

MONTHLY NEWSLETTER

# GST TRACKER

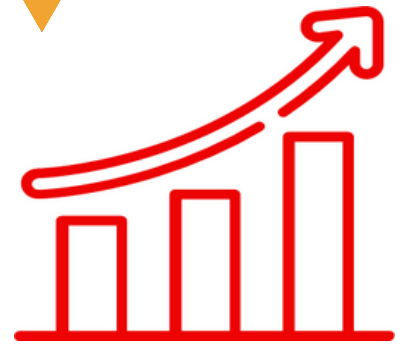
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# DATA



Business



# INSIGHTS

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## **Clarification: Authority to issue SCN in enforcement action**

Office of the goods and service tax Council has issued the office memorandum dated 19th October 2022 where clarification was issued on the issues related to authority regarding action consequential to issuance of show Cause Notice and for issuance of recurring show Cause Notice in case of an enforcement action initiated by Central tax authorities against a taxpayer assigned to State and vice versa

The matter was deliberated by GST council in its 47th meeting, where the Council recommended to clarify the issue as follows:

- 1 A taxpayer located within a state is open to enforcement action by both authorities. For example, an enforcement action against a taxpayer, assigned to state tax authorities, Can be initiated by the Central tax authorities (and vice versa). In such cases, All the consequential action relating to the case including, but not limited to, appeal, revision, adjudication, rectification, revision will lie with authority which had initiated the enforcement action i.e. the Central tax authorities in the instant case.  
Refund in such cases may, however, be granted only by jurisdictional tax authorities, administering the taxpayer.

2 Issuance of recurring SCNs does not involve any fresh investigation as the subject matter as well as ground of SCN remain the same, and therefore, it may be desirable that such further/ recurring SCNs are issued by actual jurisdictional authorities (which is responsible for assessment of returns of the taxpayer), as they will be in position to access the records and returns of the taxpayers, and to check whether the ground of SCN still exist or not and take a view/ action for issuance of recurring SCN, based on facts in the said period. Besides, if the same authority, who has taken enforcement based action (but does not administer the said taxpayer), is mandated to issue recurring SCN also, It will put be unnecessary burden on the investigating tax authority to keep a track on subsequent practice of the taxpayer after conclusion of Investigation and to collect all the data and records for issuance of recurring SCN. Accordingly, the recurring SCNs may be issued by the concerned jurisdictional tax authorities administering the taxpayer, i.e even if investigation is conducted by Central tax authorities and initial SCN is issued by them, the recurring SCN may be issued only by the jurisdictional tax authority administering the taxpayer and if the such jurisdictional tax authority is State tax, the recurring SCN may be issued by the concerned State Tax authority.

## GSTN Updates October 2022

Date	Subject
01.10.2022	Advisory on Filing TRAN-1/2 Forms to claim Transitional Credit
06.10.2022	Module wise new functionalities deployed on the GST Portal for taxpayers
21.10.2022	Advisory on sequential filing of GSTR-1
22.10.2022	Implementation of mandatory mentioning of HSN codes in GSTR-1
25.10.2022	Advisory on Filing TRAN forms for Taxpayers from Daman and Diu & Ladakh

Source: [www.gst.gov.in](http://www.gst.gov.in)

## Notifications/Circulars/Orders issued in the month of October 2022

### Central Tax Notifications October 2022

No.	Date	Subject
21/2022	21.10.2022	Seeks to extend the due date of filing FORM GSTR-3B for the month of September, 2022.

### **Central Tax (Rate) Notification October 2022**

No Central Tax (Rate) Notification was issued in the month of October 2022

### **Integrated Tax Notification October 2022**

No Integrated Tax Notification was issued in the month of October 2022

### **Integrated Tax (Rate) Notification October 2022**

No Integrated Tax (Rate) Notification was issued in the month of October 2022

### **Circular issued in the month of October 2022**

No Circular was issued in the month of October 2022

### **Orders**

No order was issued in the month of October 2022

### **Removal of Difficulty Orders October 2022**

No order was issued in the month of October 2022



Source: [www.cbic.gov.in](http://www.cbic.gov.in)

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## #GST at One Place



ANDHRA PRADESH HIGH COURT

**Refund Rejected, due to  
Limitation Period?**

M/S. VYPLAVI GRANITES  
Vs  
THE DEPUTY COMMISSIONER OF CENTRAL TAX, THE CHIEF  
COMMISSIONER OF CUSTOMS, UNION OF INDIA, GOODS AND  
SERVICE TAX COUNCIL

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ALLAHBAD HIGH COURT

**GST Registration Rejected  
Cost of Rs 15000 imposed on  
erring Officers**

Ranjana Singh  
Vs  
Commissioner Of State Tax And 2 Others

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**GST Registration cancelled?  
Gujarat High Court decide case  
in favour of Taxpayer**

***MUST  
Watch!***

Agarwal dying and printing works  
Vs  
State of Gujarat and (2)others

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**GST AT ONE PLACE**

**MADRAS HIGH COURT**

**E way Bill: Goods detained, Movement of Goods  
from Principal Place to additional Place**

M/S. SMART ROOFING PRIVATE LIMITED  
Vs  
THE STATE TAX OFFICER (INT) , MADURAI

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