

**CGA Legal**

*Your GST Knowledge Partner*



# **The GST Bulletin**

*Month: December 2020*

*Date of Issue: 13<sup>th</sup> January 2021*

**CGA Legal**

*Your GST Knowledge Partner*



**Wishing you all a very Happy & Prosperous New Year.**

**May this New year brings with it plethora of achievements  
and cherished moments with your loved ones.**

**In this Issue.....**

S. No.	Particulars
1	GST Compliance Calendar – January 2021
2	GST Updates
	❖ Notifications
	❖ Circulars / ROD/ Press Release
	❖ GSTN Portal
3	GST – Legal Precedents
4	GST Article- Analysis of CBIC Notifications issued on 22nd December 2020

## GST Compliance Calendar- January 2021

Statutory Due Date	Type of Return & Tax Period	Type of Taxpayer
10-01-21	GSTR-7-Dec 2020	TDS Deductor
10-01-21	GSTR-8 Dec 2020	E-Commerce Operator
11-01-21	GSTR-1 Dec 2020	Agg Turn>1.5 cr
13-01-21	GSTR-1 - Oct to Dec 2020	Agg. Turnover < 1.5 cr Opted for Quarterly Filing [NTN 83/2020-CT dt 10-11-2020]
13-01-21	GSTR-6 Dec 2020	ISD
18-01-21	CMP-08 – Oct to Dec 2020	Composition dealer
20-01-21	GSTR-3B Dec 2020	Agg Turn> 5 cr
20-01-21	GSTR-5 Dec 2020	Non Resident Taxable Person
20-01-21	GSTR-5A-Dec 2020	OIDAR
22-01-21	GSTR-3B Dec 2020	Agg Turn< 5cr Cat A State*
24-01-21	GSTR-3B-Dec 2020	Agg Turn< 5cr Cat B State*
25-01-21	ITC-04-Oct to Dec 2020	Registered person sending goods for Job work

### Notes :

Categories of Taxpayers whose Aggregate Turnover is upto INR5 crore for the purpose of filing GSTR-3B

**\*Cat A: Regular Tax payers having an aggregate turnover of upto INR 5 crores whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep**

**\*Cat B: Regular Tax payers having an aggregate turnover of upto INR 5 crores whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi**

## GST Updates - Notifications

S. No.	Notification No.	Summary of Notifications
1.	01/2021- CT dt. 01.01.2021	<p><b>Additional Restrictions in Filing GSTR-1</b></p> <p>Rule 59(6) is inserted whereby the registered person will not be allowed to file outward supplies through GSTR-1/ Invoice Furnishing facility (IFF) in the following cases;</p> <ol style="list-style-type: none"> <li>In case of Monthly filers of GSTR-1- If he has not furnished the return in FORM GSTR-3B for preceding two months;</li> <li>In case of filers under QRMP Scheme- if he has not furnished the return in FORM GSTR-3B for preceding tax period;</li> <li>Registered person to whom Rule 86B is applicable i.e restricting ITC utilization to 99% of tax liability – If he has not furnished the return in FORM GSTR-3B for preceding tax period.”.</li> </ol>
2.	95/2020- CT dt. 30.12.2020	<p><b>Extension of the time limit for furnishing of the annual return</b> specified under section 44 of CGST Act, 2017 for the financial year 2019-20 till 28.02.2021.</p>
3.	94/2020- CT dt. 22.12.2020	<p><b>Amendment made in Rules</b> with respect to Registration under GST, Suspension of Registration , Restriction of ITC to 5% in case of missed invoices, Validity of E-way Bill.</p> <p>The complete analysis can be referred from our Article - Analysis of CBIC Notifications issued on 22nd December, 2020</p>
4.	93/2020- CT dt. 22.12.2020	<p><b>Waiver of Late Fee for GSTR-4 in case of Ladakh</b></p> <p>Seeks to waive the late fee payable for delay in furnishing of FORM GSTR-4 for the FY 2019-20 from 01-11-2020 till 31-12-2020 shall stand waived for the registered person whose principal place of business is in the Union Territory of Ladakh.</p>

## GST Updates - Notifications

S. No.	Notification No.	Summary of Notifications
5.	92/2020- CT dt. 22.12.2020	<p>Seeks to appoints 01-01-2021, as the date on which the provisions of sections 119, 120, 121, 122, 123, 124, 126, 127 and 131 of the Finance Act, 2020 shall come into Force.</p> <p><b>The complete analysis can be referred from our Article - Analysis of CBIC Notifications issued on 22nd December 2020</b></p>
6.	91/2020- CT dt. 22.12.2020	<p><b>Extension of Time limit for Compliance/ Completion of Action in case Anti Profiteering Authority</b></p> <p>Seeks to extend the time limit up to the 31-03-2021 for completion or compliance of any action, by any authority, has been specified in, or prescribed or notified under section 171 of the said Act, which falls during the period from the 20-03-2020 to 30-03-2021, and where completion or compliance of such action has not been made within such time.</p>
7.	90/2020- CT dt 01.12.2020	<p><b>HSN Code at Eight Digit Level in case of certain chemicals</b></p> <p>Seeks to notify that the registered persons supplying specified chemicals are required to mentioned HSN code at eight-digit level in tax invoice.</p>

## GST Updates – CBIC Circular

**GST Refund Issue: Waiver from recording UIN on the invoices issued by retailers/other suppliers were given to UIN entities for the months of April 2020 to March 2021**

**Circular No.144/14/2020-GST**

**Date: 15-Dec-2020**

The CBIC has issued Circular for waiver from the recording of UIN on the invoices for the months of April 2020 to March 2021.

As per the Circular, waiver is hereby given from recording the UIN on the invoices issued by the suppliers pertaining to the refund claims filed for the quarters from April, 2020 to March, 2021, subject to the condition that the copies of such invoices which are attested by the authorized representative of the UIN entity shall be submitted to the jurisdictional officer.

### **CGA Legal Comments**

Earlier, vide Circular No. 63/37/2018-GST dated 14th September 2018 & Corrigendum to the said Circular dated 6th September 2019, waiver from recording of UIN on the invoices issued by retailers/other suppliers were given to UIN entities till March 2020. The same has been extended to March 2021

## GST Updates – Ministry of Finance Press Release

### Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme gets implemented from 01.01.2021

**Date: 31-Dec-2020**

Taking a major step to boost exports, Government has decided to extend the benefit of the Scheme for Remission of Duties and Taxes on Exported Products (RoDTEP) to all export goods with effect from 1st January 2021.

