

GST Compliance Amendments



PAKSH LEGAL

INNOVATE – DISCOVER – THRIVE

Amendments in pursuance of 47th GST Council Meeting

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Executive Summary of GST Changes

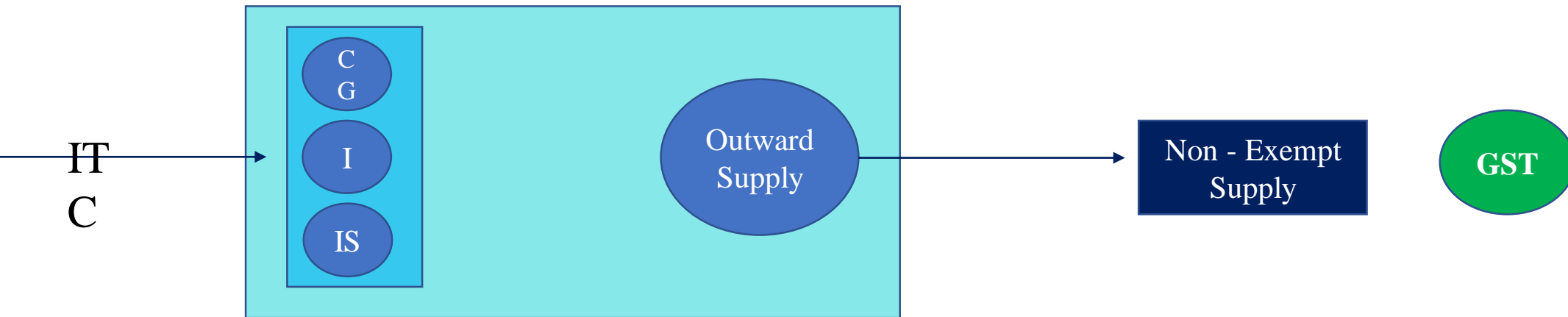
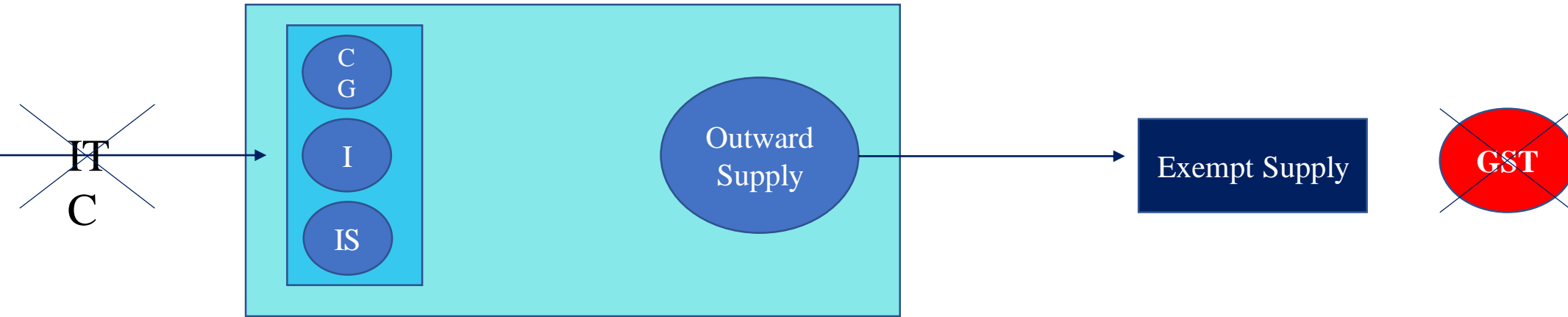
1. There is no requirement of reversing common ITC for sale of duty credit scrips. In our view, this explanation should be given retrospective effect.
2. If the registration is suspended for non-filing of returns and the registered person furnishes all the pending returns before proper officer cancels the registration, it shall be deemed to be revoked. In the statutory language, reference of sub-rule (2A) is misplaced. It should have been sub-rule (2).
3. Due date of filing Form GST CMP-08 i.e., quarterly statement by composition taxpayers, for QE June 2022 has been extended to 31.07.2022.
4. Late fee payable on filing of return in Form GSTR-4 for FY 2021-22 has been waived till 28.07.2022.
5. Form GSTR-9, 9C has been made optional for taxpayers with AT < 2 Crores. The Commissioner has power to issue notification for exempting a class of persons from filing return. No need to notify a special procedure u/s 148.
6. Transfer of balance in electronic cash ledger is allowed between distinct persons. However, it is allowed if there is no unpaid liability in electronic liability register. The taxpayers are advised to scrutinize their electronic liability registers as it has been noticed that on account of technical processes, sometimes demand are not categorized as stayed or is not paid under proper tab which does not reduced demand to nil.

