



The Institute of Chartered Accountants of India

# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA GST & INDIRECT TAXES COMMITTEE

## Webinar on GST Helpdesk : Navigating Scrutiny

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# QUESTION 1

- One of My client has been served a demand notice by customs department raising demand towards short payment of IGST of Rs.10.00 Lakhs for bill of entry of F.Y.2020-21. Now we have paid the above amount along with Interest and Penalty. the Question is whether IGST paid in F.Y. 2026-27 towards this demand (i.e. for f.y.2020-21) is eligible for Input Tax Credit in F.Y.2026-27. ( it is to be noted that the same is not reflecting in 2b of F.Y.2026-27).



## QUESTION 2

- As per Notification No.09/2024- Central Tax (Rate), dated: 08-10-2024, "Service by way of renting of any Immovable property other than residential dwelling is covered under RCM if Service Provider is Any unregistered person and Service recipient is Any registered person", my query is that what if total Rent exceeds Rs.20.00 Lakhs per annum and landlord also having Trading business turnover for Rs.25.00 Lakhs and Interest Income for Rs.1.00 Lakh, whether unregistered Landlord will be liable for registration or chargeability of GST under RCM will continue. Please help me.



## QUESTION 3

- How to compute turnover of units for distribution of ITC through ISD registration ?
- Option 1. Turnover as per GSTR 1/3B (excluding advances),
- Option 2. Turnover as per GSTR 1/3B (including advances),
- Option 3. Turnover as per profit and loss account which include interest on FDR which was not reported in GST returns.



## QUESTION 4

- Is there any time limit like 30 September or 30 November of subsequent financial year for adjusting negative liability in GSTR 3B ?



## Question 5

- What are the consequences will of negative balance in RCM ledger maintained on GSTN Portal ? Reason for negative balance is that RCM liability deposited through DRC 03 and ITC claimed?



## QUESTION 6

- I have applied for cancellation in Apr 2024 as my turnover declined below 20 Lakh. In Apr 2026 a notice for clarification was issued in respect of above cancellation. I filed reply but the officer rejected my application. What are consequences under GST , my annual taxable turnover (rental income) during suspended period (Apr 2022 to Apr 2026) is below 20Lakh each year.



# QUESTION 7

Section 13(8) is not deleted so foreign travel agent commission now taxable under RCM as import of service w.e.f. 01/04/2026. I am a five-star hotel and received services from foreign travel agent in March 2026 and made payment in May 2026 invoice date can be in Mar 2026 or Apr 2026 but in both the cases it is within 30 days of completion of services. Do I need to deposit GST under RCM as import of service?



## QUESTION 8

- Why does the Government permit unrestricted manual editing in GSTR-3B when such flexibility can be misused to claim fake input tax credit or suppress output tax liability?



## QUESTION 9

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- Why is retrospective cancellation of a GSTIN permitted under the GST law when it can cause severe hardship to genuine taxpayers and their customers by denying input tax credit for past transactions? Does this provision confer excessive discretionary power upon tax authorities, thereby increasing the risk of arbitrary or disproportionate action, particularly in cases involving minor procedural lapses rather than deliberate tax evasion?



## QUESTION 10

- The service pertaining on Ambulance service is not taxable as per GST Laws. However if one gives his ambulance on hire to a third person, is GST payable on the hire charges so received by him? Note that he receives the payment after deduction of TDS u/s 194C of the Income Tax Act.



## QUESTION 11

- How to show in e invoice sale price of secondhand car , the sale of second hand car where the differential amount is subject to GST?



## QUESTION 12

- Turnover under ISD for Distributing ITC :

During the previous year FY 2025-26, we have included some non GST items in Turnover i.e. Other Revenue -Interest etc. Now what should we do? We have distributed wrong ITC to All the branches. This happened due to ISD applicable 1-4-2025 i.e.1st year . Now what can do,? How can we amendment all GSTR-6? What is the consequences? If any mistake during the FY can we rectify upto October, Can we do this? How can because wrong turnover calculation we had distributed wrong ITC. How can rectify?



## QUESTION 13

- Excess ITC available in credit ledger. How can we refund excess ITC showing in credit ledger? Before 1-4-2025, Head office had availed all input tax credit i.e Common ITC availed in Head office before 1-4-2025. There had not raised any Cross changed. No liability will arise at Head Office i.e. Nil Turnover -Nil GST. Now they want to refund of ITC. How can Head office refund or Distribution of ITC among Branches without cross charge. Please advise.



## QUESTION 14

- Whether the assessee can discharge the liability under Reverse Charge Mechanism (RCM) pertaining to F.Y. 2024-25 during F.Y. 2026-27, and thereafter avail Input Tax Credit (ITC) of the same in the period in which such tax is actually paid, subject to the provisions of the CGST Act, 2017 and the prescribed time limits?



