

# Thinking Beyond

The Academy's Monthly Newsletter



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January 2024**



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## Failure to furnish the bank details after obtaining GST Registration

Recently, GSTN has issued an advisory for furnishing bank account details by registered taxpayers under Rule 10A of the Central Goods and Services Tax Rules, 2017. [Dated 23rd January 2024], wherein the Taxpayers are requested to take immediate action to provide the necessary information and avoid any adverse consequences.



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## Automated Notices under GST: DRC-01B & DRC -01C

In the era where Artificial Intelligence is gaining prominence, the GST department has also become pro-active and has started to adopt automated notices. The last one and half years has seen a sudden rise in litigation. This has burdened the taxpayers, professionals and the departments significantly. With the aim to streamline and automate notices, under the following two circumstances, automated notices have been introduced:



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Anand

1. Difference between outward taxable supplies & taxes furnished in GSTR 1 & GSTR 3B.
2. Difference of input tax credit available as per GSTR 2B vs input tax credit claimed in GSTR 3B.

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## Return Disclosures for the Restaurants [Offline and Online services]

The 45<sup>th</sup> GST Council meeting was held on 17<sup>th</sup> September 2021 at Lucknow under the chairmanship of the finance minister. The GST Council has made several recommendations relating to changes in GST rates on supply of goods and services and other changes related to GST law and procedure.

One such change in the law and procedure, impacted the business of Restaurants operating through the E-commerce operators such as Swiggy, Zomato etc.,



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## GST Portal update- Integration of Notices and Additional Notices in a single window

In the recent past, several taxpayer's GST portals were flooded with notices and orders from the GST Department due to the expiry of the period of limitation for the issuance of notices and orders under Section 73 of the CGST Act 2017.



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One of the modes of serving any decision, order, summons, notice, or other communications under the GST is by making it available on the GST portal [Section 169 of CGST Act 2017].

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## Legal Updates – December 2023

1. Summary of Demand and Notice issued u/s 74 of the CGST Act is required to be issued electronically under Rule 142(1) of the CGST Rules
2. Taxpayer entitled to refund of amount deposited due to coercion during search proceedings
3. GST Refund is allowed for ITC accumulated on account of the different tax rates on inward supplies
4. Refund Application is not deficient when conditions stated under Rule 89(2) of the CGST Rules are fulfilled
5. Appellate Authority is not empowered to dismiss the appeal for non-prosecution due to non-appearance of Assessee or authorised representative
6. Rectification of error in GSTR 3B
7. Pre deposit for filing appeal can be paid from Electronic credit ledger or Electronic cash ledger
8. Jurisdiction of the officer to attach bank account
9. Unsigned order is no order in the eyes of law
10. Storage and Warehousing of tea is eligible for exemption under Service Tax
11. Judicial Discipline should be followed strictly
12. Exemption on SOLID WASTE MANAGEMENT
13. ITC for different financial years can be clubbed together for claiming refund under Rule 89(4) of the CGST Rules