Executive Summary of GST Changes

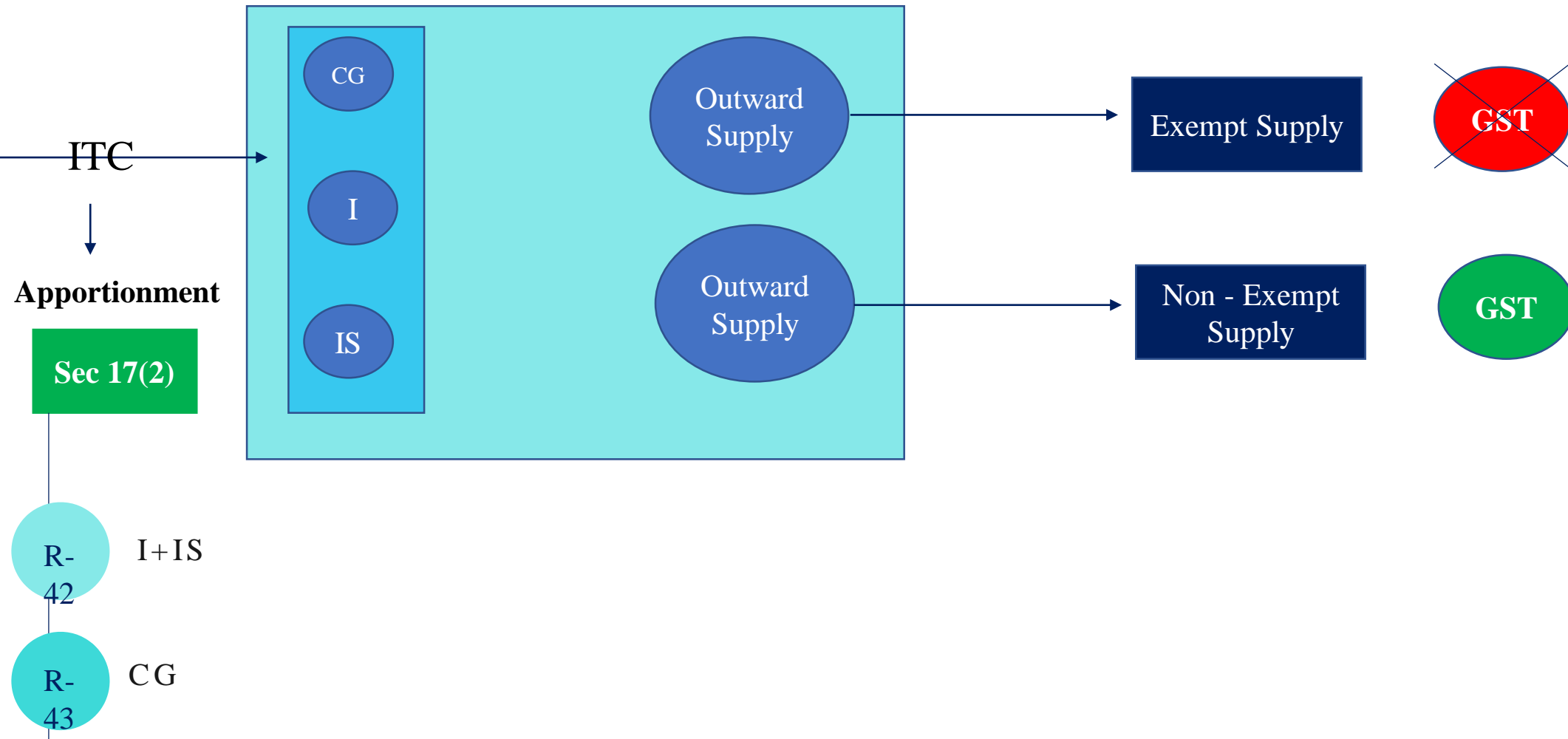
7. Interest is payable at the rate of 18% p.a. in all cases.
8. The rules prescribing the manner of calculating interest has come.
9. In our view, if in future the unutilized balance in electronic credit ledger becomes more than the wrongly availed ITC, then the period for which said balance remains more than wrongly availed credit, said period shall be excluded from computation of interest. In other words, interest should stop for that period.
10. Government has statutorily distinguished "deposit of tax" and "payment of tax". Interest provisions are concerned with "payment of tax". Meaning thereby, the balance lying in electronic cash/credit ledger must be debited at the time of filing return or paying tax.
11. Period from 01.03.2020 to 28.02.2022 has been excluded from calculating the limitation period for filing refund applications u/s 54 and 55 of the Act. The grace period has been notified from 01.03.2020 to 14.03.2020 because Supreme Court orders covered the period from 15.03.2020 to 28.02.2022.
12. Time period to do assessment u.s 73 (other than erroneous refund) has been extended to 30.09.2023 from 05/07.02.2023. **Is this extension is really on account of force majeure?**
13. Period from 01.03.2020 to 28.02.2022 has been excluded from calculating the limitation period for erroneous recovery of refund u/s 73 the Act. In few cases, this amendment has resulted in giving life to those cases which became dead by elapse of period of 3 years. Therefore, a case can be made out to challenge any action for recovery/demand order taken in such cases.

ITC Reversal for Sale of Duty Credit Scrips

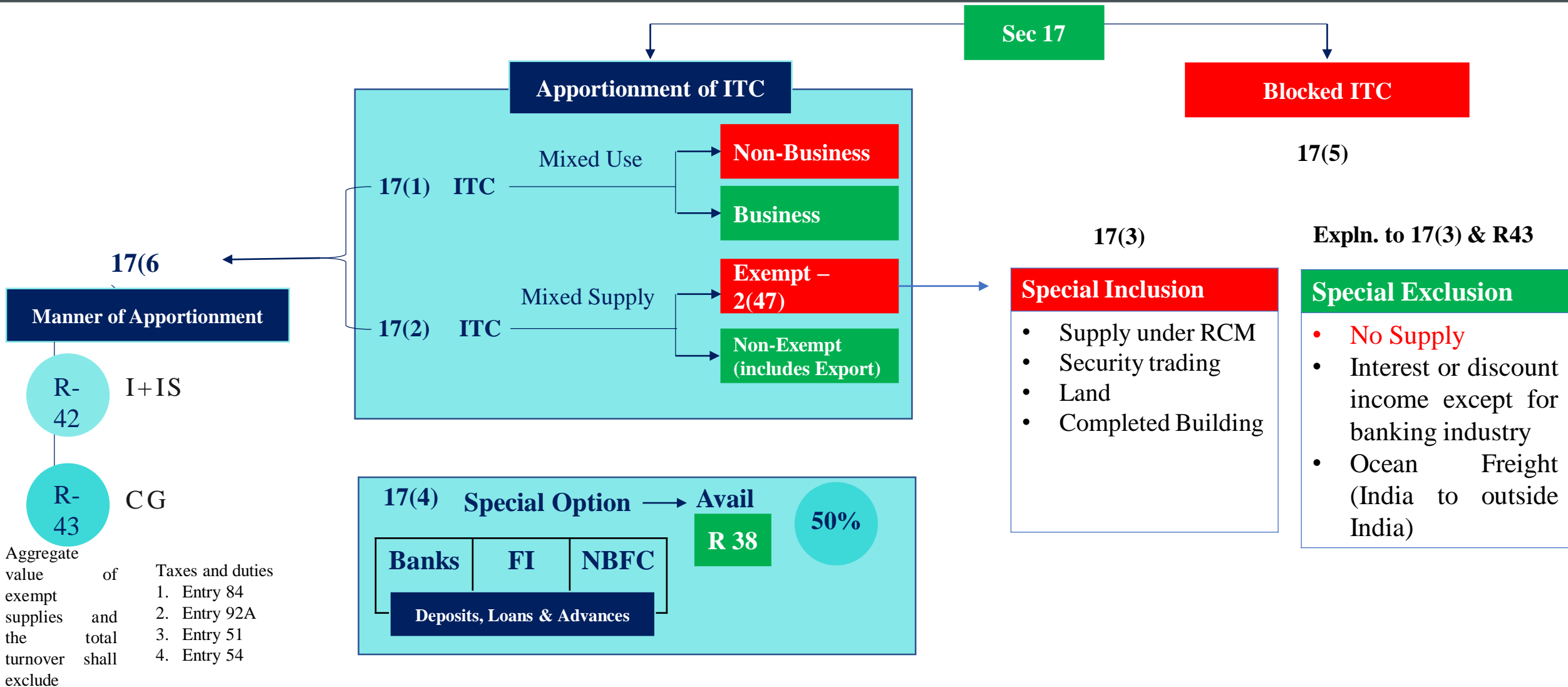
ITC Reversal on sale of Duty Credit Scrips



