

Thinking Beyond

The Academy's Monthly Newsletter

**A knowledge sharing initiative
November 2023**



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Hostels/PG's and GST exemption for residential accommodation.

The hostels/PG's are providing basic living facility. This is an unorganized sector with small players, who are mainly enabling education to out station students and migrant workers from poor and weaker sections of society. Such hostels are providing basic facilities with students/others often sharing rooms for



CA Roopa Nayak

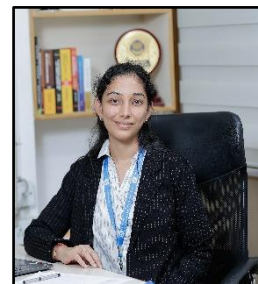
accommodation purposes, wherein some incidentals like food/ laundry may also be there. In recent times, there has been spate of summons/notices issued to the hostel/PG's demanding GST with interest and penalty. These notices have been issued citing that the hostels/PG's are liable to pay tax at 12%. This along with door to door visits by dept officers, has led to fear and confusion amongst the hostel/PG owners. [Read More](#)

Automobile Industry – glimpse of certain specific issues under GST

Every industry is unique and is faced with its own set of unique and peculiar challenges and issues. In addition to these, there could also be certain generic challenges and issues faced by every or most taxpayers. In this article we would focus on three issues which are very specific to this industry. Product Tool (i.e., moulds and dies) is at the core of the production process of automobiles. Almost every major part/component of a vehicle requires a unique tool. [Read More](#)



CA Vikram Katariya



CA Shilpi Jain

Legal Updates – October 2023

1. Correction of an invoice for the purpose of availing input tax credit.
2. Amendment in Section 50 shall be made with retrospective effect.
3. Tax Research Unit (TRU) not authorised to issue clarification relation to classification of goods.
4. Transfer of unutilised ITC in ECL given non availability of ITC -02 on the GST Portal.
5. Value of diesel provided by recipient FOC is to be included in the taxable value.
6. Transfer of TDS deducted in erstwhile law not allowed as ITC under GST.
7. Refund for Export of Telecom Service.
8. Exemption on premium paid for allotment of institutional plot.
9. Levy of interest on transitional credit claimed as ITC in GSTR-3B.
10. Seizure of cash is beyond the powers of GST Authorities

[Read More](#)

Sl. No	Date	Functionality	Particulars
1	4.11.2023	<u>Advisory for Pilot Project of Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Gujarat and Puducherry</u>	<p>By way of this advisory GSTN wishes to inform us those recent developments concerning the application process of GST registration.</p> <p>Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.</p> <p>2. The above-said functionality has been developed by GSTN. It was launched in Puducherry on 30th August 2023 and will be rolled out in Gujarat on 7th November 2023.</p> <p>3. The said functionality now also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,</p> <p>(a) A Link for OTP-based Aadhaar Authentication OR</p> <p>(b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)</p> <p>4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.</p>

Sl. No	Date	Functionality	Particulars
2	17.11.2023	Comprehensive Guide and Instructions for Direct API Integration with Any of the 6 IRPs for E-Invoice Reporting	API Details of all 6 IRPs.
3	14.11.2023	Advisory for Online Compliance pertaining to ITC Mismatch- GST DRC-01C	<p>By way of this advisory GSTN wishes to inform us that the GSTN has developed a functionality to generate automated intimation in Form GST DRC01C which enables the taxpayer to explain the difference in Input Tax Credit available in GSTR 2B</p> <p>It is informed that GSTN has developed a functionality to generate automated intimation in Form GST DRC-01C which enables the taxpayer to explain the difference in Input tax credit available in GSTR-2B statement & ITC claimed in GSTR-3B return online as directed by the GST Council. This feature is now live on the GST portal.</p> <p>2. This functionality compares the ITC declared in GSTR-3B/3BQ with the ITC available in GSTR-2B/2BQ for each return period. If the claimed ITC in GSTR 3B exceeds the available ITC in GSTR-2B by a predefined limit or the percentage difference exceeds the configurable threshold, taxpayer will receive an intimation in the form of DRC-01C.</p>

Sl. No	Date	Functionality	Particulars
3			<p>3. Upon receiving an intimation, the taxpayer must file a response using Form DRC-01C Part B. The taxpayer has the option to either provide details of the payment made to settle the difference using Form DRC-03, or provide an explanation for the difference, or even choose a combination of both options.</p> <p>4. In case, no response is filed by the impacted taxpayers in Form DRC-01C Part B, such taxpayers will not be able to file their subsequent period GSTR-1/IFF.</p>
4	14.11.2023	ITC Reversal on account of Rule 37(A)	<p>Vide Rule 37A of CGST Rules, 2017 the taxpayers have to reverse the Input Tax Credit (ITC) availed on such invoice or debit note, the details of which have been furnished by their supplier in their GSTR-1/IFF but the return in FORM GSTR-3B for the said period has not been furnished by their supplier till the 30th day of September following the end of financial year in which the Input Tax Credit in respect of such invoice or debit note had been availed.</p> <p>Vide Rule 37A of CGST Rules, 2017 the taxpayers have to reverse the Input Tax Credit (ITC) availed on such invoice or debit note, the details of which have been furnished by their supplier in their GSTR-1/IFF but the return in FORM GSTR-3B for the said period has not been furnished by their supplier till the 30th day of September following the end of financial year in which the Input Tax Credit in respect of such invoice or debit note had been availed.</p> <p>2. The said amount of ITC is required to be reversed by such taxpayers, while furnishing a return in FORM GSTR-3B on or before the 30th day of November following the end of such financial year, as part of this legal obligation.</p>

Sl. No	Date	Functionality	Particulars
5	04.11.2023	<u>Advisory for Pilot Project of Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Gujarat and Puducherry</u>	<p>By way of this advisory GSTN wishes to inform us to inform taxpayers about recent developments concerning the application process for GST registration.</p> <p>1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.</p> <p>2. The above-said functionality has been developed by GSTN. It was launched in Puducherry on 30th August 2023 and will be rolled out in Gujarat on 7th November 2023.</p>

GST

Notifications-Central Tax

Instruction No. and Date of issue	Subject
54/2023-Central Tax, Dated 17-11-2023	<p>Seeks to amend Notification No. 27/2022 dated 26.12.2022 to notify biometric-based Aadhaar authentication for GST registration in the State of Andhra Pradesh.</p> <p><u>Summary:</u></p> <p>Through the notification no. 27/2022-CT, the Biometric-based Aadhaar Authentication is made mandatory in the states of Gujarat and Puducherry and now through this notification, it will be extended to the state of Andhra Pradesh.</p> <p><u>Read more</u></p>

Customs- Tariff

Notifications

Notification No. and Date of issue	Subject
63/2023-Customs Dated- 30-11-2023	<p>Seeks to amend notification No. 22/2022-Customs, dated the 30th of April 2022, in order to align it with changes introduced vide notification No. 72/2023-Customs (N.T.), dated 30.09.2023.</p> <p>Summary: - In the said notification, after S. No. 1271 and entries thereto 1271A entry shall be inserted.</p> <p>Read more</p>

