

Thinking Beyond

The Academy's Monthly Newsletter

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May 2023



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Hiregange Academy

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Common issues raised in GST dept audit



CA Roopa Nayak

In the course of audit done by dept under section 65 of the CGST Act, certain issues/objections could be raised. The assesses have to carefully examine the matter, give their explanation.

While it is being seen that majority of the objections raised at time of audit are not having any legal basis in law, and even if SCN be issued, would be bound to come in favour of assessee in due course at appeals stage.

However in first instance, during course of audit when objections are raised and the submissions done by auditee[could be advised by competent GST professional] with facts, legal grounds[applicable provisions of Act/rules] and supporting circulars/landmark decisions in writing/ to official mail id of concerned officer, it can lead to dropping points at that stage itself, avoidance of issuance of frivolous SCN's, and no ensuing demands with interest penalty and requirement of pre-deposit at appeals stage[10+20%] either.

In this background, in this article, the paper writer has examined the common issues being raised at time of audit by department and the validity of the same under the law. [Read More](#)

Legal Updates – April 2023

- Notice under Section 61(3) is not necessary to initiate action under Section 74
- Wide Scope of Section 70 of the CGST Act enables the proper officer to summon any person for evidence or production of documents in any inquiry.
- The provisions of sections 13(8)(b) and 8(2) of the IGST Act are legally valid and constitutional, limited to the IGST Act alone and cannot be applied to tax services under the CGST and MGST Acts.
- GST Refund Application re-filed after issuance of Deficiency Memo against original application will not be treated as a fresh application for the purpose of determining time limitation of 2 years.
- No Service Tax payable on Corporate Guarantee provided by foreign entity on behalf of Indian Entity

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Sl. No	Functionality	Particulars
1	<u>Advisory for Timely Filing of GST Returns</u>	To reduce the queue on GST system, it is suggested that taxpayers may use SMS filing option to file NIL returns as it would be quicker and a more convenient way to file NIL returns. Further, the taxpayers are advised to file their Form GSTR- 3B well in advance, also inculcate a month-wise return filing discipline for all the B2B invoices for the month and avoid reporting invoices of the past period in one go, as such behaviour can adversely impact the waiting time on the GST system.
2	<u>Advisory: Deferment of Implementation of Time Limit on Reporting Old e-Invoices</u>	To inform the taxpayers that it has been decided by the competent authority to defer the imposition of time limit of 7 days on reporting old e-invoices on the e-invoice IRP portals for taxpayers with aggregate turnover greater than or equal to 100 crores by three months. The next date of implementation will be shared.
3	<u>Advisory on due date extension of GST Returns for the state of Manipur.</u>	The Government has extended the due date of filing GSTR -1, GSTR-3B & GSTR-7 of April -2023 tax period till 31 st May 2023 for all the taxpayers having principal place of business in the state of Manipur. The said changes have been implemented on the GST Portal from 27 th May 2023 onwards. The late fee paid by the taxpayers who have filed their returns before 27 th May 2023, shall be credited into their ledgers and the interest amount shown in the next return, if any, may be corrected by the taxpayers themselves, as it is an editable field.
4	<u>Advisory on Filing of Declaration In Annexure V by Goods Transport Agency (GTA) opting to pay tax under forward charge mechanism</u>	GTAs, who commence business or cross registration threshold on or after 1 st April 2023, and wish to opt for payment of tax under forward charge mechanism are required to file their declaration in Annexure V for the FY 2023-24 physically before the concerned jurisdictional authority. The declaration may be filed within the specified time limits, as prescribed in the Notification. No. 05/2023-Central Tax (Rate), dated. 09.05.2023 i.e., on or before 31st May 2023.