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Sl. No	Date	Functionality	Particulars
1	01.01.2024	<a href="#">Advisory on the functionalities available on the portal for the GTA taxpayers</a>	<b>Filing of Online Declaration in Annexure V and Annexure VI for the existing GTA Taxpayers:</b> As per the Notification No. 06/2023-Central Tax (Rate), dated 26.07.2023, the option by GTA to pay GST on Forward Charge mechanism or the Reverse Charge mechanism respectively on the services supplied by them during a Financial Year shall be exercised by making a declaration in <b>Annexure V or Annexure VI from the 1st January of the current Financial Year till 31st March of the current Financial Year, for the next Financial Year.</b>
2	15.01.2024	<a href="#">Advisory on introduction of new Tables 14 &amp; 15 in GSTR-1</a>	As per Notification No. 26/2022 – Central Tax dated 26th December 2022 two new tables Table 14 and Table 15 were added in GSTR-1 to capture the details of the supplies made through e-commerce operators (ECO) on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5). These tables have now been made live on the GST common portal. These two new tables will be available in GSTR-1/IFF from January-2024 tax periods onwards. Please <a href="#">click here</a> click here for the complete advisory.
3	19.01.2024	<a href="#">Advisory on Payment through Credit Card (CC)/Debit Card (DC) and Unified Payments Interface (UPI)</a>	To facilitate the taxpayer registered under GST with more methods of payment, two new facilities of payment have now been provided under e-payment in addition to net-banking. The two new methods are Cards and Unified Payments Interface (UPI). Cards facility includes Credit Card (CC) and Debit Card (DC) namely Mastercard, Visa, RuPay, Diners(CC only) issued by any Indian bank. Please <a href="#">click here</a> for the complete advisory.
4	23.01.2024	<a href="#">Advisory for furnishing bank account details by registered taxpayers under Rule 10A of the Central Goods and Services Tax Rules, 2017.</a>	<b>Mandatory Bank Account Details Submission as per law:</b> All Registered Taxpayers are required under the provisions of CGST Act, 2017 and the corresponding Rules framed thereunder to furnish details of their bank account/s within 30 days of the grant of registration or before the due date of filing GSTR-1/IFF, whichever is earlier.

GST

Instructions/Guidelines

Instruction No. and Date of issue	Subject
01/2024-Central Tax, Dated 05-01-2024	<p>Extension of due date for filing of return in FORM GSTR-3B for the month of November 2023 for the persons registered in certain districts of Tamil Nadu.</p> <p><b>Summary:</b> The due date for furnishing the return in FORM GSTR-3B for the month of November 2023 till the 10th of January 2024, for the registered persons whose principal place of business is in the districts of Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu. <a href="#">Read more</a></p>
02/2024-Central Tax, Dated 05-01-2024	<p>Extension of due date for filing FORM GSTR-9 and FORM GSTR-9C for the Financial Year 2022-23 for the persons registered in certain districts of Tamil Nadu.</p> <p><b>Summary:</b> The due date for furnishing FORM GSTR-9 and FORM GSTR-9C has been extended to 10<sup>th</sup> of January 2024 in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar of Tamil Nadu. <a href="#">Read more</a></p>
03/2024-Central Tax, Dated 05-01-2024	<p>Seeks to rescind Notification No. 30/2023-CT dated 31<sup>st</sup> July, 2023</p> <p><b>Summary:</b> Seeks to rescind Notification No. 30/2023-CT dated 31st July 2023 which is related to the specific procedure to be followed by a registered person engaged in manufacturing of goods Vide Notification No. 03/2024-CT dated 05/01/2024. <a href="#">Read more</a></p>
04/2024-Central Tax, Dated 05-01-2024	<p>Seeks to notify special procedure to be followed by a registered person engaged in manufacturing of certain goods.</p> <p><b>Summary:</b> Seeks to notify special procedure to be followed by a registered person engaged in manufacturing of certain goods vide Notification No. 04/2024-CT dated 05/01/2024. <a href="#">Read more</a></p>
05/2024-Central Tax, Dated 05-01-2024	<p>Amendment in Notification No. 02/2017-CT dated 19th June, 2017.</p> <p><b>Summary:</b> Under the Table II of notification no. 2/2017-CT dated 19th June 2017 the figure and letter “411069,” shall be inserted at serial number 83, in column (3), in clause (ii). <a href="#">Read more</a></p>

GST

Notifications-Central Tax(Rate)

