

ASC

GST TIMES



Compliance Calendar

S. No.	Due Date	Forms	Period	Description
1.	10 th April 2022	GSTR-7	March, 2022	Return for Tax Deducted at source to be filed by Tax Deductor.
2.	10 th April 2022	GSTR-8	March, 2022	E-Commerce operator registered under GST liable to TCS
3.	11 th April 2022	GSTR-1	March, 2022	Taxpayers having an aggregate turnover of more than INR 5 crores or opted to file monthly return
4.	13 th April 2022	GSTR-1	March, 2022	Taxpayers who have opted for Invoice Furnishing Facility (IFF) under Quarterly Return Monthly Payment ("QRMP") Scheme
5.	13 th April 2022	GSTR-6	March, 2022	Every Input Service Distributor (ISD)
6.	18 th April 2022	CMP-08	Jan – March, 2022	Quarterly challan-cum-statement to be furnished by composition dealers
7.	20 th April 2022	GSTR-5	March, 2022	Return for Non-Resident taxable Person.
8.	20 th April 2022	GSTR-5A	March, 2022	Return for NRI, providing online information and database access or retrieval services to non-taxable person in India
9.	20 th April 2022	GSTR-3B	March, 2022	Taxpayers having an aggregate turnover of more than INR 5 crore or have opted to file monthly return.
10.	22 nd April 2021	GSTR-3B	Jan,22 to Mar, 22	Taxpayer having an aggregate turnover up to INR 5 crore and whose principal place are in the state of (Opt for QRMP Scheme): Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh or in the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep
11.	24 th April 2021	GSTR-3B	Jan,22 to Mar, 22	Taxpayer having an aggregate turnover up to INR 5 crore and whose principal place are in the state of (Opt for QRMP Scheme): Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or in the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi
12.	28 th April 2022	GSTR-11	March, 2022	Statement of inward supplies received by persons having Unique Identification Number
13.	30 th April 2022	GSTR-4	FY 21-22	Yearly return for taxpayers opted for the composition scheme

TOPIC COVERED

Special Composition Scheme for Brick Kilns

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E - Invoice Applicability for taxpayers with turnover more than INR 20 crores

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45th GST Council Meeting

Special Composition Scheme for Brick Kilns

1. Brick Kilns would be brought under "Special Composition Scheme" with threshold limit of Rs. 20 Lakhs, w.e.f. 1.04.2022;
2. Bricks would attract the GST Rates as under –
 - a. 6% without ITC under the scheme;
 - b. 12% rate would otherwise apply.
3. Bricks would cover the following:
 - a. Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
 - b. Bricks of fossil meals or similar siliceous earths
 - c. Building Bricks
 - d. Earthen or Roofing Tiles



E - Invoice Applicability for taxpayers with turnover more than INR 20 crores

The Central Board of Direct taxes and Customs (CBIC) has made the e-invoicing system mandatory for taxpayers with a turnover higher than Rs. 50 crores from 1st April 2021.

However, as per the notification number 01/2022, the government has extended the applicability of the e – invoicing system to the taxpayers having more than 20 crores of turnover.

The said notification is applicable w.e.f. 1st April, 2022.

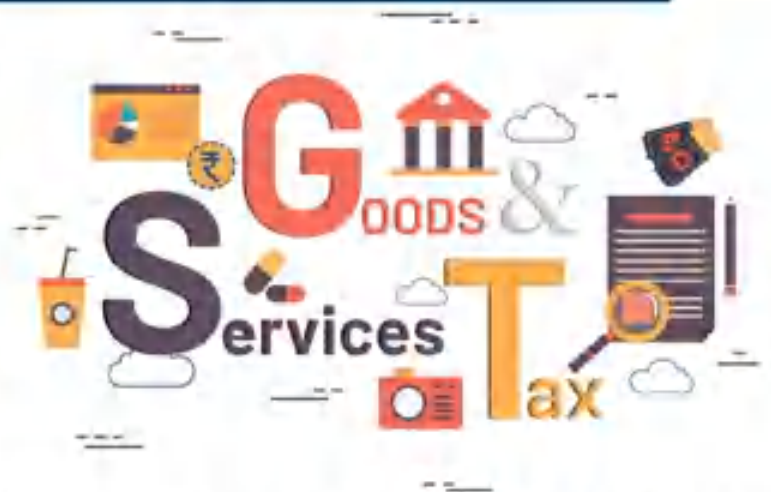
Source : <https://www.cbic.gov.in/htdocs-cbec/gst/not-ctn-01-central-tax-english-2022.pdf>



