

INDIRECT TAX DIGEST

24 October 2024

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GOODS & SERVICES TAX



LEGISLATIVE UPDATES

NOTIFICATION

<p>20/2024-Central Tax ¹</p>	<p>Pursuant to the recommendations made in the 54th GST Council meeting held on 9 September 2024, CBIC has issued Notification No. 20/2024-Central Tax dated 8 October 2024 for amending the provisions of the Central Goods and Services Tax Rules, 2017 (CGST Rules). ²</p>
<p>21-23/2024-Central Tax³, 05-09/2024-Central Tax (Rate)⁴, 05-09/2024-Integrated Tax (Rate)⁵ and 24&25/2024⁶ read with GSTN Advisory⁷</p>	<p>To give effect to the recommendations made in the 54th GST Council meeting held on 9 September 2024, CBIC has now issued the following notifications⁸:</p> <ul style="list-style-type: none"> ▪ Changes the applicable GST rate on supply of specified goods and services; ▪ Notify the due date for making payment under the Amnesty Scheme (Section 128A of the Central Goods and Services Tax Act, 2024 (CGST Act)); ▪ Notify the special procedure for rectification of order pursuant to the retrospective introduction of Sections 16(5) and 16(6) of the CGST Act; ▪ Waives late fees for delayed filing of Form GSTR-7 (Return for tax deducted at source); ▪ Imposing GST liability under reverse charge mechanism in respect of procurement of metal scrap from unregistered persons; and ▪ Imposes TDS liability on a registered person procuring metal scrap from another registered person. Further, GSTN has issued an advisory stipulating that the GST portal has been updated to enable compliance of registration through Form GST REG-07.
<p>No. (GHN-38)/GST-2024/S.109(1)/GST Cell (Gujarat)⁹</p>	<p>The qualification criteria for appointment as a Technical Member (State) in the Gujarat state bench of the Goods and Services Tax Appellate Tribunal has been relaxed, for a period of ten years, from 'completion of 25 years of service in group A, or equivalent' to 'an officer of the Commercial Tax Department of Gujarat, who has completed at least twenty-five years of service in the Government, as Gazetted Officer'.</p>
<p>Order No. 6395/CT-(West Bengal)¹⁰</p>	<p>The time limit for completion of audits under Section 65 of the West Bengal Goods and Services Tax Act, 2017 for FY 2020-21 which have commenced between 1 July 2024 and 30 July 2024 has been extended till 30 October 2024.</p>
<p>15-Eway Bill/2024-State Tax (Maharashtra)¹¹</p>	<p>Generation of an e-way bill has been exempted in Maharashtra for the intra-state movement of Turmeric, Chilli (Genus: Capsicum) and Raisins of any value within Maharashtra, for a distance of up to 50 kms for the purposes of job work or storage and warehousing.</p>

¹ Dated 8 October 2024

² Our alert on the notification can be accessed by clicking [here](#)

³ Dated 8 October 2024

⁴ Dated 8 October 2024

⁵ Dated 8 October 2024

⁶ Dated 9 October 2024

⁷ Dated 13 October 2024

⁸ Our alert on these notifications can be accessed by clicking [here](#)

⁹ Dated 23 September 2024

¹⁰ Dated 30 September 2024

¹¹ Dated 1 October 2024

02/2024-Union Territory Tax ¹²	The Union Territory Goods and Services Tax (Ladakh) Rules, 2024 have been notified to come into effect from 7 October 2024.
Corrigendum ¹³	CBIC has issued a corrigendum to Notification Nos. 9/2024-Central Tax (Rate) ¹⁴ , 9/2024-Integrated Tax (Rate) ¹⁵ and 9/2024-Union Territory Tax (Rate) ¹⁶ to clarify that the term 'renting of any property' used in the notification at Sl. No. 5AB would be read as 'renting of any immovable property'.