Instruction No. and Date of issue	Subject
01/2024-Central Tax(Rate), Dated 03-01-2024	<p>Seeks to amend Notification No 01/2017- Central Tax (Rate) dated 28.06.2017.</p> <p><b>Summary:</b>  <b>Changes in HSN Code Vide Notification No. 01/2024-CT(R) dated 03/01/2024 (w.e.f. 4<sup>th</sup> January 2024):</b>            In Schedule I - 2.5% of N. No. 01/2017- CT(R)-</p> <ul style="list-style-type: none"> <li>• against S. No.165, in column (2), for the entry, the entry “2711 12 00, 2711 13 00, 27111910” shall be substituted.</li> <li>• against S. No. 165A, in column (2), for the entry, the entry "2711 12 00, 2711 13 00, 2711 19 10" shall be substituted.</li> <li>• Entry no. 165 - Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited or Bharat Petroleum Corporation Limited.</li> <li>• Entry no. 165A - Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers. <a href="#">Read more</a></li> </ul>

Customs- Tariff

Notifications

Notification No. and Date of issue	Subject
01/2024-Customs Dated- 15-01-2024	<p>Seeks to amend Second Schedule to the Customs Tariff Act to prescribe export duty of 50% on exports of Molasses (HS 1703).</p> <p><b>Summary: -</b>            01/2024-Customs dated January 15, 2024, has imposed a 50% export duty on molasses derived from sugar extraction or refining.</p> <p><a href="#">Read more</a></p>

Customs- Tariff	
Notifications	
Notification No. and Date of issue	Subject
02/2024-Customs Dated- 21-12-2023	<p>Seeks to amend notification Nos. 48/2021 and 49/2021 - Customs both dated 13.10.2021 in order to extend the existing concessional import duties on specified edible oils up to and inclusive of the 31st March 2025.</p> <p><b>Summary:</b> - The CBIC vide this notification provide extension of the existing concessional import duties on specified edible oils up to and inclusive of the 31st March 2025.</p> <p><a href="#">Read more</a></p>
03/2024-Customs Dated- 22-01-2024	<p>Seeks to amend Notification No. 50/2017 dated 30th June 2017, to amend entry related to Spent catalyts and ash containing precious metals</p> <p><b>Summary:</b> - The CBIC vide this notification amending Notification No. 50/2017-Customs. The amendment specifically modifies the entry related to Spent catalyts and ash containing precious metals (S. No. 364A) by substituting the existing entry of “10%” in column (4) with a new entry. <a href="#">Read more</a></p>
04/2024-Customs Dated- 22-01-2024	<p>Seeks to amend Notification No. 11/2018 dated 2nd February 2018, to exempt certain entries from SWS</p> <p><b>Summary:</b> - The CBIC vide this notification amending Notification No. 11/2018 dated February 2, 2018. The purpose is to exempt certain entries from the Social Welfare Surcharge (SWS) in the interest of the public. The specific amendments include the addition of new entries (54A and 56A) related to spent catalyst and ash containing precious metals and coins of precious metals, respectively. Additionally, there are modifications to entry 55 by substituting specified serial numbers. <a href="#">Read more</a></p>
05/2024-Customs Dated- 22-01-2024	<p>Seeks to amend Notification No. 11/2021 dated 1st February 2021, to impose AIDC on entries falling under 7112, 7113 and 7118</p> <p><b>Summary:</b> - The CBIC vide this notification 05/2024 – Customs on January 22, 2024, amending Notification No. 11/2021 dated February 1, 2021. The amendment imposes Agriculture Infrastructure and Development Cess (AIDC) of 4.35%, 5% and 5% on items falling under tariff headings 7112 , 7113, and 7118 respectively. <a href="#">Read more</a></p>