ITC Reversal on sale of Duty Credit Scrips



ITC Reversal on sale of Duty Credit Scrips



ITC Reversal on sale of Duty Credit Scrips

1. Duty credit scrip is an **incentive given by Ministry of Commerce** with an objective to boost the capability of exporters to increase the exports. Any **person does not make export with an objective to earn duty credit scrip**. Therefore, the inputs and input services which goes into manufacturing of goods exported from India cannot be said to be directly related to the value of exempt supplies i.e. Supply of duty credit scrips.
2. Central Government vide NN 35/2017 – CT (Rate) dated **13.10.2017** amended the NN 02/2017 – CT (Rate) dated 28.06.2017 to insert a new entry 122A in said notification, - **“4907, Duty Credit Scrips”**, thereby making the supplies of duty credit scrips absolutely and unconditionally exempt from the levy of GST w.e.f. 13.10.2017.
3. Section 17(2) r/w Rule 42 requires reversal of **common ITC** pertaining to taxable supply as well as exempt supply.
4. **Problem. As per department, entire ITC is common**
 1. It has been seen that department was taking view that entire ITC is common because input, input services and capital goods used to manufacture the goods exported lead to issuance of duty credit scrips which have been sold. Therefore, huge amount of ITC was being asked for reversal under section 17(2).
5. On being represented, this amendment has been carried out in CGST Rules which provides that reversal u/s 17(2) is not required to be made for sale of duty credit scrips.
6. It is a settled law that laid down by the Constitutional Bench in the case of **Vatica Township Pvt. Limited vs. CIT** reported as **2015 (1) SCC 1** that statute that is declaratory (enacted to remove doubts) or curative **will operate retrospectively**

Deemed Revocation of Suspension

Deemed Revocation of Registration

Rule 21A. Suspension of Registration

Sub-rule	Language
(2)	Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21 , he may suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.
(2A)	Where, a comparison of the returns furnished by a registered person under section 39 with— (a) the details of outward supplies furnished in FORM GSTR-1 ; or (b) the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their FORM GSTR-1, or such other analysis , as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, his registration shall be suspended and the said person shall be intimated in FORM GST REG-31, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences and anomalies and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.

Deemed Revocation of Registration

Rule 21A. Suspension of Registration

Sub-rule	Language
(4)	<p>The suspension of registration under sub-rule (1) or sub-rule (2) <i>or sub-rule (2A)</i> shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect:</p> <p>Provided that the 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.</p>
Inserted by NN 14/2020-CT dated 05.07.2022	<p>Provided further that where the registration has been suspended under sub-rule (2A) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29 and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns.</p>
Our Observations	<ul style="list-style-type: none">• Reference of sub-rule 2A should not have been given. Instead sub-rule (2) should have been mentioned.• In case registration is cancelled for the reasons of non-filing of returns for a continuous period of 3/6 tax periods, and the registration is suspended but not cancelled, the same shall be deemed to be revoked on filing of all the pending returns.

Returns

Quarterly Statement u/s 10: CMP-08

Section 39. Furnishing of Returns

Date	Language of section 39(2)
01.07.2017 to 10.11.2020	(2) A registered person paying tax under the provisions of section 10 shall, for each quarter or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable and tax paid within eighteen days after the end of such quarter.
Section 97 of Finance (No. 2) Act, 2019 Notified vide NN - 81/2020 CT dated 10.11.2020	(2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.

Quarterly Statement u/s 10: CMP-08

Rule 62.

Date	Language of section 39(2)
01.07.2017 to 23.04.2019	Form and manner of submission of quarterly return by the composition taxpayer (1) Every registered person paying tax under section 10 shall, on the basis of details contained in FORM GSTR-4A, and where required, after adding, correcting or deleting the details, furnish the quarterly return in FORM GSTR-4 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:
23.04.2019 to 10.11.2020	Form and manner of submission of statement and return (1) Every registered person paying tax under section 10 or paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019-Central Tax (Rate) , dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) <i>vide</i> number GSR 189(E), dated the 7th March, 2019 shall— (i) furnish a statement , every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in FORM GST CMP-08 , till the 18th day of the month succeeding such quarter ; and (ii) furnish a return for every financial year or, as the case may be, part thereof in FORM GSTR-4 , till the thirtieth day of April following the end of such financial year , electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:
10.11.2020 onwards	Omitted the phrase “ or paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019-Central Tax (Rate) , dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) <i>vide</i> number GSR 189(E), dated the 7th March, 2019”

Pending the effect of section 39(2), special procedure u/s 148 notified w.e.f. 23.04.2019

- Vide NN 21/2019-CT dated 23.04.2019, a special procedure under section 148 of the GST Act was prescribed wherein the registered persons paying tax under the provisions of section 10 of the GST Act or by availing the benefit of notification No. 02/2019– (Rate), dated the 07.03.2019 were made to furnish:
 - i) a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in FORM GST CMP-08 till the 18th day of the month succeeding such quarter.
 - ii) a return for every financial year or, as the case may be, part thereof in FORM GSTR-4 on or before the 30th day of April following the end of such financial year.
- In pursuance of powers under section 148 of the GST Act, various extension in due dates were made from time to time. [*Refer NN 34/2019-CT dated 18.07.2019, NN 35/2019-CT dated 29.07.2019, NN 50/2019-CT dated 24.10.2019, 34/2020 dated 03.04.2020, NN 59/2020-CT dated 13.07.2020 and 64/2020 CT dated 31.08.2020*]
- Vide NN 81/2020 CT dated 10.11.2020, Government notified the section 39(2) as amended by the Finance Act, 2019.
- As the amendments made in section 39(2) were notified and composition scheme for service providers was already incorporated in section 10 on 01.01.2020, the reference of NN 02/2019 – CT(Rate) was omitted from the rule 62 vide NN 82/2020 CT dated 10.11.2020.

