L&S UPDATE
An e-update to clients from Lakshmikumaran & Sridharan

9 JULY 2022

INDIRECT TAX

Implementing recommendations of 47th GST Council Meeting

UPDATE NO. 33 OF 2022

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exceeding expectations
SINCE 1985

I. CERTAIN PROVISIONS OF FINANCE ACT, 2022 NOTIFIED

- **Enactment of Section 110 (c) and 111 of the Finance Act 2022 from 5th July 2022 *[Notification No. 9/2022 – Central Tax dated 5 July 2022]***

  - Clause (c) of Section 110 of the Finance Act 2022 provides for amendment in Sub section (10) of Section 49 to allow for transfer of CGST and IGST amount from cash ledgers between distinct persons. Further, the said transfer is subject to the condition that there is no unpaid liability in the electronic liability register. This change shall come into effect from 5 July 2022.

  L&S comment:

  - Corresponding Rule and Form have been prescribed in Central Goods and Services Tax (Amendment) Rules, 2022.

  - Section 111 of the Finance Act provides for retrospective amendment in Section 50(3) of the CGST Act w.e.f. 1 July 2017, to provide that interest is to be paid by a taxpayer on "ineligible ITC availed and utilized" and not just on "ineligible ITC availed". It is to be noted that the Notification No. 13/2017-Central Tax, had already been amended retrospectively from 1 July 2017, prescribing rate of interest as to be 18% under Section 50(3) of the CGST Act 2017 *vide* Section 116 of the Finance Act 2022 which was notified on 30 March 2022.

  L&S comment:

  - Corresponding Rule and have been prescribed in Central Goods and Services Tax (Amendment) Rules, 2022.

II. FORM GSTR-9/ 9A

- **Exemption from filing of Annual Return**
  [Notification No. 10/2022-Central tax dated 5 July 2022]

  - Registered person whose aggregate turnover is upto INR 2 crore in the FY 2021-22 shall be exempted from filing of annual return in Form GSTR-9/9A for the said financial year.

III. AMENDMENT IN NOTIFICATION NO. 21/2019-CENTRAL TAX

- **Extension of due date for filing of Form GST CMP-08**
  [Notification No. 11/2022-Central Tax, dated 5 July 2022]

  - Due date of furnishing of statement, containing the details of payment of self-assessed tax, in Form GST CMP-08 for the quarter ending 30 June 2022 has been extended from 18 July 2022 to 31 July 2022.

L&S comment:

- The extension is relevant for registered persons paying tax under Section 10 of the CGST Act (Composition Scheme) or by availing the benefit of Notification No. 02/2019-Central Tax (Rate) (Composition scheme for supplier of services or mixed suppliers with a tax rate of 6% having annual turnover in preceding year upto INR 50 lakh.)

IV. AMENDMENT IN NOTIFICATION NO. 73/2017-CENTRAL TAX

- **Extension of waiver from payment of late fees on filing of FORM GSTR-4 after due date *[Notification No. 12/2022-Central Tax, dated 5 July 2022]***

  - Late fee payable for delay in furnishing of FORM GSTR-4 for the Financial Year 2021-22 has been waived for the period from the 01 May 2022 till 28 July 2022.

- The existing waiver is for the period from 01 May 2022 till 30 June 2022. Further, the due date of filing of return in Form GSTR-4 for the FY 2021-22 is 30 April 2022.

EXTENSION OF LIMITATION PERIOD FOR DEMANDS AND REFUNDS IN RESPECT

[Notification No. 13/2022-C.T. dated 5 July 2022]

Sr. No	Action	Current Limitation Period	Proposed Limitation Period
1.	Issuance of Order u/s 73(10) for recovery of tax not paid, short paid, ITC wrongly availed or utilized	3 years from the due date of furnishing of annual return. Due date of furnishing annual return for the Financial Year 2017-18 is 5th/7th February 2020 [NN 6/2020-C.T. dated 3rd February 2020]. Therefore, such Order can be issued up to 4th/6th February 2023.	Limitation period for issuance of such Order has been extended up to 30th September 2023. Additional period of around eight months have been provided to the Authority for issuance of SCN and Order in respect of such SCN.
2.	Issuance of Order u/s 73(10) for recovery of erroneous refund	3 years from the date of erroneous refund.	Period from 1st March 2020 to 28th February 2022 to be excluded for computation of 3 years of limitation period.
3.	Filing of refund application u/s 54/55	Two years from the relevant date u/s 54 [other than UN bodies] Six months from the last day of the quarter in which supply was received by such UN bodies	Period from 1st March 2020 to 28th February 2022 to be excluded for computation of limitation period provided u/s 54.

