



Latest Updates in GST

since January 2022

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Amendments in Scope of 'Supply'

Section 7(1)(aa) of CGST Act inserted vide Finance Act, 2021 so as to ensure levy of tax on activities or transactions involving supply of goods or services by any person, other than an individual, to its members or constituents or vice-versa, for cash, deferred payment or other valuable consideration

Brought in force vide NN 39/21 dt 21.12.21 w.r.e.f 01.07.2017

Amendments in provisions relating to Registration (1/5)

- Section 29(2) of CGST Act amended vide Finance Act, 2022 so as to provide –
 - in case of composition taxpayer, the registration can be cancelled in case the return for a FY is not filed beyond a period of three months from the due date of filing the said return (instead of returns for three consecutive tax periods);
 - in case of persons other than composition taxpayer, the registration can be cancelled if returns are not furnished for a period as may be specified (instead of six consecutive tax periods)

Brought into force vide NN 18/22 dt 28.09.22 w.e.f. 01.10.22

Amendments in provisions relating to Registration (2/5)

- Rule 21 of CGST Rules amended so as to provide default of six tax periods in case of monthly filer / two tax periods in case of quarterly filer as a ground for cancellation of registration – NN 19/22 dt 28.09.22 w.e.f. 01.10.22
- Second proviso to Rule 21A(4) inserted so as to provide that suspension of registration for non-filing of returns (by composition and regular taxpayers) can be canceled or revoked once the taxpayer files all the pending returns – NN 14/22 dt 05.07.22

Amendments in provisions relating to Registration (3/5)

- Rule 8 of the CGST Rules amended so as to provide that the PAN of the taxpayer shall be validated by a separate OTP sent on both mobile number and email of the taxpayer linked to such PAN - NN 26/22 dt 26.12.22
- Rule 8(4A) of CGST Rules amended so as to provide changes in the mechanism for Aadhar Authentication of the taxpayer like the date of submission of application shall be earlier of the date of Aadhar authentication or fifteen days from submission of application in part B of **FORM GST REG-01** - NN 26/22 dt 26.12.22 as amended vide NN 04/23 dt 31.03.23 w.e.f. 26.12.22
- Biometric authentication needs to be done of taxpayer based on data analysis and risk parameters [**applicable only in State of Gujarat** – NN 27/22 dt 26.12.22 – Rule 8(4B)]

Amendments in provisions relating to Registration (4/5)

- Amenity Scheme for revocation of cancellation of registration -
 - Time limit for filing of application for revocation of cancellation of registration, for those registrations which were cancelled for non filing of returns on or before 31.12.22 and application for revocation was not filed or appeal has been rejected or appeal is pending, has been extended till 30.06.2023 – NN 03/23 dt 31.03.23

Amendments in provisions relating to Registration (5/5)

- Rule 10B of CGST Rules inserted so as to make Aadhar Authentication of registered tax payer mandatory for –
 - filing application for revocation of cancellation of registration
 - filing refund application
 - claiming refund under Rule 96 of IGST paid on exported goods

NN 35/21 dt 24.09.21 r/w NN 38/21 dt 26.12.21 w.e.f. 01.01.22

- Rule 12 of CGST Rules amended so as to allow the person liable to deduct or collect tax at source to file an application for cancellation of such registration - NN 26/22 dt 26.12.22

Amendments in provisions relating to Invoices (1/2)

- Section 34(2) of CGST Act amended vide Finance Act, 2022 so as to extend the time limit for issuance of credit notes in respect of any supply made in a FY upto 30th November of the following FY, or the date of furnishing of the relevant annual return, whichever is earlier

Brought in force vide NN 18/22 dt 28.09.22 w.e.f. 01.10.22

- AATO limit, in any of the preceding FYs, reduced to more than Rs. 10 crore for generation of e-invoices in specified cases – NN 17/22 dt 01.08.22 w.e.f. 01.10.22
- Rule 46(s) of CGST Rules inserted so as to provide a declaration that e-invoice is not required to be issued in certain cases although the AATO is more than the prescribed limit – NN 14/22 dt 05.07.22