CIRCULARS

234/28/2024 to 236/30 ¹⁷ and 237/31 to 238/32/2024 ¹⁸ 23	Pursuant to the recommendations made in the 54th meeting of the GST Council held on 9 September 2024, CBIC has issued various Circulars <i>inter alia</i> providing for regularisation of GST liability for the past period as well as interpreting the scope of the phrase 'regularised on as is where is' basis and also clarifying various issues pertaining to extension of time limit to claim input tax credit for the period July 2017 to March 2021 under the newly introduced sections 16(5) and 16(6) as well as the scheme for waiver of interest and penalty on payment of full tax amount as per notice/statement for the period July 2017 to March 2020 under newly introduced section 128A of the CGST Act ¹⁹ .
181/2024 ²⁰	Further to the introduction of 'The Assam Industries (Tax Reimbursement for Eligible Units) Scheme' (Scheme), effective 21/08/2024, the Government of Assam had introduced a software module to facilitate eligible units to file online applications for grant of entitlement certificate and for claiming SGST reimbursement under the Assam Industrial Scheme, 2017 and 2021. In this regard, the Government of Assam has also prescribed the operational guidelines for claiming SGST reimbursements.

GSTN UPDATES AND ADVISORY

GSTN Advisory ²⁶	A new "GSTN e-Services app" has been launched to replace the old e-invoice QR Code Verifier App.
GSTN Advisory ²⁷	GSTN has issued an advisory informing that the Parcel Management System (PMS) of Indian Railways has been integrated with the E-Way Bill (EWB) system via Application Programming Interfaces to facilitate seamless transfer of RR No. / Parcel Way Bill (PWB) data from Railways to EWB portal. Further, guidelines have been prescribed for entering PWB numbers into the EWB portal.
GSTN Advisory ²⁸	Biometric-based Aadhaar Authentication and Document Verification for GST registration applicants of Kerala, Nagaland and Telangana has been implemented with effect from 5 October 2024.
GSTN Advisory ²⁹	Invoice Management System (IMS) has been made effective from 14 October 2024. From October 2024 onwards, Form GSTR-2B shall be generated considering the action taken on IMS. Further, FAQs have been issued on IMS. ³⁰
GSTN Advisory ³¹	Effective 15 October 2024, for GSTR-9 and 9C starting from FY 2023-24 onwards, the GST portal will auto-populate eligible ITC for domestic supplies (excluding reverse charge and imports) from Table 3(I) of Form GSTR-2B to Table 8A of GSTR-9. Further, a validation utility will be executed to complete the auto-population of Form GSTR-9 from GSTR-2B for the period from April 2023 to March 2024.
GSTN Update ³²	GSTN has issued an update for hard-locking of auto-populated values in Form GSTR-3B. Presently, editable pre-filled Form GSTR-3B is available on the GST Portal to the taxpayer where the tax liability is auto-populated from the supplies declared in Form GSTR-1 / GSTR-1A / Invoice Furnishing Facility (IFF) and input tax credit (ITC) is auto-populated from Form GSTR-2B. Tentatively from January 2025 tax period, the GST portal is going to restrict making changes in auto-populated values from Form GSTR-1 / GSTR-1A / IFF.
GSTN Update ³³	A validation process has been implemented for cases where a taxpayer makes a non-core amendment to update bank account details. ³⁴

¹² Dated 7 October 2024¹⁵ Dated 8 October 2024¹⁷ Dated 11 October 2024¹⁹ The additional FAQs on the IMS²⁶ Dated 1 October 2024²⁹ Dated 14 October 2024³¹ Dated 15 October 2024³⁴ Click [here](#) to¹³ Dated 22 October 2024¹⁶ Dated 8 October 2024¹⁸ Dated 15 October 2024can be accessed by clicking [here](#).²⁷ Dated 4 October 2024³⁰ The additional FAQs on the IMS³² Dated 17 October 2024

access the tutorial

¹⁴ Dated 8 October 2024¹⁷ Dated 11 October 2024²⁰ Dated 21 October 2024can be accessed by clicking [here](#).²⁸ Dated 5 October 2024can be accessed by clicking [here](#).³³ Dated 22 October 2024

released by GSTN

INSTRUCTION

04/2024-GST ³⁵	CBIC has suggested systematic improvements with respect to mapping / de-mapping of the officers on the GST portal after relieving such officers from the charge.
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JUDICIAL UPDATES

Recipient is not liable to discharge GST under Reverse Charge Mechanism (RCM) if the applicable GST is already charged by the supplier

[Bangalore Electrical Supply Company Limited Vs. The Assistant Commissioner of Central Tax and Ors. \[2024 \(10\) TMI 271\]](#)

Issue

- Whether the Taxpayer is required to pay GST under RCM on procurement of security services if the supplier has paid applicable GST to the Exchequer (and recovered from the Taxpayer)?