This Notification has been made effective from 1 March 2020.

AMENDMENT TO CGST RULES – NOTIFICATION NO. 14/2022-CT, DATED 5 JULY 2022

A. Deemed revocation of suspension of registration (Proviso inserted under Rule 21A(4))

- As per newly inserted proviso, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns where such suspension was made on account of non-furnishing of return under Section 29(2)(b) and (c) and the registration has not already been cancelled by the proper officer under Rule 22.
- This amendment shall be effective from **5 July 2022.**

L&S comment:

- Reference to Rule 21A(2A) is ambiguous as the revocation of registration shall occur only upon furnishing of return which is situation covered under Section 29(2)(b) and (c).

B. Value of exempt supply to exclude value of Duty Credit Scrips (Insertion of clause (d) under Explanation 1 to Rule 43

- The aggregate value of exempt supplies shall exclude **value of Duty Credit Scrips, the supply of which is exempted under Notification No. 35/2017-CT Rate**
- This amendment shall be effective from **5 July 2022.**

L&S comment:

- It may be noted that the amendment has not been given retrospective effect specifically.

C. Declaration for non-applicability of e-invoicing provision (Insertion of Clause (s) under Rule 46)

- A declaration as below, is required to be made on invoice issued by registered person whose aggregate turnover exceeds the 20 Crores but who is exempt from issuance of e-invoice such as

  - insurer or
  - banking company or financial institution, including NBFC
  - goods transport agency,
  - supplier of taxable service is supplying passenger transportation service and
  - registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens:

"I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule."

This amendment shall be effective from **5 July 2022**

D. Re-credit of amount of erroneous refund sanctioned [Insertion of sub-rule (4B) under Rule 86]

The said rule provides for re-crediting of the amount, equivalent to the amount of erroneous refund deposited by the registered person, to the electronic credit ledger where the registered person deposits the amount of erroneous refund sanctioned to him-

(a) under sub-section (3) of section 54 of the Act, (refund of unutilised ITC on account of zero-rated supplies (exports and supplies made to SEZ) and inverted duty structure) or

(b) under sub-rule (3) of rule 96, in contravention of sub-rule (10) of rule 96 (refund of IGST paid on export of goods and services)

along with interest and penalty, wherever applicable, through FORM GST DRC-03, by debiting the electronic cash ledger, on his own or on being pointed out. The amount shall be re-credited by the proper officer by an order made in FORM GST PMT-03A notified under Notification No. 14/2022-CT.

- The said amendment is effective from **5 July 2022.**

- Circular No. 174/06/2022-GST dated 6 July 2022 has clarified the procedural aspect to claiming the re-credit of the amount. As per the clarification, the taxpayer shall be required to pay the amount of erroneous refund through Form GST DRC-03 by way of debit in electronic cash ledger and clearly mention the reason for making payment in the text box as the deposit of erroneous refund of unutilised ITC, or the deposit of erroneous refund of IGST obtained in contravention of sub-rule (10) of Rule 96 of the CGST Rules.

- Thereafter till the time an automated functionality is developed for filing an application for seeking re-credit of the amount paid, the taxpayer shall make an application in format enclosed as Annexure-A to the Circular. The proper officer, on being satisfied that the full amount of erroneous refund along with applicable interest and penalty, wherever applicable, has been paid by the said registered person, shall make an order under Form PMT-03A for re-crediting the amount to electronic credit ledger of taxpayer.

L&S comments:

- The Gujarat High Court in case of *I-Tech Plast India Pvt. Ltd.* v. *State of Gujarat* (R/Special Civil Application No. 3653 Of 2021) had ordered the re-credit of the sum that was erroneously refunded by reducing the ITC from the electronic credit ledger. The Court observed that there is no question of any refund of the ITC under Section 96(10) as denied by department. The question is one of restoration of the ITC in the electronic credit ledger and not a refund thereof.

- It needs to be analyzed in case where the original export was made on payment of IGST in contravention of Rule 96(10), partially in cash and partially by utilizing the credit amount, whether the entire amount would be re-credited to the electronic credit ledger.

E. Manner of depositing in electronic cash ledger (Amendment to Rule 87(3) and (5))

- Unified Payment Interface (UPI) and Immediate Payment Services (IMPS) have been added as payment mechanism for depositing cash in electronic cash ledger.
- Where payment is made through IMPS, a mandate form along with the challan shall be submitted to the bank from where the payment is to be made.
- Corresponding changes have been made in Form PMT-06 and PMT-07.
- The said amendment is effective from **5 July 2022.**

F. Transfer of balance of CGST and IGST to distinct person (Insertion of Rule 87(14))

- Procedure for transfer of CGST and IGST amount from a registered person's cash ledger to distinct persons has been prescribed through FORM GST PMT-09. Further, the said transfer is subject to the condition that there is no unpaid liability in the electronic liability register.
- The said amendment is effective from **5 July 2022.**

L&S comments:

- **PMT-09 is form used for transferring** any amount of tax, interest, penalty, fee or any other amount available in the cash ledger under different head CGST / IGST / SGST / UTGST / cess. Field for declaring GSTIN of transferee on same PAN has been added. Instruction explaining Rule 87(14) have been inserted in the form
- GST Council in its 47th meeting had recommended to notify the corresponding provision Clause (c) of Section 110 of the Finance Act 2022 which provides for amendment in Sub section (10) of Section 49 to allow such transfer of cash ledger balances between distinct persons. The same has been notified *vide* Notification No. 9/2022- CT.

G. Manner of interest computation (Insertion of Rule 88B)

The said amendment is effective retrospectively from 1 July 2017:

Provision	Case	Rate of interest	Period for which interest is payable	Amount on which interest liability has to be computed
Rule 88B(1)	supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date, except	As notified under Section 50(1)	Interest to be paid for the period of delay in filing the said return beyond the due date upto date of filing GSTR-3B	tax which is paid by debiting the electronic cash ledger
Rule 88B(2)	Any other case where interest is payable on delay in payment of tax under Section 50(1)	As notified under Section 50(1)	period starting from the date on which such tax was due to be paid till the date such tax is paid	amount of tax which remains unpaid
Rule 88B(3)	where interest is payable on the amount of input tax credit wrongly availed and utilised* under Section 50(3)	As notified under Section 50(3)	period starting from the date of utilisation** of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount	amount of input tax credit wrongly availed and utilised

*ITC wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of ITC wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed. (Explanation 1 to Rule 88B(3))

**the date of utilisation of ITC shall be taken to be, –

(a) if the balance in the electronic credit ledger falls below the amount of ITC wrongly availed, on account of payment of tax through GSTR-3B, then earlier of following dates-
date on which the return is due to be furnished or
the actual date of filing of the said return, or

(b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of ITC wrongly availed, in all other cases. (Explanation 2 to Rule 88B(3))

L&S comments:

- Through the said amendment, the department intends to clarify that the benefit of paying interest on net cash component shall be restricted only to case where there is delay in filing of GTSR-3B.

- In all the cases, for instance where liability pertaining to particular tax period is declared in subsequent tax period's return, or where liability is inadvertently missed and discovered under proceedings initiated under Section 73 and 74, interest shall be payable on full tax liability irrespective of fact that equivalent amount of ITC is lying in electronic credit ledger.

- It has to be analyzed whether the taxpayers can still avail the benefit of paying interest on net cash liability in aforesaid cases where sufficient balance was maintained in electronic credit ledger for short paid liability, contending the compensatory nature of interest as upheld by the Apex Court.

