

GST Update

Weekly Update
08.09.2018

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 01.09.2018. It supplements the earlier GST Updates.
- This presentation is based on CGST Act/Rules/ Notifications. Similar parallel provisions in State Laws may be referred to as required

- 4 Central Tax Notifications and 5 Central Tax circulars issued
- Similar provisions in SGST Act(s) may also be done by the respective States which may be referred to as required

- http://www.cbic.gov.in/resources//htdocs-cbec/gst/Notification-39-2018-central_tax-English.pdf
- Notfn no.39/2018-Central Tax issued dated 04.09.18 issued.
- Following proviso inserted in in Rule 22(4)- Cancellation of registration:-
- *“Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of section 29(2), furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST-REG 20.”*

Amendment of CGST Rules, 2017 (Contd)

- Thus, if SCN is issued for cancellation of regn on account of non filing of returns for continuous six months(regular taxpayer) or for three consecutive tax periods (composition taxpayer), and if all returns are later filed after issue of SCN and tax due paid, the SCN shall be dropped.
- New Form GST REG 20 -Order for dropping the proceedings for cancellation of registration substituted

Amendment of CGST Rules, 2017 (Contd)

- **Rule 36(2)- Documentary requirement and conditions for claiming ITC; Following proviso inserted:**
- *“Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.”.*
- Thus, for taking ITC, all the particulars as required to be mentioned in invoice/ BE / debit note /ISD invoice etc as per Rule 45 to 55 of CGST Rules, 2017 are not necessary. ITC can be taken as long as the above mentioned six particulars are mentioned therein in the documents.

Amendment of CGST Rules, 2017 (Contd)

- **Change in Rule 55(5)- Transportation of goods without issue of invoice, when the goods are being transported in a semi knocked down or completely knocked down condition-**
- In the said rules, in rule 55, in sub-rule (5), after the words “*completely knocked down condition*”, the words “*or in batches or lots*” shall be inserted.
- Thus, in all cases of transport of goods of one invoice in multiple lots/batches, invoice to be issued before despatch of first consignment and delivery challans to be issued for all subsequent consignments

Amendment of CGST Rules, 2017 (Contd)

- Rule 89(4): Refund of unutilised ITC in case of zero rated supplies without payment of Integrated tax
- Clause E in Rule 89(4) - Definition of Adjusted Total Turnover amended
- *‘(E) “Adjusted Total Turnover” means the sum total of the value of-*
- *(a) the turnover in a State or a Union territory, as defined under section 2(112), excluding the turnover of services; and*
- *(b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services, **excluding-***
- *(i) the value of exempt supplies other than zero-rated supplies; and*
- *(ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.’*

Amendment of CGST Rules, 2017 (Contd)

- Rule 96(10) amended/substituted with effect from 28.10.2017.
- “(10) *The persons claiming refund of integrated tax paid on exports of goods or services should not have –*
- *(a) received supplies on which the benefit of notfn No. 48/2017-CT dt 18.10.17 or notfn No. 40/2017-CT dt 23.10.17 or notfn No. 41/2017-Integrated Tax (Rate), dt 23.10.17 has been availed; or*
- *(b) availed the benefit under notfn No. 78/2017-Customs, dt 13.10.17 or notfn No. 79/2017-Customs, dt 13.10.17.”*
- Earlier, it was stated that supplier should not have taken the benefit of notifications mentioned above. Now, it states that supplies should not have availed benefit of above notifications

Amendment of CGST Rules, 2017 (Contd)

- **Rule 138A(1)- Documents and devices to be carried by a person-in-charge of a conveyance:** The following proviso shall be inserted, namely:-
- *“Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01.”*

Amendment of CGST Rules, 2017 (Contd)

- **Form GST ITC -04 (in terms of Rule 45(3))** : The details of challans in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during a quarter
- New form GST ITC-04 substituted with more columns taking care of following multiple situations, along with losses and wastes-
 - Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work
 - Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work;
 - Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker;

Amendment of CGST Rules, 2017 (Contd)

- **Rule 80 of CGST Rules, 2018- Annual Returns**
- Format of Annual Return -Forms GSTR-9 (Normal Taxpayers) and GSTR-9A (for composition taxpayers) introduced.
- The details for the period between July 2017 to March 2018 are to be provided in this return.

