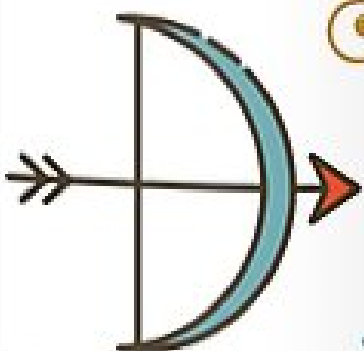


# GST TRACKER

ISSUE: OCTOBER 2021



Happy

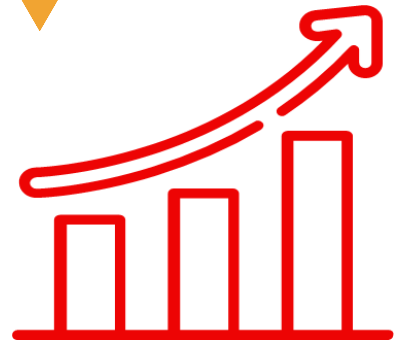


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# EDITOR'S NOTE



## *Festival month*

Navratri marks the beginning of the festival period in the Indian sub-continent. Nine days of Navrati are concluded by Dussehra, marking a victory of good over evil. This month is considered one of the most auspicious times of the year to begin new pursuits.

Festivities continue further till Diwali, making it almost a long festival month. We wish our readers Happy Navrati and successfull year going ahead.

*Pankaj Kataria*

(Founder Pakkabil)

# Latest in 3R's Registration Returns Refund

CS Payal Kataria, Fellow member of The Institute of Company Secretaries of India with Post Graduation in Commerce, having 11 years experience as Practising Company Secretary in Delhi NCR, provides advisory services to organizations on Goods & Services Tax and also advises industry in adopting digital technologies in operations, use analytics for visibility and decision making. She contributed in a capacity as Special Invitee of GST Core Committee of ICSI in year 2017 & 2018. Member of Advance Tax Laws Experts Committee of ICSI 2020 and member of GST Cell of The Institute of Cost Accounts of India 2020.

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CS Payal Kataria  
Practising  
Company Secretary

## Registration - GST

In the year 2017 and 2018, it was easy to get GST Registration, prior to Notification No. 94/2020-Central Tax dated 22-12-2020 as per Rule 9 of CGST Rules, GST Registration was approved within 3 working days from the date of submission of application if the same are found to be in order by Proper officer. Later on GST department faced various cases of fake invoicing and ITC. It was found that these companies were night by operators and they took GST Registration with fraudulent intent. Therefore to control and stop such fraudulent companies, Government took various steps in this direction. Vide Notification No. 94/2020-Central Tax dated 22-12-2020 now GST Registration approval is granted within a period of seven working days from the date of submission of the application if the same are found to be in order by Proper officer. Presently, to get the new GST Registration, Aadhar authentication or EYC is mandatory.

For existing GST Registrations, Aadhar authentication is initiated as voluntary option. That is the reason that at the time of log in at GST Portal [www.gst.gov.in](http://www.gst.gov.in) below mentioned pop up came:

**Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?**

YES, NAVIGATE TO MY PROFILE

REMIND ME LATER

NOTE : For future reference you can access this link again through [Dashboard>My Profile>Aadhaar Authentication Status](#)

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Voluntary action did not bring the result therefore in the 45th GST Council meeting which was held in Lucknow under the chairmanship of the Union Finance & Corporate Affairs Minister Smt. Nirmala Sitharaman, Aadhaar authentication of registration is to be made mandatory for being eligible for filing refund claim and application for revocation of cancellation of registration.

Action by Registered Person: Now instead of Pressing remind me later, Opt the option YES. Complete the process of Aadhar Authentication without any further delay. Primary Authorised signatory and all notified persons are required to get aadhar authentication.

## **Returns**

Experience is teaching Government. Some taxpayers were filing GSTR 3 B regularly but not filing GSTR 1, there was no mechanism to impose late fee on GST 1. Now Late fee for delayed filing of FORM GSTR-1 to be auto-populated and collected in next open return in FORM GSTR-3B.

Filing of both GSTR 1 and GSTR 3B is important. Systems are developed in this direction and Rule 59(6) of the CGST Rules to be amended with effect from 01.01.2022 to provide that a registered person shall not be allowed to furnish FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B for the preceding month.

## **Relaxation in the requirement of filing FORM GST ITC-04**

Form GST ITC-04 contains details of the inputs or capital goods sent to and received back from such a job worker. Presently this Form needs to be filed by the registered manufacturers/Principal sending inputs or capital goods on job work every quarter. Welcome step was taken in 45th GST Council meeting by changing the Frequency of filing Form GST ITC-04 from quarterly to half yearly/annually as per aggregate turnover criterion.

Requirement of filing FORM GST ITC-04 under rule 45 (3) of the CGST Rules has been relaxed with effective from October 01, 2021 as under:

Taxpayers whose annual aggregate turnover in preceding financial year is above Rs. 5 crores shall furnish ITC-04 once in six months;

Taxpayers whose annual aggregate turnover in preceding financial year is upto Rs. 5 crores shall furnish ITC-04 annually.