Customs	
Circulars	
Circular No. and Date of issue	Subject
Circular No. 11/2023- Customs, Dated- 17-05-2023	Amnesty Scheme for one time settlement of default in export obligation by Advance and EPCG authorization holders (Notification No.32/2023-Customs dated 26.04.2023). <u>Read more:</u>
Circular No 12/2023- Customs, Dated- 24-05-2023	Foreign Trade Policy 2023. <u>Summary:</u> The Central government has notified the FTP, 2023 effective from 01.04.2023 vide notification no. 01/2023 dated 31.03.2023 and a few aspects of the FTP are provided in this circular. <u>Read more:</u>
Circular No 13/2023-Customs, Dated- 31-05-2023	Faceless Assessment – Re-organisation of National Assessment Centres and Faceless Assessment Groups. <u>Read More:</u>

Customs	
Instructions/Guidelines	
Instruction No. and Date of issue	Subject
Instruction No. 15/2023- Customs, Dated- 03-05-2023	Acceptance of Electronic Certificate of Origin (e-COO) issued under the India-Sri Lanka FTA (ISFTA). <u>Read more:</u>
Instruction No 16/2023- Customs, Dated- 17-05-2023	E-waste (Management) Rules 2022 - regarding release of imported consignments of producers of 85 EEEs items (ITEW 17 to ITEW 27, CEEW 6 to CEEW 19, LSEEW 1 to LSEEW 34, EETW 1 to EETW 8, TLSEW 1 to TLSEW6, MDW 1 to MDW 10 and LIW1 to LIW 2). <u>Summary:</u> Vide this letter CPCB has drawn attention to Battery Waste Management (BWM) Rules, 2022 issued on 22nd August, 2022 (copy enclosed) in supersession to the earlier Batteries (Management and Handling) Rules, 2001. <u>Read more:</u>
Instruction No 17/2023-Customs, Dated- 18-05-2023	Requirement of EPR registration certificate for import of battery as well as equipment containing battery. <u>Read More:</u>
Instruction No 18/2023-Customs, Dated- 18-05-2023	Clarification on Classification of product DHA Algal Oil-reg. <u>Summary:</u> It has been clarified that DHA Algal Oil falls in the category of microbial fats and oils. <u>Read More:</u>

Customs- Tariff	
Notifications	
Notification No. and Date of issue	Subject
37/2023-Customs Dated- 10-05-2023	Seeks to allow imports of Crude Soya-bean Oil and Crude Sunflower Oil at zero Basic Customs Duty and zero Agriculture Infrastructure and Development Cess for TRQ license holders for FY 2022-23 up to the 30th June, 2023. Read more
38/2023-Customs Dated- 23-05-2023	Seeks to amend Australia FTA notification to make changes in tariff preference given to Coking Coal and Raw Cotton arising out of Finance Act, 2023. Read more

GST	
Notifications-Central Tax	
Notification No. and Date of issue	Subject
10/2023-Central Tax, Dated 10-05-2023	Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 5 Cr from 01 st August 2023. Summary: The turnover limit for applicability of e-invoicing is Rs. 10 Cr. However, with effect from 1 st August 2023 e-invoicing would be made applicable to taxpayers whose aggregate turnover in the any preceding financial year is exceeding Rs. 5 Cr. <u>Read more:</u>
11/2023-Central Tax, Dated 24-05-2023	Seeks to extend the due date for furnishing FORM GSTR-1 for April, 2023 for registered persons whose principal place of business is in the State of Manipur. <u>Read more:</u>
12/2023-Central Tax, Dated 24-05-2023	Seeks to extend the due date for furnishing FORM GSTR-3B for April, 2023 for registered persons whose principal place of business is in the State of Manipur. <u>Read more:</u>
13/2023-Central Tax, Dated 24-05-2023	Seeks to extend the due date for furnishing FORM GSTR-7 for April, 2023 for registered persons whose principal place of business is in the State of Manipur. <u>Read more:</u>

GST	
Notifications-Central Tax (Rate)	
Instruction No. and Date of issue	Subject
Circular 191/03/2023- GST, Dated- 27-03-2023	Seeks to amend notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 so as to extend last date for exercise of option by GTA to pay GST under forward charge. Summary: If the GTA wants to pay tax under forward charge then he must exercise the option before the beginning of the financial year i.e., 31 st of March. However, through this notification government has extended the time limit to exercise the option for GTA to pay GST under forward charge till 31 st May 2023. <u>Read more:</u>

CA Sudhir V S, Senior Partner, H N A & Co. LLP had taken session on **“Issues in Real Estate Industries under GST”** at Ahmedabad branch of WIRC of ICAI on 05 May 2023.