Amendment of CGST Rules, 2017 (Contd)

- The form GSTR-9 has six parts as under:
- Part I- Basic Details
- Part II- Details of Outward and inward supplies declared during the financial year
- Part III- Details of ITC as declared in returns filed during the financial year
- Part IV- Details of tax paid as declared in returns filed during the financial year
- Part V-Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier
- Part VI-Other Information

Amendment of CGST Rules, 2017 (Contd)

- The form GSTR-9A has five parts as under:
- Part I- Basic Details
- Part II- Details of Outward and inward supplies declared during the financial year
- Part III- Details of tax paid as declared in returns filed during the financial year
- Part IV- Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier
- Part V-Other Information

Extension of time limit for making declaration in ITC-04 (Job work)

- http://www.cbic.gov.in/resources//htdocs-cbec/gst/Notification-40-2018-central_tax-English.pdf
- Notification 40/2018-Central Tax dated 04.09.2018 issued
- Extends the time limit for making the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to June, 2018 till the 30th day of September, 2018

Waiver of Late fees for certain class of taxpayers

- <http://www.cbic.gov.in/resources//htdocs-cbec/gst/Notification-41-2018-central tax-English.pdf;jsessionid=32E4344F0BCA8B184DA703F22F6FDAF1>
- Notification 41/2018-Central Tax dated 04.09.2018 issued. Late fees waived for following classes of taxpayers.
- (i) the registered persons whose return in FORM GSTR-3B of the Central Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
- (ii) the registered persons who have filed the return in FORM GSTR-4 of the Central Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
- (iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in FORM GSTR-6 of the Central Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

Declaration in Form GST ITC-01 – Extension of time

- http://www.cbic.gov.in/resources//htdocs-cbec/gst/Notification-42-2018-central_tax-English.pdf;jsessionid=EB8777471B2B3BF3CC438E3C2CD44D42
- Notification 42/2018-Central Tax dated 04.09.2018 issued.
- extends the time limit for making the declaration in FORM GST ITC-01 of the said rules, by registered persons who have filed the application in FORM GST-CMP-04 of the said rules between the 2nd day of March, 2018 and the 31st day of March, 2018, for a period of thirty days from the date of publication of this notification in the Official Gazette.

Principal Agent Relationship – Scope Clarified.

- http://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_No.57.pdf;jsessionid=66E8314F59D6D4D0C6D849D8DE8DDE8B
- Circular No. 57/31/2018-GST dated 04.09.2018 issued. Circular clarifies the scope of Principal Agent relationship.
- The supply of services between the principal and the agent and vice versa is outside the ambit of the said entry (Schedule I), and would therefore require “consideration” to consider it as supply and thus, be liable to GST
- In so far as supply or receipt of goods on behalf of the principal, the crucial factor is how to determine whether the agent is wearing the representative hat and is supplying or receiving goods on behalf of the principal.
- The key ingredient for determining relationship under GST would be whether the invoice for the further supply of goods on behalf of the principal is being issued by the agent or not.

Principal Agent Relationship – Scope Clarified.

- Where the invoice for further supply is being issued by the agent in his name then, any provision of goods from the principal to the agent would fall within the fold of the said entry. (Schedule I)
- However, it may be noted that in cases where the invoice is issued by the agent to the customer in the name of the principal, such agent shall not fall within the ambit of Schedule I of the CGST Act.
- Similarly, where the goods being procured by the agent on behalf of the principal are invoiced in the name of the agent then further provision of the said goods by the agent to the principal would be covered by the said entry. **In other words, the crucial point is whether or not the agent has the authority to pass or receive the title of the goods on behalf of the principal.**

Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit

- http://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_No.58.pdf
- Circular No. 58/32/2018-GST dated 04.09.2018 issued.
- The Board vide Circular No. 42/16/2018-GST dated 13.4.18, has clarified that the recovery of arrears arising under the existing law shall be made as central tax liability to be paid through the utilization of the amount available in the electronic credit ledger or electronic cash ledger of the registered person, and the same shall be recorded in Part II of the Electronic Liability Register (FORM GST PMT-01).

Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit

- Currently, the functionality to record this liability in the electronic liability register is not available on the common portal. **Therefore, it is clarified that as an alternative method**, taxpayers may reverse the wrongly availed CENVAT credit under the existing law and inadmissible transitional credit through **Table 4(B)(2) of FORM GSTR-3B**. The applicable interest and penalty shall apply on all such reversals which shall be paid through entry in **column 9 of Table 6.1 of FORM GSTR-3B**.

- http://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_No.59.pdf;jsessionid=4CB0874AAA0678DC568D34B28C65DEB8
- Circular No. 59/33/2018-GST dated 04.09.2018 issued.
- **Submission of invoices for processing of refund claims**
- Refund claim shall be accompanied by a **print-out of FORM GSTR-2A** of the claimant for the relevant period for which the refund is claimed. The proper officer **shall rely** upon **FORM GSTR-2A** as an evidence of the accountal of the supply by the corresponding supplier in relation to which the input tax credit has been availed by the claimant.
- It is emphasized that the proper officer **shall not insist** on the submission of an invoice (either original or duplicate) the details of which are present in **FORM GSTR-2A** of the relevant period submitted by the claimant.

Clarification on Refund related issues (Contd)

- **Submission of invoices for processing of refund claims**
- The claimant shall also submit the details of the invoices on the basis of which input tax credit had been availed during the relevant period for which the refund is being claimed, in the format enclosed as Annexure-A manually along with the application for refund claim in FORM GST RFD-01A and the Application Reference Number (ARN).
- The claimant shall also declare the eligibility or otherwise of the input tax credit availed against the invoices related to the claim period in the said Annexure for enabling the proper officer to determine the same

Clarification on Refund related issues (Contd)

- **System validations in calculating refund amount**
- Currently, in case of refund of unutilized input tax credit (ITC for short), the common portal calculates the refundable amount as the least of the following amounts:
 - Max refund permissible as per formula prescribed in rule 89(5)(& (5)
 - The balance in the electronic credit ledger of the claimant at the end of the tax period for which the refund claim is being filed after the return for the said period has been filed; and
 - The balance in the electronic credit ledger of the claimant at the time of filing the refund application

Clarification on Refund related issues (Contd)

- **System validations in calculating refund amount**
- 3.2. After calculating the least of the three amounts, as detailed above, the equivalent amount is to be debited from the electronic credit ledger of the claimant in the following order:
 - a) Integrated tax, to the extent of balance available;
 - b) Central tax and State tax/Union Territory tax, equally to the extent of balance available and in the event of a shortfall in the balance available in a particular electronic credit ledger (say, Central tax), the differential amount is to be debited from the other electronic credit ledger (i.e., State tax/Union Territory tax, in this case).
- The procedure described in para 3.2 above, however, is not presently available on the common portal. Till the time such facility is made available on the common portal, the taxpayers are advised to follow the order as explained above for all refund applications filed after the date of issue of this Circular. However, for applications already filed and pending with the tax authorities, where this order is not adhered to by the claimant, no adverse view may be taken by the tax authorities.

Clarification on Refund related issues (Contd)

- **System validations in calculating refund amount**
- The above system validations are being clarified so that there is no ambiguity in relation to the process through which an application in FORM GST RFD-01A is generated.
- Further, it may be noted that the refund application can be filed only after the electronic credit ledger has been debited in the manner specified in para 3.2 (read with para 3.3) above, and the ARN is generated on the common portal.

