR-1** for the previous tax period to the due date of furnishing of **FORM GSTR-1** for the current tax period;

GSTR-1A in nutshell

- **Time limit to File GSTR-1A** - After filing R-1 but before filing the corresponding 3B
- **Purpose:** Amend or furnish details of outward supply
- GSTR-1A is a **facility**.
- Invoices uploaded by IFF can't be amended by GSTR-1A
- The corresponding effect of the changes made through FORM GSTR-1A on the liability of the taxpayer shall be reflected in FORM GSTR-3B for the same tax period.
- At the recipient end, the ITC for the supplies declared or amended by the suppliers through FORM GSTR-1A will be available to the recipient in FORM GSTR-2B generated for the next tax period.

Advantages of GSTR-1A

- Interest consequences
- Penal consequences on account on non-disclosure of supply etc.
- Additional facility to rectify error

Amendment in Rule 62

- Rule 62: **Form and manner of submission of statement and return of Composition dealer**

Proviso added

- *Provided that the return in **FORM GSTR-4** for a financial year from FY 2024-25 onwards shall be required to be furnished by the registered person till the thirtieth day of June following the end of such financial year*

Impact:

- For FY 2024-25 due date of filing GSTR-4 is extended from 30th April to 30th June

Amendment in Rule 88B

- 88B(1) : interest only on net cash liability
- **Proviso added to Rule 88B**
- **Provided** that where any amount has been credited in the Electronic Cash Ledger as per provisions of sub-section (1) of section 49 on or before the due date of filing the said return, but is debited from the said ledger for payment of tax while filing the said return after the due date, the said amount shall not be taken into consideration while calculating such interest if the said amount is lying in the said ledger from the due date till the date of its debit at the time of filing return.

Conditions for non-applicability of interest

- Amount should be credited to electronic cash ledger on or before the due date of filing the Return
- Debit (offset) from the electronic cash ledger should happen after the due date of filing the Return &
- Said amount is not utilized in between
- If all 3 conditions are fulfilled - No interest on such amount lying in electronic cash ledger even though return is filed after due date

Amendment in Rule 89

- **Rule 89 Application for refund of tax, interest, penalty, fees or any other amount (other than IGST paid exports)**
- **Sub rule (1A) added**
- Taxpayer can now claim a refund of additional IGST paid on account of upward revision in the price of the goods subsequent to exports
- Application to be filed in Form RFD-01
- Refund to be filed within 2 years
- For the past matters two years from 10th July 2024
- Consequential Amendment also made by way of Rule 89(2) (bb) and (bc)

Amendment in Rule 96

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

- **Proviso added**
- **Provided** *that the exporter of goods may file an application electronically in **FORM GST RFD-01** through the common portal for refund of additional integrated tax paid on account of upward revision in price of goods subsequent to export of such goods, and on which the amount of integrated tax paid at the time of export of such goods has already been refunded in accordance with provisions of sub-rule (3) of this rule, and such application shall be dealt with in accordance with the provisions of rule 89*

Impact

- For such additional IGST paid even if the original refund was automatically processed by the customs authority additional refund will be processed by the proper office
- Applicant to file RFD-01 and follow the process.

Amendment in Rule 95B

- Rule 95B inserted
- Rule 95B: **Refund of tax paid on inward supplies of goods received by Canteen Stores Department.**
- **CSD – 50% refund**
- CSD to apply online for refund in FORM GST RFD-10A once in every quarter

Amendment in Rule 96A

Rule 96A : Export of goods or services under bond or Letter of Undertaking

- Time limit extended for payment of tax in case of non-realisation of foreign exchange on export of goods and services on LUT
- **Before amendment:** If goods or services are exported on LUT and realization (in foreign currency wherever required) was not received within 1 year - exporter was required to pay applicable tax (IGST) on such export
 - on the expiry of 15 days from said one year OR
 - such further period as may be allowed by the commissioner, whichever is later
- **After Amendment:** Time limit to pay tax stand revised hereunder
 - on the expiry of 15 days from said one year OR
 - period as allowed under the Foreign Exchange Management Act, 1999 (42 of 1999) including any extension of such period as permitted by the Reserve Bank of India, whichever is later
- **Impact of change**
- No obligation to file any application to the jurisdictional commissioner for extension of time limit