Customs- Tariff	
Notifications	
Notification No. and Date of issue	Subject
06/2024-Customs Dated- 29-01-2024	<p>seeks to amend 50/2017-Customs in order to extend the validity of exemptions lapsing on 31st march 2024 up to 30th September, 2024</p> <p><b>Summary:</b> - CBIC extends validity of various exemptions provided under Section 25(1) of the Customs Act, 1962 (Customs Act) till 30<sup>th</sup> September 2024. <a href="#">Read more</a></p>
07/2024-Customs Dated- 29-01-2024	<p>seeks to amend various notifications in order to extend the validity of exemptions lapsing on 31st march 2024 up to 30th September, 2024</p> <p><b>Summary:</b> - The CBIC vide this notification 07/2024 – Customs on January 29, 2024 amended various customs notifications to extend the validity of exemptions up to September 30, 2024 <a href="#">Read more</a></p>
08/2024-Customs Dated- 30-01-2024	<p>Seeks to amend Notification No. 50/2017-Customs dated 30.06.2017</p> <p><b>Summary:</b> - The CBIC vide Notification No. 08/2024-Customs dated January 30, 2024, amends its earlier Notification No. 50/2017-Customs dated June 30, 2017. The amendment replaces the description of items related to cellular mobile phones in S. No. 377, specifically mentioning metal components like screws, SIM sockets, or other mechanical items. Additionally, S. No. 377B and its entries are removed. <a href="#">Read more</a></p>
09/2024-Customs Dated- 30-01-2024	<p>Seeks to amend Notification No. 57/2017-Customs dated 30.06.2017 so as to change the applicable BCD rate on specified parts/sub-parts of cellular mobile phone</p> <p><b>Summary:</b> - The CBIC vide Notification No. 09/2024-Customs dated January 30, 2024 amending its earlier Notification No. 57/2017-Customs dated June 30, 2017, concerning the customs tariff for cellular mobile phones. The amendment modifies the applicable Basic Customs Duty (BCD) rates on specific parts/sub-parts of mobile phones. Notable changes include reducing the BCD rate for certain inputs or parts used in manufacturing mobile phones to Nil and adjusting the rate for various goods, such as battery covers, antennas, and mechanical items. <a href="#">Read more</a></p>

Customs- Tariff

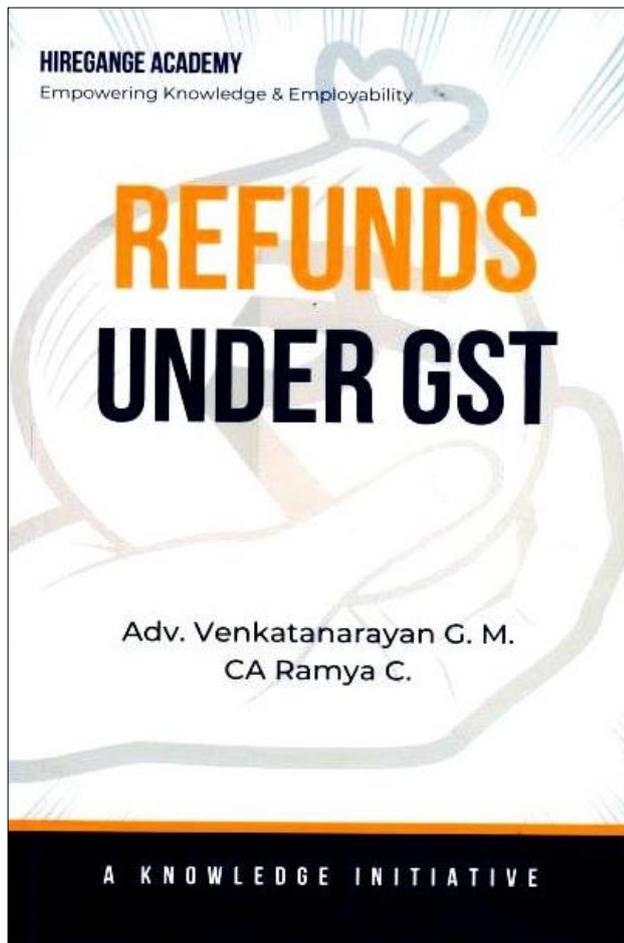
Instruction

Instruction No. and Date of issue	Subject
01/2024-Customs Dated- 10-01-2024	Requirement of quality control or inspection or both, prior to export as per Milk and Milk Products (Quality Control, Inspection & Monitoring) Rules, 2020- reg. <a href="#">Read more</a>

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

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**HIREGANGE ACADEMY**  
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# 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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