The RoDTEP scheme would refund to exporters the embedded Central, State and local duties/taxes that were so far not being rebated/refunded and were, therefore, placing our exports at a disadvantage. The refund would be credited in an exporter's ledger account with Customs and used to pay Basic Customs duty on imported goods. The credits can also be transferred to other importers.

The RoDTEP rates would be notified shortly by the Department of Commerce, based on the recommendation of a Committee.

An exporter desirous of availing the benefit of the RoDTEP scheme shall be required to declare his intention for each export item in the shipping bill or bill of export.

The RoDTEP shall be allowed, subject to specified conditions and exclusions.

The notified rates, irrespective of the date of notification, shall apply with effect from 1st January 2021 to all eligible exports of goods.



## GST Technical Updates – GSTN

### Auto-population of e-invoice details into GSTR-1/2A/2B/4A/6A

**Date: 06-01-2020**

Certain notified taxpayers have been issuing invoices after obtaining Invoice Reference Number (IRN) from Invoice Registration Portal (IRP) (commonly referred as 'e-invoices'). Details from such e-invoices shall be auto-populated in respective tables of GSTR-1. The Salient features which need to be noted are;

#### Time lag between E-invoices uploaded on portal and updated in GSTR-1

- The data in GSTR-1 is now available on T+3 day basis, i.e. for example, the data from e-invoices uploaded on 18-12-2020 would be visible in GSTR-1 on 21-12-2020.
- The corresponding reflection of such e-invoice details in GSTR-2A/2B/4A/6A has also started.

#### Auto-population of E-invoice data into GSTR-1 based on Document Date

The auto-population of e-invoice data into GSTR-1 is based on date of document (as reported to IRP). For example, a document dated December, 30th, 2020 is reported to IRP on 3rd January, 2021, there can be two scenarios;

**Scenario 1:** where GSTR-1 for December, 2020 is not filed, then the details of that document will be available in the tables of GSTR-1 pertaining to December, 2020.

**Scenario 2:** If the GSTR-1 for December was already filed by that date, then, the details of such document will be made available in the consolidated excel file downloadable from GSTR-1 dashboard (with error description as 'Return already filed'). The taxpayer may thereupon take necessary action.

#### Cases where Invoice details will not be auto-populated in GSTR-1

Owing to existing validations in GSTR-1, e-invoices reported with below commonly observed issues are not auto-populated in the tables of GSTR-1 but are made available in the consolidated excel file downloadable from GSTR-1 dashboard (with corresponding error description):

- Supplier is found to be of type ISD/NRTP/TCS/TDS;
- Supplier is found to be composition taxpayer for that tax period;

## GST Technical Updates – GSTN

### Auto-population of e-invoice details into GSTR-1/2A/2B/4A/6A

**Date: 06-01-2020**

- Document date is prior to Supplier's/Recipient's effective date of registration;
- Document date is after Supplier's/Recipient's effective date of cancellation of registration;
- Invoices reported as attracting "IGST on Intra-state supply" but without reverse charge;

#### Common Data Structure issues during E-invoicing

Further, in certain cases, e-invoice details could not be processed (and hence were not auto-populated) due to data structure issues. These errors may be taken note of and shall be avoided while reporting the data to IRP.

- Serial number of item shall not be reported as '0'
- White space found in POS (Place of Supply State Code), e.g. "8 " . Expected values were 08 and 8.

The detailed advisory with methodology of auto-population etc. is already made available on the GSTR-1 dashboard ('e-invoice advisory') and also e-mailed to relevant taxpayers.

#### Auto-population of details in GSTR-1 is only a facility . The final GSTR-1 filed is responsibility of Supplier

It is once again reiterated that the auto-population of details from e-invoices into GSTR-1 is only a facility for the taxpayers. After viewing the auto-populated data, the taxpayer shall verify the propriety and accuracy of the amounts and all other data in each field, especially from the perspective of GSTR-1 and file the same, in the light of relevant legal provisions.

#### Issue in filing of GSTR-1 due to Non-population of certain invoices

It is observed that, while pulling the e-invoice data for the month of December, 2020 into GSTR-1, details of some invoices were not populated into GSTR-1. This inadvertent gap is being rectified on priority and details of those invoices will be pushed to GSTR-1 shortly.

However, taxpayers should not wait for the same and advised to proceed with preparation and filing of GSTR-1 for the month of December, 2020 (before the due date), based on actual data as per their records.

## GST Technical Updates – GSTN

### Auto-population of e-invoice details into GSTR-1/2A/2B/4A/6A

**Date: 06-01-2020**

As already noted in the afore-mentioned advisory, the taxpayers may modify/delete only those documents where the details auto-populated from e-invoices are not as per the actual documents issued.

Otherwise, the details of e-invoices auto-populated in GSTR-1 can be edited/deleted by the taxpayer. However, in such cases, the 'Source', 'IRN' and 'IRN date' fields will be reset to blank in respective tables of GSTR-1 and accordingly won't get reflected in GSTR-2A/2B/4A/6A also. Such edited documents will be treated as if they were not auto-populated but uploaded separately by taxpayer.

## GST Technical Updates – GSTN

### Aadhaar Authentication / e-KYC for Existing Taxpayers - Active on GST Portal – How to do it

Date: 07-01-2020

Functionality for Aadhaar Authentication and e-KYC where Aadhaar is not available, has been deployed on GST Common Portal w.e.f. 6th January, 2021, for existing taxpayers. All taxpayers registered as Regular Taxpayers (including Casual Taxable person, SEZ Units/Developers), ISD and Composition taxpayers can do their Aadhaar Authentication or e-KYC on GST Portal. This is not applicable for Government Departments, Public Sector Undertakings, Local Authorities and Statutory Bodies.