One day seminar on “How to Face Department Audit”

Date : 29th June 2023 - Thursday

Time: 9.30 am to 5.30 pm.

Venue: The Chancery Pavilion, #135, Residency Road, Bangalore - 560 025, India (Location link: <https://maps.app.goo.gl/5Smhf1nSzqKywiih7>)

For registration [click here](#)



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AUDIT

ONE DAY SEMINAR ON

HOW TO FACE GST DEPARTMENT AUDIT

29 June 2023,
Thursday

9.30 - 5.30
AM PM

The Chancery Pavilion,
135, Residency Rd, Shanthala Nagar, Ashok Nagar, Bengaluru

Registration Fees -
₹1,500/-

THE SPEAKERS



CA Akbar Basha



CA Roopa Nayak



CA Mahadev R



CA Akshay M Hiregange



Adv Venkatanarayana GM

FOR ANY QUERIES
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Registration Now
To register, please fill the registration form

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Seminar Schedule

Timings	Topics	Speaker
9.30am to 10.15am	Approach towards GST Department Audit	CA Roopa Nayak
10.15am to 10.30am	Break	
10.30am to 11.30pm	Value Addition in Pre-Audit Reviews	CA Mahadev R
11.30am to 12.45pm	Reading Financial Statements & Impact in GST	CA Akshay M Hiregange
12.45pm to 2pm	Lunch Break	
2.00pm to 2.45pm	Common Issues in GST Audit for Exporters	Adv. Venkatanarayana GM
2.45pm to 4pm	Common Issues in Department Audit	CA Roopa Nayak
4pm to 4.15pm	Break	
4.15pm to 5.30pm	How to reply notices for GST Departmental Audit including ASMT-10	CA Akbar Basha

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4-level Masterclass on MS Excel

Date: 17 June 2023 (10 AM to 2PM) – Basic Level

24 June 2023 (10 AM to 2 PM) – Intermediate Level

01 July 2023 (10 AM to 2 PM) – Advance Level

08 July 2023 (10Am to 2 PM) – Superior Level

For Registration [Click here](#)



The poster features a dark blue background with a glowing circuit pattern. At the top left is the Hiregange Academy logo (HA) and the website URL www.hiregangeacademy.com. The main title 'MS EXCEL MASTER CLASS' is prominently displayed in white and yellow. Below the title, it states 'A 4-level & 16 hours course on the most sought after skill in the industry'. The schedule is listed with icons: a clock for '10AM to 2PM All levels' and a calendar for the dates: '17 June 2023 - Basic level', '24 June 2023 - Intermediate Level', '01 July 2023 - Advance Level', and '08 July 2023 - Superior Level'. A circular portrait of CA Ashok Kumar, the trainer, is shown. To the right, 'Registration fees' are listed: Basic level - ₹500/-, Intermediate Level - ₹800/-, Advance Level - ₹1,000/-, Superior Level - ₹1,500/-, and 'All levels (full Package) - ₹3,500/-'. A 'Register Now' button is present with the text 'To register, please fill the registration form'. On the left side, there are social media icons for Instagram, Facebook, YouTube, and LinkedIn, with the text 'Follow us on :'. At the bottom, contact information is provided: phone numbers 8951893203 (Vignesh) and 9620116163 (Divyashree M.R.), and email addresses vignesh.p@hiregangeacademy.com, chandana@hiregangeacademy.com, and divyashree@hiregangeacademy.com.

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10AM to 2PM
All levels

17 June 2023 - Basic level
24 June 2023 - Intermediate Level
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Registration fees
Basic level - ₹500/-
Intermediate Level - ₹800/-
Advance Level - ₹1,000/-
Superior Level - ₹1,500/-
All levels (full Package) - ₹3,500/-

CA ASHOK KUMAR
Trainer

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