



Notifications issued on 5th July 2022 – Central Tax in pursuance of the decisions taken in 47th GST Council Meeting held on 28th & 29th of June 2022

Notification No. 10/2022

Annual return for financial year 2021-22 exempted

A registered person whose aggregate turnover in the financial year 2021-22 does not exceed rupees two crores is exempted from filing annual return for the said financial year.

Notification No. 11/2022

Filing of form CMP 08 for first quarter of 2022-23 – date extended

The composition dealers shall furnish FORM GST CMP-08 for the quarter ending 30th June 2022 till the 31st day of July, 2022.

Notification No. 12/2022

GSTR 4 for FY 2021-22– late fees waived

Late fees for filing GSTR 4 for the financial year 2021-22 has been waived, if the return is filed before 28th July 2022

Notification No. 13/2022

Following changes are brought in:

1. The time limit to issue order for the financial year 2017-18 has been extended u/s 73(10) up to 30th day of September 2023
2. The period between **01.03.2020** and **28.02.2022** has been excluded for computation of period of limitation U/s 73(10) of CGST Act,2017 for issuance of order U/s 73(9) of CGST Act,2017.
3. The period between **01.03.2020** and **28.02.2022** has been excluded for computation of period of limitation for filing refund application.

This notification shall be deemed to have come into force with effect from the 01.03.2020.



Reference:

Section 73(9) states that the proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.

Section 73(10) states that the proper officer shall issue the order under sub-section (9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund.

Notification No. 14/2022

Changes brought in CGST Rule, 2017 as below

1. Revocation of registration suspended because of non-filing of returns

Where the registration has been suspended and the registration has not already been cancelled by the proper officer, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns.

2. No reversal of input tax credit in respect of capital goods with respect to supply of Duty credit scrips being treated as exempted supply:
3. The following clause has been inserted after clause (r) in Rule 46, which pertains to registered person whose aggregate turnover crosses the threshold limit but is not liable to generate e-invoicing, the following declaration needs to be additionally provided:

“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.”

4. The sub rule has been inserted after sub rule (4A) in Rule 86, to provide recredit to electronic credit ledger on payment of the amount of erroneous refund by the registered person.
5. In Rule 87 amended to provide the facility to pay tax by:
 - *Unified Payment Interface (UPI) from any bank;*
 - *Immediate Payment Services (IMPS) from any bank;”*



Further sub-rule 14 is inserted to enable to transfer any amount of tax, interest, penalty, fee or any other amount available in electronic cash ledger under the Act to the electronic cash ledger for central tax and integrated tax of a distinct person in Form GST PMT 09.

6. With effect from the 1st of July 2017, Rule 88B inserted:

- Interest to be calculated on net tax liability i.e. only on the tax component which is paid through electronic cash ledger.
- Interest to be calculated on the input tax credit wrongly availed and utilized from the date of utilization till the date of reversal of such credit or payment of tax. Input tax credit wrongly availed shall be construed to have been utilized, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilization 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.

7. In Rule 89 amended to include the following:

- Specified officers under SEZ Rules to include Authorized officers
- Refund now allowed if exporting electricity
- Refund now allowed of accumulated input tax credit pertaining to input services in addition to inputs in the case of inverted duty structure.

8. Rule 95A shall be deemed to have been omitted with effect from the 1st July, 2019 (Rule 95A – Refund of taxes to the retail outlets established in departure area of an international airport beyond immigration counters making tax free supply to an outgoing international tourist.)

9. In Rule 96 with effect from the 1st day of July 2017,

(a) in sub-rule (1), clause (b) shall be deemed to have been substituted, namely:

“(b) the applicant has furnished a valid return in FORM GSTR-3B: Provided 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;”



10. In FORM GSTR-3B,

- (a) in paragraph 3.1, in the heading, after the words “liable to reverse charge”, the brackets, words and figures “(other than those covered in 3.1.1)” shall be inserted;
- (b) after paragraph 3.1, the following paragraph shall be inserted, namely:

“3.1.1 Details of supplies notified under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and corresponding provisions in Integrated Goods and Services Tax/Union Territory Goods and Services Tax/State Goods and Services Tax Acts.