#### What is Aadhaar Authentication or e-KYC

- If Aadhaar is available, the Primary Authorized signatory and one person who is Proprietor/Partner/Director /Managing Partner/ Karta of the entity registered can go for the Aadhaar Authentication.
- In absence of Aadhaar, they can upload any of the following documents to undergo e-KYC:
  - ✓ Aadhaar Enrolment Number
  - ✓ Passport
  - ✓ EPIC (Voter ID Card)
  - ✓ KYC Form
  - ✓ Certificate issued by Competent Authority
  - ✓ Others

#### How to do Aadhar Authentication/ e-KYC on Portal

- When an existing registered taxpayer would login, a pop-up with Question will be shown “Would you like to authenticate Aadhaar of the Partner/Promotor and Primary Authorized Signatory “ with the two options “Yes, navigate to My Profile” and “Remind me later”.
- If taxpayer clicks on “Remind me later” pop up will be closed and user can navigate anywhere on the GST portal.
- If taxpayer clicks on “Yes, Navigate to My Profile”, system will navigate to My Profile. In MY PROFILE, a new tab “Aadhaar Authentication status” has been shown from where link for Aadhaar Authentication to the Primary Authorized Signatory and one of promoters/partners as selected by him will be sent.

## GST Technical Updates – GSTN

### Aadhaar Authentication / e-KYC for Existing Taxpayers - Active on GST Portal

Date: 07-01-2020

Note: If same person is Primary Authorized Signatory and Partner/Promoter, Aadhaar authentication is only required to be done for that person.

- On the My profile page, in addition to SEND AADHAAR AUTHENTICATION LINK, UPLOAD E-KYC DOCUMENTS option would also be displayed to taxpayer from where they can upload the e-KYC documents on Portal. In this case, the process of e-KYC authentication would be subject to approval of uploaded e-KYC documents by Tax Official.

Kindly refer this link of tutorial in case any further clarity is required;

[https://tutorial.gst.gov.in/userguide/registration/index.htm#t=manual\\_aadhaar.htm](https://tutorial.gst.gov.in/userguide/registration/index.htm#t=manual_aadhaar.htm)

#### CGA Legal Comments:

As per section 25(6A) which deals with Aadhaar Authentication of existing registered persons states that the Aadhaar Authentication will be done in such form and manner and within such time as may be prescribed. However, no corresponding notification/ amendment in rules has been carried out. The Government has straight away gone to implement the same through GSTN.

## GST Technical Updates – GSTN

### Invoice Furnishing Facility (IFF) for Taxpayers under QRMP Scheme Activated

**Date: 06-01-2020**

An Invoice Furnishing Facility (IFF) has been provided to taxpayers under QRMP Scheme (Quarterly filers of Form GSTR-1 and also of Form GSTR-3B returns), as per sub-rule (2) of Rule-59 of the CGST Rules, 2017. Taxpayers who have opted for quarterly filing frequency under the scheme can file their details of outward supplies (B2B invoices only) for first two months of a quarter (M1 and M2 respectively of a Quarter) in IFF. For e.g. for Apr-June qtr., B2B invoices only for the months of April (M1) and May (M2) can be filed in IFF by a taxpayer. The salient features of IFF are provided as under;

1. The IFF is a facility similar to Form GSTR-1, and it allows filing of details of B2B invoices in following tables only:
  - a. 4A, 4B, 4C, 6B, 6C - B2B Invoices
  - b. 9B - Credit / Debit Notes (Registered) - CDN R
  - c. 9A - Amended B2B Invoice - B2BA
  - d. 9C - Amended Credit/ Debit Notes (Registered) – CDNRA
2. The option to upload details in IFF can be availed till 13th of the subsequent month. Any invoices remaining to be furnished, can be filed using the IFF in the subsequent month IFF or in the quarterly Form GSTR-1. For e.g. for Apr-June qtr., B2B invoices for the month of April (M1) can be filed in IFF by a taxpayer till 13th May. Any IFF which is not filed till the due date of 13th of the subsequent month will expire.
3. To file the IFF form for M1 and M2 of the month, login to GST Portal and navigate to Returns > Services > Returns Dashboard > File Returns and then Select the Financial Year & Return Filing Period (M1/M2 of a quarter) and click on SEARCH button to file the IFF forms for M1 or M2 month.
4. IFF is an optional facility provided to taxpayers under QRMP scheme to pass on Input Tax Credit (ITC) to their recipients for M1 and M2 months of a quarter. However, filing of Form GSTR-1 for M3 month of a quarter is mandatory.
  - a) Records uploaded in IFF by the Supplier will reflect in Form GSTR-2A/2B of the Recipient.
  - b) Supplier Taxpayers can also upload details in their IFF, through JSON file, generated using Returns Offline Tool.
  - c) Records filed in IFF need not be filed again in Form GSTR-1 of that quarter.
  - d) Only the details saved in IFF can be deleted/edited using RESET button. Once submitted or filed, these details can't be deleted.

## GST Technical Updates – GSTN

### Invoice Furnishing Facility (IFF) for Taxpayers under QRMP Scheme Activated

Date: 06-01-2020

#### CGA Legal Comments:

As we already know the limit of availment of ITC in respect of missed invoices have been reduced from 10% to 5% effective 01.01.2021. Thus, it is imperative for the large companies who has significant vendors under QRMP schemes that they should mandate their vendors to use IFF scheme. Basis the IFF scheme, the inward supplies upto INR 1 Cr will be reflected in GSTR-2A before filing of GSTR-1 by the vendor. Thus, there will not be any unnecessary blockage of ITC and it will also not put too much stress on the working capital of the large corporates.

## GST Technical Updates – GST Portal

### Communication between Recipient and Supplier Taxpayers on GST Portal

**Date: 25-Dec-2020**

A facility of 'Communication Between Taxpayers' has been provided on the GST Portal, for sending a notification by recipient (or supplier) taxpayers to their supplier (or recipient) taxpayers, regarding missing documents or any shortcomings in the documents or any other issue related to it. This facility is available to all registered persons, except those registered as TDS, TCS or NRTP.

The main features of this facility are summarized as below:

#### **A. How to use the facility on GST Portal**

Taxpayers can send notification, view notification, send reply and view replies to the notifications on their dashboard after login.

- a. To send notification navigate to - Services > User Services > Communication Between Taxpayers > and select Compose option.
- b. To view any new notification received or any reply received select Inbox (Notification & Reply Received) option.
- c. To view any new notification sent or reply sent select Outbox (Notification & Reply Sent) option.