Key Takeaways

- Section 39(2) provides for filing of return by persons falling u/s 10 i.e., composition dealers.
- Rule 62 provides for manner of filing said return i.e., quarterly statement in Form CMP-08, and annual for financial year in Form GSTR-4.
- Section 39(6) gives the power to Commissioner to extend the due date of filing of return.
- Besides this, the special procedure under section 148 notified vide NN 21/2019-CT dated 23.04.2019 has been made operational even after 10.11.2020.
- The due date for Form GSTR-4 for the FY 2020-21 was extended vide NN 10/2021-CT dated 01.05.2021, and then by NN 25/2021-CT dated 01.06.2021.
- **Now, the due date for quarterly statement in Form GST CMP-08 for QE June 2022 is extended to 31st July 2022 vide NN 11/2022-CT dated 05.07.2022.**
- In our view, these notification shall be issued under section 39(6) OR shall be prescribed in rules [For example, Rule 80(1A), 80(3A)] and there is no requirement of special procedure as per NN 21/2019.

NN 12/2022-CT dated 05.07.2022

- Section 39(2) provides for filing of return by persons falling u/s 10 i.e., composition dealers.
- Rule 62 provides for manner of filing said return i.e., quarterly statement in Form CMP-08, and annual for financial year in Form GSTR-4.
- Section 39(6) gives the power to Commissioner to extend the due date of filing of return.
- Besides this, the special procedure under section 148 notified vide NN 21/2019-CT dated 23.04.2019 has been made operational even after 10.11.2020.
- The due date for filing return in Form GSTR-4 for the FY 2021-22 was 30.04.2022.
- **Now, the late fee has been waived if said return is filed on or before 28.07.2022 vide NN 12/2022 CT dated 05.07.2022.**

Section 44. Annual Return

Section of FA, 21

Substitution of Section 44

111

Notified vide NN
29/2021-CT dated
30.07.2021 (w.e.f.
01.08.2021)

Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:

Provided further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

Notifications issued under Substituted Section 44

Date	Notification
NN 31/2021-CT dated 30.07.2021 (w.e.f. 01.08.2021)	<ul style="list-style-type: none">Form GSTR-9, 9C made optional for FY 2020-21 for those taxpayers whose AT < 2Crore
NN 10/2022-CT dated 05.07.2022	<ul style="list-style-type: none">Form GSTR-9, 9C made optional for FY 2021-22 for those taxpayers whose AT < 2Crore

1. Notification exempting any class of registered persons from filing the Annual Return (Form GSTR-9) is not to be issued under section 148 of the Act. Commissioner has the powers to issue notification under section 44 now.
2. The due date to file the Annual Return is prescribed in rules. The substituted rules, do not give power to Commissioner to extend the due date by way of notification. For extending the date, amendment of CGST Rule 80 has to be made.
3. Now State Commissioner cannot extend the due date to submit Annual Return for a specific State. He has to work in alignment with the rules prescribed.

Annual Return: FY 2021-22

History of Section 44. Annual Return: RoD Orders being issued to extend the due date

Date	Language of section 44
01.07.2017 to 10.12.2018	<p>(1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year.</p> <p>(2) Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.</p>
11.12.2018 to 13.11. 2019	<p>Explanation.- For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st March, 2019.</p>
RoD Order 01/2018 issued	<p>Note 1. Extended to 30.06.2019, 31.08.2019, 30.11.2019 vide RoD Order No. 03/2018 dated 31.12.2018, 06/2019 dated 28.06.2019 and 07/2019 dated 26.08.2019 respectively.</p>
14.11.2019 to 31.12.2019	<p>Substituted Explanation.—For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st December, 2019 and the annual return for the period from the 1st April, 2018 to the 31st March, 2019 shall be furnished on or before the 31st March, 2020.</p>
RoD Order 08/2019 issued	<p>Note 1. Due date for FY 2017-18 was extended to 31.01.2020 vide RoD Order No. 10/2019 dated 26.12.2019.</p>

Annual Return: FY 2021-22

History of Section 44. Annual Return: Power given to Commissioner to extend the due dates

Date	Language of section 44
01.01.2020 to 01.08.2021 [2 Provisos inserted in section 44(1) by Finance (No. 2) Act, 2019]	<p>(1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year.</p> <p><i>Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:</i></p> <p><i>Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.</i></p> <p>(2) Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.</p>
	Explanation.—For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31 st January, 2020 and the annual return for the period from the 1st April, 2018 to the 31st March, 2019 shall be furnished on or before the 31st March, 2020.

Annual Return: FY 2021-22

History of Section 44. Annual Return: Due date extended by way of Notification

Date	Event
01.01.2020 to 01.08.2021	<ul style="list-style-type: none">• Due date for filing Annual Return for FY 2017-18 were extended by way of Notification issued by Commissioner u.s 44(1) of the Act to 05.02.2020/ 07.02.2020.• Due date for filing Annual Return for FY 2018-19 were extended by way of Notifications issued by Commissioner u.s 44(1) of the Act to 31.12.2020.• Due date for filing Annual Return for FY 2019-20 were extended by way of Notifications issued by Commissioner u.s 44(1) of the Act to 31.03.2021.