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(i) Taxable supplies on which electronic commerce operator pays tax under sub-section (5) of section 9 [to be furnished by the electronic commerce operator]					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under sub-section (5) of section 9 [to be furnished by the registered person making supplies through electronic commerce operator].”					



- (c) in paragraph 3.2, in the heading, after the words, figures, brackets and letter “*supplies shown in 3.1(a)*”, the word, figures, brackets and letter “and 3.1.1(i)” shall be inserted
- (d) in the table, under paragraph 4, in column (1),
- (i) in item (B), for the entries against sub-item (1), the following entries shall be substituted, namely:
- “As per rules 38, 42 and 43 of CGST Rules and sub-section (5) of section 17”*
- (ii) in item (D),
- (A) for the heading, the following heading shall be substituted, namely:
- “Other Details”*
- (B) for the entries against sub-item (1), the following entries shall be substituted, namely:
- “ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period”*
- (C) for the entries against sub-item (2), the following entries shall be substituted, namely:
- “Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions”*
- (e) Under the heading the Instructions, after paragraph 3, following paragraphs shall be inserted, namely:
- “(4) An Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(i) above. (5) A registered person making supplies through an Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(ii) above.”*
11. In FORM GSTR-9, under the heading Instructions:
- (a) in paragraph 4,
- (A) after the word, letters and figures “or FY 2020-21”, the word, letters and figures “*or FY 2021-22*” shall be inserted
- (B) in the Table, in second column,
- (I) against serial numbers 5D, 5E and 5F, the following entries shall be inserted at the end, namely:



‘For FY 2021-22, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.’

- (II) against serial numbers 5H, 5I, 5J and 5K, for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall respectively be substituted
- (b) in paragraph 5, in second column of Table:
- (A) against serial numbers 6B, 6C, 6D and 6E, for the letters and figures “FY 2019-20 and 2020-21”, the letters, figures and word “FY 2019-20, 2020-21 and 2021-22” shall respectively be substituted
- (B) against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted
- (c) In paragraph 7,
- (A) After the words and figures “April 2021 to September 2021.”, the following shall be inserted, namely:
“For FY 2021-22, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B between April, 2022 to September, 2022.”
- (B) In second column of Table:
- (I) against serial numbers 10 & 11, the following entries shall be inserted at the end, namely:
“For FY 2021-22, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April, 2022 to September, 2022 shall be declared here.”
- (II) against serial number 12,
- (1) after the words, letters, figures and brackets “September, 2021 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.”, the following entries shall be inserted, namely:
“For FY 2021-22, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2022 to September 2022 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.”



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- (2) for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted
- (III) against serial number 13,
- (1) after the words, letters and figures “reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22,”, the following entries shall be inserted, namely:
- “For FY 2021-22, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2022 to September 2022 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2021-22 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23.”*
- (2) for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted;
- (d) in paragraph 8, in second column of Table
- (A) against serial numbers,
- (I) 15A, 15B, 15C and 15D
- (II) 15E, 15F and 15G
- for the figures and word “2019-20 and 2020-21” wherever they occur, the letters, figures and word “2019-20, 2020-21 and 2021-22” shall respectively, be substituted.”
- (B) against serial numbers 16A, 16B and 16C for the figures and word “2019-20 and 2020-21” wherever they occur, the figures and word “2019-20, 2020-21 and 2021-22” shall respectively be substituted.
- (C) against serial numbers 17 and 18,
- (I) after the words, letters and figures “for taxpayers having annual turnover above ₹ 5.00 Cr.”, the words, letters and figures “From FY 2021-22 onwards, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above ₹ 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ₹ 5.00 Cr.” shall be inserted;
- (II) the following paragraph shall be inserted at the end, namely:



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“For FY 2021-22, the registered person shall have an option to not fill Table 18.”

12. In FORM GSTR-9C, under the heading Instructions,
 - (a) in paragraph 4, in the Table, in second column, for the figures and word “2019-20 and 2020-21”, wherever they occur, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted
 - (b) in paragraph 6, in the Table, in second column, against serial number 14, for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted
13. **FORM GST PMT-03A introduced to recredit the amount in electronic credit ledger** the following form shall be inserted, namely: