



GST Update

Weekly Update
10.02.2018

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 03.02.2018. 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



Proper officers for adjudication under Section 73 & 74 of CGST Act



- <http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-31-cgst.pdf>
- **Circular No.31/05/2018-GST dated 09.02.2018 issued.**
- Supdt of Central Tax made proper officers for the purpose of issuing SCN and passing orders under sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74. (Cases involving fraud/suppression etc where extended period is invoked)
- Supdt of Central Tax were already proper officers for the purpose of issue of SCN and orders u/s 73 (where there is no fraud/suppression etc) vide Circular No. 3/3/2017 - GST dated 5th July, 2017



Proper officers for adjudication under Section 73 & 74 of CGST Act



- Monetary limits for the purpose of Adjudication u/s 73 & 74 laid down
- Supdt of Central Tax – Not exceeding Rs.10 Lakhs (20 Lakhs in case of IGST & CGST+IGST)
- DC/AC – Above 10 Lakhs but below 1 Crore (20 Lakhs in case of IGST & CGST+IGST)
- JC/ADC – Above Rs.1 Crore without any limit (2 Crore in the case of IGST & CGST+IGST)



Proper officers for adjudication under Section 73 & 74 of CGST Act (Contd)



- Central Tax officers of **Audit Commissionerates and DGSTI**
 - to exercise powers only to issue SCN and
 - adjudication to be done by proper officers in the executive Commissionerates.

- **Cases involving multiple Commissionerates**
 - to be adjudicated by proper officers of Commissionerates where maximum demand involved.



Proper officers for adjudication under Section 73 & 74 of CGST Act (Contd)



- A show cause notice issued by DGGSTI in which the principal places of business of the noticees fall in multiple Commissionerates and where the central tax and/or integrated tax (including cess) involved is **more than Rs. 5 crores**
- shall be adjudicated by an officer of the rank of Additional Director/Additional Commissioner (**as assigned by the Board**), **who shall not be on the strength of DGGSTI** and working there at the time of adjudication. Cases of similar nature may also be assigned to such an officer.



Proper officers for adjudication under Section 73 & 74 of CGST Act (Contd)



- In case show cause notices have been issued on similar issues to a noticee(s) and made answerable to different levels of adjudicating authorities within a Commissionerate,
- such show cause notices should be adjudicated by the adjudicating authority competent to decide the case involving the highest amount of central tax and/or integrated tax (including cess).



GST Portal Updates

National Academy of Customs, Indirect Taxes and Narcotics (NACIN)

New Functionalities

- A functionality has been provided to tax officials of Model II States/UTs to update details of Refund Orders issued manually (RFD-01B).
- The path is given below :
- Refund-> Refund-> RFD- 01B: Enter Refund processing Details



New Functionalities



- Facility to claim Refund on account of Assessment/ Provisional Assessment/ Appeal/ Other order has been enabled on GST Portal for the taxpayers (Alternate Flow-04)

New Functionalities



- For Input Service Distributors, Filing of Form GSTR-6 for the month from August 2017 to January 2018, has now been enabled for the taxpayers on the GST Portal



GOODS AND SERVICES TAX NETWORK

Input service Distributors (ISDs) can now file
FORM GSTR 6 for the months August 2017
to January 2018 on the GST Portal.





New Functionalities



- Login of migrated users, who have not activated their Provisional IDs, has been disabled on the GST Portal.
- Similarly search facility of Such Migrated taxpayer has been removed from the portal.

New Functionalities



- **Pre-login search facility** of Taxpayer available on GST Portal, has been enhanced to include last five Return Transaction Statuses of the taxpayer, along with Taxpayer details and their jurisdiction office.
- **Deemed export** details can now be shown in return with payment of CGST and SGST. Earlier taxpayers were able to show only IGST payment in cases of deemed exports.
- Features in **Form GST ITC-04** filing has been enhanced, to allow multiple entries of items in a single challan.



