



Compliance Calendar

S. No.	Due Date	Forms	Period	Description
1.	10 th October 2021	GSTR-7	September, 2021	Return for Tax Deducted at source to be filed by Tax Deductor
2.	10 th October 2021	GSTR-8	September, 2021	E-Commerce operator registered under GST liable to TCS
3.	11 th October 2021	GSTR-1	September, 2021	Taxpayers having an aggregate turnover of more than INR 5 crores or opted to file monthly return
4.	13 th October 2021	GSTR-1	September, 2021	Taxpayers who have opted for Quarterly Return Monthly Payment ("QRMP") Scheme
5.	13 th October 2021	GSTR-6	September, 2021	Every Input Service Distributor (ISD)
6.	14 th October 2021	GSTR-2B	September, 2021	Auto generated ITC statement
8.	20 th October 2021	GSTR-5 & 5A	September, 2021	Non-resident taxable person and OIDAR services provider file Monthly GST Return
9.	20 th October 2021	GSTR-3B	September, 2021	Taxpayers having an aggregate turnover of less than INR 5 crore (Not opting for QRMP Scheme)
10.	20 th October 2021	GSTR-3B	September, 2021	Taxpayers having an aggregate turnover of more than INR 5 crore (Not opting for QRMP Scheme)
11.	22 nd October 2021	GSTR-3B	September, 2021	Taxpayer having an aggregate turnover up to INR 5 crore and whose principal place are in the state of: 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
12.	24 th October 2021	GSTR-3B	September, 2021	Taxpayer having an aggregate turnover up to INR 5 crore and whose principal place are in the state 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 in the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi
13.	25 th October 2021	ITC-4	July-September, 2021	Declaration in respect of goods dispatched to job worker or received from a job worker



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GOODS AND SERVICES TAX (GST)



CBIC clarifies issues relating to Extension of timelines for application for revocation of cancellation of registration

CBIC vide Circular No. 158/14/2021-GST, dated 06.09.2021 clarifies issues relating to Extension of timelines for application for revocation of cancellation of registration.

CBIC Vide Circular No. 148/04/2021-GST, dated 18th May, 2021, issued detailed guidelines for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration till the time an independent functionality is developed on the GSTN portal. Government has issued Notification No. 34/2021 dated 29.08.2021 to extend the timelines for filing of application for revocation of cancellation of registration to 30th September, 2021, where the due date of filing of such application falls between 1st March, 2020 to 31st August, 2021.

It is clarified that the benefit of notification would be applicable in those cases also where the application for revocation of cancellation of registration is either pending with the proper officer or has already been rejected by the proper officer. It is further clarified that the benefit of notification would also be available in those cases which are pending with the appellate authority or which have been rejected by the appellate authority. In other words, the date for filing application for revocation of cancellation of registration in all cases, where registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of CGST Act, 2017 and where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021, is extended to 30th September, 2021, irrespective of the status of such applications.

It may be recalled that, with effect from 01.01.2021, proviso to sub-section (1) of section 30 of the CGST Act has been inserted which provides for extension of time for filing application for revocation of cancellation of registration by 30 days by Additional/ Joint Commissioner and by another 30 days by the Commissioner. Doubts have been raised whether the said notification has extended the due date in respect of initial period of 30 days for filing the application (in cases where registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of CGST Act, 2017) under sub-section (1) of section 30 of the CGST Act or whether the due date of filing applications for revocation of registration can be extended further for the period of 60 days (30 + 30) by the Joint Commissioner/ Additional Commissioner/ Commissioner, as the case may be, beyond the extended date of 30.09.2021. It is clarified that:

(i) Where the thirty days' time limit falls between 1st March, 2020 to 31st December, 2020, there is no provision available to extend the said time period of 30 days under section 30 of the CGST Act.



notification, the time limit to apply for revocation of cancellation of registration stands extended up to 30th September, 2021 only; and

(ii) Where the time period of thirty days since cancellation of registration has not lapsed as on 1st January, 2021 or where the registration has been cancelled on or after January, 2021, the time limit for applying for revocation of cancellation of registration shall stand extended as follows:

(a) Where the time period of 90 days (initial 30 days and extension of 30 + 30 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, without any further extension of time by Joint Commissioner/ Additional Commissioner/ Commissioner.