#### **B. Some other features**

- The counter party taxpayer will receive an e-mail on their registered e-mail address and an SMS on his registered mobile number for all notifications received.
- An alert will also be given to Recipient/Supplier on logging into the GST portal.
- A taxpayer is allowed to send up to 100 notifications to a single GSTIN for a particular tax period.
- The recipient can upload the details of missing documents (not uploaded by their supplier in his Form GSTR-1) and send a notification to their supplier, using this facility. Supplier can then add such documents directly in their Form GSTR-1, if not reported earlier.
- The functionality to upload and download the documents will be made available soon.



## **GST Technical Updates – GST Portal**

### **Ignore prompt on liability for inward supplies attracting reverse charge in Table-3.1 (d)**

**Date: 19-Dec-2020**

The system has started providing auto-populated GSTR-3B on the basis of GSTR-1 & GSTR-2B from the tax period of November 2020 onwards. In this auto-populated GSTR-3B, liability on account of inward supplies attracting reverse charge auto-populated in Table-3.1(d) is also drawn from GSTR-2B of the taxpayer for the said tax period. The values in GSTR 2B are auto populated from the GSTR-1 of the counter-parties making the supply.

It is noticed that the system is giving alert when the taxpayer revises the auto-populated values upward by 10% in table 3.1(d) which pertains to inward supplies attracting reverse charge. This alert is erroneous, and the taxpayers may kindly continue to declare their correct liability in Table-3.1(d) pertaining to liability on inward supplies attracting reverse charge and proceed to file GSTR-3B.

### **GSTR-9 of FY 2019-20 is available now**

**Date: 10-Dec-2020**

Facility to file annual return in Form GSTR-9 for FY 2019-20 is now available. Taxpayers ensure that all applicable returns of the said year have been filed before attempting to file the said return.

## GST Technical Updates – GST Portal

### Auto population of details in Form GSTR-3B from Form GSTR 1 & GSTR 2B

**Date: 15-Dec-2020**

Now, auto-population of system computed details in Form GSTR-3B, has been enabled for taxpayers (filing their Form GSTR-1 on monthly basis), from November 2020 Tax Period onwards.

Liabilities in tables-3.1 & 3.2 of Form GSTR-3B (except Table-3.1(d) pertaining to inward supplies liable to reverse charge), are computed by the system on the basis of details of outward supplies as filed in Form GSTR-1 for the tax period and ITC details and details of inward supplies liable to reverse charge, to be reported in Tables-4 and 3.1 (d) respectively, are computed as per system generated Form GSTR-2B for the tax period.

The table-wise computation of the values, auto-populated in Form GSTR-3B, is made available in PDF format also.

#### **Salient features:**

- These system computed auto populated values are only for assisting the taxpayers in filing their Form GSTR 3B. Taxpayers have to ensure the correctness of the values being reported.
- The system will prompt the taxpayers with an alert in cases where the variance of the edited values from the auto-populated values is higher than a particular threshold. Taxpayers can change/ edit the auto populated values in Form GSTR-3B.
- In case taxpayer has not filed Form GSTR-1 for the period, system generated summary will display the respective values as 'Not filed'. Similarly, if Form GSTR-2B is not generated for the period, system generated summary will display the respective values as 'Not generated'.
- If the taxpayer has entered & saved any values in Form GSTR-3B before auto-population by the system, the saved values will not be changed/over-written by the system.
- Table 5 and 6.2 of FORM GSTR-3B is not part of the PDF & will not be auto-populated by the system.

#### **CGA Legal Comments :**

It is recommended that Monthly reconciliation with System computed GSTR-3B may be made so that it can be replied to the department in case of any query.

## GST – Judicial Precedents

### 1. Refund

#### Rejection of Refund claim on account of Inverted duty structure

In **Deepanshu Agarwal, M/S ATCG India v Assistant Commissioner, Central Goods And Service Tax Division- C, Bhiwadi [2020 (12) TMI 356- Commissioner (Appeals) CGST, Jaipur]**, the appellant is engaged in the trading activities and supplied the goods i.e. Scientific and Technical Instruments, Apparatus, Equipment etc., as such to Public Funded Research Institutes at 5% rate of GST by availing benefit under Notification No. 47/2017-IGST(rate) dated 14.11.2017 and 45/2017-CGST(rate) dated 14.11.2017. The same goods were also supplied by the appellant at the rate of 18% GST to other purchasers.

In relation with the same, assessee filed claim of refund on account of Inverted duty and the Assistant Commissioner rejected the claim of refund of the assessee. Therefore, this appeal has been filed by the assessee.

**Held:** The appellant did not carryout any further processes i.e. checking of goods, testing, inspection etc., and supplied the goods as such, it is also found that no value addition has been done by the appellant.

The goods procured are attracting the same rate as the appellant has also supplied the goods at the rate of 18% GST to other purchaser without availing the benefit of notification, therefore such goods can not be treated as Inputs and does not qualify the criteria prescribed under Inverted rated duty structure as provided under Section 54 (3) (ii) of CGST Act, 2017.

#### Comments:

*This ruling does not seem to lay down the correct legal position. As the term 'input' has been defined u/s 2(59), "input" means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business. The term used shall include the supplied. Further, as per section 54(3)(ii), refund of accumulated input tax credit is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies). Thus, if concessional tax rate is prescribed for any input then it may result in accumulation of credit as rate on input is higher than outward supplies. On such cases, the refund of ITC shall be allowed.*

## GST – Judicial Precedents

### 2. Confiscation

#### Confiscation of Goods along with Vehicle

In **M/s. Hemanth Motors v State of Karnataka [2020 (12) TMI 528 - Karnataka High Court]**, the petitioner a dealer in TVS motor vehicles purchased two wheeler vehicles from a wholesale dealer under the tax invoice dated 31.12.2018 and the motor vehicles purchased were dispatched from Tamil Nadu to the place of destination viz., Bengaluru after generating the corresponding e-way bills. The e-way bills were valid from 31.12.2018 10.37 pm to 1.1.2019. The petitioner contends that the conveyance carrying the vehicles reached the place of destination on 1.1.2019 before the expiry of the validity of the e-way bills but the vehicles could not be unloaded on the same day and were being unloaded on 2.1.2019.