Amendments in provisions relating to Invoices (2/2)

- Proviso to Rule 46(f) of CGST Rules inserted so as to provide for capturing the name and address alongwith its pin code and the name of State of the unregistered recipient of services received through e-commerce operator or from OIDAR supplier irrespective of value of supply
- Rule 46A of CGST Rules amended so as to provide that where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single “invoice-cum-bill of supply” issued shall contain all the details which a regular tax invoice contains

NN 26/22 dt 26.12.22

Amendments in provisions relating to Input Tax Credit (1/5)

- Section 16(2) of the CGST Act amended vide Finance Act, 2021 so as to provide that input tax credit on invoice or debit note may be availed only when the details of such invoice or debit note have been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note

Brought into force vide NN 39/21 dt 21.12.21 w.e.f. 01.01.22

- Rule 36(4) of CGST Rules amended so as to provide that invoice / debit note should have been reported by the supplier in its **FORM GSTR-1** and the same shall appear in **FORM GSTR-2B** of the recipient – NN 40/21 dt 29.12.21 w.e.f. 01.01.22

Amendments in provisions relating to Input Tax Credit (2/5)

- Section 16(2)(ba) of the CGST Act amended vide Finance Act, 2022 so as to prescribe an additional condition for availing the ITC by a registered person namely that the details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted
- Section 16(4) of the CGST Act amended vide Finance Act, 2022 so as to extend the time limit to avail ITC pertaining to previous year to 30th November of next FY (instead of the due date of filing return for the month of September of next FY i.e. 20th October)

Brought into force vide NN 18/22 dt 28.09.22 w.e.f. 01.10.22

Amendments in provisions relating to Input Tax Credit (3/5)

- Rule 37 of CGST Rules amended so as to provide that the recipient is required to pay or reverse the ITC, alongwith interest payable under Section 50, if he fails to pay the amount towards the value of supply along with the tax payable thereon within 180 days from the date of issuance of invoice by the supplier
- Payment / Reversal to be done through **FORM GSTR-3B** for the tax period immediately following the period of 180 days
- Reversal of ITC is proportionate to the amount which has not been paid to the supplier
- Recipient can re-avail such ITC when payment is made to supplier

NN 19/22 dt 28.09.22 as amended vide NN 26/22 dt 26.12.22 w.e.f. 01.10.22

Amendments in provisions relating to Input Tax Credit (4/5)

- Rule 37A of CGST Rules inserted so as to provide that the ITC pertaining to invoice or debit note needs to be reversed by the recipient (along with interest payable under Section 50) till 30th November of next FY in case the supplier has reported the invoice or debit note in **FORM GSTR-1 / using IFF** of a month but has failed to file its corresponding **FORM GSTR-3B** till 30th September of next FY
- ITC can be re-availed later on when **FORM GSTR-3B** is furnished by the supplier

NN 26/22 dt 26.12.22

Amendments in provisions relating to Input Tax Credit (5/5)

- Explanation I under Rule 43 of CGST Rules amended so as to provide that the aggregate value of exempt supplies, for the purpose of Rule 42 and 43, shall exclude the value of Duty Credit Scrips specified in NN 35/17- CT (R) dt 13.10.17

NN 14/22 dt 05.07.22

Amendments in provisions relating to GST returns (1/5)

- Section 37 to 39, 41, 42, 43, 43A & 47 of CGST Act amended vide Finance Act, 2022 –
 - Matching provisions kept in abeyance earlier and now done away with
 - Two way communication process in return filing has been done away with
 - **GSTR-1** and **GSTR-3B** will be the return filing system (**GSTR-2** filing done away with)
 - Sequential filing of **GSTR-1** and filing of **GSTR-1** before filing of **GSTR-3B**
 - Extension of time limit for issuance of credit notes, for rectification of errors and availment of ITC till 30th November of the following FY
 - Levy of late fees on delayed filing of return under section 52 (TCS)