(b) Where the time period of 60 days (and not 90 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, with the extension of timelines by another 30 days beyond 30.09.2021 by the Commissioner, on being satisfied, as per proviso to sub-section (1) of section 30 of the CGST Act

(c) Where the time period of 30 days (and not 60 days or 90 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, with the extension of timelines by another 30 days beyond 30.09.2021 by the Joint/Additional Commissioner and another 30 days by the Commissioner, on being satisfied, as per proviso to sub-section (1) of section 30 of the CGST Act.

Generation of EWB where principal supply is Supply of services

CBIC issued Advisory No. 504, dated 16.09.2021 in respect of issue related to generation of EWB where principal supply is supply of services.

Representations have been received from various trade bodies stating that they are not able to generate EWB bill for movement of those goods where their principle supply is classifiable as a service, since there is no provision for generating E-way Bill by entering SAC (Service Accounting Code-Chapter 99) alone on the E- way bill portal. To overcome this issue, the taxpayers are advised as below:

a) Rule 138 of CGST Rules, 2017, inter alia, states “Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-(1) every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees...” Thus, E way bill is required to be generated for the movement of Goods.

b) Therefore, in cases where the principal supply is purely a supply of service and involving no movement of goods, the e-way bill is not required to be generated.



c) However, in cases where along with the principal supply of service, movement of some goods is also involved, e-way bill may be generated. Such situations may arise in cases of supply of services like printing services, works contract services, catering services, pandal or shamiana services, etc. in such cases, e-way bill may be generated by entering the details of HSN code of the goods, along with SAC (Service Accounting Code) of services involved.

Functionality for fetching of Bill of Entry details from ICEGATE

CBIC issued Advisory No. 505, dated 17.09.2021 in respect of functionality for fetching Bill of Entry details from ICEGATE Portal.

To help importers of goods, and recipients of supplies from SEZ, search Bill of Entry details, which did not auto-populate in GSTR-2A, a self-service functionality has been made available on the GST Portal that can be used to search such records in GST System, and fetch the missing records from ICEGATE.

Please note that it usually takes 2 days (after reference date) for BE details to get updated on GST Portal from ICEGATE. This functionality should, therefore, be used if data is not available after this period.

Note: The reference date would be either Out of charge date, Duty payment date, or amendment date – whichever is later.

Taxpayers can follow the below steps to fetch the requisite details:

- a. Login to GST Portal
- b. Navigate to Services > User Services > Search BoE
- c. Enter the Port Code, Bill of Entry Number, Bill of Entry Date and Reference Date and click the SEARCH button.
- d. If the BoE details do not appear in the Search results, click on the QUERY ICEGATE button, at the bottom of the screen, to trigger a query to ICEGATE.
- e. History of fetched BoE details from ICEGATE along with status of query are displayed after 30 minutes from the time of triggering the query.

Taxpayers are advised to confirm correct details either from BE documents, or using ICEGATE portal. In case of any problem, please create a ticket at the GST Helpdesk or GST Self-service portal.

CBIC clarifies on Scope of intermediary services under GST

CBIC vide Circular No. 159/15/2021-GST, dated 20.09.2021 clarifies Scope of intermediary services under GST on various representations received citing ambiguity caused in interpretation of the scope of “Intermediary services” in the GST Law.

As per section 2 (13) of the IGST Act, 2017 “Intermediary means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account.”



The concept of 'intermediary' was borrowed in GST from the Service Tax Regime. The definition of 'intermediary' in the Service Tax law was "intermediary" means a broker, an agent or any other person, by whatever name called, who arranges or facilitates a provision of a service (hereinafter called the 'main' service) or a supply of goods, between two or more persons, but does not include a person who provides the main service or supplies the goods on his account; "

From the perusal of the above definitions of "intermediary" it is evident that there is broadly no change in the scope of intermediary services in the GST regime, except addition of supply of securities in the definition under GST Law. The concept of intermediary services, as defined above, requires some basic prerequisites, which are discussed below:

Minimum of Three Parties: By definition, an intermediary is someone who arranges or facilitates the supplies of goods or services or securities between two or more persons. It is thus a natural corollary that the arrangement requires a minimum of three parties, two of them transacting in the supply of goods or services or securities (the main supply) and one arranging or facilitating (the ancillary supply) the said main supply. An activity between only two parties can, therefore, NOT be considered as an intermediary service.