## QUESTION 15

- A distributor returned goods to his seller, a MNC company, he raised the e-way bill on the basis of debit note through the software provided by MNC company in FY 25-26 but in May 26 MNC denied to give back as they demanded that sale invoice has not been raised for purchase return. Distributor has from time time raised Debit note and reversed ITC. Now for same transaction how can the distributor raise invoice ? what about e-way bills raised earlier? What is the correction method?



## QUESTION 16

- In case wrong sales invoice is issued - selecting wrong place of supply, even corresponding E-way bill and e-invoice were issued, however after 3-4 days they came to know error and they want to correct invoice. Now what shall be correct way to correct this invoice- one is to amend directly in GSTR 1 or issue credit note and later issue fresh invoice but in that fresh invoice won't be supported with physical movement of goods. So what shall be done in this. Also change in place of supply was leading to change in tax head. Earlier it was wrongly issued as CGST & SGST invoice however in actual it is IGST invoice.



## QUESTION 17

- Assessee salary is 50 lacs and he has Renting of commercial property income of 7 lacs and 1 lac commission incomr - practically aggregate turnover will include salary or not? Does assesses need to apply gst and pay gst on renting and commission income?



## QUESTION 18

- The new utility of Statement of Invoices is neither getting validating nor error message is popping up and accordingly RFD-01 is not submitted.



## QUESTION 19

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- Is there any Late Fee prescribed for ITC-04?



## QUESTION 20

- I have unable to filed the APL-01 form due to GST glitch on GST portal, with in time but it was offline submitted to the Proper officer with in time. I have proper evidence that the delay was due to technical fault on GST portal and after coordinating with higher authority I have able to filed my APL-01 after 3 months of due date. Then the PO reject the appeal without giving opportunity for being heard, that it was beyond his power. Now my Issue that I am going to GST tribunal for-
  - 1) that Convincing to First appeal to listen my case properly OR
  - 2) Present my case full flash in front of Tribunal.



## QUESTION 21

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- FY 2025-26, GSTR-1 vs 3B does not match, where my GSTR-1 is lesser than my GSTR-2B. This is due to IMS – How to handle the same?



## QUESTION 22

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- GSTR-7 TDS will it be compared to GSTR-1 & 3B filed by a taxpayer. How this scrutiny needs to be handled



## QUESTION 23

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- ITC reversal on common Input Tax Credits, should it be reversed every month or can it be reversed at the end of the year. Is there an implication of Interest on such reversal ?



## QUESTION 24

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- What is the time limit for availing ITC for a particular financial year. Is there any exception to such time limits ?



## QUESTION 25

- ITC appearing in my GSTR-2B is a combination of the below;
  - a. Not pertaining to my business
  - b. Pertains to my business but still not booked in books of accounts
  - c. Pertains to my business booked in books of accounts

How to handle the above in IMS and reporting in GSTR-3B



## QUESTION 26

- E-Invoices raised are compared with GSTR-1 & 3B turnover and scrutiny notices raised – What is the impact of such differences



## QUESTION 27

- Turnover in GSTR-1 & 3B are compared with E-Way bills raised and scrutiny notices are raised. Should there be a matching between E-Way bills and GST returns ?



## QUESTION 28

- Whether show cause notice u/s. 74 of CGST Act can be issued for the year 2020-21 in May-2026 for mismatch in GSTR-3B vs GSTR-2A? If no, then relevant case law citation required.



## QUESTION 29

- **Subject: Seeking Legal Opinion on GST Taxability of Dealer Margins, ERF Rebates, and Secondary Incentives in the Petroleum Retail Sector for FY 2022-23.**



## QUESTION 30

- Whether GST can be levied on dealer margins/ERF rebates earned from sale of Petrol and Diesel, when MS/HSD are excluded from GST under Section 9(2) of the CGST Act and governed by MVAT.



## QUESTION 31

- Whether “ERF rebate” and related credit notes containing VAT manual adjustments are merely retrospective price adjustments under the VAT regime, and not consideration for any independent taxable service.



## QUESTION 32

- In case of wrong invoice and Eway bill and eInvoice generated is generated and later on we need to correct sales invoice what is correct method, directly to amend invoice in gstr 1 or issue credit note and correct same. In case credit note is issued and later on correct invoice is issued there would be not supporting movement of goods against that second invoice, bcoz goods would have already moved with earlier invoice. What is correct way to solve this issue.



## QUESTION 33

- Whether scrutiny under Section 61 can be undertaken if Audit under Section 65 has already been completed for the same period



## QUESTION 34

- Why the GST office is sending notice after 3 years of completion of financial year?



## QUESTION 35

- We are facing issues while filing the utility for Annexure-B (ITC Register) in relation to refund applications under the categories of Inverted Duty Structure and Export of Services without payment of tax. The issues encountered are as follows:

The utility is displaying an error stating “Duplicate entry found”, even though there are no duplicate records in the data uploaded. After removing all possible duplicates, we are able to generate the .json file successfully; however, upon uploading the same on the portal, the file is reflected as an empty file and no transactions are getting populated in the refund application.

In view of the above, kindly let us know the reason for the issue and provide the necessary resolution at the earliest to enable successful filing of the refund application.