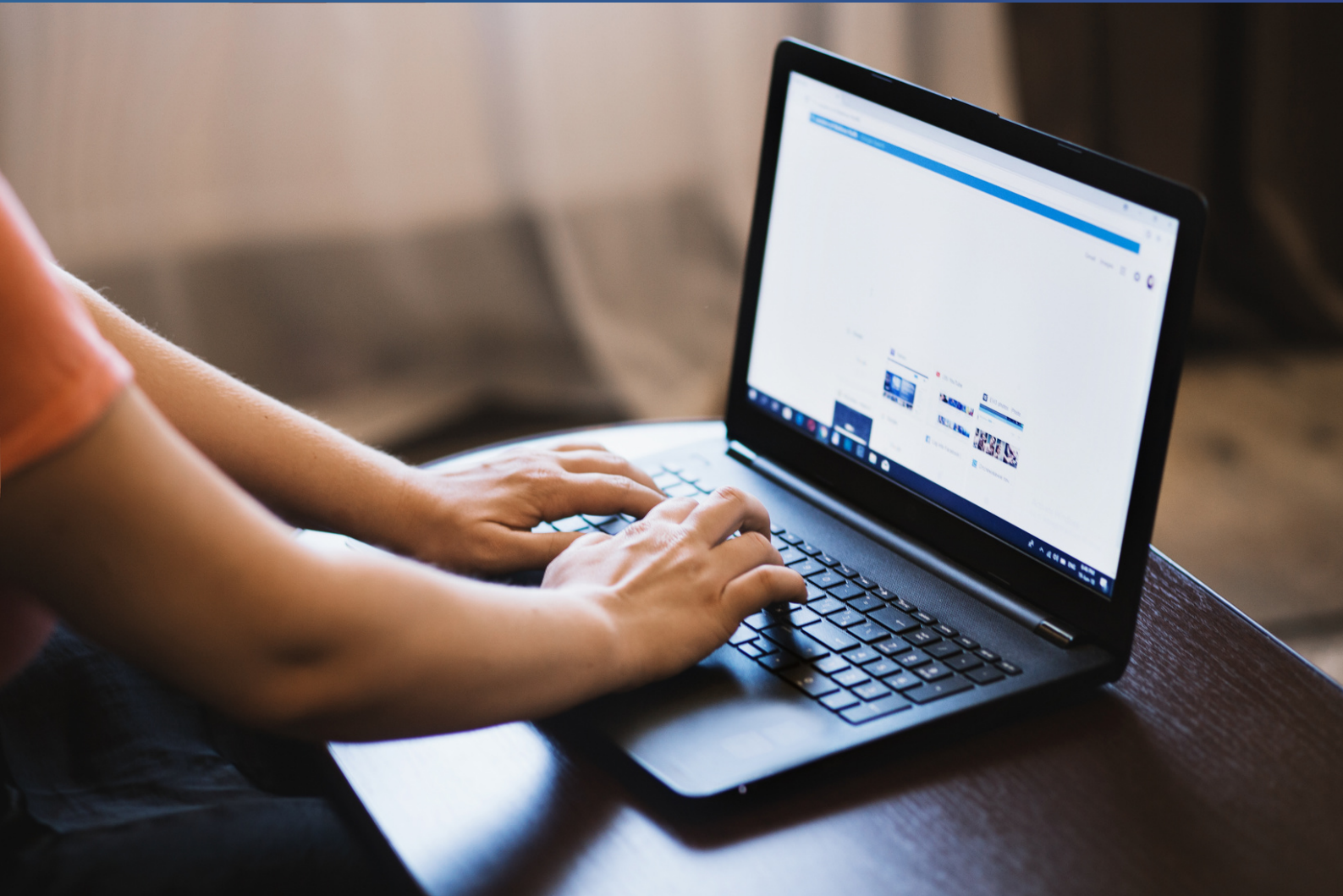


MONTHLY NEWSLETTER

GST TRACKER

ISSUE: APRIL 2023

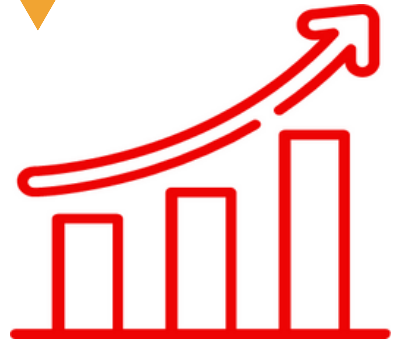


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Case Law Corner



CA Saradha Gokulakrishnan
Chennai

Can the past period GST returns be rectified or corrected now?