Customs- Tariff

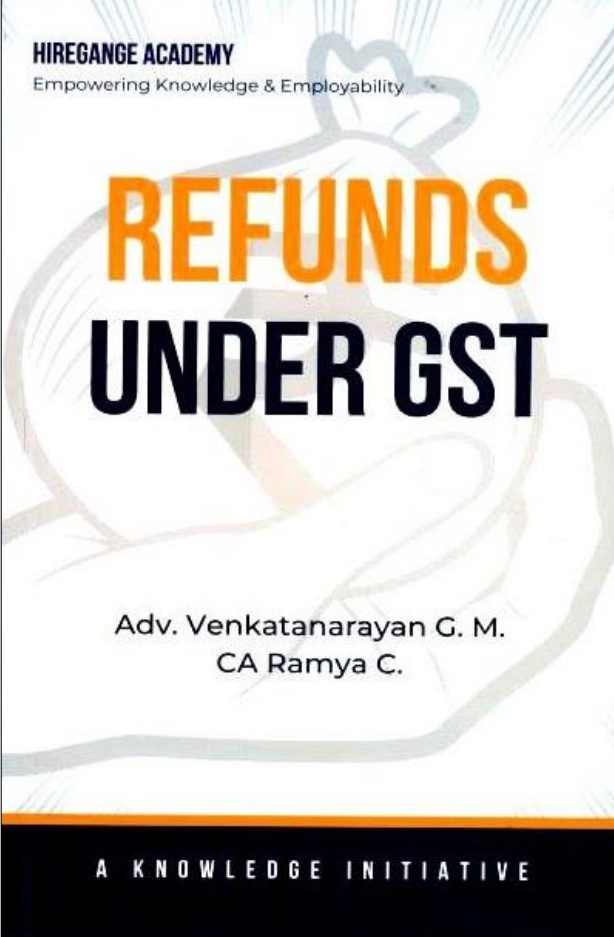
Circular

Circular No. and Date of issue	Subject
27/2023 Dated- 01-11-2023	<p>Authorization of Booking Post Offices and their corresponding Foreign Post Offices in terms of the Postal Export (Electronic Declaration and Processing) Regulations, 2022 - Reg</p> <p>Summary: - In terms of Regulation 6(1), the Department of Post vide O.M. dated 11.10.2023 (copy enclosed) has authorized 170 more booking post offices to accept consignments for export. The list of booking post offices and the corresponding Foreign Post Offices is also enclosed.</p> <p>Read more</p>
28/2023 Dated- 08-11-2023	<p>Allowing advance assessment of Courier Shipping Bills- Reg</p> <p>Summary: - It has been decided to provide for advance assessment of Courier Shipping Bills on the Express Cargo Clearance System (ECCS).</p> <p>Read more</p>

REFUNDS UNDER GST – Adv. Venkatanarayan GM & CA Ramya C

If you would like to procure it for yourself, or for your team at work, please fill this google form given below.

<https://forms.gle/Yz4EvEmC1jYcq2jv7>



HIREGANGE ACADEMY
Empowering Knowledge & Employability

REFUNDS UNDER GST

Adv. Venkatanarayan G. M.
CA Ramya C.

A KNOWLEDGE INITIATIVE

**REFUNDS
UNDER GST**

FIRST
EDITION
SEPTEMBER 2023

ABOUT THE BOOKLET:

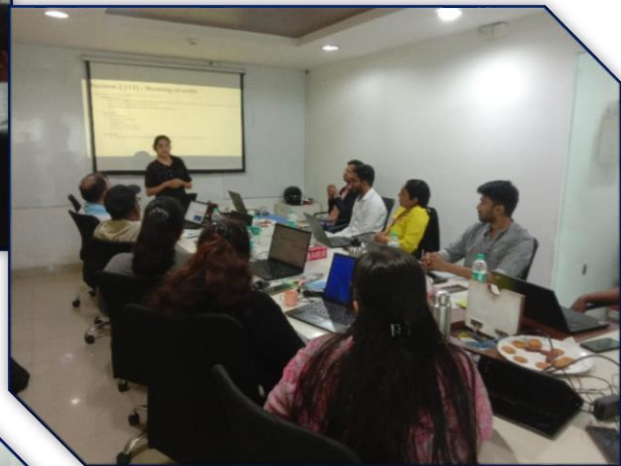
Refunds is a crucial aspect under GST and is also one of the most contentious topics under taxation law. After the introduction of GST, the provisions of refund have been amended multiple times and various circulars have been issued by the CBIC. Thus, it is important to understand the various aspects of refunds and the chronology of changes in law with respect to the same.

This booklet aims to bring to light all significant concepts under the provisions of Refund in GST, including various technical & practical issues faced while applying refund applications for the benefit of the trade & industry. Also included are relevant case laws and jurisprudence which could aid in litigation.

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Training on Basics of GST Law for Finance Team of Aujas Cybersecurity Ltd, Bangalore on 20th, 24th, 28th November and 01st December 2023.



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or you may reach us via email (given below)/ring us up at
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