Clarification on Refund related issues (Contd)

- **Re-credit of electronic credit ledger in case of rejection of refund claim**
- In case of rejection of claim for refund of unutilized input tax credit on account of ineligibility of the said credit under sub-sections (1),(2) or (5) of section 17 of the CGST Act, or under any other provision of the Act and rules made thereunder the proper officer shall recredit the electronic credit ledger using Form GSTR-01B and
- Simultaneously issue demand notices u/s 73 or 74. In case the demand is confirmed by an order issued under sub-section (9) of section 73, or sub-section (9) of section 74 of the CGST Act, as the case may be, the said amount shall be added to the electronic liability register of the claimant through **FORM GST DRC-07**

Clarification on Refund related issues (Contd)

- **Re-credit of electronic credit ledger in case of rejection of refund claim**
- Alternatively, the claimant can voluntarily pay this amount, along with interest and penalty, if applicable, before service of the demand notice, and intimate the same to the proper officer in FORM GST DRC-03 in accordance with sub-section (5) of section 73 or sub-section (5) of section 74 of the CGST Act, as the case may be, read with sub-rule (2) of rule 142 of the CGST Rules. In such cases, the need for serving a demand notice will be obviated.
- In case of rejection of claim for refund of unutilized input tax credit, on account of any reason other than the eligibility of credit, the rejected amount shall be re-credited to the electronic credit ledger of the claimant using FORM GST RFD-01B only after the receipt of an undertaking from the claimant to the effect that he shall not file an appeal against the said rejection or in case he files an appeal, the same is finally decided against the claimant, as has been laid down in rule 93 of the CGST Rules

Clarification on Refund related issues (Contd)

- Re-credit of electronic credit ledger in case of rejection of refund claim
- Consider an example where against a refund claim of Rs.100, only Rs.80 is sanctioned (Rs.15 is rejected on account of ineligible ITC and Rs.5 is rejected on account of any other reason). As described above, Rs.15 would be re-credited with simultaneous issue of notice under section 73 or 74 of the CGST Act for recovery of ineligible ITC. Rs.5 would be re-credited (through FORM GST RFD-01B) only after the receipt of an undertaking from the claimant to the effect that he shall not file an appeal or in case he files an appeal, the same is finally decided against the claimant.

Clarification on Refund related issues (Contd)

- **Scope of rule 96(10) of the CGST Rules**
- Rule 96(10) of the CGST Rules, as amended retrospectively by notification No.39/2018-CT, dt 04.09.2018 provides that registered persons, including importers, who are directly purchasing/importing supplies on which the benefit of reduced tax incidence or no tax incidence under certain specified notifications has been availed, shall not be eligible for refund of integrated tax paid on export of goods or services. **For example, an importer (X) who is importing goods under the benefit of Advance Authorization/EPCG, is directly purchasing/importing supplies on which the benefit of reduced/Nil incidence of tax under the specified notifications has been availed. In this case, the restriction under rule 96(10) of the CGST Rules is applicable to X.** However, if X supplies the said goods, after importation, to a domestic buyer (Y), on payment of full tax, then Y can rightfully export these goods under payment of integrated tax and claim refund of the integrated tax so paid. However, in the said example if Y purchases these goods from X after availing the benefit of specified notifications, then Y also will not be eligible to claim refund of integrated tax paid

Clarification on Refund related issues (Contd)

- Disbursal of refund amount after sanctioning by the proper officer
- A few cases have come to notice where a tax authority, after receiving a sanction order from the counterpart tax authority (Centre or State), has refused to disburse the relevant sanctioned amount calling into question the validity of the sanction order on certain grounds.
- It is clarified that the remedy for correction of an incorrect or erroneous sanction order lies in filing an appeal against such order and not in withholding of the disbursement of the sanctioned amount. If any discrepancy is noticed by the disbursing authority, the same should be brought to the notice of the counterpart refund sanctioning authority, the concerned counterpart reviewing authority and the nodal officer, but the disbursal of the refund should not be withheld.