One more recent decision from Hon'ble Dr. Justice Anita Sumanth -Madras High Court in the case of Deepa Traders following the decision in the case of Sun Dye Chem reiterated in the case of Pentacle Plant Machineries Pvt. Ltd. on the need to rectify past returns for bonafide and inadvertent errors.

Particulars	Details
Name of Petitioner	Deepa Traders
Authority	Union Of India
Date of Judgement	09.03.2023
Appeal No.	W.P.No.12382 of 2020

Petitioner has, in respect of the returns for a few months during the period 2017-18, admittedly, committed certain errors in following nature:

- Recipients GSTIN/name has been wrongly mentioned.
- The invoice number/date have been wrongly mentioned.
- Supply details were correctly supplied in GSTR 3 and tax duly remitted. However, some of the invoice wise details have been omitted to be reported in Form GSTR 1.
- IGST was inadvertantly remitted under the heads SGST and CGST.

Court directed revenue to enable uploading of the rectified GSTR 1.

In the case of Sun Dye Chem, the error related to distribution of credit as between IGST/CGST/SGST, which posed a difficulty to the recipient in the matter of availment. Court had taken a view noticing that the error arose out of inadvertence, that such bonafide mistakes must be permitted to be corrected.

Similar view was taken in the case of Orient Traders by Hon'ble Karnataka High Court wherein taxpayer for permitted to make changes in Form GSTR-3B for Jul17-Mar18 period on availment of ITC under wrong head, particularly since doing so would not cause any prejudice to the Respondent nor would it upset the chain of credit under the GST scheme.

There are many such inadvertent errors especially during the early years of GST return filing when the law & filing mechanisms were new and the portal was complicated to understand. It would be impossible for all taxpayers to knock the doors of the court for such demands. Similar to how CBDT has introduced ITR-U in the case of NIL revision / upward revision of tax liability, Its high time that CBIC must come up atleast with such one-time remedy for rectifications of inadvertent and revenue neutral / upward tax liability revisions, in order to ensure seamless flow of credit in the true spirit.

GSTN Updates & Notifications Corner

GSTN Updates March 2023

Date	Subject
04.03.2023	Advisory : GSTN launches e-invoice registration services with private IRPs
21.03.2023	Advisory for the taxpayer wishing to register as “One Person Company” in GST
22.03.2023	HSN Code Reporting in e-Invoice on IRPs Portal

Source: www.gst.gov.in

Notifications/Circulars/Orders issued in the month of March 2023

Central Tax Notifications March 2023

No.	Date	Subject
02/2023	31.03.2023	Amnesty to GSTR-4 non-filers
03/2023	31.03.2023	Extension of time limit for application for revocation of cancellation of registration
04/2023	31.03.2023	Amendment in CGST Rules
05/2023	31.03.2023	Seeks to amend Notification No. 27/2022 dated 26.12.2022
06/2023	31.03.2023	Amnesty scheme for deemed withdrawal of assessment orders issued under Section 62
07/2023	31.03.2023	Rationalisation of late fee for GSTR-9 and Amnesty to GSTR-9 non-filers
08/2023	31.03.2023	Amnesty to GSTR-10 non-filers
09/2023	31.03.2023	Extension of limitation under Section 168A of CGST Act

Central Tax (Rate) Notification March 2023

No Central Tax (Rate) Notification was issued in the month of March 2023

Integrated Tax Notification March 2023

No Integrated Tax Notification was issued in the month of March 2023

Integrated Tax (Rate) Notification March 2023

No Integrated Tax (Rate) Notification was issued in the month of March 2023

Circular issued in the month of March 2023

No Circular was issued in the month of March 2023

Orders

No order was issued in the month of March 2023

Removal of Difficulty Orders March 2023

No order was issued in the month of March 2023

Source: www.cbic.gov.in

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March Video available @

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GUJARAT HIGH COURT

IGST refund withheld
Violation of S 54(6) of GST Act

M/s. Choksi Exports
Versus
Union of India

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