

# Thinking Beyond

The Academy's Monthly Newsletter

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**October 2023**



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## **GST Portal Changes – Electronic Credit Reversal and Re-claimed Statement**

GST is well known for its frequent amendments, leaving the businessman always guessing what has changed and what implications it has for his business. These amendments are relating, not only to the legal text of the act or the rules or the notifications, but are changes happening in the GST portal as well, which is the window provided for making compliances w.r.t. GST.

Last few months of a calendar year is generally the busiest season of compliance in India. During this time businesses are focused on filing income tax returns and reports, finishing



*CA Shilpi Jain*



*CA Akshay M Hiregange*

compliances related to transfer pricing, then moving towards annual return and reconciliation statement compliances under GST and not forgetting the additional focus required this year in replying the various notices issued under GST from various Authorities, along with any other internal business requirements like quarterly MIS, half yearly book closures, monthly return filing, monthly TDS payments, financial reporting for the calendar year, and the list goes on.

### **[Read More](#)**

*This article has been originally published in Tax Management India website*

## Legal Updates – September 2023

1. Period of Limitation doesn't apply in cases when the amount has been deposited under a mistake of law.
2. Constitutional Validity of Sub-section (4) of Section 16 of CGST Act
3. Provisional Attachment of Bank Account without Authority
4. Cancellation of GST registration based on suspicion of paper transactions, despite having all necessary documents and appearing before the proper officer for examination.
5. Interest Liability on ITC wrongly availed and later reversed without utilisation
6. Assessee's registration cancellation deemed unjust as revenue authorities violated principles of natural justice by proceeding without response for over four months.
7. Before issuing garnishee proceedings under Section 79, authorities shall issue notice in terms of Section 73(1)
8. Bookkeeping, payroll, and accounts services through the use of cloud technology provided to client of petitioner's does not make petitioner intermediary.
9. Adjudication completed in a short period violates principles of natural justice.
10. Order communicated on the Advocate will be deemed service upon the petitioner.
11. Set aside GST registration order for lack of reasons. [Read More](#)

Sl. No	Date	Functionality	Particulars
1	3.10.2023	<a href="#">e-Invoice JSON download functionality Live on the GST e-Invoice Portal</a>	<p>By way of this advisory GSTN wishes to inform us that the e-Invoice JSON download functionality is now live on the GST Portal.</p> <p>Following are the steps to be followed to download the generated and received e-invoices in JSON format:</p> <p><b>Step 1: Log in.</b></p> <ul style="list-style-type: none"> <li>Visit the e-Invoice Portal at <a href="https://einvoice.gst.gov.in/einvoice/dashboard">https://einvoice.gst.gov.in/einvoice/dashboard</a>.</li> <li>Log in using GST Portal credentials.</li> </ul> <p><b>Step 2: Navigate to Download E-invoice JSONs Section.</b></p> <ul style="list-style-type: none"> <li>On the main portal page, find the "Download E-Invoice JSONs" section. It has two tabs: "Generated" and "Received."</li> <li>The "Generated" tab is designed for e-Invoices generated by a person, while the "Received" tab is meant for e-Invoices received by a person.</li> </ul> <p><b>Step 3: Search for e-Invoice (By IRN).</b></p> <ul style="list-style-type: none"> <li>Click the "By IRN" tab to search for a specific e-Invoice.</li> <li>Enter the IRN (Invoice Reference Number) or pick the Financial Year, Document Type, and Document Number.</li> <li>Hit the "Search" button.</li> </ul> <p><b>Step 4: View and Download.</b></p> <ul style="list-style-type: none"> <li>Once the "search" button is hit, specific IRN is displayed.</li> <li>To download the signed e-invoice, click "Download PDF" (available for a single active IRN).</li> <li>Or choose "DOWNLOAD E-INVOICE (JSON)" for a JSON format download.</li> </ul> <p><b>Step 5: Bulk Download (By Period).</b></p> <ul style="list-style-type: none"> <li>Use the "For Period" tab to download e-Invoices in bulk for a specific period.</li> <li>Select the Financial Year and Month.</li> <li>Click "DOWNLOAD E-INVOICE (JSON)" to get all e-Invoices in JSON format for that month.</li> </ul> <p><b>Step 6: Excel Format e-Invoice List (By Period).</b></p> <ul style="list-style-type: none"> <li>To get an e-invoice list in Excel format for a specific period:</li> <li>Visit the "List of IRNs" tab.</li> <li>Select the desired Financial Year and Month.</li> <li>Click "DOWNLOAD E-INVOICE (Excel)."</li> </ul> <p><b>Step 7: Downloading History.</b></p> <ul style="list-style-type: none"> <li>The requested e-Invoices remain in downloading history for 2 days only. Post 48-hour fresh request needs to be initiated.</li> </ul>