Two distinct supplies: As discussed above, there are two distinct supplies in case of provision of intermediary services;

(1) Main supply, between the two principals, which can be a supply of goods or services or securities;

(2) Ancillary supply, which is the service of facilitating or arranging the main supply between the two principals. This ancillary supply is supply of intermediary service and is clearly identifiable and distinguished from the main supply.

Intermediary service provider to have the character of an agent, broker or any other similar person: The definition of "intermediary" itself provides that intermediary service provider means a broker, an agent or any other person, by whatever name called....". This part of the definition is not inclusive but uses the expression "means" and does not expand the definition by any known expression of expansion such as "and includes". The use of the expression "arranges or facilitates" in the definition of "intermediary" suggests a subsidiary role for the intermediary. It must arrange or facilitate some other supply, which is the main supply, and does not himself provides the main supply. Thus, the role of intermediary is only supportive.

Does not include a person who supplies such goods or services or both or securities on his own account:

The definition of intermediary services specifically mentions that intermediary "does not include a person who supplies such goods or services or both or securities on his own account". Use of word "such" in the definition with reference to supply of goods or services refers to the main supply of goods or services or both, or securities, between two or more persons, which are arranged or facilitated by the intermediary.



Sub-contracting for a service is not an intermediary service: An important exclusion from intermediary is sub-contracting. The supplier of main service may decide to outsource the supply of the main service, either fully or partly, to one or more sub-contractors. Such sub-contractor provides the main supply, either fully or a part thereof, and does not merely arrange or facilitate the main supply between the principal supplier and his customers, and therefore, clearly is not an intermediary.

The specific provision of place of supply of 'intermediary services' under section 13 of the IGST Act shall be invoked only when either the location of supplier of intermediary services or location of the recipient of intermediary services is outside India.

CBIC clarification on various issues

CBIC vide Circular No. 160/16/2021-GST, dated 20.09.2021 clarifies issuance of debit note, physical copy of invoice & refund of unutilized ITC on various representations received from taxpayers and other stakeholders. The Board hereby clarifies each of these issues as under:

Sr. No.	Issue	Clarification
1.	<p>Section 16(4), as amended with effect from 01.01.2021, Doubts have been raised seeking following clarification:</p> <p>1. Which of the following dates are relevant to determine the 'financial year' for the purpose of section 16(4): (a) date of issuance of debit note, or (b) date of issuance of underlying invoice.</p> <p>2. Whether any availment of ITC, on or after 01.01.2021, in respect of debit notes issued either prior to or after 01.01.2021, will be governed by the provisions of the amended section 16(4), or the amended provision will be applicable only in respect of the debit notes issued after 01.01.2021?</p>	<p>1. With effect from 01.01.2021, section 16(4) of the CGST Act, 2017 was amended to delink the date of issuance of debit note from the date of issuance of the underlying invoice for purposes of availing ITC. Accordingly, it is clarified that:</p> <p>a) w.e.f. 01.01.2021, in case of debit notes, the date of issuance of debit note (not the date of underlying invoice) shall determine the relevant financial year for the purpose of section 16(4) of the CGST Act.</p> <p>b) The availment of ITC on debit notes in respect of amended provision shall be applicable from 01.01.2021. Accordingly, for availment of ITC on or after 01.01.2021, in respect of debit notes issued either prior to or after 01.01.2021, the eligibility for availment of ITC will be governed by the amended provision of section 16(4), whereas any ITC availed prior to 01.01.2021, in respect of debit notes, shall be governed under the provisions of section 16(4), as it existed before the said amendment on 01.01.2021.</p>