Annual Return: FY 2021-22

History of Section 44. Annual Return: Exemption from filing to a certain class of taxpayer u/s 148

Date	Event
Not. No. 30/2019- CT dated 28.06.2019	<ul style="list-style-type: none">Form GSTR-9, 9C not to be filed by OIADR Service providers.
Not. No. 47/2019- CT dated 09.10.2019	<ul style="list-style-type: none">Form GSTR-9, 9C made optional for FY 2017-18, 2018-19 for those taxpayers whose AT < 2Crores
Not. No. 09/2020- CT dated 16.03.2020	<ul style="list-style-type: none">Form GSTR-9C not to be filed by foreign airlines.
Not. No. 77/2020- CT dated 15.10.2020	<ul style="list-style-type: none">Form GSTR-9, 9C made optional for FY 2019-20 for those taxpayers whose AT < 2Crore

Payment of Tax

Transfer of balance in cash ledger to distinct person

Section 49. Payment of tax, interest, penalty and other amounts

Section of FA, 22	Amendments
110 (a) Not yet notified	(2) The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic credit ledger, in accordance with section 41 [or section 43A], to be maintained in such manner as may be prescribed.
110 (b) Not yet notified	(4) The amount available in the electronic credit ledger may be used for making any payment towards output tax under this Act or under the Integrated Goods and Services Tax Act in such manner and subject to such conditions [and restrictions] and within such time as may be prescribed.
110 (c) Notified vide NN 09/2022-CT dated 05.07.2022	(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for,— (a) integrated tax, central tax, State tax, Union territory tax or cess; or (b) integrated tax or central tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act: Provided that no such transfer under clause (b) shall be allowed if the said registered person has any unpaid liability in his electronic liability register.

Transfer of balance in cash ledger to distinct person

Section 49. Payment of tax, interest, penalty and other amounts

Section of FA, 22	Amendments
110 (d) Not yet notified	(12) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, subject to such conditions and restrictions, specify such maximum proportion of output tax liability under this Act or under the Integrated Goods and Services Tax Act, 2017 which may be discharged through the electronic credit ledger by a registered person or a class of registered persons, as may be prescribed.
Rule 87 (14) Inserted vide NN 14/2022-CT dated 05.07.2022	A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for central tax or integrated tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25, in FORM GST PMT-09 : Provided that no such transfer shall be allowed if the said registered person has any unpaid liability in his electronic liability register.

Transfer of balance in cash ledger to distinct person

Section 49 Memo to the Finance Bill, 2022

Clause 109 seeks to amend sub-section (4) of section 49 of the Central Goods and Services Tax Act so as to provide for prescribing restrictions for utilizing the amount available in the electronic credit ledger.

It further seeks to amend sub-section (10) so as to allow transfer of amount available in electronic cash ledger under the Central Goods and Services Tax Act of a registered person to the electronic cash ledger under the said Act or the Integrated Goods and Services Tax Act of a distinct person.

It also seeks to insert sub-section (12) so as to provide for prescribing the maximum proportion of output tax liability which may be discharged through the electronic credit ledger.

Transfer of balance in cash ledger to distinct person

Section 49 Timeline of amendments made in section 49(10)

Date	Event
01.01.2020	Section 49(10) was inserted vide Finance Act 2019 and was notified w.e.f. 01.01.2020 vide Not. No. 01/2020-CT dated 01.01.2020.
	As per original form of section 49(10), transfer of balance in electronic cash ledger was not permitted between distinct persons i.e., from one GSTIN to another GSTIN of a person.
28.06.2019, made effective from 28.04.2020	Rule 87(13) was inserted vide Not. No. 31/2019-CT dated 28.06.2019 and Form GST PMT-09 was also notified. However, said notification was made effective from 21.04.2020 vide Not. No. 37/2020 CT dated 28.04.2020.
05.07.2022	Section 49(10) was substituted vide Finance Act 2022 and is notified w.e.f. 05.07.2022 vide Not. No. 09/2022-CT dated 05.07.2022

Section 49 Key takeaways

1. Balance in electronic cash ledger is allowed to be transferred to other GSTINs of the same person.
2. However, it can be transferred only in a case when there is no unpaid liability in his electronic liability register.
3. It is highly advised to scrutinise the Electronic Liability Register.
 1. It has been observed that on account of technical non-savviness, there are huge amounts appearing as payable in Electronic Liability Register.
For example:
 1. Appeal filed but demand not categorised as “Stayed”
 2. Form GST DRC-07 issued but payment made through Form GST DRC-03 instead of using the tab “payment against demand”
 3. Pre-deposit not made through Form GST APL-01; liability created and paid vide Form GST DRC-03 – original liability will remain unpaid to the extent of DRC-03.
4. In such situations, it is advised to file an application in Form GST PMT-04 requesting for corrections in the Electronic Liability Register.

Transfer of balance in cash ledger to distinct person

Section 49 Key takeaways

1. Payment in electronic cash ledger can now be made by UPI or IMPS mode as well. In pursuance of the power conferred under section 49(1), these modes of payment has been prescribed in Rule 87. [*Rule 87(3) amended vide NN 14/2022 CT dated 05.07.2022*]

Interest on delayed payment of tax

Section of FA, 22	Amendments
	<p>(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent, as may be notified by the Government on the recommendations of the Council:</p> <p><i>[Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.]</i></p>
	<p>(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.</p>
<p>111 Notified vide NN 09/2022-CT dated 05.07.2022</p>	<p><i>Substituted language w.r.e.f. 01.07.2017:</i></p> <p>(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.</p> <p><i>Language prior to substitution:</i></p> <p>(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty-four per cent, as may be notified by the Government on the recommendations of the Council.</p>

Interest on delayed payment of tax

Rule	Statutory Language
<p>Rule 88B</p> <p>Inserted vide NN 14/2022 CT dated 05.07.22 w.r.e.f. 01.07.2017</p>	<p>(1) In case, where the supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger, for the period of delay in filing the said return beyond the due date, at such rate as may be notified under sub-section (1) of section 50.</p> <p>(2) In all other cases, where interest is payable in accordance with sub-section (1) of section 50, the interest shall be calculated on the amount of tax which remains unpaid, for the period starting from the date on which such tax was due to be paid till the date such tax is paid, at such rate as may be notified under sub-section (1) of section 50.</p>

Supply made in Tax period	Declared in return for	Due date (20); date of filing	Period of delay for interest	Amount on which interest payable
July 2022	July 2022	31.07.2022	11 days	Paid from Cash Ledger
July 2022	July 2022 but after commencement of proceedings -73/74	31.07.2022	11 days	Gross Tax Liability
July 2022	August 2022 (even though there was unutilized ITC as per July 22 return)	31.08.2022	1 month and 11 days	Gross Tax Liability
July 2022	Paid through Form GST DRC-03	31.07.2022	11 days	Gross Tax Liability