GSTN enhanced User Interface w.r.t. address fields in registration application on GST Portal

The Goods and Services Tax Network ("GSTN") has issued Update dated March 10, 2022 for enhanced User Interface ("UI") w.r.t. the address fields in the registration application GST REG-01 on the GST Portal for the taxpayers.

UI with respect to the address fields in the Registration Application GST REG-01 has been enhanced as follows:-



- Incorporation of a map tile along with a drag and drop facility of address pinhead on to the exact location of the applicant's address.
- Once selected, the details will automatically fill in the various address input fields given in the application.
- Address fields have been linked so as to auto-fill other macro level address entry fields based on the entry in one of such fields particularly PIN Codes. For example; on entering the PIN code, the corresponding State and Districts will get auto-filled.
- The user can also directly fill-up the address input fields which are now aided with suggestive address input dropdowns from which the user can select the appropriate/relevant address field(s). This action will reduce errors in the address texts and will also ease the filling up of the appropriate address input fields by the user.
- The address fields have been segregated appropriately to reduce confusions while entering the relevant inputs under various address heads.

Due date for filing annual Kerala Flood Cess return extended till April 30, 2022



The Kerala GST Department vide Notification No. 02/2022 – State Tax dated March 17, 2022 has issued amendment in NN 1/2022 in order to further extend the due date for filing the return from March 15, 2022 to April 30, 2022.

Source: <https://keralataxes.gov.in/wp-content/uploads/2019/07/KFC-annual-return-date-extension.pdf>

Exemption of IGST & Compensation Cess on imported goods under FTP 2015-2020 extended till June 30, 2022

The CBIC vide Notification No. 19/2022-Customs dated March 31, 2022 has issued amendments in order to extend the date of exemption of



1. Integrated Goods and Services Tax ("IGST"); &
2. Goods and Services Tax Compensation Cess on certain goods under Foreign Trade Policy 2015-2020 ("FTP") imported in India under the
 - a. Export Promotion Capital Goods Scheme ("EPCG Scheme");
 - b. Advance Authorisation Scheme;
 - c. Materials imported into India under Advance Authorisation for annual requirement;
 - d. Materials imported into India under Advance Authorisation for export of a prohibited goods; &
 - e. Fabrics imported into India under Special Advance Authorisation respectively from March 31, 2022 to June 30 2022.

Introduction of new functionality of 'Restoration of Cancelled Registration' based on Appellate order

The office of the Principal Additional Director General of Systems & Data Management, issued Registration Advisory No. 07/2022 dated March 23, 2022 regarding the introduction of new functionality in the name of 'Restoration of Cancelled Registration' w.e.f. March 23, 2022, to facilitate the jurisdictional Range officers to restore the registrations in pursuance of judicial/appellate orders



A new functionality has been added in the name of 'Restoration of Cancelled Registration'.

The same has been developed and deployed w.e.f. March 23, 2022, to facilitate the jurisdictional Range officers to restore the registrations in pursuance of judicial / appellate orders.

This functionality would cover both the cancellations viz. ordered Suo motu by Range officers against which appeal orders were obtained without applying for revocation through form REG-21, and cancelled on the request from the taxpayers.

A step by step guide along with indicative screens is available for guidance of the officers using the functionality.

Necessary permission to operate this functionality is being enabled for the Jurisdictional Range Officers.