H. Amendment to Rule 89

a) An explanation has been inserted under Rule 89(1) to provide that the term 'specified officer' means a 'specified officer' or an 'authorised officer' as defined under Rule 2 of the Special Economic Zone Rules, 2006. Thus, the endorsement required as proof of supply of goods or service to SEZ may be made by specified or authorised officer under SEZ law.

b) The said amendment is effective from 05.07.2022. However, it is clarificatory in nature and should be applied retrospectively.

L&S comments:

SEZ Rules, 2006 defines the term "Specified officer" to mean an Inspector or Preventive officer, or Appraiser or Superintendent of Customs posted in the Special Economic Zone and authorized by the Specified Officer to discharge any of his functions under Special Economic Zone Rules, 2006.

c) Sub-clause (ba) has been inserted under Rule 89(2) for prescribing separate statement to be submitted for claiming refund of unutilized Input Tax Credit on account of Export of Electricity containing –
   - the number and date of the export invoices,
   - details of energy exported,
   - tariff per unit for export of electricity as per agreement,
   - the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a part of the Regional Energy Account (REA) under clause (nnn) of subregulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and
   - the copy of agreement detailing the tariff per unit

The said amendment is effective from **5 July 2022.**

Circular No. 175/07/2022-GST dated 6 July 2022 elaborates upon the procedure for filing refund for export of electricity. A separate update shall be shared for the same.

d) Explanation has been inserted under Rule 89(4) to provide that the value of goods exported out of India shall be taken as lower of –

   (i) the Free on Board (FOB) value declared in the Shipping Bill or Bill of Export form, as the case may be, as per the Shipping Bill and Bill of Export (Forms) Regulations, 2017; or

   (ii) the value declared in tax invoice or bill of supply

Corresponding amendment made to Form RFD-01 by insertion of column for declaring FOB value of export.

- The said amendment is effective from **5 July 2022.**

L&S comment:

The said amendment shall not apply to refund under Rule 96 where CIF value is acceptable as it represents value of supply.

e) Formula for inverted duty structure refund under sub-rule (5) of Rule 89 has been amended to take into account utilization of ITC on account of inputs and input services for payment of output tax on inverted rated supplies in the same ratio in which ITC has been availed on inputs and input services during the said tax period as under-

{(Turnover of inverted rated supply of goods and services) x Net ITC Adjusted Total Turnover}-tax payable on such inverted rated supply of goods and services x (Net ITC/ ITC availed on inputs and input services)

- The said amendment is effective from **5 July 2022.**

L&S comments:

- The said change was recommended in 47th Council Meeting in line with the Supreme Court suggestion to GST Council to reconsider the formula prescribed under Rule 89(5) and take a policy decision regarding the same. (VKC Footsteps India Pvt. Ltd. reported at 2021-VIL-81-SC).

- The above amendment is a welcome step for the industry, and it has removed the existing anomaly wherein the formula seeks to deduct the total output tax from only one component of the ITC, namely ITC on input goods. However, the ITC on both input goods and input services is accumulated in the electronic ledger and is then utilised for the payment of output tax. The earlier formula favoured the Revenue by reducing the refund granted.

- The said amendment provides for a statutory assumption that utilization of ITC, on account of inputs and input services for payment of output tax on inverted rated supplies, is in the same ratio in which ITC has been availed on inputs and input services.

- The aforesaid changes are applicable w.e.f. **5 July 2022.**

I. Rule 95A has been omitted.

The said rule granted refund of tax paid on inward supply of goods, to DFS established in departure area of an international airport, beyond the immigration counters, on supplying goods to an outgoing international tourist who is leaving India.

Corresponding FORM GST RFD-10 B has also been omitted w.e.f. *1 July 2019* and Circular No 106/25/2019-GST dated 29 June 2019 has been withdrawn *ab-initio.*

L&S comments:

- In recent 47th Council Meeting, GST Council had recommended that "Supplies from Duty Free Shops (at international terminal to outgoing international passengers are to be treated as exports by DFS and consequential refund benefit to be available to them on such supplies".