Interest on delayed payment of tax

Rule	Statutory Language
<p>Rule 88B</p> <p>Inserted vide NN 14/2022 CT dated 05.07.22 <i>w.r.e.f.</i> 01.07.2017</p>	<p>(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 50, the interest shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.</p> <p>Explanation.—For the purposes of this sub-rule, —</p> <p>(1) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.</p> <p>(2) the date of utilisation of such input tax credit shall be taken to be, —</p> <p>(a) the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or</p> <p>(b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.</p>

Interest on delayed payment of tax

Wrong ITC availed in tax period	Amount of wrong ITC availed	Closing balance in Electronic Credit Ledger after filing of return for tax period July 2022	Amount of ITC wrongly availed and utilised	Interest period starts from:
July 2022	1,000/-	Rs. 2000/-	Nil	N.A.
July 2022	1,000/-	Rs. 800/-	Rs. 200/-	Due date of filing return or actual date of filing return, whichever is earlier
July 2022	1,000/-	Rs. 2,000/- but subsequently Form GST DRC-03 filed for paying tax of Rs. 1,500/- leaving behind unutilized ITC for Rs. 500/-	Rs. 500/-	Date of debit in Electronic Credit Ledger i.e., date of Form GST DRC-03
July 2022	1,000/-	Rs. 800/- but subsequently Form GST DRC-03 filed for paying tax of Rs. 1,500/- leaving behind unutilized ITC for Rs. Nil.	Rs. 200/- Rs. 800/-	Due date of filing return or actual date of filing return, whichever is earlier Date of debit in Electronic Credit Ledger i.e., date of Form GST DRC-03

Interest on delayed payment of tax

Wrong ITC availed in tax period	Amount of wrong ITC availed	Closing balance in Electronic Credit Ledger after filing of return for tax period July 2022	Amount of ITC wrongly availed and utilised	Interest period starts from:	Closing balance of ITC after filing return for Dec 2022	Interest period ends?
July 2022	1,000/-	Rs. 2000/-	Nil	N.A.	N.A.	N.A.
July 2022	1,000/-	Rs. 800/-	Rs. 200/-	Due date of filing return or actual date of filing return, whichever is earlier	1,500/-	No. It will end on date of reversal of such credit or payment of tax.
July 2022	1,000/-	Rs. 2,000/- but subsequently Form GST DRC-03 filed for paying tax of Rs. 1,500/- leaving behind unutilized ITC for Rs. 500/-	Rs. 500/-	Date of debit in Electronic Credit Ledger i.e., date of Form GST DRC-03		
July 2022	1,000/-	Rs. 800/- but subsequently Form GST DRC-03 filed for paying tax of Rs. 1,500/- leaving behind unutilized ITC for Rs. Nil.	Rs. 200/- Rs. 800/-	Due date of filing return or actual date of filing return, whichever is earlier Date of debit in Electronic Credit Ledger i.e., date of Form GST DRC-03		

Note: It should not end, but it should stop.

Interest on delayed payment of tax

Section 50 Memo to the Finance Bill, 2022

Clause 110 seeks to substitute a new sub-section for sub-section (3) of section 50 of the Central Goods and Services Tax Act, retrospectively, with effect from the 1st July, 2017, so as to provide for levy of interest on input tax credit wrongly availed and utilised, and to provide for prescribing manner of calculation of interest in such cases.

Interest on delayed payment of tax

Section 50 Key takeaways

1. Vide section 116 read with sixth schedule of the Finance Act 2022, the rate of interest has also been reduced from 24% to 18% w.r.e.f 01.07.2017. The Not. No. 13/2017-CT dated 28.06.2017 stood amended retrospectively as the Finance Bill, 2022 received assent from the President on 30th March 2022.
2. This is a welcome amendment.
3. It will entail consequences in the nature of eligibility to claim refund if the registered person has already paid interest @24% p.a.
4. Vide section 107 of FA 2022, section 42, 43 and 43A of the CGST Act, 2017 have been omitted. In our view, the Central Government should also have notified these amendments contemporaneously with this amendment.

Relaxation in Various Dates

Exclusion of period of limitation

Section 54. Refunds: Exclude time period from 01.03.2020 to 28.02.2022 (NN 13/2022 CT dated 05.07.2022)

Relevant date	Refund type	Period	Relevant date
i) Ship or aircraft leaves India ii) Goods pass frontier iii) Dispatch of goods by post office	Export of Goods out of India by: i) Sea or Air ii) Land iii) Post	i) Upto Feb 18 ii) Mar 18 – Feb 20 iii) Mar 20 – Feb 22	i) Expired ii) Balance period as on 01.03.2020 made available from 01.03.2022 iii) 2 Years start from 01.03.2022
Filing of Return	Deemed Export i) Supply against Advance Auth. ii) Supply against EPCG License iii) Supply to EOU units iv) Supply of Gold by Bank/specified PSU against Advance Auth.	i) Upto Jan 18 ii) Feb 18 – Jan 20 iii) Mar 20 – Feb 22	i) Expired ii) Balance period as on 01.03.2020 made available from 01.03.2022 iii) 2 Years start from 01.03.2022
Issue of invoice or receipt of payment, whichever is later	Export of Services	--ditto-- [for goods]	--ditto-- [for goods]
<ul style="list-style-type: none"> In case refund is claimed for unutilized ITC for export of goods, export of services Tax Period: FY 2017-18 Tax Period: FY 2018-19 (Upto Jan 2019) As per law, relevant date was clashing with another clause wherein it was specified as end of Financial Year 			If refund application filed before 01.02.19 <ul style="list-style-type: none"> Ends on 31.03.2020 (now 31.03.2022) Ends on 31.03.2021 (Balance period as on 01.03.2020 made available from 01.03.2022)

Exclusion of period of limitation

Section 54. Refunds: Exclude time period from 01.03.2020 to 28.02.2022 (NN 13/2022 CT dated 05.07.2022)