Clarification on Refund related issues(Contd)

- Disbursal of refund amount after sanctioning by the proper officer
- It is hereby clarified that neither the State nor the Central tax authorities shall refuse to disburse the amount sanctioned by the counterpart tax authority on any grounds whatsoever, except under sub-section (11) of section 54 of the CGST Act. It is further clarified that any adjustment of the amount sanctioned as refund against any outstanding demand against the claimant can be carried out by the refund disbursing authority if not already done by the refund sanctioning authority

Clarification on Refund related issues (Contd)



- Status of refund claim after issuance of deficiency memo
- It has been learnt that certain field formations are issuing show cause notices to the claimants in cases where the refund application is not re-submitted after the issuance of a deficiency memo. These show-cause-notices are being subsequently adjudicated and orders are being passed in FORM GST RFD-04/06. It is clarified that show-cause-notices are not required to be issued where deficiency memos have been issued. A refund application which is re-submitted after the issuance of a deficiency memo shall have to be treated as a fresh application. **No order in FORM GST RFD-04/06 can be issued in respect of an application against which a deficiency memo has been issued and which has not been resubmitted subsequently.**

Clarification on Refund related issues (Contd)

- Treatment of refund applications where the amount claimed is less than rupees one thousand:
- Sub-section (14) of section 54 of the CGST Act provides that no refund under subsection (5) or sub-section (6) of section 54 shall be paid to an applicant, if the amount is less than one thousand rupees.
- In this regard, it is clarified that the limit of rupees one thousand shall be applied for each tax head separately and not cumulatively. The limit would not apply in cases of refund of excess balance in the electronic cash ledger. All field formations are requested to reject claims of refund from the electronic credit ledger for less than one thousand rupees and recredit such amount by issuing an order in FORM GST RFD-01B

Processing of refund applications filed by Canteen Stores Department (CSD)

- http://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_No.60.pdf;jsessionid=C889C581D52044E4335CFECB487C59F1
- Circular No. 60/34/2018-GST dated 04.09.2018 issued
- Clarifies refund procedure in respect of claims filed by CSD
- refund to be granted to the CSD is not for the accumulated input tax credit but refund based on the invoices of the inward supplies of goods received by them.
- The CSD are required to apply for refund on a **quarterly basis**. Till the time the online utility for filing the refund claim is made available on the common portal, the CSD shall apply for refund by filing an application in FORM GST RFD-10A (Annexure-A to this Circular) manually to the jurisdictional tax office. The said form shall be accompanied with the specified documents. Detailed procedure for processing of such claims also laid down in the circular.

E-way bill in case of storing of goods in godown of transporter

- http://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_No.61.pdf;jsessionid=35395BB1721D9019DE93DFC84C32E4B5
- The goods in movement including when they are stored in the transporter's godown (even if the godown is located in the recipient taxpayer's city/town) prior to delivery shall always be accompanied by a valid e-way bill.
- In case the consignee/ recipient taxpayer stores his goods in the godown of the transporter, then the transporter's godown **has to be declared as an additional place of business by the recipient taxpayer**. In such cases, mere declaration by the recipient taxpayer to this effect with the concurrence of the transporter in the said declaration will suffice. Where the transporter's godown has been declared as the additional place of business by the recipient taxpayer, **the transportation under the e-way bill shall be deemed to be concluded once the goods have reached the transporter's godown (recipient taxpayer's additional place of business)**. Hence, **e-way bill validity in such cases will not be required to be extended**.

E-way bill in case of storing of goods in godown of transporter

- Further, whenever the goods are transported from the transporters' godown, which has been declared as the additional place of business of the recipient taxpayer, to any other premises of the recipient taxpayer then, the relevant provisions of the e-way bill rules shall apply. Hence, whenever the goods move from the transporter's godown (i.e, recipient taxpayer's additional place of business) to the recipient taxpayer's any other place of business, a valid e-way bill shall be required, as per the extant State-specific e-way bill rules

E-way bill in case of storing of goods in godown of transporter

- Further, the obligation of the transporter to maintain accounts and records as specified in section 35 of the CGST Act read with rule 58 of the CGST Rules shall continue as a warehouse-keeper.
- Furthermore, the recipient taxpayer shall also maintain accounts and records as required under rules 56 and 57 of the CGST Rules. Furthermore, as per rule 56 (7) of the CGST Rules, books of accounts in relation to goods stored at the transporter's godown (i.e., the recipient taxpayer's additional place of business) by the recipient taxpayer may be maintained by him at his principal place of business. It may be noted that the facility of declaring additional place of business by the recipient taxpayer is in no way putting any additional compliance requirement on the transporters