Ratio

- Relying on *M/s. Zyeta Interiors Pvt. Ltd., and Anr Vs. The Vice Chairman Settlement Commission and Anr [2022 (4) TMI 774]*, the Karnataka High Court held that as long the applicable tax in respect of such supply is already paid by the supplier to the Exchequer, the Taxpayer cannot be made liable to pay tax twice as the same would lead to double taxation.

State / Union Territory GST Officers are 'proper officers' under the CGST Act, 2017

[Ethos Limited Vs. The Additional Commissioner, CGST Audit and Another \[2024 \(9\) TMI 1298\]](#)

Issue

- Whether a State Tax Officer/ Union Territory Tax Officer is authorised to issue a show cause notice under section 74(1) for the Taxpayer's dealings in other States?

Ratio

- The powers of the officers appointed under sections 4, and 5 of the CGST Act and those appointed under section 6 of the CGST Act are the same. Thus, a person appointed by the State is authorised to be a proper officer for the purposes of the CGST Act.
- Section 74(1) of the CGST Act authorises the 'proper officer' for initiating proceedings (and issue notice) where it appears that any tax has not been paid, or short paid or erroneously refunded or where input tax has been wrongly availed or utilised by reason of fraud, or otherwise.
- As per Section 6(2)(b) of the CGST Act, once a notice is issued by a proper officer, no proceedings shall be initiated by any other proper officer on the same subject matter. Accordingly, once the tax officer (in Chandigarh) has issued the impugned notice across all states, no other officer from any other State would be authorised to initiate proceedings and the question regarding evading of tax or availing wrongful input tax credit or other issues in terms of Section 74 will be examined by the same tax officer.
- Relying on *M/s. Stalwart Alloys India Private Limited Vs. Union of India and Others [TS-534-HC(P&H)-2024-GST]* it was held that the tax officer at Chandigarh is empowered to issue notice under section 74 of the CGST Act even in respect of the Taxpayer's dealings in other states and hence, there is no jurisdictional error.
- Accordingly, the writ petition is dismissed with a direction to the Taxpayer to file a reply with the tax authorities which would be duly considered by the tax authorities by issuing a speaking order.

CUSTOMS



LEGISLATIVE UPDATES

NOTIFICATION

06/2024-Customs (CVD) ³⁶	Countervailing duty (CVD) was imposed on the import of 'Continuous Cast Copper Wire Rod' (HSN 7408) vide Notification No. 1/2020-Customs (CVD) dated 8 January 2020 where such imports are originating in / or exported from Indonesia, Malaysia, Thailand and Vietnam. The imposition of CVD has now been extended till 7 July 2025 (earlier 7 January 2025).
45/2024-Customs ³⁷	In order to align the HSN codes as amended by the Finance (No. 2) Act, 2024 effective 1 October 2024, various Customs Tariff notifications have been amended.

³⁵ Dated 4 October 2024

³⁶ Dated 4 October 2024

³⁷ Dated 30 September 2024

67/2024-Customs (NT) ³⁸	Effective 18 October 2024, Yogayatan Port is notified as the Customs Port in Maharashtra for unloading imported goods and loading of export goods or any class of such goods.
70/2024-Customs (NT) ³⁹	CBIC has granted retrospective exemption from any amount payable under customs duty on import of 'Rough diamonds (industrial or non-industrial)' for the period 1 starting from 1 July 2017 to 1 February 2022.

CIRCULAR

20/2024-Customs ⁴¹	For the calculation of insurance amount under Regulation 5(1)(iii) of Handling of Cargo in Customs Areas Regulations, 2009 (HCCAR) and prescribed under Circular No. 42/2016-Customs ⁴² , the average dwell time is reduced from existing 10 days to 5 days. Further, it is clarified that all the Direct Port Delivery facilitated containers, including those stored in the Container Freight Station as per importer's will which are otherwise Customs cleared will be kept outside the purview of Regulation 5(1)(iii) of HCCAR.
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INSTRUCTION