Sl. No	Date	Functionality	Particulars
			<ul style="list-style-type: none"> <li>• Check the “To apply as a supplier to e commerce operators” box.</li> <li>• Proceed to fill the Form that opens on your screen.</li> <li>• Upon successful validation of your PAN the enrolment number will be generated by the portal.</li> </ul>
3	12.10.2023	<a href="#">Facility for the e-commerce operators through whom unregistered suppliers of goods can supply goods</a>	<p>By way of this advisory GSTN wishes to inform us that the GSTN has also provided APIs for ECOs (through whom unregistered persons can supply goods) to integrate with GSTN to obtain the details and facilitate the unregistered suppliers. The APIs are for validating the demographic details of the said suppliers and also for use in tracking and reporting supplies by such persons. The details of the APIs are as follows: -</p> <p>a) The name of the APIs developed are:</p> <ol style="list-style-type: none"> <li>1. <b>Unregistered Applicants API:</b> To get the details of Unregistered Applicant by passing the enrolment ID in the GET request.</li> <li>2. <b>Unregistered Applicants Validation API:</b> To validate the Mobile Number and Email ID of an Enrolment ID.</li> </ol> <p>b) The following is noteworthy for the e-Commerce operators in order to access and integrate the APIs successfully:</p> <ol style="list-style-type: none"> <li>1. The e-Commerce operator should contact any GSP to access the above APIs as the APIs are not publically available.</li> <li>2. To access these APIs Authentication Token should be obtained from the authentication API, the API specs are available at developer portal (<a href="https://developer.gst.gov.in/apiportal/">https://developer.gst.gov.in/apiportal/</a>) under Public API à Authentication.</li> <li>3. For accessing the public APIs the authentication token should be obtained by using the GSPs credentials.</li> <li>4. The APIs specs for the two eComm APIs are available on developer portal (<a href="https://developer.gst.gov.in/apiportal/">https://developer.gst.gov.in/apiportal/</a>) under Public API eComm operators.</li> </ol> <p>The response of both APIs will be Base64 encoded, no encryption is used.</p>

Sl. No	Date	Functionality	Particulars
4	17.10.2023	<a href="#">Person supplying of Online Money Gaming services or OIDAR or Both- Form GST REG-10 and Form GSTR-5A.</a>	<p>In terms of the recent amendments made in the CGST/SGST Act, the IGST Act and the CGST/SGST Rules, any person located outside taxable territory making supply of online money gaming to a person in taxable territory, is liable to get registered in GST and is required to pay tax on such supply. In this context, every person located outside taxable territory making such supplies of online money gaming to a person in India is now mandated to take registration/amend their existing registration in accordance with the proposed Row (iia) in FORM GST REG-10 and also required to furnish information regarding the supplies in the proposed Tables in FORM GSTR-5A.</p> <p>GSTN is in the process of developing the functionality of such new registrations or required amendment in existing registration, as the case may be. In the meantime, till the said functionality is made available on the portal, a workaround is required to be followed as below:</p> <p><b>1. Registration (Form GST REG-10):</b></p> <ol style="list-style-type: none"> <li>a. As per the proposed amendments, person engaged in the supply of Online money gaming are required to identify themselves as being engaged in such supplies in Form GST REG-10. Further, new registrations in respect of such supplies may also be required, for which application may have to be filed in the said FORM GST REG-10 and also the 'Type of Supply' may be required to be declared in Row (iia) of the Form GST REG-10 while applying for registration. Existing already registered taxpayers of OIDAR services also would have to amend their registrations by furnishing the said information at Row (iia).</li> <li>b. As a workaround, any person engaged in the supply of Online Money Gaming, who is required to be registered in accordance with the recent amendments, can file their registration application in the existing Form GST REG-10 itself. Along with the said application, such person will also be required to upload a pdf copy of the information furnished in Row 2(iia) of the amended FORM GST REG-10 in the 'Documents Upload' section available in the Part -A of Form GST REG-10 (in the enclosed format).</li> </ol>

Sl. No	Date	Functionality	Particulars
			<p><b>2. Return (Form GSTR-5A):</b></p> <p>a. Person engaged in the supply of Online Money Gaming are required to furnish the details of such supplies in Table 5D and 5E of Form GSTR-5A.</p> <p>b. Till such tables are developed and added in Form GSTR-5A on the portal, persons engaged in making supplies of Online Money Gaming are required to furnish the details of such supplies in the existing Tables 5 and 5A of Form GSTR-5A itself.</p> <p>The above procedure is to be followed till the changes are implemented in GST Portal.</p>
5	27.10.2023	<a href="#">"Advisory related to changes in GSTR-5A"</a>	<p>The Government vide "Notification 51/2023 dated 29.09.2023 has introduced Table 5B in GSTR 5A w. e. f 01.10.2023. In this notification, Table 5B has been introduced to report supplies made to Registered GSTINs (B2B supplies). This would be implemented shortly at GSTN and till such time, OIDARs are required to file the return in the existing GSTR 5A itself."</p>