- Thus, the intention seems that exports made by DFS shall be treated as par with other exports and refund under Section 54 shall be granted accordingly. However, no explicit provision has been made to treat them as exports. Therefore, the earlier disputes pertaining to the nature of these supplies as exports may arise in future.

J. Amendment to Rule 96 (applicable w.e.f. 1 July 2017)

- Amended to remove reference of GSTR-3 and further to provide that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in FORM GSTR-1, such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter.

- To provide for withholding refund of risky exporter. In case where the Commissioner in the Board or an officer authorised by the Board, on the basis of data analysis and risk parameters, is of the opinion that verification of credentials of the exporter, including the availment of ITC by the exporter, is considered essential before grant of refund, in order to safeguard the interest of revenue, the refund can be withheld.

- In cases where refund is withheld, the system generated FORM GST RFD-01 shall be transmitted electronically through the common portal to proper officer. The intimation of such transmission shall also be sent to the exporter electronically through the common portal. system generated form shall be deemed to be the application for refund, shall be dealt in accordance with the provisions of rule 89 and shall be deemed to have been filed on the date of such transmission.

L&S comments:

- The shifting of date of filing refund application to date of rectification shall reduce the interest on delayed payment of refund.

- The transfer of refund application to jurisdictional officer was recommended in 47th Council meeting to expediate refund. However, the date of refund application has also been shifted to date of transmission of refund application. Accordingly the interest period on delayed payment of refund amount shall commence from such date of transmission.

K. Amendment to Form GSTR-3B

- Table 3.1.1 inserted in GSTR-3B for declaring details of supplies notified under Section 9(5) of CGST Act i.e., in case where e-commerce operator (ECO) pays tax on supplies made by supplier through its platform

- Instructions have been incorporated to clarify that an ECO shall not include in 3.1(a) [table to declaring outward supplies] the supplies on which the ECO is required to pay tax under Section 9(5) and shall report such supplies in 3.1.1(i)

- Further a registered person making supplies through an ECO shall not include in 3.1(a), the supplies on which the ECO is required to pay and shall report such supplies in 3.1.1(ii) above.

- Consequential changes made in heading to Table 3.1 and 3.2 to exclude details declared under 3.1.1.

- Following details shall now be separately reported-
  a. ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period
  b. Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions

  Circular No.170/02/2022-GST dated 6 July 2022 provides clarification on the new fields added for declaring amount of ineligible / blocked Input Tax Credit and reversal thereof and mandatory furnishing of correct and proper information of inter-State supplies in return in Form GSTR-3B and statement in Form GSTR-1. Separate update shall be shared in this regard.

L&S comments:

- Earlier doubts were raised on declaration of such supplies as it neither represents outward supply of ECO nor it represent reverse charge supply on which recipient is liable to pay tax. However, as an interim measure, it was clarified that the ECO shall pay tax on supplies notified under Section 9(5) under Table 3.1 and the suppliers who supply through ECO shall declare their supplies under Table 3.2. Thus, separate table has been incorporated for declaring such supplies.

L. Amendment in Form GSTR-9 / 9C

- Earlier, certain exemptions have been provided from reporting requirements mentioned under Form GSTR-9/ 9C for the F.Y. 2017-18 to FY 2020-21. Now such reporting exemptions have also been given for FY 2021-22.

- Few instances of extension of reporting exemption under Form GSTR- 9 are as under:

    - The additional liability for the FY 2021-22 which is not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in Form GSTR-9. Earlier, such benefit was provided for FY 2017-18, FY 2018-19, FY 2019-20, and FY 2020-21.

- The registered person is required to report Non-GST supply (5F) separately. However, it has the option to either separately report the supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only. Earlier, such benefit was provided for FY 2017-18, FY 2018-19, FY 2019-20, and FY 2020-21.

- The registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only. Earlier, such benefit was provided for FY 2019-20 and FY 2020-21.

- **Few instances of extension of reporting exemption under Form GSTR-9C are as under:**
    - For FY 2021-22, the registered person has an option to not fill Table 14 which is a reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. Earlier, such benefit was provided for FY 2017-18, FY 2018-19, FY 2019-20, and FY 2020-21.

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