21/2024-Customs ⁴³	In respect of the retrospective issuance of a Certificate of Origin (COO) under the India-UAE CEPA, it was observed that procedural discrepancies such as the non-marking of "ISSUED RETROSPECTIVELY" column by the issuing authority and non-uploading of COO on e-Sanchit are cited by the tax authorities for rejection of claim. In this regard, it is clarified that the Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Partnership Agreement between India and the United Arab Emirates) Rules, 2022 explicitly permits retrospective issuance of COO, under exceptional situations. Further, in such a situation, the requirement of uploading COO on e-Sanchit portal would not apply as COO is issued after the date of importation. It is further clarified that minor procedural discrepancies concerning the rules of origin should not be seen as countering the intent of extending substantive benefit under the trade agreement unless such discrepancies cast doubt on the originating status of the product.
22/2024-Customs ⁴⁴	The agreement between the Food Safety and Standards Authority of India (FSSAI) and Bhutan Food and Drug Authority (BFDA) <i>inter alia</i> recognises the official control exercised by BFDA on Food Business Operators as being equivalent to Food Safety and Standards Authority of India's (FSSAI) requirement and also enabling BFDA to issue a Health Certificate as proof of compliance with the FSSAI's requirements, for export of food products to India. In this regard, CBIC has issued an Instruction <i>inter alia</i> stipulating that the imported food consignments under the aforesaid agreement shall be accompanied by a requisite Health Certificate that must be uploaded by the e-sanchit portal.
23/2024-Customs ⁴⁵	CBIC has issued instructions, <i>inter alia</i> providing clarifications with respect to the assessment and verification of a Certificate of Origin (COO) in respect of goods imported under a Free Trade Agreement, including value of imported goods in case of third-party invoicing, owing to rejection of preferential duty claims on account of difference in the value declared in the third party invoice and the value recorded in the Certificate of Origin.
24/2024-Customs ⁴⁷	Further to the Office Memorandum issued by Department of Telecommunications vide R-11017/01/2018-PP(Part-1) ⁴⁸ pertaining to issuance of Equipment Type Approval (ETA) for License-Exempt Wireless Equipment Devices for Ease of Doing Business. In this regard, it is clarified that for obtaining ETAs on a self-declaration basis, an applicant is required to submit the application on SARAL Sanchar Portal (https://saralsanchar.gov.in). It is also clarified that the ETA holders must obtain a No Objection Certificate or other clearances (if any) from DGFT before importing the equipment.

³⁸ Dated 18 October 2024
³⁹ Dated 23 October 2024
⁴¹ Dated 10 October 2024

⁴² Dated 31 August 2024
⁴³ Dated 16 October 2024
⁴⁴ Dated 16 October 2024

⁴⁵ Dated 21 October 2024
⁴⁷ Dated 22 October 2024
⁴⁸ Dated 9 September 2024

FOREIGN TRADE POLICY



LEGISLATIVE UPDATES

NOTIFICATION

33/2024-25 ⁴⁹	Minimum Import Price (MIP) on Synthetic Knitted Fabrics is extended from 15 September 2024 to 31 December 2024. Further, an MIP of USD 3.50 per kilogram on CIF value has also been imposed on 08 New ITC (HS) codes for various kinds of Knitted fabrics falling under HSN Codes viz., 6001 9200, 6004 1000, 6004 9000, 6005 3600, 6005 3790, 6005 3900, 6006 2200 and 6006 4200 for the period up to 31 December 2024.
34/2024-25 ⁵⁰	The Policy Conditions for Export of specified Halal Meat and Meat Products to specified countries have been notified, to be effective from 16 October 2024
35/2024-25 ⁵¹	The mandatory testing of the export sample of 'Cough Syrup' under HSN 3004 is exempted in specified situations in accordance with the required GMP benchmarks/ standards.
36/2024-25 ⁵²	Import of parts of cigarette lighters (pocket lighters, gas fuelled, non-refillable or refillable lighters) under HSN code 96139000, is 'Restricted, with immediate effect i.e., from 13 October 2024.
18/2024-Customs (ADD) ⁵³	Anti-dumping duty has been imposed on 'Unframed Glass Mirror' (excluding framed glass mirrors or decorative glass mirrors and mirror glass coated by silver) under HSN 7009 9100, originating in or exported from China PR.