The respondent visited the petitioner's premises and issued an order for physical verification culminating in notice dated 7.1.2019 under the provisions of Section 129[3] of the Act and the other relevant provisions. The petitioner is also served with demand dated 8.1.2019. The appeal filed by the petitioner under Section 107[11] of the KGST Act is dismissed by the order dated 28.11.2019. As such, the petitioner is before the High Court with the prayers to issue a writ of certiorari quashing the impugned notice and Order dated 08.01.2019 passed by Respondent.

**Held:** Where there is no dispute that the conveyance had reached the place of destination well within the expiry of e-way bills, and the conveyance was being unloaded without any further transit, this Court is of the considered view that the appellate authority should have considered the merits of the proceedings against the petitioners in the light of the provisions of Rule 138[10] of the Central Goods and Services Tax Rules, 2017 which prescribes the validity of an e-way bill with the extension of further period by eight hours after the expiry. The failure to consider the petitioner's case in the light of the provisions of Rule 138[10] of the Central Goods and Services Tax Rules, 2017 has resulted in an improper and untenable order.

### 3. Service of Notice

#### Service of Notice to Driver is not valid service

In **Suraj Freight Carrier Pvt. Ltd. v State of U.P. [2020 (12) TMI 743 - Allahabad High Court]**, it is held that the admitted fact is that the order was served upon the driver of the vehicle, which is not included in any mode of service as prescribed under Section 169 of the Act.

The order is held to be erroneous and is set aside - It is directed that the Appellate Authority shall hear the appeal of the petitioner in accordance with law and on merits.

## GST – Judicial Precedents

### 4. E-way Bill

**No e-way bill accompanying the consignment - Individual consignment (out of many) had a value of less than ₹ 50,000**

In **Bon Cargos Private Limited v Assistant State Tax Officer** [2020 (12) TMI 1045 - Kerala High Court], the goods detained were covered by two invoices raised by the same consignor, the consignor generated e-way bills for the two invoices, but the appellant-Transport Agency did not update part B of the e-way bill as the individual invoice value of the goods were less than 50,000/-. The above goods were also transported in the same vehicle together and was detained for reason of there being no e-way bill accompanying the goods.

**Held:** Explanation 2 defines the consignment value of goods to be that declared in an invoice, a bill of supply or a delivery challan including the goods and services tax payable with any cess charged. Sub-Rule (1) read with Explanation 2 leads to only one inference that the consignment value has to be determined from the invoice. But when goods of the same consignment covered by multiple invoices exceed the limit of ₹ 50,000/-, necessarily there should be generation of e-way bill. Otherwise, the mandate for generation of an e-way bill would be defeated and rendered redundant enabling the consignors to issue any number of bills having value below ₹ 50,000/- and consign them in one vehicle. When goods of the same consignor covered by different invoices are consigned together in one vehicle; the value will be the total of that in the multiple invoices.

### 5. Provisional Attachment of Bank Accounts

**Legality and validity of Provisional Attachment of Bank Accounts**

In **AJE India Private Limited v UOI** [2020 (12) TMI 1047 - Bombay High Court], according to respondent proceedings have been launched against the petitioner under section 67 of the CGST Act to determine the tax or any other amount due from the petitioner on account of misclassification of products thereby evading payment of due GST. From the information available, it had come to the notice of respondent that petitioner has three bank accounts as mentioned therein. In order to protect the interest of revenue and exercising power conferred under section 83 of the CGST Act, respondent provisionally attached the aforesaid bank accounts.

## GST – Judicial Precedents

### 5. Provisional Attachment of Bank Accounts

#### Legality and validity of Provisional Attachment of Bank Accounts

**Held:** A conjoint reading of the relevant provisions of section 67 and section 83 of the CGST Act would indicate that the proper officer must have reasons to believe that the **taxable person has suppressed any taxable transaction to evade payment of tax**. It is not necessary for us at this stage to delve into the meaning of the expression reasons to believe employed in section 67 which has its own connotation in fiscal statutes. Suffice it to say, requirement of section 67(1)(a) is that the proper officer should have reasons to believe that the taxable person has suppressed any taxable transaction to evade payment of tax.

In this case it is quite clear that petitioner had disclosed the details of its goods and had applied the classification which it thought was appropriate. On that basis it had filed its CGST returns and had been assessed. It is not the case that petitioner has defaulted in payment of tax as per its returns or assessment.

Merely because there is a proceeding under section 67 would not mean that recourse to such a drastic power as under section 83 would be an automatic consequence, more so when petitioner has cooperated with the investigation. That apart, section 83 speaks of provisional attachment of any property including bank account. The record is silent as to whether any attempt has been made for provisional attachment of any property of the petitioner and instead why the bank accounts should be attached. Besides, by use of the word “may” in sub-section (1) of section 83 Parliament has made it quite clear that exercise of such a power is discretionary. When discretion is vested in an authority, such discretion has to be exercised in a just and judicious manner, more so when the power conferred under section 83 admittedly is a very drastic power having serious ramifications. Such power having the potential to adversely affect property rights of persons as well as life and liberty under Article 21 of the Constitution of India has to be exercised in a fair and reasonable manner.

Court directed that the order is stayed and the provisional attachment of the bank accounts of the petitioner is withdrawal.

## GST – Judicial Precedents

### 6. Provisional Attachment of Bank Accounts

#### Attachment of Cash Credit Account

In **M/s Superfine Impex Private Limited v Union of India** [2020 (12) TMI 1165 - Gujarat High Court] department has passed an order of attachment of the immovable properties of the company as well as the Directors of the Company and cash credit accounts of the Company in exercise of the power under Section 83 of the GST Act. In this regard the query which was put by this Court keeping in mind that if otherwise the interest of the revenue could be said to be secured for the time being with the provisional attachment of the immovable properties, then why not allow the writ applicant to operate his bank accounts so that his business may not suffer.

**Held:** So far as the provisional attachment of the cash credit account maintained with the Bank is concerned, the same should not continue. This Court in many matters has taken the view that the cash credit account cannot be attached in exercise of the power under Section 83 of the GST Act.

This Court intend to pass an ad- interim order directing that the Cash Credit Account are ordered to be defrozeed.

