

# Thinking Beyond

The Academy's Monthly Newsletter

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**September 2023**



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## Clarity on ISD and Cross charge

### Provisions in GST law:

- Section 25(4) & (5) of CGST Act – A person who obtains or has to obtain GSTINs having presence in more than one State or at his volition obtains multiple registrations within a State, such GSTINs would be deemed to be distinct persons to each other.
- Section 7 r/w Schedule I clause 2 of CGST Act – Supply between distinct persons without consideration would be deemed to be a supply under GST. Valuation has to be done as per Rule 28.
- Section 20(1) of CGST Act – (1) The Input Service Distributor shall distribute the credit of .....
- Section 20(2) of CGST Act - The Input Service Distributor may distribute the credit subject to the following conditions [Read More](#)



CA Mahadev R



CA Akshay M Hiregange

## Changes and Compliances in GSTR 9 & 9C-FY 2022-23

The department has started issuing notices and requesting for information by comparing data disclosed in GSTR 9/9C Vs GSTR 3B. Considering the various changes in the GST law in the past year, this article aims to provide clarity on the filing of annual returns (Form GSTR 9) and reconciliation statement (Form GSTR 9C) along with required reconciliations, best practices, advanced issues & solutions and tips as applicable for financial year (FY) 2022-23.



CA Mahadev R



CA Akshay M Hiregange

Due date – 31st December 2023. The due date is not expected to be extended this year. (last year no extension either). [Read More](#)

## Legal Updates – August 2023

1. Reversal of ITC by the buyer wherein the seller fails to pay the tax to the Government.
  - A. M/S. Suncraft Energy Private Limited and Another Versus the Assistant Commissioner, State Tax, Ballygunge Charge and Others
  - M/S. Aastha Enterprises Versus the State of Bihar
2. Market consultancy services and investment advisory services are not intermediary services
3. Cash cannot be seized under Section 67 of the GST Act.
4. No Audit under section 65 to be made for the persons whose registration has been cancelled
5. Service of Notice to a person having Cancelled Registration on the Common Portal is valid
6. Burden to bear incidence of GST is on the recipient
7. SCN and Order uploaded in “Additional Notices and Orders” tab – Considering complex architecture of GST portal HC remanded for fresh adjudication
8. Issuance of Credit Note by the recipient not mandatory when goods returned before delivery – Detention of goods under Section 129 invalid
9. Pre-deposit paid vide DRC-03 not admitted while filing of Appeal in GST portal – Court allowed the benefit of payment
10. Credit cannot be disputed merely on account of non-reflection in GSTR-2A

[Read More](#)

Sl. No	Date	Functionality	Particulars
1	31.08.2023	<a href="#">Introducing Electronic Credit Reversal and Reclaimed statement</a>	<p>The Government vide notification 14/2022 Central Tax, notified certain changes in Table 4 of the GSTR 3B so as to enable the taxpayers to report correct information regarding ITC availed, ITC reversal, <b>ITC re-claimed</b>, and ineligible ITC.</p> <p>The re-claimable ITC earlier reversed in Table 4(B)2 may be subsequently claimed in Table 4(A)5 on fulfillment of necessary conditions. Such reclaimed ITC in Table 4(A)5 also needs to be explicitly reported in Table 4D(1).</p> <p>Further, in order to facilitate the taxpayers in correct and accurate reporting of ITC reversal and reclaim thereof and to avoid clerical mistakes, a <b>new ledger</b> namely <b>Electronic Credit and Re-claimed Statement</b> is being introduced on the GST portal. This statement will help the taxpayers in tracking of their ITC that has been reversed in Table 4B(2) and thereafter re-claimed in Table 4D(1) and 4A(5) for each return period, starting from</p> <ol style="list-style-type: none"> <li>i. In the case of <b>monthly taxpayers</b> – <b>August</b> month return</li> <li>ii. In the case of the <b>QRMP</b> (quarterly return and monthly payment) scheme - <b>Quarter 2</b> i.e., July to September 2020 return.</li> </ol> <p>The taxpayers <b>must declare their opening balance</b> for ITC reversal <b>by 30<sup>th</sup> November 2023</b>.</p> <p>Further after 30<sup>th</sup> November, the taxpayers shall also be provided <b>3 (three) amendment opportunities</b> to correct their opening balance in case of any mistakes or inaccuracies in reporting <b>till 31<sup>st</sup> December 2023</b>. <a href="#">Click here for a detailed advisory.</a></p>