## **Refunds**

Once new GST Registration is granted, it is required to furnish the bank account details on common portal within a period of 45 days or by the due date when return under section 39 of the Act falls due, whichever is earlier. Failure to comply with provisions of this rule may lead to cancellation of registration under rule 21. Now GST Registered persons have to ensure that their bank account is linked with PAN also because Refund is to be disbursed in the bank account, which is linked with same PAN on which registration has been obtained under GST.

45th GST Council Meeting recommended the Provision to be incorporated in CGST Rules, 2017 for removing ambiguity regarding procedure and time limit for filing refund of tax wrongfully paid as specified in section 77(1) of the CGST/SGST Act and section 19(1) of the IGST Act and same was clarified vide Circular No. 162/18/2021-GST dated 25.09.20

As per clarification, the refund under section 77 of CGST Act/ Section 19 of IGST Act, 2017 can be claimed before the expiry of two years from the date of payment of tax under the correct head, i.e. integrated tax paid in respect of subsequently held inter-State supply, or central and state tax in respect of subsequently held intra-State supply, as the case may be. However, in cases, where the taxpayer has made the payment in the correct head before the date of issuance of notification No.35/2021-Central Tax dated 24.09.2021, the refund application under section 77 of the CGST Act/ section 19 of the IGST Act can be filed before the expiry of two years from the date of issuance of the said notification. i.e. from 24.09.2021.

## **Conclusion >>**

Revisit and check details mentioned in GST Registration at Portal, Aadhar and PAN. Details mentioned in all these three documents like Name, Father's Name, Date of Birth, Mobile, Email, residential Address should match to protect GST Registration.



## GSTN updates September 2021

Date of Issue	Subject
16/09/2021	Advisory for Taxpayers regarding Generation of EWB where the principal supply is Supply of services
17/09/2021	On demand fetching of Bill of Entry details from ICEGATE Portal
27/09/2021	Webinars on 'Functionality to fetch BoE details by Taxpayers'.

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

## Notifications/Circulars/Orders issued in the month of September 2021

### Ø Central Tax Notifications September 2021

Notification Nos.	Date of Issue	Subject
35/2021	24/09/2021	Seeks to make amendments (Eighth Amendment, 2021) to the CGST Rules, 2017
36/2021	24/09/2021	Seeks to amend Notification No. 03/2021 dated 23.02.2021.

### Ø Central Tax (Rate) Notifications September 2021

Notification Nos.	Date of Issue	Subject
06/2021	30/09/2021	Seeks to amend notification No. 11/2017-Central Tax (Rate) so as to notify CGST rates of various services as recommended by GST Council in its 45th meeting held on 17.09.2021.
07/2021	30/09/2021	Seeks to amend notification No. 12/2017-Central Tax (Rate) so as to implement recommendations made by GST Council in its 45th meeting held on 17.09.2021.
08/2021	30/09/2021	Seeks to amend notification No. 1/2017-Central Tax (Rate)
09/2021	30/09/2021	Seeks to amend notification No. 2/2017-Central Tax (Rate)
10/2021	30/09/2021	Seeks to amend notification No. 4/2017-Central Tax (Rate)
11/2021	30/09/2021	Seeks to amend notification No. 39/2017-Central Tax (Rate)
12/2021	30/09/2021	Seeks to exempt CGST on specified medicines used in COVID-19, up to 31st December, 2021

## Notifications/Circulars/Orders issued in the month of September 2021

### ∅ Integrated Tax Notifications September 2021

No Integrated Tax notification was issued in the month of September 2021

### ∅ Integrated Tax (Rate) Notifications September 2021

Notification Nos.	Date of Issue	Subject
06/2021	30/09/2021	Seeks to amend notification No. 08/2017-Integrated Tax (Rate) so as to notify CGST rates of various services as recommended by GST Council in its 45th meeting held on 17.09.2021.
07/2021	30/09/2021	Seeks to amend notification No. 09/2017-Integrated Tax (Rate) so as to implement recommendations made by GST Council in its 45th meeting held on 17.09.2021.
08/2021	30/09/2021	Seeks to amend notification No. 1/2017-Integrated Tax (Rate)
09/2021	30/09/2021	Seeks to amend notification No. 2/2017-Integrated Tax (Rate)
10/2021	30/09/2021	Seeks to amend notification No. 4/2017-Integrated Tax (Rate)
11/2021	30/09/2021	Seeks to amend notification No. 40/2017-Integrated Tax (Rate)
12/2021	30/09/2021	Seeks to exempt CGST on specified medicines used in COVID-19, up to 31st December, 2021

## Notifications/Circulars/Orders issued in the month of September 2021

Ø Circulars issued in the month of September 2021

Circular Nos.	Date of Issue	Subject
158/2021	06/09/2021	Clarification regarding extension of time limit to apply for revocation of cancellation of registration in view of Notification No. 34/2021-Central Tax dated 29th August, 2021
159/2021	20/09/2021	Clarification on doubts related to scope of “Intermediary”
160/2021	20/09/2021	Clarification in respect of certain GST related issues
160/2021	24/09/2021	Corrigendum to Circular No 160/2021
161/2021	20/09/2021	Clarification relating to export of services-condition (v) of section 2(6) of the IGST Act 2017
162/2021	25/09/2021	Clarification in respect of refund of tax specified in section 77(1) of the CGST Act and section 19(1) of the IGST Act.

Ø Orders

No Orders issued in the month of August 2021

Ø Removal of Difficulty Orders August 2021

No order was issued in the month of August 2021

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

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