GST

Notifications-Central Tax

Instruction No. and Date of issue	Subject
<p>52/2023-Central Tax, Dated 26-10-2023</p>	<p>Seeks to make amendments (Fourth Amendment, 2023) to the CGST Rules, 2017</p> <p><b>Summary:</b> To insert Sub-rule 2 under Rule 28 r/w section 15 of the CGST Act, 2017-valuation in case of corporate guarantee between related persons shall be deemed as one percent of the amount of such guarantee offered, or the actual consideration, whichever is higher.<a href="#">Read more</a></p>
<p>53/2023-Central Tax, Dated 02-11-2023</p>	<p>Seeks to notify a special procedure for condonation of delay in filing of appeals against demand orders passed until 31st March 2023</p> <p><b>Summary:</b> Taxable persons who could not file an appeal against the order passed by the proper officer on or before the 31st day of March 2023 under section 73 or 74 of the said Act (hereinafter referred to as the said order), within the period specified in section 107(1) r/w 107(4) of the said Act, and the taxable persons whose appeal against the said order was rejected solely because the said appeal was not filed within the period specified in section 107, as the class of persons (hereinafter referred to as the said person) who shall file an appeal against the said order in FORM GST APL-01 in accordance Section 107(1) of the said Act, on or before 31st day of January 2024.<a href="#">Read more</a></p>

GST

Notifications-Integrated Tax

<p>05/2023-Integrated Tax, Dated 26-10-2023</p>	<p>Seeks to notify suppliers and a class of registered persons eligible for refund under IGST Route.</p> <p><b><u>Summary:</u></b> Through this Notification, it is clarified that suppliers to SEZ units or developer can make supplies for authorized operations on payment of integrated tax and on which the said suppliers may claim the refund of tax so paid: <a href="#">Read more</a></p>
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GST

Circular - GST

Circular No. and Date of issue	Subject
<p>202/14/2023-GST, Dated 27-10-2023</p>	<p>Clarification relating to export of services – sub-clause (iv) of Section 2 (6) of the IGST Act 2017</p> <p><b><u>Summary:</u></b> It clarified that when the Indian exporters, undertaking export of services, are paid the export proceeds in INR from the Special Rupee Vostro Accounts of the correspondent bank(s) of the partner trading country, opened by Authorised Dealers banks, the same shall be considered to be fulfilling the conditions section 2(6)(iv) of the IGST Act, 2017, subject to the conditions/restrictions mentioned in Foreign Trade Policy, 2023 &amp; extant RBI Circulars and without prejudice to the permissions/approvals, if any, required under any other law.</p> <p><a href="#">Read more</a></p>

GST	
Circular - GST	
Circular No. and Date of issue	Subject
203/15/2023-GST, Dated 27-10-2023	<p>Clarification regarding the determination of place of supply in various cases</p> <p><b>Summary:</b></p> <p>a) Place of supply of services of transportation of goods, other than by way of mail or courier, shall be as per 13(2) of the IGST Act, as 13(9) got omitted w.e.f. 01/10/2023.</p> <p>b) Place of supply in the case of the advertisement sector</p> <p>c) Place of supply in the case of the advertisement sector <a href="#">Read more</a></p>
204/16/2023-GST, Dated 27-10-2023	<p>Clarification on issues pertaining to taxability of personal guarantee and corporate guarantee in GST</p> <p><b>Summary:</b></p> <p>Valuation in case of Corporate Guarantee shall be determined as per Rule 28(2) of the CGST Rules, 2017 and the said rule i.e., 28(2) shall not be applicable in case of Personal Guarantee. If the consideration is paid for providing the personal guarantee, in such cases the taxable value shall be consideration received. <a href="#">Read more</a></p>
205/17/2023-GST, Dated 31-10-2023	<p>Clarification regarding GST rate on imitation zari thread or yarn based on the recommendation of the GST Council in its 52nd meeting held on 7th October, 2023</p> <p><b>Summary:</b></p> <p>Clarifying the HSN related to imitation Zari thread or yarn made from metalized polyester film/plastic film falling under HS 5605 covered by Si. No. 218AA of Schedule I attracting 5% GST. <a href="#">Read more</a></p>