# GST Portal Update

Sl. No	Date	Functionality	Particulars
2	13.09.2023	<a href="#">Time limit for Reporting Invoices on the IRP Portal</a>	<p>Initially, the Government by way of an advisory dated 13/04/2023 imposed a time limit on reporting old invoices within 7 days on the e-invoice IRP Portal for taxpayers with AATO is greater than or equal to 100 crores, which was further deferred.</p> <p>Now, the Government by way of this advisory dated 13.09.2023 imposes a time limit on reporting old invoices on the e-invoice IRP portal for the taxpayers with AATO greater than or equal to 100 crores.</p> <p>As per this advisory taxpayer w.e.f. 1<sup>st</sup> November 2023, needs to report the invoice in the e-invoice IRP portal within 30 days from the reporting date.</p>
3	19.09.2023	<a href="#">Geocoding Functionality for the Additional Place of Business</a>	<p>By way of this advisory GSTN wishes to inform us that Geocoding functionality for the “Additional Place of Business” address is now active in all states and union territories.</p> <p>Whereas the geocoding functionality for the “Principal Place of Business” is operational since February 2023.</p>
4	27.09.2023	<a href="#">Temporary /Short Period Pause in e-Invoice Auto Population into GSTR-1</a>	<p>With this advisory GSTN wishes to inform the taxpayers that the auto-population of invoices in GSTR 1 is temporarily halted from 26<sup>th</sup> September to 29<sup>th</sup> September 2023.</p> <p>This temporary impact is due to essential system upgrades, which will involve the implementation of e-invoice JSON download functionality.</p> <p>The data for this period will be auto-populated on 30th September 2023 and will not impact GSTR-1 filing for next month.</p> <p>Further, please avoid manually adding invoices in this period as the break will be only of a temporary nature.</p>

GST	
Notifications-Central Tax	
Instruction No. and Date of issue	Subject
45/2023-Central Tax, Dated 06-09-2023	<p>Seeks to make amendments (Third Amendment, 2023) to the CGST Rules, 2017.</p> <p><b>Summary:</b> The CBIC, After Rule 31A of the CGST Rules, 2017, the following rules shall be inserted with effect from 1<sup>st</sup> October 2023.</p> <p><b>31B:</b> Value of supply in case of online gaming including online money gaming.</p> <p><b>31C:</b> Value of supply of actionable claims in case of casino. <a href="#">Read more</a></p>
46/2023-Central Tax, Dated 18-08-2023	<p>Seeks to appoint common adjudicating authority in respect of show cause notice issued in favor of M/s Inkuat Infrasol Pvt. Ltd.</p> <p><b>Summary:</b> In exercise of the powers conferred by section 5 of the CGST Act, the Board has appointed a common joint or additional Commissioner of CGST and Central Excise, Thane Commissionerate to adjudicate various notices issued to M/s Inkuat Infrasol Pvt. Ltd. <a href="#">Read more</a></p>
47/2023-Central Tax, Dated 25-08-2023	<p>Seeks to amend Notification No. 30/2023-CT dated 31st July 2023</p> <p><b>Summary:</b> The Applicability of the Special Procedure to be followed by a registered person engaged in manufacturing of certain goods as issued by CBIC vide Notification 30/202 dated 31.07.2023 will be from 1<sup>st</sup> January 2024. <a href="#">Read more</a></p>