### 7. Maintainability of Application of AAAR

#### Maintainability of Application for AAAR when AAR refused to admit

In Re: **M/s. Tirumala Milk Products Pvt. Ltd** [2020 (12) TMI 1049 - Appellate Authority For Advance Ruling, Karnataka] it is held that an appeal can be filed before the Appellate Authority only against an advance ruling pronounced in terms of Section 98(4). In this case, there is no ruling given by the Advance Ruling Authority on the question raised in the application. The application for advance ruling was not admitted and was rejected by order in terms of Section 98(2) of the CGST Act. Such an order rejecting the application for advance ruling as inadmissible is not an order appealable before us.

## GST – Judicial Precedents

### 8. Supply

#### Supply of Service or not

In **Re M/s. Prettl Automotive India Private Limited** [2020 (12) TMI 836 - Authority For Advance Ruling, Maharashtra], applicant is engaged in supply of electric transformers, static converters, electric wires/ cables for transmission of electricity, equipment for spark ignition, installation and commissioning services.

Prettl Kabelkonfektion GmbH, (Prettl GmbH), Germany, Applicant's holding company, desires to join the 'develoPPP.de programme' (said program) run by the German Federal Ministry for Economic Cooperation and Development. Pretti GmbH desires to provide financial assistance of 540,000 Euro to the Applicant under the said program. the applicant, seeking an advance ruling in respect of the following questions:

Whether the financial assistance to be received by the Applicant is a consideration for supply and the activity is covered under the meaning of supply of services and if the activity is not considered as 'supply of services' then whether the said activity is to be considered as "exempted supply" or 'non-taxable supply and accordingly input tax credit is to be reversed.

Also, if the above activity is considered as supply of service, then whether the same is classifiable under SAC 9997 as other services nowhere else classified under Sr. no 35 of the Notification-11/2017- C.T. (Rate) dated 28th June 2017 / Sr. no 35 of the Notification-11/2017-S.T. (Rate) dated 29th June 2017 / sr. no 35 of the Notification 8/2017- I.T. (Rate) dated 28th June 2017.

Further, the said activity if considered as supply of service, then whether the same is covered as Zero Rated Supply and qualifies as export of service.

**Held:** In the entire agreement it is seen that, the said agreement is for provision of services. Prettl GmbH is treated as a Service Recipient and the applicant is treated as a service provider. We also find, from the agreement that, applicant has agreed to provide certain services for which they will be paid some amounts. The applicant is terming these amounts as financial assistance whereas it is very clear from the agreement that the said amounts must be treated as consideration since they are being given to the applicant in lieu of certain supply of services to be effected by the applicant on the directions of Prettl GmbH, i.e. the holding company - Hence, as per the agreement, applicant has consented/agreed to do some acts and as per clause 5 of Schedule II appended to GST Act, 'an agreement to do an act' will be considered as supply of services. Hence in the subject case, we hold that the applicant is rendering supply of services for which it is receiving consideration in the form of "financial assistance".



## GST – Judicial Precedents

### 8. Supply

#### Supply of Services or not

Further it cannot be said that the applicant is involved in education per se since the element of normal schooling is absent. Further, the Applicant has also agreed that it is not imparting any classroom training, knowledge & lessons & thereby not running any educational institution & also not issuing any degree or diploma certificate to students & beneficiaries. In fact, the applicant has submitted that they are not providing any Education services to anyone. In view of the same, we find that the applicant has agreed to do acts under the impugned contract and therefore their supply is to be classified under SAC Heading 999792 which pertains to “Agreeing to do an Act”.

To decide the place of supply it is held that the impugned Service Contract requires the applicant to construct a training center; implement training measures for trainers, apprentices, unskilled workers, students or college graduates as well as integration of teaching content at four educational institutes; train vocational students from the Industrial Training Institute Pune and Don Bosco; train unskilled workers to become mechanics, electricians, technicians; etc.

As per Section 13 (5) of the IGST Act, the place of supply of services supplied by way of admission to, or organization of a cultural, artistic, sporting, scientific, educational or entertainment event, or a celebration, conference, fair, exhibition or similar events, and of services ancillary to such admission or organization, shall be the place where the event is actually held - the entire gamut of supply as per the agreement between the applicant and Prettl GMBH, will be performed in India and therefore we have no hesitation in holding that the place of supply, being event based in the subject case, is in India. The subject transaction does not satisfy the condition mentioned in clauses (iii) of Section 2(6) of the Integrated Goods and Services Tax Act, 2017 (IGST Act) and therefore the said transaction cannot be considered as Export of Services under the GST Laws.

## GST – Judicial Precedents

### 9. Definition of Goods

#### Levy of Tax on Lotteries

In **Skill Lotto Solutions v. UOI** [2020 (12) TMI 140 – Supreme Court], the Petitioner was an authorized agent for sale and distribution of lotteries. The Petitioner challenged inclusion of ‘actionable claim’ in the definition of ‘goods’ under Section 2(52) of the Central Goods and Services Tax Act, 2017 (‘CGST Act’).

The Petitioner contended that ‘lottery’ is not goods and inclusion of the same in definition of ‘goods’ under the CGST Act is unconstitutional. It relied on the decision of Supreme Court in the case of **Sunrise Associates v. Govt. of NCT of Delhi, [2006 (4) TMI 118 – SC]** wherein it was held that lottery is not ‘goods’. It also contended that exclusion of lottery, betting and gambling from Para 6 of the Schedule III of the CGST Act is hostile discrimination and violative of Article 14 of the Constitution of India.

The Supreme Court observed that the definition of ‘goods’ under Article 366(12) of the Constitution of India is an inclusive one and does not specifically exclude actionable claim from its purview. GST was introduced vide Article 246A which begins with ‘non-obstante clause’. Hence, Article 246A confers wide powers to make laws with respect to Goods and Services Tax. Further, expanding scope of ‘goods’ in GST regime vis-à-vis the Sale of Goods Act, 1930 does not violate constitutional provisions nor conflicts with definition of goods under Article 366(12). The Court also held that exclusion of lottery, betting and gambling from Schedule III of the CGST Act is rational and not violative of Article 14.

## Analysis of CBIC Notifications issued on 22nd December 2020

The year 2020 can easily be labelled as 'coming out of comfort zone' year for the entire world. In GST also, things are no different. This year has seen series of changes in GST landscape like E-invoicing, introduction of 138E for E-way Bills, proposed changes in GST Returns, Introduction of QRMP Scheme, GSTR-2B and auto-populated GSTR-3B. All the above changes have far reaching implications on the tax payers and the overall tax compliance climate.