Brought in force vide NN 18/22 dt 28.09.22 w.e.f. 01.10.22

Amendments in provisions relating to GST returns (2/5)

- Requirement of filing of Annual return (**FORM GSTR-9**) by taxpayers having AATO upto Rs. 2 crore for FY 2021-22 waived – NN 10/22 dt 05.07.22
- Formats of **FORM GSTR-9** and **FORM GSTR-9C** amended so as to include instructions for FY 2021-22 – NN 14/22 dt 05.07.22
- Mandatory to report HSN code at six digits level for taxpayers having AATO in the preceding FY above Rs. 5 crore and at four digits level for taxpayers having AATO upto Rs. 5 crore for all B2B supplies in **FORM GSTR-9** from FY 2021-22 onwards - NN 14/22 dt 05.07.22

Amendments in provisions relating to GST returns (3/5)

- Major changes made in **FORM GSTR-1** with a view to capture information about supplies made through e-commerce operators who are liable to collect TCS or liable to pay tax under Section 9(5) - NN 26/22 dt 26.12.22
- Rule 59(6)(d) of CGST Rules inserted so as to provide that details of outward supplies in **FORM GSTR-1** or using IFF cannot be filed for a subsequent tax period, if an intimation under Rule 88C of CGST Rules has been issued unless the taxpayer has deposited the differential amount or has furnished a reply explaining the reasons for any amount remaining unpaid as required under Rule 88C(2) – NN 26/22 dt 26.12.22

Amendments in provisions relating to GST returns (4/5)

- Amnesty Scheme provided for non-filers of Annual Return in **FORM GSTR-9 / GSTR-9C** for FY 2017-18 to FY 2021-22
 - Late fees reduced to Rs. 20,000/- (Rs. 10,000/- + Rs. 10,000/-) if filed between 01.04.2023 to 30.06.2023
- Late fees for delayed filing of **FORM GSTR-9/ GSTR-9C**, for FY 2022-23 onwards, by registered persons having AATO upto Rs. 20 crore has been rationalized

NN 07/23 dt 31.03.23

Amendments in provisions relating to GST returns (5/5)

- Amnesty Scheme provided for delayed furnishing of **FORM GSTR-4** for the quarters July 2017 to March 2019 and for FY 2019-20 to FY 2021-22
 - Late fees reduced to Rs. 500/- (Rs. 250/- + Rs. 250/-) (Nil in case the tax liability is NIL) if filed between 01.04.2023 to 30.06.2023 – NN 02/23 dt 31.03.23
- Amnesty Scheme provided for delayed furnishing of final return in **FORM GSTR-10**
 - Late fee reduced to Rs. 1,000/- (Rs. 500/- + Rs. 500/-) if filed between 01.04.23 to 30.06.23 – NN 08/23 dt 31.03.23

Amendments in provisions relating to Payment of Tax (1/3)

- Section 49(10) of CGST Act amended vide Finance Act, 2022 so as to provide for transfer of any amount of tax, interest, penalty, fee or any other amount available in electronic cash ledger for integrated tax or central tax to electronic cash ledger of a distinct person in case there is no unpaid liability

Brought into force vide NN 09/22 dt 05.07.22

- Rule 87(14) of CGST Rules inserted accordingly - NN 14/22 dt 05.07.22
- Rule 87(3) of CGST Rules amended so as to provide for additional mode of payments namely IMPS & UPI - NN 14/22 dt 05.07.22

Amendments in provisions relating to Payment of Tax (2/3)

- Section 49(12) of CGST Act inserted vide Finance Act, 2022 so as to provide that the Government can specify the maximum amount of tax which can be discharged by a taxpayer by utilizing the electronic credit ledger