GST

Notifications-Central Tax

<p>48/2023-Central Tax, Dated 29-08-2023</p>	<p>Seeks to notify the provisions of the Central Goods and Services Tax (Amendment) Act, 2023</p> <p><b><u>Summary:</u></b> The following will be applicable from 1<sup>st</sup> October 2023:</p> <ol style="list-style-type: none"> <li>1. Specified Actionable claims include –             <ol style="list-style-type: none"> <li>a. Betting</li> <li>b. Casino</li> <li>c. Gambling</li> <li>d. Horse racing</li> <li>e. Lottery</li> <li>f. Online money gaming</li> </ol> </li> <li>2. Online Gaming (Section 2(80A)) Online gaming means offering a game on the internet or an electronic network and includes Online money gaming.</li> <li>3. Online Money Gaming (Section 2(80B))</li> <li>4. The definition of Supplier has been Broadened covering the following (proviso to Section 2(105))</li> <li>5. Virtual Digital Assets (section 2(117A))</li> <li>6. Mandatory Registration for every person supplying online money gaming from a place outside India to a person in India.</li> <li>7. Specified Actionable Claims as defined in Section 2(102A) have been excluded from Schedule III Activities Or Transactions which shall be treated neither as a supply of goods nor a supply of services. <a href="#">Read more</a></li> </ol>
<p>49/2023-Central Tax, Dated 29-08-2023</p>	<p>Seeks to notify supply of online money gaming, supply of online gaming other than online money gaming, and supply of actionable claims in casinos under section 15(5) of CGST Act.</p> <p><b><u>Summary:</u></b> With this notification, in exercise with the powers under Section 15(5) of the CGST Act 2017, the CBIC, has notified certain services, the value of which is to be determined as may be prescribed by the Central Government. The notified supplies are as follows: 1. supply of online money gaming. 2. supply of online gaming, other than online money gaming; and 3. supply of actionable claims in casinos. <a href="#">Read more</a></p>

GST	
Notifications-Central Tax	
<p>50/2023-Central Tax, Dated 29-08-2023</p>	<p>Seeks to amend Notification No. 66/2017-Central Tax dated 15.11.2017 to exclude specified actionable claims.</p> <p><b><u>Summary:</u></b></p> <p>The Central Government vide Notification No. 66/2017-Central Tax curtailed the requirement of payment of tax on receipt of advance in relation to the supply of goods by the registered dealers (other than the composition dealers). Now, the Government, vide Notification No. 50/2023 has amended the above notification to exclude the registered person making the supply of specified actionable claims from the benefit of the above 5 notifications and intends to levy tax at the point of receipt of advance in case of the supply of specified actionable claims. <a href="#">Read more</a></p>
<p>51/2023-Central Tax, Dated 29-08-2023</p>	<p>Seeks to make amendments (Third Amendment, 2023) to the CGST Rules, 2017 in supersession of Notification No. 45/2023 dated 06.09.2023</p> <p><b><u>Summary:</u></b></p> <ul style="list-style-type: none"> <li>• In Rule 8 and rule 14 of the CGST rules, A person supplying online money gaming from a place outside India to a person in India is required to make an application for registration under GST under FORM GST REG – 10 instead of FORM GST REG-1.</li> </ul> <p>Suitable amendments have also been made in FORM GST REG - 10 to give effect to the above requirement.</p> <ul style="list-style-type: none"> <li>• After the rule 31A of the CGST, 31B and 31C shall be inserted w.e.f 1<sup>st</sup> October 2023.</li> <li>• In Rule 64 Form and manner for submission of return the following shall be inserted -</li> </ul> <p>The registered person providing online money gaming from a place outside India to a person in India is required to file return under FORM GSTR-5A and the suitable amendments have also been made in FORM GSTR-5A to give effect to the above requirement.</p> <p><a href="#">Read more</a></p>

GST

Notifications-Central Tax (Rates)

Notification No. and Date of issue	Subject
51/2023-Central Tax, Dated 29-08-2023	<p>Seeks to amend Notification No 01/2017- Central Tax (Rate) dated 28.06.2017.</p> <p><b><u>Summary:</u></b></p> <p>In schedule IV, after S. No. 227 and the S. No. 227A shall be inserted “specified actionable claim” as defined in section 2(102A) of the CGST Act, 2017 means the actionable claim involved in or by way of—</p> <ul style="list-style-type: none"> <li>(i)betting;</li> <li>(ii)casinos;</li> <li>(iii)gambling;</li> <li>(iv)horse racing;</li> <li>(v)lottery; or</li> <li>(vi)online money gaming;”</li> </ul> <p>Which shall be charged at the rate of 28%. And S.No.228 and 229 and the entries relating thereto shall be omitted. <a href="#">Read more</a></p>