Relevant date	Refund type	Period	Relevant date
Date of communication of judgment etc.	consequence of judgment, decree, order or direction of the Appellate Authority, Appellate Tribunal or any court		Exclude the period from 01.03.2020 to 28.02.2022
Upto 01.02.2019 End of financial year WEF 01.02.2019 Due date of furnishing of return	Inverted Duty Structure	i) Upto Jan 18 ii) Feb 18 – Jan 20 iii) Mar 20 – Feb 22	i) Expired ii) Balance period as on 01.03.2020 made available from 01.03.2022 iii) 2 Years start from 01.03.2022
Adjustment of tax after final assessment	Provisional Assessment		Exclude the period from 01.03.2020 to 28.02.2022
Receipt of goods or services	Person, other than supplier		Exclude the period from 01.03.2020 to 28.02.2022
Payment of tax	Any other case		Exclude the period from 01.03.2020 to 28.02.2022

Exclusion of period of limitation

Section 54. Refunds: Exclude time period from 01.03.2020 to 28.02.2022 (NN 13/2022 CT dated 05.07.2022)

Relevant date	Refund type	Period	Relevant date
Payment of tax	Any other case		Exclude the period from 01.03.2020 to 28.02.2022
i) 24.09.2021 ii) Date of payment under correct head	i) Payment under wrong head of tax / intra-state supplies subsequently held to be inter-state and vice-versa	i) Payment before 24.09.2021 ii) Payment made on or after 24.09.2021	i) Balance period as on 01.03.2020 made available from 01.03.2022 ii) For payments made upto 28.02.2022, 2 years shall start from 01.03.2022
	ii) Excess payment of tax		Exclude the period from 01.03.2020 to 28.02.2022
Upto 01.02.2019 End of the Financial Year Not specifically defined from 01.02.19 i) With payment: date of payment ii) Without payment: ??	iii) SEZ Supply of goods and/or services with / without payment of tax	--No Comments--	--No Comments--

Exclusion of period of limitation

Section 55. Refund in certain cases: Exclude time period from 01.03.2020 to 28.02.2022 (NN 13/2022 CT dated 05.07.2022)

Relevant date	Refund type	Period	Relevant date
<ul style="list-style-type: none">Last date of the quarter.18 months is the time limit as per NN 20/2018-CT dated 28.03.2018	Inward supplies of goods or services or both received by persons notified u/s 55	<ul style="list-style-type: none">i) Upto QE June 18ii) From QE Sept 18 – QE Mar 20iii) From QE June 20 – QE Dec 21	<ul style="list-style-type: none">i) Expiredii) Balance period as on 01.03.2020 made available from 01.03.2022iii) 18 months start from 01.03.2022

Exclusion of period of limitation

Section 73. Erroneous recovery of Refund: Exclude time period from 01.03.2020 to 28.02.2022 (NN 13/2022 CT dated 05.07.2022)

Section 11A of Central Excise Act, 1944

(1)

(a) the Central Excise Officer shall,
within two years
from the relevant date,

.....;

11) The Central Excise Officer shall determine the amount of duty of excise under sub-section (10)-

(a) **within six months** from the date of notice **where it is possible to do so** in respect of cases falling under sub-section (1);

(b) **within two years** from the date of notice **where it is possible to do so** in respect of cases falling under sub-section (4)

Section 73 of CGST Act, 2017

(1) **serve** notice on the person chargeable with tax

(2) The proper officer shall **issue** the notice under sub-section (1) at least three months prior to the time limit specified in sub-section (10) for issuance of order.

(10) The proper officer shall **issue** the order under sub-section (9)

within three years from the **due date** for furnishing of **annual return** for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or

within three years from the date of **erroneous refund**.

Section 73. Erroneous recovery of Refund: Exclude time period from 01.03.2020 to 28.02.2022 (NN 13/2022 CT dated 05.07.2022)

Section 73

- Learning for GST Regime

1. In GST regime, the time limit has been made mandatory for issue of Order-in-Original as against service of show cause notice in pre-GST regime. Now, the OIO must be issued within 3 years from the relevant date and the SCN shall be issued atleast 3 months prior to the issue of OIO.
2. In pre-GST regime, the adjudicating authorities used to serve the SCN within 2 years from relevant date but issue the OIO after a significant delay. This is due to the reason that section 11A(11) of the Central Excise used the expression “*wherever it is possible to do so*”. Hon’ble Delhi High Court in case of ***Sunder Systems Private Limited Versus Union of India and Others***, WP(C) 8675/2017 was pleased to quash the show cause notice where adjudication was delayed for a period of 6 long years.
3. The concept of “relevant date” is very restricted. Unlike a long list of relevant date in pre-GST regime, the list is very restricted in GST regime to,-
 - a) Due date of filing Annual Return
 - b) Date of erroneous refund

Section 73. Erroneous recovery of Refund: Exclude time period from 01.03.2020 to 28.02.2022 (NN 13/2022 CT dated 05.07.2022)

Section 73

- Learning for GST Regime

12. Illustrations:

- A SCN for FY 2017-18 is issued on 10.11.2022. The due date of filing Annual Return for 2017-18 was 05.02.2020. **Is it issued within time?**
- A SCN for FY 2017-18 is issued on 04.11.2022. The due date of filing Annual Return for 2017-18 was 05.02.2020. **Is it issued within time?**
- An assessee furnished the Annual Return for FY 2017-18 on 31.08.2019. By which date, the proper officer shall issue SCN and OIO? **[Due date of Annual Return is to be considered]**

Erroneous Refund

- For the tax period July 2017, the refund was sanctioned as under:

Head	Date of bank credit	SCN	OIO
IGST	26.03.2018	26.12.2020	26.03.2021
CGST	26.03.2018		
SGST	22.06.2018		

Exclusion of period of limitation

Section 73. Extension/ exclusion of dates (NN 13/2022 CT dated 05.07.2022)

OIO issuance
date extended to
30.09.2023 from
05/07.02.2023

Exclude period
from 01.03.2020
to 28.02.2022
for issuing Order

12. Illustrations:

- A SCN for FY 2017-18 is issued on 10.11.2022. The due date of filing Annual Return for 2017-18 was 05.02.2020. **Is it issued within time?**
- A SCN for FY 2017-18 is issued on 04.11.2022. The due date of filing Annual Return for 2017-18 was 05.02.2020. **Is it issued within time?**
- An assessee furnished the Annual Return for FY 2017-18 on 31.08.2019. By which date, the proper officer shall issue SCN and OIO? **[Due date of Annual Return is to be considered]**

Erroneous Refund

- For the tax period July 2017, the refund was sanctioned as under:

Head	Date of bank credit	SCN	OIO
IGST	26.03.2018	26.12.2020	26.03.2021
CGST	26.03.2018		
SGST	22.06.2018		

Exclusion of period of limitation

Section 73. Extension/ exclusion of dates (NN 13/2022 CT dated 05.07.2022)

OIO issuance
date extended to
30.09.2023 from
05/07.02.2023

Exclude period
from 01.03.2020 to
28.02.2022 for
issuing Order for
erroneous refund

- Whether this extension is due to **force majeure**?
- Whether this extension is issued u/s 168A because now the Government does not have power to issue Removal of Difficulty Order u/s 172?