Brought into force vide NN 18/22 dt 28.09.22 w.e.f. 01.10.22

- Rule 86(4B) of CGST Rules inserted so as to provide that in case the registered person suo moto or on being pointed out deposits amount of erroneous refund sanctioned to him through **FORM GST DRC-03** along with interest and penalty, an amount equal to amount of erroneous refund deposited shall be re-credited to the electronic credit ledger of such person by an order in **FORM GST PMT 03A** – NN 14/22 dt 05.07.22

Amendments in provisions relating to Payment of Tax (3/3)

- Section 50(3) of CGST Act amended vide Finance Act, 2022 so as to provide for levy of interest on wrongly availed **and** utilised ITC

Brought into force vide NN 09/22 dt 05.07.22 w.r.e.f 01.07.2017

- Rule 88B of CGST Rules inserted so as to provide the procedure for calculation of interest in case of delayed payment of tax – NN 14/22 dt 05.07.22 w.r.e.f. 01.07.2017
- Rule 88C of CGST Rules inserted so as to prescribe the manner of dealing with difference in liability reported in **FORM GSTR-1** / **using IFF** and that reported in **FORM GSTR-3B** – NN 26/22 dt 26.12.22

Amendments in provisions relating to Assessment

- Amnesty scheme provided for deemed withdrawal of best judgment assessment order passed under Section 62 where a valid return was not furnished within 30 days from the date of service of assessment order issued on or before 28.02.2023 –
 - if all the pending returns are filed on or before 30.06.2023 alongwith payment of interest and late fee
 - even if no appeal has been filed / appeal is pending against such assessment order – NN 06/23-CT dt 31.03.23

Amendments in provisions relating to Refunds (1/3)

- Section 54(2) of CGST Act amended vide Finance Act, 2022 so as to provide that the specialized agencies of United Nations or Embassies or any multilateral financial institutions can claim refund of tax paid on inward supplies received by it within two years (instead of six months) from the last date of the quarter in which said supplies were received

Brought into force vide NN 18/22 dt 28.09.22 w.e.f. 01.10.22

Amendments in provisions relating to Refunds (2/3)

- Rule 89(2)(ba) of CGST Rules inserted so as to provide for refund of accumulated ITC in case of export of electricity - NN 14/22 dt 05.07.22
- Rule 89(5) of CGST Rules amended so as to amend the formula for calculation of refund amount on account of inverted duty structure – NN 14/22 dt 05.07.22
- Explanation to Rule 89(4) of CGST Rules amended so as to provide that the value of exported goods to be lesser of the two values i.e. FOB value either in Shipping Bill/Bill of export or value declared in Tax invoice or Bill of supply - NN 14/22 dt 05.07.22
- Rule 89(2)(ka) and Rule 89(2)(kb) of CGST Rules inserted so as to provide for claim of refund by unregistered persons who has borne the incidence of tax –NN 26/22 dt 26.12.22

Amendments in provisions relating to Refunds (3/3)

- Rule 96 of CGST Rules amended so as to expedite disposal of withheld IGST refund claims on account of exporter being identified as risky or where the proper officer of customs passes an order that goods have been exported in violation of Customs Act or where refund is withheld under section 54(10) or 54(11) of CGST Act – Refund applications to be electronically transmitted to jurisdictional GST officer (system generated **FORM GST RFD-01**)- NN 14/22-CT dt 05.07.22 w.r.e.f. 01.07.2017
- Rule 96(4)(c) of CGST Rules inserted enumerating that refund of IGST on account of exports of goods can be withheld in case the commissioner is of the opinion that based on data analysis and risk parameters verification of credentials of the exporter is necessary before grant of refund – NN 14/22 dt 05.07.22 w.r.e.f 01.07.2017

Amendments in provisions relating to Demands and Recovery

- Explanation to Section 74 of CGST Act amended vide Finance Act, 2021 so as to provide that in case proceedings initiated against the main person are concluded, the proceedings against the person liable to pay penalty as per Section 122 and 125 of CGST Act are also deemed to be concluded
- Explanation to section 75 (12) of CGST Act inserted vide Finance Act, 2021 so as to clarify that “self-assessed tax” include the tax payable in respect of outward supplies, the details of which have been furnished in **FORM GSTR-1** but not included in the return in **FORM GSTR-3B**