GST PORTAL UPDATES

New Functionality

- **Return- Delinking of Form GSTR 6 with Form GSTR 1 & 5**
- Changes has been done in the process that based on filing of Form GSTR-1, invoices will be auto-populated in Form GSTR-6A (only), on real time basis.
- ISD registrant can file Form GSTR-6 by using the invoices auto-populated in Form GSTR-6A (by downloading it).
- ISD registrants can also add invoices in Form GSTR 6 which are not auto-populated in Form GSTR-6A. These added invoices will not be auto-populated in Form GSTR 1 of supplier, as was happening earlier.
- Taxpayers who have submitted but not filed Form GSTR-1 or Form GSTR-6, will continue to file these forms in the usual manner. Invoices already auto-populated in Form GSTR-1 or Form GSTR-6 as on date of deployment of current functionality will be available in editable mode.
- These process has also been implemented in Form GSTR 5.
- Necessary changes has been done in Offline utility also.
- A mismatch report between GSTR-1 and GSTR-6 and vice versa will be will made available soon.

New Functionality

- **Return- Changes in filing of Form GSTR 4**
- Online creation and submission of Form GSTR 4 by taxpayer, is now available on GST Portal.
- Filing of Form GSTR 4 is made simpler and user friendly (changes are done in lines of changes made in Form GSTR 3B in the month of February, 2018).
- Question based filing has been provided, which will help taxpayer in filling up only those tables which are required to be filled.
- In case of Nil filing i.e. Nil liability, taxpayer will not have fill up any information and can file return after authentication only.
- Only those tables will be opened for which taxpayer has selected 'Yes'.



GST LEGAL UPDATES

Extension of time limit for carrying forward credit not permissible in the absence of genuine attempt

Case of Apollo Screens Pvt Ltd Vs UOI reported in 2018-TIOL-1831-HC-AHM-ST

Issue in brief

Prayer of Petitioner was for a direction to respondents to allow them to carry forward balance CENVAT Credit available - Rule 117 of CGST Rules laid down time limit for filing return and making a declaration for unused CENVAT Credit - Lastly, it was extended till 27.12.2017 - Admittedly, the petitioner did not file return which was to be done electronically till such date - The petitioner's first communication was on 27.04.2018, in which, petitioner conveyed to departmental authorities that due to portal errors, they could not file necessary declarations - The normal conduct if the attempt was made but failed, would have been to approach the Nodal Officer or grievance cell of department during the currency of time limit for filing the return - **The High Court held that In absence of any other material suggesting genuine honest attempt on the part of petitioner to file the return electronically, the same having failed on account of portal error or some such technical error attributable to the department, it would not be possible to extend the time limit for the petitioner.**

PIL filed against Constitutional Validity of Section 47 of CGST Act dismissed by HC

Case of Raj Sanjaybhai Tanna Vs UOI reported in 2018-TIOL-113-HC-AHM-GST
Issue in brief

Petitioners, a practising Advocate and a Tax Consultant, challenging the constitutional validity of Section 47 of the CGST Act, claiming that government is trying to recover penalty in the guise of late fee charges and, therefore, the dealers lost their valuable right to file appeals as well as the right to explain the cause of delay in filing appeal; that in all previous laws which have been repealed by the statutes enacted under the new GST regime, such charges were categorized as penal in nature

The High Court while dismissing the petition held that there is no reason why such an issue should be examined in a public interest petition when, the group of persons whom the statute affects does not suffer from any handicap preventing them from taking up the litigation themselves and pursuing it

Any ISSUES/ queries?

- <https://cbec-gst.gov.in/>
- [CBEC MITRA HELPDESK](#)
 - 1800 1200 232
 - cbecmitra.helpdesk@icegate.gov.in
- GSTN Help Desk
 - <https://selfservice.gstsystem.in/> - Grievance redressal portal
 - Help Desk Number: 0120-4888999

Any ISSUES/ queries?

- Twitter Handles
- For General Questions
- https://twitter.com/askGST_GoI
- For technology related issues
- <https://twitter.com/askGSTech>
- NACIN twitter
- https://twitter.com/NACIN_OFFICIAL

THANK YOU