Amendment in Rule 110

- Section 112
- **Rule 110 substituted - Taxpayers Appeal to GSTAT**
- Appeal to GSTAT in **FORM GST APL-05** in electronic form
- Manual filing of appeal in **FORM GST APL-05** only if the Registrar allows the same by issuing a special or general order to that effect
- Memorandum of cross objection in **FORM GST APL-06** in electronic form
- Manual filing of cross objection in **FORM GST APL-05** only if the Registrar allows the same by issuing a special or general order to that effect
- Initially Provisional acknowledgement
- On removal of defects, if any, final acknowledgment in **FORM GST APL-02**
- Date of provisional acknowledgment to be considered as the date of filing the appeal
- **However, if the Order appealed against is not uploaded on the common portal**
 - Upload or submit a self-certified copy of the said order within a period of seven days from the date of filing of FORM GST APL-05, in such a situation date of provisional acknowledgment - date of filing appeal
 - Failing which date of upload or submission of self-certified copy of order – date of filing appeal

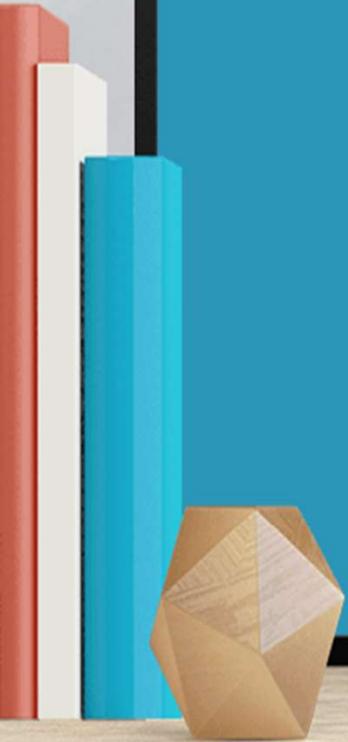
Amendment in Rule 111

- *Section 112(3) - Department appeal*
- *Rule 111 substituted*
- Appeal to GSTAT to be filed online in **Form GST APL-07**
- *Manual filing of Form GST APL-07 only if the Registrar allows the same by issuing a special or general order to that effect*
- *A memorandum of cross-objections shall be filed electronically in **FORM GST APL-06***
- *Manual filing of GST APL-06 only if the Registrar allows the same by issuing a special or general order to that effect*
- *Initially only Provisional acknowledgment*
- *On removal of defects, if any, final acknowledgment in FORM GST APL-02*
- *Date of provisional acknowledgment is considered as date of filing the appeal.*
- *However, where the order appealed against is not uploaded on the common portal,*
 - *the appellant to submit or upload, a self-certified copy of the said order within a period of seven days from the date of filing of FORM GST APL-07 - in such a situation date of provisional acknowledgment - date of filing application*
 - *Failing which date of upload or submission of self-certified copy of order – date of filing appeal*

Amendment in Rule 113A

- **Rule 113A : Withdrawal of Appeal or Application filed before the Appellate Tribunal.**
- **Rule inserted**
- Withdrawal any time before the issuance of the order
- Application for withdrawal in **FORM GST APL-05/07W**
- if final acknowledgment in FORM GST APL-02 has been issued withdrawal would be subject to the approval of the Appellate Tribunal
- Tribunal to decide within 15 days of filing
- Any fresh appeal or application, shall be filed within the time limit (3/6 months)

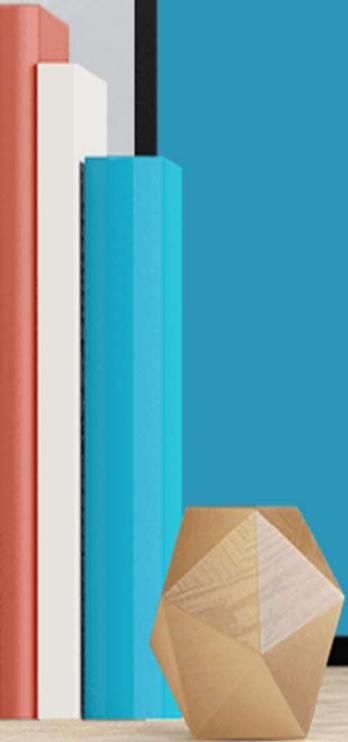
Notification No.
13/2024-CT dated 10th July 2024



NN 13/2024-CT dated 10th July 2024.