A GIST ON A FEW RULINGS BY AUTHORITY FOR ADVANCE RULING

Sr. No.	Details
1	<p>Applicant: M/s Sri Avantika Contracts (I) Limited, Telangana</p> <p>Ruling No. & Date: TSAAR/05/2021</p> <p>dt 05-08-2021</p> <p>The applicant sought advance ruling on the following:</p> <ol style="list-style-type: none"> 1. Whether the construction of a building by the applicant at ADDU City in Maldives, constructed for Government of Maldives under MoU between India and Maldives through NBCCL falls within the GST net? 2. Who is the recipient of service in the instant case? 3. What is the place of supply?
	<p><u>GIST of the RULING</u></p> <p>The applicant, the supplier of service & NBCCL, the recipient of service are located in India, therefore the place of supply is location of the recipient in view of the proviso to Section 12(3) of IGST Act.</p> <p>As the proviso states in case the location of immovable property is outside India and the recipient is located in India, then the place of supply is the location of the recipient. Therefore, the supply by the applicant to the NBCCL is within the ambit of GST.</p>
2	<p>Applicant: M/s Kakkirala Ramesh, Telangana</p> <p>Ruling No. & Date: TSAAR/10/2021</p> <p>dt 20-09-2021</p> <p>Q. Whether the Godown Rent collected from the CCI for storage of 'Fully Pressed Cotton Bales' is exempted as per the CRNN 21/2019 dt 30.09.2019 as clarified in Circular No.16/16/2017-GST?</p>

	<p><u>GIST of the RULING</u></p> <p>As per Entry 24B of CRNN 12/2017, storage/warehousing services of raw and unmanufactured items are covered for exemption.</p> <p>Hence the warehousing services rendered by the applicant to CCI do not fall under Entry 24B of CRNN 12/2017 as inserted vide CRNN 21/2019 dated 30.09.2019 as 'Fully Pressed Cotton Bales' do not fall under raw and unmanufactured items.</p> <p>Hence the said services are taxable at 18%</p>
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GIST ON A FEW CASE LAWS ON GST

Sr. No.	Details of the CASE
1	<p>The Assistant Commissioner of State Tax and Others VS M/s Commercial Steel Limited</p> <p>Hon'ble Supreme Court of India</p> <p>Civil Appeal No 5121 of 2021 dt. 03-09-2021</p> <p>Topic: Statutory remedy under Section 107 – Writ Jurisdiction</p>
	<p><u>Facts of The Case:</u></p> <ul style="list-style-type: none"> The Hon'ble High Court of Telangana, in the exercise of its writ jurisdiction under Article 226 of the Constitution set aside the action of the revenue in collecting tax and penalty on reason of wrong destination of goods vehicle during inspection of goods in movement and directed a refund together with interest at the rate of 6% p.a. <p><u>Judgment in brief:</u></p> <ul style="list-style-type: none"> The TP had a statutory remedy under section 107. Instead of availing the remedy, he instituted a petition under Article 226. The existence of an alternate remedy is not an absolute bar to the maintainability of a writ petition under Article 226 of the Constitution. But a writ petition can be entertained in exceptional circumstances where there is: <ul style="list-style-type: none"> (i) a breach of fundamental rights; (ii) a violation of the principles of natural justice; (iii) an excess of jurisdiction; or (iv) a challenge to the vires of the statute or delegated legislation. In the present case, the Hon'ble Apex Court set aside the impugned order of the High Court and held that entertaining a writ petition by the High Court was not appropriate as none of the above exceptions was established. There was, in fact, no violation of the principles of natural justice since a notice was served on the person in charge of the conveyance. The assessment of facts would have to be carried out by the appellate authority.