CBIC has introduced various amendments to close this very dynamic year 2020 through issue of following notifications;

NTN 92/2020-CT	Central Government appoints the 1st day of January, 2021, as the date on which the provisions of various section of Finance Act, 2020 shall come into force
NTN 93/2020-CT	Seeks to insert proviso in Notification No. 73/2017– Central Tax, dated the 29th December, 2017
NTN 94/2020-CT	Central Goods and Services Tax (Fourteenth Amendment) Rules, 2020

We present below our analysis of the above changes;

### I. Provisions of Finance Act, 2020 related to GST Applicable from 01.01.2021

Finance Act, 2020 had made certain amendments in the provisions of the Act. Now vide NTN 92/2020- CT dt. 22.12.2020, following amendments shall come into effect from 01.01.2021:

#### 1. Amendment in Composition Scheme in respect of Supplier of goods and /or of specified services:

As per Sec 10(1) marginal supply of services (other than restaurant services) to the extent of 10% was permitted to supplier of goods opting for composition scheme. Sec 10(2) which provides for eligibility of Composition scheme has been amended to include services in the conditions of eligibility. Earlier there was only the reference of goods. The net impact of the amendment is that if the registered person is providing following services;

- Supply of services not leviable to tax,
- Inter-state supply of services
- Supply of services through an E-commerce operator required to collect TCS.

Such person will not be eligible for composition scheme even if the quantum of such services is less than 10% in the total turnover in a State or Union territory.

It may also be noted that the exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account while reading the said restriction due to specific exclusion of the same by virtue of the third proviso to Sec. 10(1) of the CGST Act, 2017.

# Analysis of CBIC Notifications issued on 22nd December 2020

## 2. Delinking of ITC on Debit note with Invoice Date

It may be noted that the time limit to avail ITC with respect to the tax charged on the debit note before the amendment u/s 16(4) of the CGST Act, 2017 was also linked to the invoice date and not the date of the debit note. This has resulted in hardships to the industry especially automobile sector where retrospective price increase is a very common feature.

## 3. Option for Cancellation of Registration suo moto granted in case of Voluntary registration u/s 25(3)

- An amendment had been made u/s 29(1) of the CGST Act, 2017 to provide that even a registered person who has obtained the registration voluntarily can opt for cancellation if such person is otherwise not required to be registered mandatorily u/s 22 (on crossing the threshold) or Sec. 24 (compulsory registration in certain cases). This again is a welcome amendment.

## 4. Extension of period of filing Revocation of Registration Application

Sec. 30(1) of the CGST Act, 2017 had been amended to provide that on sufficient cause, the Additional/Joint Commissioner can extend the period for making the revocation application by 30 more days and the Commissioner can extend even further by 30 more days. In other words, a revocation application can be filed within 30 days from the date of service of cancellation order and additional 60 days condonation can be sought by assessee

## 5. Empowering the Government to specify the time and manner of issuance of Tax invoice for supply of services

Sec 31(2) of the CGST Act, 2017 has been amended to grant the power to the Government to specify, with respect to categories of services or supplies in respect of which a tax invoice shall be issued, with such time and manner as prescribed.

## 6. TDS Certificate now governed through rules

The procedural part contained in Sec. 51 dealing with the issuance of the TDS certificate and the consequences on certain failures is now to be dealt by way of a rules and hence the concerned provisions contained in the Act are omitted.

## 7. Beneficiaries of Fake Invoicing brought under Tax net

Sec 122 deals with penalties under GST in respect of various offences. Sec 122(1A) has been inserted wherein it has been proposed that a person who retains the benefit of following transactions and at whose instance such transactions are conducted:

- supplies any goods or services or both without the issue of any invoice or issues an incorrect or false invoice with regard to any such supply;
- 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;
- takes or utilises input tax credit without actual receipt of goods or services or both either fully or partially, in contravention of the provisions of this Act or the rules made thereunder;
- takes or distributes input tax credit in contravention of section 20, or the rules made thereunder

## Analysis of CBIC Notifications issued on 22nd December 2020

shall also be liable to the penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on. Corresponding amendments in Sec 132 has also been made whereby the person who causes to commit and retains the benefit of the given offences would be liable to prosecution.

### 8. Amendment in Schedule II to Sec 7 of CGST Act

Post amendment in Section 7, it has been made clear that Schedule II to Section 7 is merely a classification schedule and does not determine whether a transaction is a supply or not. Sec. 7(1)(c) of the CGST Act, 2017 only allows the activities specified in Schedule I as supply even if the same are made without a consideration. Hence, unless the transaction in question is not covered by Schedule I, Schedule II cannot deem it as a supply if it is made without a consideration. Therefore, the said anomaly is corrected by way of a retrospective amendment effective from 01.07.2017 to the effect that the aspect of presence/absence of consideration will be dealt by Schedule I only and Schedule II shall merely classify the said transaction once it is established that it is a supply.

### II. Waiver of Late fees in filing of GSTR-4 for FY 2019-20 if return filed till 31-12-2020 where principal place of business is in the Union Territory of Ladakh

Special benefit has been accorded to the registered person who have opted for Composition scheme and whose principal place of business is in the Union Territory of Ladakh. They can file GSTR-4 for FY 2019-20 till 31-12-2020 with no late fees u/s 47 of CGST Act.

### III. Amendment in CGST Rules

#### 1. Introduction of Biometric Verification in case of New Registration & Other changes:

Rule 8 and 9 have been amended to provide for the following

- If Opted for Aadhaar based Authentication - Taking biometric-based Aadhaar authentication and taking photograph or
- If Not Opted for Aadhaar based Authentication- taking biometric information, photograph and verification of such other KYC documents

for the applications for new registration. The amendment also requires verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule. The application shall be deemed to be complete only after completion of the aforementioned process.

Furthermore; the period for granting the registration has been increased from 3 days to 7 days. However, in cases where a person fails to undertake the Aadhaar authentication or does not opt for authentication of Aadhaar number or where the proper officer, with the approval of an officer authorized by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business, the registration shall be granted within a period of 30 days instead of the normal 7 days. Referred provisions shall come into effect from 22-12-2020.