- Rescinds the notification no. 27/2022-Central Tax, dated the 26th December, 2022
- Notification NO. 27/2022 – CT Seeks to implement biometric-based authentication and risk based physical verification of registration applicants all over India
- Consequential amendment
- Bio metric authentication is mandatory for New GST Registration not only in Gujarat but in whole of India

Notification No.
14/2024-CT dated 10th July 2024



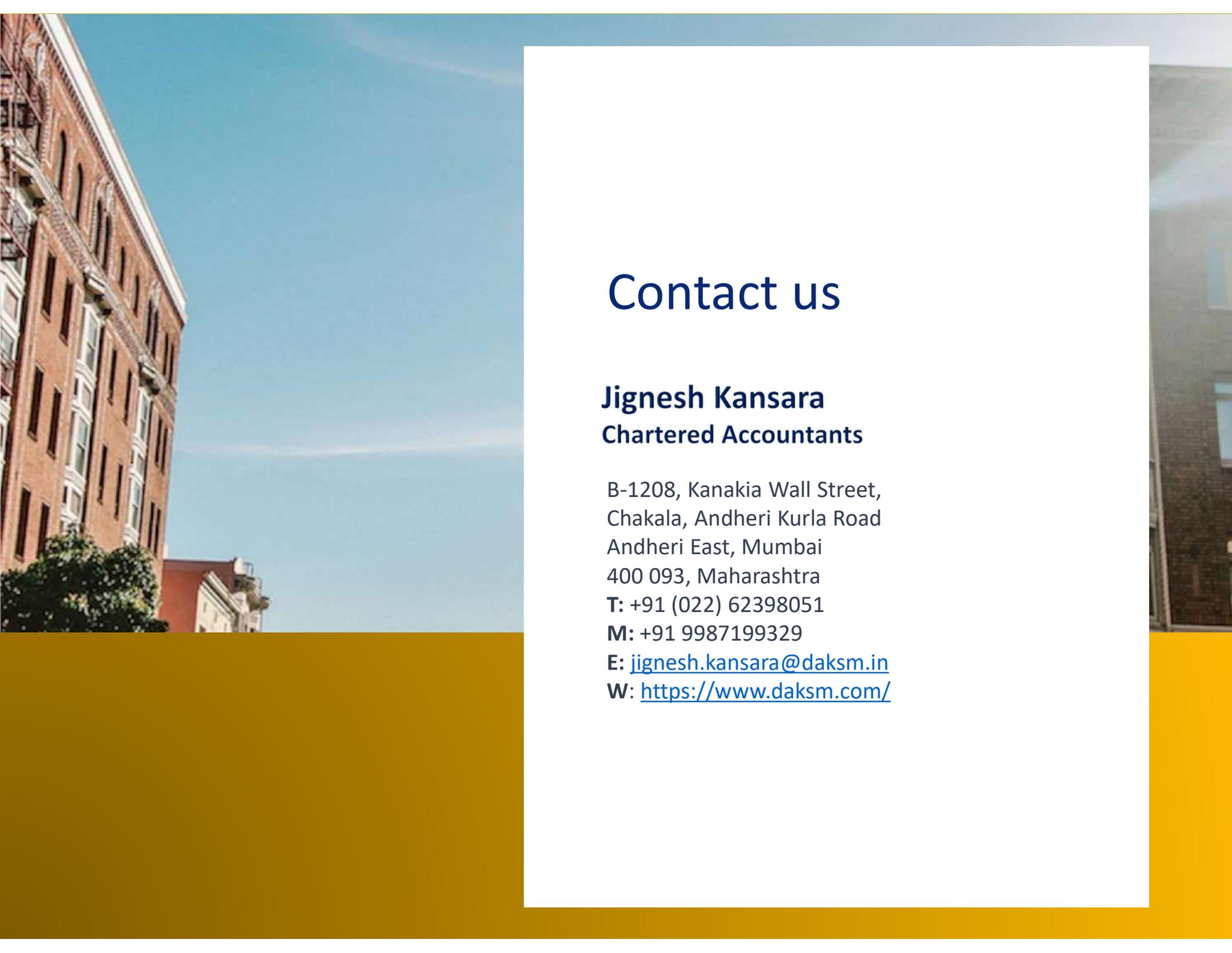
NN 14/2024-CT dated 10th July 2024.

- Section 44: Annual Returns
- Proviso to Section 44: Authority to exempt certain persons from filing Annual Return
- Exemption limit for FY 23-24: aggregate turnover up to 2 Crore
- No change in limit

Notification No.
15/2024-CT dated 10th July 2024

NN 15/2024-CT dated 10th July 2024.

- To amend rate of tax collection at source (TCS) to be collected by every electronic commerce operator for intra-State taxable supplies.
- Reduction in TCS from present [0.50% CGST + 0.50% SGST) or 1% IGST to [0.25% CGST + 0.25% SGST) or .50% IGST
- Impact : Reduction in Working capital blockage.



Contact us

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