



## **Summary of changes in GST Effective from January 1, 2022**

GST ITC available to recipient only when supplier pays and files GSTR 1, which auto populates in <b>GSTR 2A/ 2B</b>
Registered persons can't file <b>GSTR-1</b> if not furnished <b>GSTR-3B</b> for the preceding month
Recovery of self-assessed tax without Show cause notice, if there is difference between GSTR-1 and GSTR-3B
Commissioner can pass order for <b>Provisional Attachment</b> of property/ bank account of taxable person or any person to protect Govt. revenues
Minimum pre-deposit of <b>25%</b> for filing appeal against <b>e-way bills violations</b>
GST leviable on services provided by <b>Club or Association</b> to its members retrospectively w.e.f, July 01, 2017
Food delivery apps like <b>Zomato &amp; Swiggy etc</b> and cloud kitchens brought within the definition of restaurant services, liable to pay <b>GST @ 5%</b> with no ITC
Changes in GST rate on <b>textile, footwear, etc</b> from <b>5% to 12%.</b>
Job Work services w.r.t <b>dyeing or printing</b> of textiles and textiles products Falling under Chapter 50 to 63 taxable @ <b>12%</b> to <b>registered persons</b> and @ <b>18%</b> to <b>unregistered persons.</b>
<b>Composite supply</b> of <b>works contract</b> services to Government Authority or Government Entity taxable @ <b>18%.</b>
<b>Aadhaar Authentication</b> is <b>compulsory</b> under GST for filing refund claim and application for revocation of cancellation of Registration.
GST Department can collect data from any person under GST and amendments proposed in Section <b>129</b> and <b>130</b> of the CGST Act, 2017.