TRADE NOTICE / CIRCULAR / PUBLIC NOTICE

TN 18/2024-25 ⁵⁴	Interest Equalisation Scheme for Pre and Post Shipment Rupee Export Credit has been extended till 31 December 2024 (earlier 30 September 2024) on the same terms and conditions as the earlier extension with the additional condition that fiscal benefits of each MSME, on aggregate will be restricted to INR 5mn. for FY 2024-25 till December 2024. Accordingly, it is clarified that MSME manufacturer exporters who have already availed the equalisation benefit of INR 5mn or more will not be eligible for any further benefit in the extended period.
TN 19/2024-25 ⁵⁵	It is clarified that the requirement for obtaining Registration-cum-Membership Certificate (RCMC) under Para 2.57 of the Foreign Trade Policy, 2023 (FTP) would not apply to exporters claiming benefits under the Post-export Remission-Based Schemes such as duty drawback, Rebate of State and Central Taxes and Levies (RoSCTL) and Remission of Duties and Taxes on Export Products (RoDTEP). Such exports can claim benefits under these schemes without obtaining RCMC.
Trade Notice 20/2024-25 ⁵⁶	DGFT has clarified that import /re-import of 'Exhibits and Samples' for demo, display, exhibition and participation in fairs or participation of the same in India or abroad shall be regulated under Para 2.60 of Handbook of Procedures, 2023 (HBP) and will not be subjected to the requirement of import authorisation or registration under Import Monitoring Systems.
Trade Notice 21/2024-25 ⁵⁷	DGFT has launched and implemented an online facility for onboarding of Certifying Authorities (e.g., Chartered Accountants, Company Secretaries, Cost Accountants, Chartered Engineers, etc.) to enable them to digitally sign and submit Appendix 4H certificates, which accounts for the consumption and stock of duty-free imported or domestically sourced raw materials and components under the Advance Authorisation and Duty-Free Import Authorisation schemes, using their online DGFT accounts. In this regard, the system workflow has also been prescribed by DGFT.

⁴⁹ Dated 1 October 2024
⁵⁰ Dated 1 October 2024
⁵¹ Dated 1 October 2024

⁵² Dated 13 October 2024
⁵³ Dated 21 October 2024
⁵⁴ Dated 30 September 2024

⁵⁵ Dated 4 October 2024
⁵⁶ Dated 7 October 2024
⁵⁷ Dated 17 October 2024

Public Notice 26/2024-25 ⁵⁸	With the amendment in Appendix 10M in the HBP, the coverage of items under Global Authorisation for Intra-Company Transfer Policy (GAICT) for export/re-export of items, including software and technology under Special Chemicals, Organisms, Materials, Equipment and Technologies (SCOMET) - Category 8 has been expanded and new items have been brought under the liberalised policy to facilitate the Intra-Company Transfer of SCOMET items to only the countries listed in Table 1 of Para 10.15 of HBP.
Policy Circular 08/2024-25 ⁵⁹	In case of procurement of Acetic Anhydride from a unit located in SEZ by an Advance Authorisation holder, the conditions prescribed in Para 4.08(ii) of HBP for obtaining a prior No Objection Certificate from the Drug Controller and Narcotics Commissioner of India will not be applicable.
Public Notice 27/2024-25 ⁶⁰	Effective 23 October 2024, a new para 4.94 is inserted in the HBP <i>inter alia</i> prescribing the procedure for filing of Annual RoDTEP Return.

CENTRAL EXCISE/ SERVICE TAX/ VALUE ADDED TAX



LEGISLATIVE UPDATES

NOTIFICATION

26/2024-Central Excise ⁶¹	Effective 23 October 2024, the Fourth Schedule to the Central Excise Act, 1944 has been amended to <i>inter alia</i> introduce Supplementary Notes under Chapter 27.
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LEGISLATIVE UPDATES

INDIRECT TAX NEWS FLASH



Financial Express (3 October 2024)	<ul style="list-style-type: none"> ▪ Supreme Court clarifies GST input tax credit can be claimed on construction for rental services
Money Control (15 October 2024)	<ul style="list-style-type: none"> ▪ GST GoM likely to discuss food, textile, footwear rates in October 20 meeting
Economic Times (13 and 17 October 2024)	<ul style="list-style-type: none"> ▪ Uber effect: CBIC to meet with ecommerce operators on Monday to resolve GST on rides ▪ Have a query about the new GST amnesty scheme for waiver of interest and penalty? CBIC releases FAQ and clarifications ▪ GST return filing process: Hard-locking of auto-populated values in GSTR-3B Form; check details
The Hindu (1 October 2024)	<ul style="list-style-type: none"> ▪ GST revenue growth slowed in September
Deccan Herald (16 October 2024)	<ul style="list-style-type: none"> ▪ GoM on compensation cess: States cite Arun Jaitley to seek merger of cess with GST

⁵⁸ Dated 7 October 2024
⁵⁹ Dated 11 October 2024
⁶⁰ Dated 23 October 2024

⁶¹ Dated 23 October 2024

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