- Whether dead claims be put to life once again?
- It has been observed that few demand orders for erroneous recovery of refund were issued after 3 years from the date of bank credit. In such cases, whether the demand orders which were barred by time can be put to a valid limitation period now?

Changes in Compliance Formats

Changes in Compliance Formats

Form GSTR-3B: Amendments made vide NN 14/2022 CT dated 05.07.2022

3.1 Details of Outward Supplies and inward supplies liable to reverse charge (other than those covered in 3.1.1)					
Nature of Supplies	Total Taxable Value	Integrated Tax	Central Tax	State/UT tax	Cess
(1)	(2)	(3)	(4)	(5)	(6)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

Changes in Compliance Formats

Form GSTR-3B: Amendments made vide NN 14/2022 CT dated 05.07.2022

3.1.1 Details of supplies notified under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and corresponding provisions in Integrated Goods and Services Tax/Union Territory Goods and Services Tax/State Goods and Services Tax Acts.

Nature of Supplies	Total Taxable Value	Integrated Tax	Central Tax	State/UT tax	Cess
(1)	(2)	(3)	(4)	(5)	(6)
(i) Taxable supplies on which electronic commerce operator pays tax under sub-section (5) of section 9 [to be furnished by the electronic commerce operator]					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under sub-section (5) of section 9 [to be furnished by the registered person making supplies through electronic commerce operator].					

Changes in Compliance Formats

Form GSTR-3B: Amendments made vide NN 14/2022 CT dated 05.07.2022

3.2. Of the supplies shown in 3.1(a) and 3.1.1(i) above, details of inter-state supplies made to unregistered persons, compositions taxable persons and UIN holders

Nature of Supplies	Place of Supply (State/UT)	Total Taxable Value	Amount of Integrated Tax		
(1)	(2)	(3)	(4)		
Supplies made to unregistered persons					
Supplies made to composition taxable persons					
Supplies made to UIN holders					

Changes in Compliance Formats

Form GSTR-3B: Amendments made vide NN 14/2022 CT dated 05.07.2022

3.2. Of the supplies shown in 3.1(a) and 3.1.1(i) above, details of inter-state supplies made to unregistered persons, compositions taxable persons and UIN holders

Nature of Supplies	Place of Supply (State/UT)	Total Taxable Value	Amount of Integrated Tax		
(1)	(2)	(3)	(4)		
Supplies made to unregistered persons					
Supplies made to composition taxable persons					
Supplies made to UIN holders					

Changes in Compliance Formats

Form GSTR-3B: Amendments made vide NN 14/2022 CT dated 05.07.2022

4. Eligible ITC					
Details	Integrated Tax	Central Tax	State/UT Tax	Cess	
(1)	(2)	(3)	(4)	(5)	
(A) ITC Available (whether in full or part)					
(1) Import of goods					
(2) Import of services					
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)					
(4) Inward supplies from ISD					
(5) All other ITC					
(B) ITC Reversed					
(1) As per Rules 38, 42 & 43 of CGST Rules and sub-section (5) of section 17					
(2) Others					
(C) Net ITC Available (A) – (B)					

Changes in Compliance Formats

Form GSTR-3B: Amendments made vide NN 14/2022 CT dated 05.07.2022

4. Eligible ITC					
Details	Integrated Tax	Central Tax	State/UT Tax	Cess	
(1)	(2)	(3)	(4)	(5)	
(D) Ineligible ITC Other Details					
(1) As per section 17(5) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period					
(2) Others Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions					

Changes in Compliance Formats

Form GSTR-3B: Amendments made vide NN 14/2022 CT dated 05.07.2022

Instructions

(4) An Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(i) above.

(5) A registered person making supplies through an Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(ii) above.



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- Kashish has 10+ years of experience in providing tax and legal services; and has been the head of Litigation Division of one of the top 10 CA firm specializing in indirect tax litigation and advisory services along with expert domain of audit services. In 2021, he established his own law consultancy firm, M/s Paksh Legal.
- He possesses extensive knowledge and strong command on the subject. Kashish has successfully handled and represented varied matters on indirect taxes (including GST, VAT, Service tax, Customs, Excise). Kashish has worked for multiple industry segments including Indian and foreign multinationals, PSUs and Fortune 500 companies.
- Kashish has privilege of becoming one of the India's youngest taxation author in 2017 when his book - "Commentary on Revised Model GST Law" was published by Bharat Law House Private Limited. He has authored three editions of aforesaid book till date. In 2019, he authored two specialized books on GST, one on "GST Annual Return and Audit" and second as "GST Tracker" containing section wise, rule wise list of all notifications, circulars, orders, Removal of Difficulty Order and synopsis of judgments released till date of release of book. Recently, second edition of GST Tracker has been launched by him.
- He has argued matters before 'Customs Excise and Service Tax Appellate Tribunal', Advance Ruling Authorities of various states in India and several State VAT Tribunals. Prior to introduction of GST, has handled issues pertaining to almost all the State VAT laws.
- He has delivered lectures/ talks on various subjects inter alia including GST, Service tax, VAT, central excise, Customs, etc. in various Chambers of Commerce & Industry, various forums of the Institute of Chartered Accountants of India, CAG etc.
- He has Contributed towards publications of the ICAI, Taxmanagement India, Taxmann, Institute of Actuaries of India, pamphlets of various chambers of Commerce and Industry etc.

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