Brought in to force vide NN 39/21 dt 21.12.21 w.e.f. 01.01.22

Amendments in provisions relating to Appeals (1/2)

- Section 107(6) of CGST Act amended vide Finance Act, 2021 so as to provide that the pre-deposit for filing an appeal in case of detention or seizure of goods or conveyance shall be 25% of the penalty payable by the person concerned

Brought into force vide NN 39/21 dt 21.12.21 w.e.f. 01.01.22

- Rule 109C of CGST Rules inserted so as to provide for facility to withdraw the appeal before issuance of SCN or order under Section 107(11) of CGST Act – NN 26/22 dt 26.12.22

Amendments in provisions relating to Appeals (2/2)

- Rule 108 and 109 of CGST Rules amended so as to provide for date of filing of an Appeal or Application before the Appellate Authority –
 - where decision or order is uploaded on portal, date of provisional acknowledgement shall be date of filing of Appeal
 - where decision or order is not uploaded on common portal, the taxpayer need to file a self certified copy of order within seven days of filing of appeal in **FORM GST APL 01** and date of provisional acknowledgement shall be date of filing of appeal
 - where the self certified copy is not submitted within seven days of filing of appeal, the date of submission of such copy shall be date of filing of appeal

Amendments in provisions relating to Offence and Penalties

- Section 129 of CGST Act amended vide Finance Act, 2021 so as to delink the proceedings relating to detention, seizure and release of goods and conveyances in transit, from the proceedings under Section 130 relating to confiscation of goods or conveyances and levy of penalty
- Section 129 of CGST Act amended vide Finance Act, 2021 so as to provide for levy of only penalty (no tax)
- Section 130 of the CGST Act amended vide Finance Act, 2021 so as to delink the proceedings relating to confiscation of goods or conveyances and levy of penalty from the proceedings under Section 129 relating to detention, seizure and release of goods and conveyances in transit

Other major Updates (1/3)

- Special scheme for supplier of bricks – NN 02/22 – CT (R) dt 31.03.22 w.e.f. 01.04.22
- ECO to discharge GST on restaurant / cloud kitchen services under Section 9(5) – NN 17/21-CT (R) dt 18.11.21 w.e.f. 01.01.22
- Compensation Cess to be levied beyond June 2022 – NN 01/22- Compensation Cess dt 24.06.22
- GTA may choose, for the entire FY, RCM @ 5% or for FCM @ 5% (without ITC) or for FCM @ 12% (with ITC) – NN 03/22-CT (R) dt 13.07.22 w.e.f. 18.07.22
- Compensation cess on certain goods like pan masala, tobacco products to be levied as a percentage of RSP (instead of presently applicable *advaleorm* rates) – NN 02/23-CC (R) dt 31.03.23 wef 01.04.23

Other major Updates (2/3)

- Supplies made from Duty Free Shops at International Airports shall now be treated as Exports – Rule 95A of CGST Rules omitted vide NN 14/22 dt 05.07.22 w.r.e.f. 01.07.2019
- Anti-profiteering cases to be handled by Competition Commission of India – NN 23/22 dt 23.11.22 w.e.f. 01.12.22
- Rule 138(14) of CGST Rules amended so as to provide that E-way bill need to be generated for transportation of imitation jewellery (HSN 7117) – NN 26/22 dt 26.12.22

Other major Updates (3/3)

- Time limit for issuance of order under Section 73 extended - NN 09/23 dt 31.03.23

S. No.	Financial Year	Earlier last date for issuance of order under Section 73	New last date for issuance of order under Section 73
1.	2017-18	30.09.2023	31.12.2023
2.	2018-19	31.12.2023	31.03.2024
3.	2019-20	31.03.2024	30.06.2024



Thank you

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