2.	Whether carrying physical copy of invoice is compulsory during movement of goods in cases where suppliers have issued invoices in the manner prescribed under rule 48 (4) of the CGST Rules, 2017 (i.e. in cases of e-invoice).	<p>1. Rule 138A (1) of CGST Rules, provides that the person in charge of a conveyance shall carry- (a) the invoice or bill of supply or delivery challan, as the case may be; and (b) a copy of the e-way bill or the e-way bill number, either physically or otherwise as may be notified by the Commissioner.</p> <p>2. Further, rule 138A (2) of CGST Rules, after being amended, states that "In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice"</p> <p>3. A conjoint reading of above rules clearly indicates that there is no requirement to carry the physical copy of tax invoice in cases where e-invoice has been generated by the supplier.</p>
3.	Whether the first proviso to section 54(3) of CGST / SGST Act, prohibiting refund of unutilized ITC is applicable in case of exports of goods which are having NIL rate of export duty.	The term 'subjected to export duty' used in first proviso to section 54(3) of the CGST Act, 2017 means where the goods are actually liable to export duty and suffering export duty at the time of export. Therefore, goods in respect of which either NIL rate is specified in Second Schedule to the Customs Tariff Act, 1975 or which are fully exempted from payment of export duty by virtue of any customs notification or which are not covered under Second Schedule to the Customs Tariff Act, 1975, cannot be considered to be subjected to any export duty under Customs Tariff Act, 1975.

CBIC clarifies on export of services-condition (v) of section 2(6) of IGST Act, 2017

CBiC vide Circular No. 161/17/2021-GST, dated 20.09.2021 clarifies on export of services-condition (v) of section 2(6) of iGST Act, 2017.

Doubts have been raised whether the supply of service by a subsidiary/ sister concern/ group concern, etc. of a foreign company in India, which is incorporated under the laws in India, to the foreign company incorporated under laws of a country outside India, will hit by condition (v) of subsection (6) of section 2 of iGST Act.

The export of services has been defined in sub-section (6) of the section 2 of the iGST Act 2017 as under:

"export of services" means the supply of any service when,—

- (i) the supplier of service is located in India;
- (ii) the recipient of service is located outside India;
- (iii) the place of supply of service is outside India;
- (iv) the payment for such service has been received by the supplier of service in convertible foreign exchange; and
- (v) the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8;



Explanation i.—for the purposes of this Act, where a person has,—

- (i) an establishment in India and any other establishment outside India;
- (ii) an establishment in a State or Union territory and any other establishment outside that State or Union territory;
- (iii) an establishment in a State or Union territory and any other establishment being a business vertical registered within that State or Union territory, then such establishments shall be treated as establishments of distinct persons.

Explanation 2.—a person carrying on a business through a branch or an agency or a representational office in any territory shall be treated as having an establishment in that territory.

In view of the above, it can be stated that supply of services made by a branch or an agency or representational office of a foreign company, not incorporated in India, to any establishment of the said foreign company outside India, shall be treated as supply between establishments of distinct persons and shall not be considered as “export of services” in view of condition (v) of sub-section (6) of section 2 of IGST Act. Similarly, any supply of service by a company incorporated in India to its branch or agency or representational office, located in any other country and not incorporated under the laws of the said country, shall also be considered as supply between establishments of distinct persons and cannot be treated as export of services.

As per the definition of “person” under sub-section (84) of section 2 of the CGST Act, 2017 and the definitions of “company” and “foreign company” under Section 2 of the Companies Act, 2013, it is observed that a company incorporated in India and a foreign company incorporated outside India, are separate “person” under the provisions of CGST Act and accordingly, are separate legal entities. Thus, a subsidiary/ sister concern/ group concern of any foreign company which is incorporated in India, then the said company incorporated in India will be considered as a separate “person” under the provisions of CGST Act and accordingly, would be considered as a separate legal entity than the foreign company.

In view of the above, it is clarified that a company incorporated in India and a body corporate incorporated by or under the laws of a country outside India, which is also referred to as foreign company under Companies Act, are separate persons under CGST Act, and thus are separate legal entities. Accordingly, these two separate persons would not be considered as “merely establishments of a distinct person in accordance with Explanation 1 in section 8”.