GST Portal Advisory



Jio LTE

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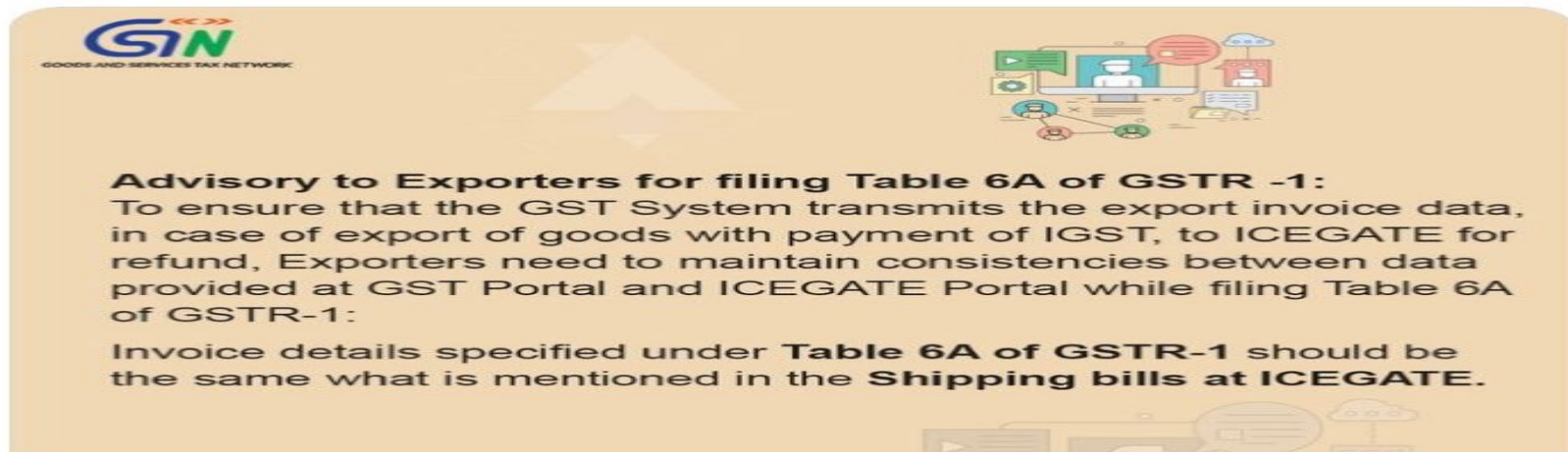


Tweet

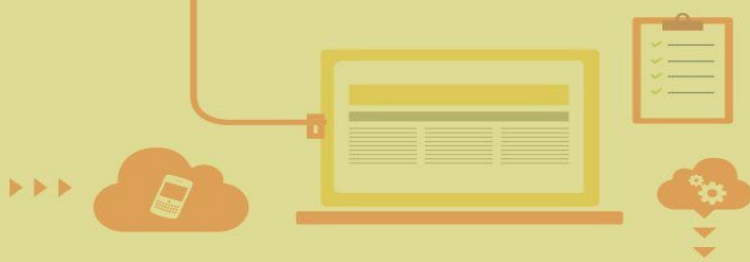



GST Systems
@gstindia

Exporters are advised to maintain consistencies between data provided at GST Portal and ICEGATE Portal while filing Table 6A of GSTR-1.



Advisory to Exporters for filing Table 6A of GSTR -1:
To ensure that the GST System transmits the export invoice data, in case of export of goods with payment of IGST, to ICEGATE for refund, Exporters need to maintain consistencies between data provided at GST Portal and ICEGATE Portal while filing Table 6A of GSTR-1:
Invoice details specified under **Table 6A of GSTR-1** should be the same what is mentioned in the **Shipping bills at ICEGATE.**