## Customs- Tariff

### Notifications

Notification No. and Date of issue	Subject
52/2023-Customs Dated- 05-09-2023	Seeks to amend notification No. 50/2017 -Customs dated 30.06.2017 in order to modify Customs duty exemption provided to textile machineries. <b>Summary:</b> - Through this notification, the Ministry of Finance has provided an exemption of customs duty over Shuttle less Looms up to 31 <sup>st</sup> March 2025. <a href="#">Read more</a>
53/2023-Customs Dated- 05-09-2023	Seeks to amend No. 50/2017-Customs, dated the 30th June 2017 February 2021 in order to revise effective duty for certain products <b>Summary:</b> - Notified the exemption of retaliatory tariffs imposed on U.S.-origin almonds, apples, chickpeas, lentils, and walnuts effective September 6, 2023. <a href="#">Read more</a>
54/2023-Customs Dated- 14-09-2023	seeks to amend notification no. 50/2017-Customs in order to amend various entries relating to Project Imports as a result of Project Import review. <b>Summary:</b> - These amendments primarily focus on revising the dates when certain provisions cease to have effect. <a href="#">Read more</a>
55/2023-Customs Dated- 14-09-2023	seeks to amend notification no 11/2022-Customs and 12/2022-Customs in order to amend entries relating to Phased Manufacturing Programmer for wearables and hearable. <b>Summary:</b> - Provided exemption on inputs for use in both wrist wearable devices and manufacture of hearable devices and wireless charging cables stands for smartwatches. <a href="#">Read more</a>
56/2023-Customs Dated- 15-09-2023	Seeks to amend No. 19/2019-Customs. <b>Summary:</b> - Exemption to specified defense equipment and their parts imported into India by the Ministry of Defence, Government of India, or the defence forces. <a href="#">Read more</a>
57/2023-Customs Dated- 29-09-2023	Seeks to amend notification No. 55/2022-Customs dated 31.10.2022, in order to provide export duty exemption on exports of Bangalore Rose Onion. <b>Summary:</b> - Export duty exemption provided on exports of Bangalore Rose Onion subject to condition specified from the immediate effect. <a href="#">Read more</a>

Customs- Tariff

Circular

Circular No. and Date of issue	Subject
<p>21/2023 Dated- 14-09-2023</p>	<p>Norms for posting of officers and benchmark performance criteria while granting exemption from payment of Cost Recovery Charges (CRC) at Air Freight Stations.</p> <p><b>Summary:</b> -Circular No. 21/2023-Customs, outlining norms for posting officers and benchmark performance criteria for granting exemption from payment of Cost Recovery Charges (CRC) at Air Freight Stations (AFS).</p> <p><a href="#">Read more</a></p>
<p>22/2023 Dated- 19-2023</p>	<p>Circular No. 22/2023-Customs- Implementation of Ex-Bond Shipping Bill in ICES 1.5</p> <p><b>Summary:</b> -This circular addresses the implementation of the Ex-Bond Shipping Bill in ICES 1.5 concerning the export of warehoused goods. <a href="#">Read more</a></p>
<p>23/2023 Dated- 30-09-2023</p>	<p>Mandatory additional qualifiers in import/export declarations in respect of certain products-reg.</p> <p><b>Summary:</b> -The Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes &amp; Customs, International Customs Division, New Delhi, received an invitation from the U.S. Department of Justice’s Intellectual Property Crimes Enforcement Network (IPCEN). This invitation carries significant importance in the global fight against intellectual property crimes. <a href="#">Read more</a></p>
<p>24/2023 Dated- 30-09-2023</p>	<p>Implementation of Section 16 (4) of the IGST Act related to restriction on the export of certain goods on payment of IGST and coverage under refund mechanism- reg.</p> <p><b>Summary:</b> -This circular addresses the restrictions imposed on the export of certain goods and their coverage under the refund mechanism. <a href="#">Read more</a></p>

Customs	
Instructions/Guidelines	
Instruction No. and Date of issue	Subject
26/2023 Dated- 01-09-2023.	Union Home Ministers Special Operation Medal-reg. <a href="#">Read more</a>
27/2023 Dated- 06-09-2023.	Streamlining of Customs Post Clearance Audit (PCA) Work- Instructions. <a href="#">Read more</a>

## MS Excel Masterclass

Date : 28th October 2023 to 18th November 2023

Time: 10am to 2pm.

