



# 48<sup>TH</sup> GST COUNCIL MEETING NOTIFICATION & CIRCULARS

The background of the slide features a dark, textured surface. On the left side, there are several overlapping tax forms. Visible text on these forms includes: "Qualifying", "the child's name if the", "Your social security number", "Spouse's social security number", "Election Campaign", "or your", "want \$3", "ing a", "Apt.", "ZIP", "cial", "depe", "use:", "ly", "dule", "line", "7, ", "if yo", "b. Th", "rom", "tion", "less", "and 13", "Income, Subtra", "Paperwork Reduction Ac". In the upper right quadrant, two white pencils are positioned vertically, pointing downwards.

# NOTIFICATIONS

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## Notification No 26/2022 dt. 26.12.22

### Rule 8 & Rule 9- Registration provisions:

- Mandatory verification of OTP & email id linked to PAN
- Biometric authentication and photograph verification at GST center in selected cases identified by data analytics and risk parameters. Physical verification of POB in above selected cases.
- Currently biometric provision will be applicable only in state of Gujarat (Notification No 27/22 dt 26.12.22)

### Rule 37A- Reversal of ITC in case of non payment of tax and re-availment

- In cases wherein supplier has not deposited GST, buyer will be liable to reverse ITC along with interest upto 30<sup>th</sup> November from end of FY.
- Buyer may re-avail the ITC as and when supplier deposits the GST in its Form GSTR 3B



### **Rule 46- Tax invoice**

- In case of supply to URD person through E-commerce operator or through online information database access or retrieval services; mentioning of name, address, PIN code, state code is made mandatory irrespective of value of supply

### **Rule 49 r.w. Rule 88C- Short Liability as per GSTR-1 vs GSTR-3B**

- If liability declared in GSTR-1 exceeds liability paid in GSTR-3B for a particular tax period, the tax-payer will get an intimation in Form DRC-01B on its GST portal.
- The tax payer will be required either to pay the difference or furnish a reply within 7 days. Failure to do so may result in blocking of GSTR-1 of next period.



### **Rule 89- Refund by unregistered person**

- Law has been amended to provide for refund by unregistered person who has borne the burden of GST on account of cancellation of contract.
- Documents such as copy of invoice, payment proof, agreement, etc to be provided along with refund application.

### **Rule 108 & Rule 109- Appeal provisions**

- Amendment relating to submission of self certified copy of order/ decision by assessing authority and date of filing of appeal.

### **Changes in Form GSTR-1**

- Table 14, 14A and 15, 15A(1), 15(A)(II) has been inserted for disclosure of sales through E-commerce operator and amendment for the same.



# CIRCULARS

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**GSTR 3B vs GSTR 2A mis-match for FY 17-18 & 18-19**  
**(Circular No. 183/15/2022-GST dt. 27.12.22)**

- Vide above circular, it has been clarified to allow ITC on following scenarios to the tax payer:
  1. Supplier has failed to file GSTR-1 but has filed GSTR-3B
  2. Supplier has filed GSTR-1 and GSTR 3B, but failed to report a particular supply in GSTR-1
  3. Supplier has filed GSTR-1 and GSTR-3B, but wrongly reported as B2C supply in GSTR-1
  4. Supplier has filed GSTR-1 and GSTR-3B, but wrongly reported supply to incorrect GSTIN
- In ITC in above cases > Rs. 5 Lakhs, CA certificate certifying supplies made by taxpayer and GST has been paid in Form GSTR-3B may suffice.
- In case ITC is < Rs. 5 Lakhs, self certified certificate from the supplier may suffice

**Clarification on ITC on GST charged on export freight**  
**(Circular No. 184/16/2022-GST dt.27.12.22)**

- As per Section 12(8) of IGST Act, the place of supply in case of transportation of goods shall be place of destination of goods.
- Therefore, supplier of export freight services are supposed to report such supplies in its GSTR -1 with state code '96-Foreign Territory'.
- It is further clarified that ITC on above IGST charged shall be available to the recipient.

**Reduction of GST dues as per IBC Act (Circular No. 187/19/2022-GST dt.27.12.22)**

- The circular covers cases wherein confirmed GST demand in Form GST DRC 07/ DRC 07A of the corporate debtor has been reduced by way of NCLT/ IBC proceedings.
- In such cases, jurisdictional Commissioner shall issue intimation in Form DRC-25 reducing such demand and recovery proceedings therein.



# THANK YOU

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