Therefore, supply of services by a subsidiary/ sister concern/ group concern, etc. of a foreign company, which is incorporated in India under the Companies Act 2013, to the establishments of the said foreign company located outside India (incorporated outside India), would not be barred by the condition (v) of the sub-section (6) of the section 2 of the IGST Act 2017 for being considered as export of services, as it would not be treated as supply between merely establishments of distinct persons under Explanation 1 of section



8 of IGST Act 2017 . Similarly, the supply from a company incorporated in India to its related establishments outside India, which are incorporated under the laws outside India, would not be treated as supply to merely establishments of distinct person under Explanation 1 of section 8 of iGST Act 2017. Such supplies, therefore, would qualify as 'export of services', subject to fulfillment of other conditions as provided under sub-section (6) of section 2 of IGST Act.

Rule 10B Aadhaar authentication for registered person & other changes

CBIC vide Notification No. 35/2021-Central Tax Dated: 24th September, 2021 inserted rule 10B aadhaar authentication for registered person and made other changes in rules.

(1) In rule 10A of the said rules, with effect from the date as may be notified, –

(a) after the words “details of bank account”, the words “which is in name of the registered person and obtained on Permanent Account Number of the registered person” shall be inserted;

(b) the following proviso shall be inserted, namely:-

“Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”

(2) After rule 10A, with effect from the date as may be notified, the following rule shall be inserted, namely:

–
“10B. Aadhaar authentication for registered person .— The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the Aadhaar number of the proprietor, in the case of proprietorship firm, or of any partner, in the case of a partnership firm, or of the karta, in the case of a Hindu undivided family, or of the Managing Director or any whole time Director, in the case of a company, or of any of the Members of the Managing Committee of an Association of persons or body of individuals or a Society, or of the Trustee in the Board of Trustees, in the case of a Trust and of the authorized signatory, in order to be eligible for the purposes as specified below:

1. For filing of application for revocation of cancellation of registration in FORM GST REG- 21 under Rule 23

2. For filing of refund application in FORM RFD-01 under rule 89

3. For refund under rule 96 of the integrated tax paid on goods exported out of india

Provided that if Aadhaar number has not been assigned to the person required to undergo authentication of the Aadhaar number, such person shall furnish the following identification documents, namely: –

(a) her/his Aadhaar Enrolment iD slip; and

(b) (i) Bank passbook with photograph; or

(ii) Voter identity card issued by the Election Commission of india; or

(iii) Passport; or



Provided further that such person shall undergo the authentication of Aadhaar number within a period of thirty days of the allotment of the Aadhaar number.

(3) In rule 23 of the said rules, in sub-rule (1), with effect from the date as may be notified, after the words “on his own motion, may”, the words, figures and letter “,subject to the provisions of rule 10B” shall be inserted;

(4) In rule 45 of the said rules, in sub-rule (3), with effect from the 1st day of October, 2021, –

(i) for the words “during a quarter”, the words “during a specified period” shall be substituted;

(ii) for the words “the said quarter”, the words “the said period” shall be substituted;

(iii) after the proviso, the following explanation shall be inserted, namely: –

“Explanation. – For the purposes of this sub-rule, the expression “specified period” shall mean:-

(a) the period of six consecutive months commencing on the 1st day of April and the 1st day of October in respect of a principal whose aggregate turnover during the immediately preceding financial year exceeds five crore rupees; and

(b) a financial year in any other”;

(5) In rule 59 of the said rules, in sub-rule (6), with effect from the 1st day of January, 2022, –

(i) in clause (a), for the words “for preceding two months”, the words “for the preceding month” shall be substituted;

(ii) clause (c) shall be omitted;

(6) In rule 89 of the said rules, –

(i) in sub-rule (1), with effect from the date as may be notified, after the words “may file” the words “, subject to the provisions of rule 10B,” shall be inserted;

(ii) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Any person, claiming refund under section 77 of the Act of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, before the expiry of a period of two years from the date of payment of the tax on the inter-State supply, file an application electronically in FORM GST RFD-01 through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that the said application may, as regard to any payment of tax on inter-State supply before coming into force of this sub-rule, be filed before the expiry of a period of two years from the date on which this sub-rule comes into force.”;