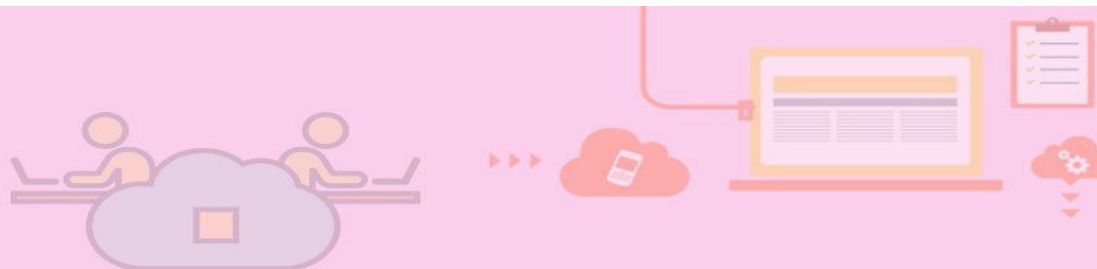
E-WAY BILL

Q. How to generate e-way bill for multiple invoices belonging to same consignor and consignee?

A. If multiple invoices are issued by the supplier to recipient, that is, for movement of goods of more than one invoice of same consignor and consignee, multiple EWBs have to be generated. That is, for each invoice, one EWB has to be generated, irrespective of same or different consignors or consignees are involved. Multiple invoices cannot be clubbed to generate one EWB. However after generating all these EWBs, one Consolidated EWB can be prepared for transportation purpose, if they are going in one vehicle.

11 Feb '18 <http://164.100.80.111/ewbnat3/Others/faq.aspx> 20/24

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REFUND OF ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE (RFD-01A)

Q. Is there any time limit to file for refund of ITC accumulated due to Inverted Tax Structure?


A. Yes, as per Explanation 2 (e) of subsection 14 of Section-54, the refund application in form RFD-01A needs to be filed within 2 years from the end of financial year in which such claim for refund arises

10 Feb '18

<https://tutorial.gst.gov.in/userguide/refund/index.htm>

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REFUND OF ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE (RFD-01A)

Q. In which bank account will the refund amount be credited? Is it one of the accounts that I registered in GST Portal?


A. Yes, the refund amount will be credited to one of the bank accounts that you registered in the GST Portal and linked it with your GST profile. At the time of filling-out form RFD-01A, you will be required to select a bank account from the list of your linked / registered accounts in the GST Portal. In case the applicant requires receipt of refund in a different bank account, he may add that bank account in GST registration details by way of non-core amendment.

11 Feb '18

<https://tutorial.gst.gov.in/userguide/refund/index.htm>

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GOODS AND SERVICES TAX NETWORK



E-WAY BILL

Q. How can anyone verify the authenticity or the correctness of e-way bill?

A. Any person can verify the authenticity or the correctness of e-way bill by entering EWB No, EWB Date, Generator ID and Doc No in the search option of EWB Portal (<http://ewaybill.nic.in>).

10 Feb '18

<http://164.100.80.111/ewbnat3/Others/faq.aspx>

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GST Legal Updates

National Academy of Customs, Indirect Taxes and Narcotics (NACIN)

Mohit Minerals Pvt Vs UOI – 2018-TIOL-06-HC-AHM-GST

Challenge to the vires of notification IGST - Notification 8/2017-IT(Rate) & Entry no. 10 of Notfn. 10/2017-IT(Rate) – Petitioner contends the said notification is ultra vires the Act.

Grievance is that they are asked to pay tax at the prescribed rate all over again on the ocean freight; that in case of CIF contracts, the service provider and service recipient both are outside the territory of India and no tax can be collected even on reverse charge mechanism on such service and in case of High Sea sales, the burden is cast on the petitioner as an importer whereas, the petitioner is not the recipient of the service at all inasmuch as it is the petitioner's seller of goods on high sea basis who has received the services from the exporter/ transporter.

Notice and notice as to interim relief, returnable on 09.03.2018 –
Ahmedabad High Court



Any ISSUES/ queries?



- <https://cbec-gst.gov.in/>
- [CBEC MITRA HELPDESK](#)
 - 1800 1200 232
 - cbecmitra.helpdesk@icegate.gov.in
- GSTN Help Desk
 - helpdesk@gst.gov.in
 - 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