## Analysis of CBIC Notifications issued on 22nd December 2020

**CGA legal Comments:** *The registration process will now be longer and more time consuming. Further Biometric verification and physical verification of documents at facilitation centres made mandatory will make it cumbersome specially in case of big companies where every new registration will require authorized signatories to visit facilitation centres for biometric verification along with physical verification of documents.*

### 2. Suspension/Cancellation of GST Registration:

- **Additional Conditions introduced:** Now as per Rule 21, Registration granted to a person can be cancelled if the said person;
  - ❖ Avails ITC in violation of the provisions of section 16 of the Act or the rules made thereunder; or
  - ❖ Furnishes the details of outward supplies in FORM GSTR-1 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 (GSTR-3B) for the said tax periods; or
  - ❖ Violates the provision of rule 86B [Utilises Electronic credit ledger for discharge of more than 99% of Tax liability if value of taxable supply other than exempt supply and zero-rated supply, in a month exceeds fifty lakh rupees]
  
- **No opportunity of being heard before Suspension of Registration** in case registration of a person is liable to be cancelled under section 29 or under rule 21.
  
- **Intimation of Suspension of Registration:** The registration of taxpayer may be suspended if;
  - ❖ Significant difference found in Comparison of GSTR-3B with GSTR-1 or GSTR-2A
  - ❖ Any other analysis recommended by GST Council
 The intimation in FORM GST REG-31 will be sent to the registered person highlighting the said differences and anomalies and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled
  
- **No taxable supply** can be made during Suspension of registration and no refund will be granted during the period of suspension of his registration.
  
- **Power granted to department** that suspension of registration under this rule may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, if he deems fit.

**Referred provisions shall come into effect from 22-12-2020.**

## Analysis of CBIC Notifications issued on 22nd December 2020

**CGA legal Comments:** *The above changes have given enormous power to the department in respect of suspension of registration. Registration can be suspended if there are significant variations between GSTR-1 & GSTR-3B or GSTR-2A and GSTR-3B. No explanation has been provided as to how much variation may be considered significant. Further registration will be suspended post which intimation will be provided. During the suspension no taxable supply can be undertaken or refund will be granted. Further the proper officer has also been granted power to revoke the suspension anytime during the pendency of the proceedings for cancellation. This may see cases of harassment of taxpayers in the hands of some officers. Let us hope that this power may not be misutilised by the department. Further, the registered persons now need to be very careful while filing their returns. Conducting regular reconciliations of returns along with GSTR-2A is now an absolute necessity.*

### 3. Capping of ITC availment for missed invoices reduced from 10% to 5%:

Rule 36(4) has been amended to the effect that the registered person is restricted from availing the ITC in excess of the 5% (earlier it was 10%) of the eligible ITC for which the concerned suppliers have furnished the invoices. **The aforesaid 5% restriction shall come into effect from 01.01.2021.**

**4. Restriction in the filing of GSTR 1:** Rule 59 has been amended to NOT permit the taxpayer to file GSTR 1 if

- he has not furnished the return in FORM GSTR-3B for the preceding two months (for taxpayer filing monthly returns);
- he has not furnished the return in FORM GSTR-3B for preceding tax period (for taxpayer filing quarterly returns)
- he is required to discharge the tax liability of at least 1% by cash (see the discussion on Rule 86B) and he has not furnished the return in FORM GSTR-3B for preceding tax period (instead of two months under (a)).

**Referred provisions shall come into effect from 22-12-2020.**

**5. Restrictions on use of amount available in electronic credit ledger.-** A new rule 86B has been inserted whereby a registered taxpayer (where the value of taxable supply other than exempt supply and zero-rated supply exceeds INR 50 lakhs/month) cannot discharge his liability in excess of 99% by utilizing the ITC. In other words, such taxpayer shall be required to discharge at least 1% of the liability only by way of cash. However, the rule provides for the following exceptions (wherein the entire liability can be discharged by utilizing the ITC):

- ❖ the said person or the proprietor or karta or the managing director or any of its two partners, Whole-time Directors, Members of Managing Committee of Associations or Board of Trustees, as the case may be, have paid more than INR 1 lakh as income tax in each of the last two financial years for which the time limit to file the return of income has expired; or

## Analysis of CBIC Notifications issued on 22nd December 2020

- ❖ the registered person has received a refund amount of more than INR 1 lakh in the preceding financial year on account of unutilised input tax credit on account of zero-rated supplies (exports + SEZ); or
- ❖ the registered person has received a refund amount of more than INR 1 lakh in the preceding financial year on account of unutilised input tax credit on account of inverted rate structure; or
- ❖ the registered person has discharged his liability towards output tax through the electronic cash ledger for an amount which is in excess of 1% of the total output tax liability, applied cumulatively, upto the said month in the current financial year;
- ❖ the registered person is – (i) Government Department; or (ii) a Public Sector Undertaking; or (iii) a local authority; or (iv) a statutory body.

Furthermore; Commissioner or an officer authorised by him in this behalf is granted the power to remove the said restriction after such verifications and such safeguards as he may deem fit. **Referred provisions shall come into effect from 01.01.2021.**

**CGA legal Comments:** *The above amendment is meant to curb fake invoicing. However, this may pose reconciliation issues for tax payers while filing the returns.*

**6. Further Restriction in case of E-Way Bill:** The Validity of E-way bill of 1 day for every 100 Km has been reduced to 1 Day for every 200 km with effect from 1st January, 2021. Furthermore, rule 138E has been amended whereby no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB01 in respect of a registered person, whether as a supplier or a recipient, who,

- has not furnished the returns (GSTR-1 or GSTR-3B) for a consecutive period of two tax periods
- whose registration is suspended as under the provisions of sub-rule (1) or sub-rule (2) or subrule (2A) of rule 21A.

**Referred provisions shall come into effect from 22-12-2020.**





## Contact Us

**CA. Chitresh Gupta**

**Team CGA Legal**

**Chitresh.gupta@gstexperts.net**

**Mobile : 9910367918**

### **DISCLAIMER:**

*The views expressed in this Bulletin are personal view of the presenter. This Bulletin includes general information about legal issues and developments in the law of GST in India. Such materials are for informational purposes only and may not reflect the most current legal developments. These informational materials are not intended, and must not be taken, as legal advice on any particular set of facts or circumstances. We disclaim all liability in respect to actions taken or not taken based on any or all the contents of this presentation to the fullest extent permitted by law.*