GST

Circular - GST

Circular No. and Date of issue	Subject
206/18/2023-GST, Dated 31-10-2023	<p>Clarifications regarding the applicability of GST on certain services</p> <p><b>Summary:</b> Input services in the same line of business include transport of passengers (SAC 9964) or renting of a motor vehicle with the operator (SAC 9966) and not leasing of motor vehicles without an operator (SAC 9973) which attracts GST and/or compensation cess at the same rate as the supply of motor vehicles by way of sale.</p> <p>a) GST is not applicable on reimbursement of electricity charges received by real estate companies, malls, airport operators, etc. from their lessees/occupants electricity is being supplied bundled with renting of immovable property and/or maintenance of premises, as the case may be, it forms part of composite supply and shall be taxed accordingly. However, where the electricity is supplied by the Real Estate Owners, Resident Welfare Associations (RWAs), Real Estate Developers, etc., as a pure agent, it will not form part of the value of their supply.</p> <p>b) Job work services concerning the manufacture of malt are covered by the entry at Sl. No. 26 (i) (f) which covers “job work in relation to all food and food products falling under chapters 1 to 22 of the customs tariff” irrespective of the end use of that malt and attracts 5% GST.</p> <p>c) DMFTs set up by the State Governments are Governmental Authorities and thus eligible for the same exemptions from GST as available to any other Governmental Authority.</p> <p>d) Supply of pure services and composite supplies by way of horticulture/horticulture works (where the value of goods constitutes not more than 25 percent of the total value of supply) made to CPWD are eligible for exemption from GST under Sr. No. 3 and 3A of Notification no 12/2017-CTR dated 28.06.2017. <a href="#">Read more</a></p>

## Customs- Tariff

### Notifications

Notification No. and Date of issue	Subject
58/2023-Customs Dated- 09-10-2023	Seeks to amend notification no. 152/2009-Customs, dated 31.12.2009 in order to implement Bilateral Safeguard measure on imports of "Ferro Molybdenum" from the Republic of Korea under India-Korea Comprehensive Economic Partnership Agreement (Bilateral Safeguard Measures) Rules, 2017 on the basis of DGTR recommendation. <a href="#">Read more</a>
59/2023-Customs Dated- 13-10-2023	Seeks to amend notification No. 55/2022-Customs, dated 31.10.2022, in order to extend the currently applicable export duty of 20% on Parboiled rice up to 31.03.2024. <a href="#">Read more</a>
60/2023-Customs Dated- 19-10-2023	Seeks to amend notification no. 50/2017-Customs in order to implement recommendations made by the GST Council during its 52nd Meeting with respect to GST rates on goods. <a href="#">Read more</a>
61/2023-Customs Dated- 28-10-2023	Seeks to rescind notification No. 48/2023-Customs dated 19.08.2023. <a href="#">Read more</a>
62/2023-Customs Dated- 28-10-2023	Seeks to amend notification No. 27/2011-Customs, dated the 1st March, 2011, in order to exempt currently applicable export duty on exports of Onions w.e.f. 29.10.2023. <a href="#">Read more</a>

## Customs- Tariff

### Circular

Circular No. and Date of issue	Subject
25/2023 Dated- 25-10-2023	Amendment in Circular No 11/2013 dated 06.03.2013 for inclusion of Surat, under jurisdiction of Commissioner of Customs, Ahmedabad. <a href="#">Read more</a>
26/2023 Dated- 26-10-2023	Revised All Industry Rates of Duty Drawback. <a href="#">Read more</a>

## Webinar on “GSTR 9 and 9C

Date : 05th December 2023

Time: 3pm to 6pm

For registration [click here](#)

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**Please Note: FY 22-23 due date - 31st December 2023**

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## 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.

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The image shows the front and back covers of a booklet. The front cover (left) is white with a blue and orange design. It features the Hiregange Academy logo at the top left, the title 'REFUNDS UNDER GST' in large orange and black letters, and the authors' names 'Adv. Venkatanarayan G. M. CA Ramya C.' at the bottom. The back cover (right) is dark blue. It features the title 'REFUNDS UNDER GST' at the top, 'FIRST EDITION' and 'SEPTEMBER 2023' in a white circle, and a section titled 'ABOUT THE BOOKLET:' followed by a paragraph of text. At the bottom, it lists the Hiregange Academy address and contact information.

**HIREGANGE ACADEMY**  
Empowering Knowledge & Employability

# REFUNDS UNDER GST

Adv. Venkatanarayan G. M.  
CA Ramya C.

**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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A KNOWLEDGE INITIATIVE

## Congratulations Mr. VENKATA MADHAV SANAGAPALLI



**Mr. VENKATA MADHAV SANAGAPALLI** represented H N A & Co. LLP and honoured 1st Runner up at Gyanotsav National Conference conducted by the Hyderabad branch of SICASA on the 9th and 10th of September 2023. He presented on the topic **Virtual Digital Assets- Tax Implications under the Income Tax Act, 1961.**

## Congratulations CA ASHA JAIN



**CA Asha Jain** invited as speaker at the EIRC, ICAI on 07/10/2023 to address on the subject *"Practical aspects of GST return filing"*.

# Thinking Beyond

The Academy's Monthly Newsletter

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