2	<p>KuppanGounder P.G. Natarajan Vs Directorate General of GST Intelligence</p> <p>Hon'ble Madras High Court</p> <p>W.P. No. 15708 of 2021 and W.M.P. Nos. 16604 & 16605 of 2021 dt. 29/07/2021</p> <p>Topic: Parallel proceedings by centre and state authorities</p>
	<p><u>Facts of The Case:</u></p> <ul style="list-style-type: none"> • Notice for intimating discrepancies in the return, after some scrutiny was issued by the State authorities and the proceedings are in progress. Meanwhile, Central authorities issued summons to the petitioner. • The writ petition is filed, challenging the summons issued by the Central authorities. <p><u>Judgment in brief:</u></p>
	<ul style="list-style-type: none"> • The very purpose and object of Section 6(2) (b) of the Act is to ensure that on the same subject, the parallel proceedings are to be avoided. Once on a particular subject, the State authority has initiated action under the State Act, the proper officers under the Central Act are restrained to wait till the finalization of the proceedings initiated by the State authorities. However, in all circumstances, and in respect of various other proceedings, the benefit cannot be claimed by the assessee. • It is to be established that subject matter is one and the same. Mere pendency of proceedings before the State authorities is not a ground to restrain the Central authorities from issuing summons.
3	<p>Sterne India Pvt. Ltd. Vs Union of India</p> <p>Hon'ble Karnataka High Court</p> <p>Writ Petition No. 12875 of 2020 (T-RES) dt. 08/09/2021</p> <p>Topic: Provisional attachment – serving of order on the person</p>
	<p><u>Facts of The Case:</u></p> <ul style="list-style-type: none"> • This Writ Petition is filed to set aside the provisional attachment of bank accounts of the petitioner under Section 83 of CGST Act. <p><u>Judgment in brief:</u></p> <ul style="list-style-type: none"> • The order of provisional attachment is required to be communicated to the party affected and this requirement is necessary for a meaningful exercise of the right conferred under Rule 159(2) of CGST Rules.

	<ul style="list-style-type: none"> As pointed out by the Apex Court in case of Radha Krishan Industries, Sub-Rule (5) of Rule 159 of CGST Rules provides a right of post provisional attachment consisting of right of <ol style="list-style-type: none"> submitting an objection to the attachment and an opportunity of being heard. <p>The Form GST DRC-22 would also indicate that necessary averments relating to the proceedings launched against a taxable person is required to be contained in such notice.</p>
<p>4</p>	<p>Union of India &Ors Vs VKC Footsteps India Pvt Ltd.</p> <p>Civil Appeal No 4810 of 2021</p> <p>Hon'ble SUPREME COURT OF INDIA dt. 13-09-2021</p> <p>Topic: Refund of accumulated ITC on account of inverted duty structure - refund of excess ITC on input services</p>
	<p><u>Facts of The Case:</u></p>
	<ul style="list-style-type: none"> The Gujarat High Court noted the definition of ITC in Section 2(62) and held that Rule 89(5) restricting the refund only to input goods is ultra vires Section 54(3). The Madras High Court on the other hand while delivering its judgment in Tvl. Transtonnelstory Afcons Joint Venture v. Union of India declined to follow the view of the Gujarat High Court and dismissed the writ petitions challenging the validity of Rule 89(5). <p><u>Judgment in brief:</u></p> <ul style="list-style-type: none"> The appeals filed by the Union of India against the judgment of the Gujarat High Court in VKC Footsteps India Pvt. Ltd. and connected cases are allowed; The Hon'ble Supreme Court affirms the view of the Madras High Court in the case of Tvl. Transtonnelstory Afcons Joint Venture v. Union of India and disapproves of the view of the Gujarat High Court and accordingly upheld the Rule 89(5).

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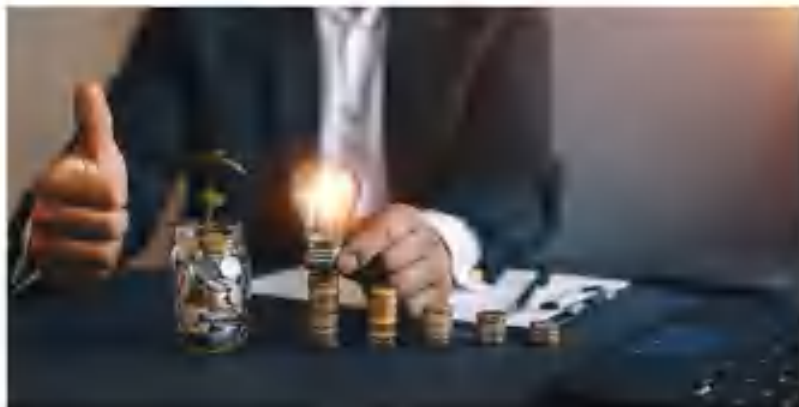
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