**Course Schedule** (indicative timings - subject to modification) -

- **Basic** – 28<sup>th</sup> October 2023 (10 AM to 2PM)
- **Intermediate** - 4<sup>th</sup> November 2023 (10 AM to 2 PM)
- **Advanced** – 11<sup>th</sup> November 2023 (10 AM to 2 PM)
- **Superior** – 18<sup>th</sup> November 2023 (10Am to 2 PM)

For registration [click here](#)



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**CA ASHOK KUMAR**  
Trainer

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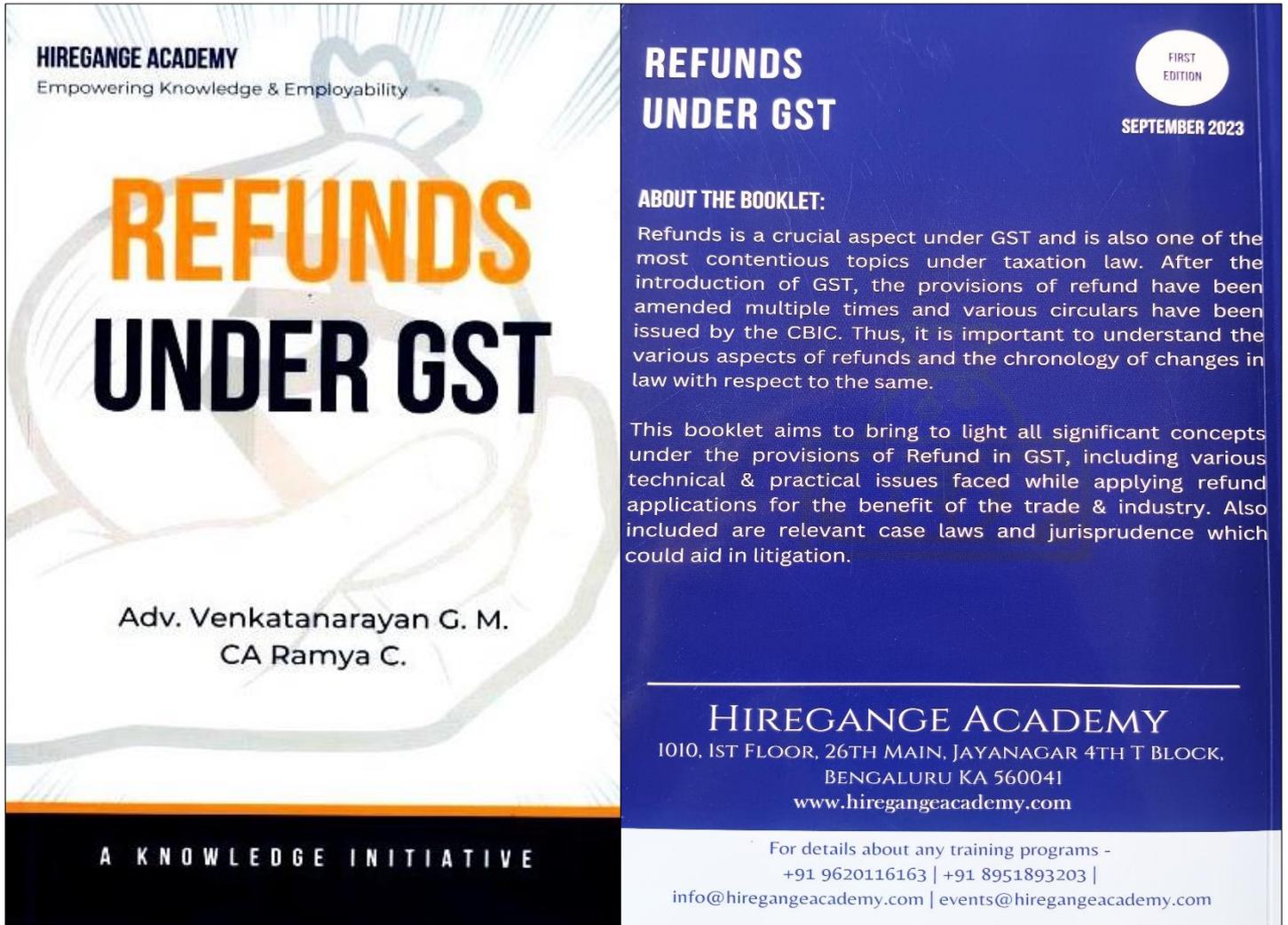
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**REFUNDS UNDER GST – Adv. Venkatanarayan GM & CA Ramya C**



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