(7) In rule 96 of the said rules, in sub-rule (1), after clause (b), with effect from the date as may be notified, the following clause shall be inserted, namely:-



“(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;”;

(8) After rule 96B of the said rules, with effect from the date as may be notified, the following rule shall be inserted, namely:-

“96C. Bank Account for credit of refund.- For the purposes of sub-rule (3) of rule 91, sub-rule (4) of rule 92 and rule 94, bank account shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:

Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”

CBIC clarifies on GST Refund under section 77/19 of CGST/IGST Act

CBIC vide Circular No. 162/18/2021-GST, dated 25.09.2021 clarifies on GST Refund under section 77/19 of CGST/IGST Act.

Refund under section 77 of the CGST Act / section 19 of the IGST Act would not be available where the taxpayer has made tax adjustment through issuance of credit note under section 34 of the CGST Act in respect of the said transaction.

“As per section 77. Tax wrongfully collected and paid to Central Government or State Government. – (1) A registered person who has paid the Central tax and State tax or, as the case may be, the Central tax and the Union territory tax on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply, shall be refunded the amount of taxes so paid in such manner and subject to such conditions as may be prescribed.

(2) A registered person who has paid integrated tax on a transaction considered by him to be an inter-State supply, but which is subsequently held to be an intra-State supply, shall not be required to pay any interest on the amount of central tax and State tax or, as the case may be, the Central tax and the Union territory tax payable.”

“As per section 19 Tax wrongfully collected and paid to Central Government or State Government———

(1) A registered person who has paid integrated tax on a supply considered by him to be an inter-State supply, but which is subsequently held to be an intra-State supply, shall be granted refund of the amount of integrated tax so paid in such manner and subject to such conditions as may be prescribed.

(2) A registered person who has paid central tax and State tax or Union territory tax, as the case may be, on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply, shall not be required to pay any interest on the amount of integrated tax payable.”

It is clarified that the term “subsequently held” in section 77 of CGST Act, 2017 or under section 19 of iGST Act, 2017 covers both the cases where the inter-State or intra-State supply made by a taxpayer, is either



subsequently found by taxpayer himself as intra-State or inter-State respectively or where the inter-State or intra-State supply made by a taxpayer is subsequently found/ held as intra-State or inter-State respectively by the tax officer in any proceeding.

“As per rule 89(1A) Any person, claiming refund under section 77 of the Act of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, before the expiry of a period of two years from the date of payment of the tax on the inter-State supply, file an application electronically in FORM GST RFD-01 through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that the said application may, as regard to any payment of tax on inter-State supply before coming into force of this sub-rule, be filed before the expiry of a period of two years from the date on which this sub-rule comes into force.”

However refund under section 77 of the CGST Act / section 19 of the iGST Act would not be available where the taxpayer has made tax adjustment through issuance of credit note under section 34 of the CGST Act in respect of the said transaction.

CBIC amends Notification No. 03/2021-Central Tax dated 23.02.2021

CBIC amends Notification No. 03/2021-Central Tax dated 23.02.2021 vide Notification No. 36/2021-Central Tax Dated 24th September, 2021.

In the said notification, in the first paragraph after the words “hereby notifies that the provisions of”, the words, brackets, figure and letter “sub-section (6A) or” shall be inserted.

In notification No. 03/2021 as mentioned above it has been notified that Aadhar authentication under sub-section (6B) or sub-section (6C) of section 25 of CGST Act, 2017 shall not apply to a person who is, (a) not a citizen of India; or, (b) a Department or establishment of the Central Government or State Government; or (c) a local authority; or (d) a statutory body; or (e) a Public Sector Undertaking; or (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

Further via Notification No. 36/2021-Central Tax Dated 24th September, 2021 CBIC has notified that Aadhar authentication under sub-section (6A) of section 25 of CGST Act, 2017 shall also not apply to above mentioned persons.



GET IN TOUCH!

In case of any further enquiries or further clarification, please feel free to contact us

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