

GST

NEWSLETTER



GST Council Secretariat, New Delhi

Issue-57, December, 2023



Goods and Services Tax Council





MESSAGE

In 2023, the GST collections displayed buoyancy, reaching a monthly average of 1.64 lakh crore, establishing a new normal. As we step into the New Year, this upward trend is anticipated to continue.

A nationwide drive conducted from May 15th to August 14th, 2023, uncovered nearly 28% of firms as non-existent, exposing the underlying ITC fraud. A total of 28,068 cases were detected, involving a suspected ITC evasion of Rs. 44,015 Crores. Efforts led to the recovery of Rs. 844 Crores, with 121 arrests made, creating a deterrent effect against fraudulent registrations. The coordinated effort between Centre and States tax administrations aimed to strengthen the system against fake firms and ensure the credibility of the GSTINs.

During the month, there has been a change in GST rates for LPG (non-automotive purposes), now taxable at 5%, comprising 2.5% CGST and 2.5% SGST. In response to the recent Supreme Court judgment on secondment under section 74(1) of the CGST Act, 2017, the Central Government has issued a clarifying instruction. It underscores the need for a nuanced examination of each case's distinct factual matrix, considering specific contract terms, to determine taxability under GST.

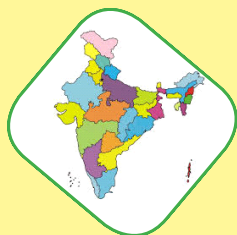
On a procedural note, the GSTN has introduced Two-Factor Authentication (2FA) for taxpayers, enhancing login security on the GST portal. The pilot rollout in Haryana has proven successful, with plans for subsequent phases covering states like Punjab, Chandigarh, Uttarakhand, Rajasthan, and Delhi, followed by a nationwide rollout.

As we conclude this update, I extend my heartfelt wishes for a joyous and prosperous New Year to all the readers. May this year bring success, growth, and fulfillment to all your professional and personal endeavours.

Warm Regards.

Pankaj Kumar Singh,
Additional Secretary

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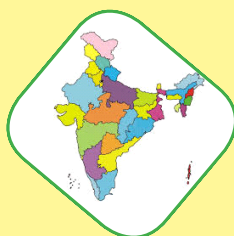
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GST Revenue Collection

Posting a growth rate of 12% Y-o-Y, ₹14.97 lakh crore gross GST collection during April-December 2023 period

During the April-December, 2023 period, gross GST collection witnessed a robust 12% y-o-y growth, reaching ₹14.97 lakh crore, as against ₹13.40 lakh crore collected in the same period of the previous year (April-December 2022).

The average monthly gross GST collection of ₹1.66 lakh crore in the first 9 month period this year represents a 12% increase compared to the ₹1.49 lakh crore average recorded in the corresponding period of FY23.

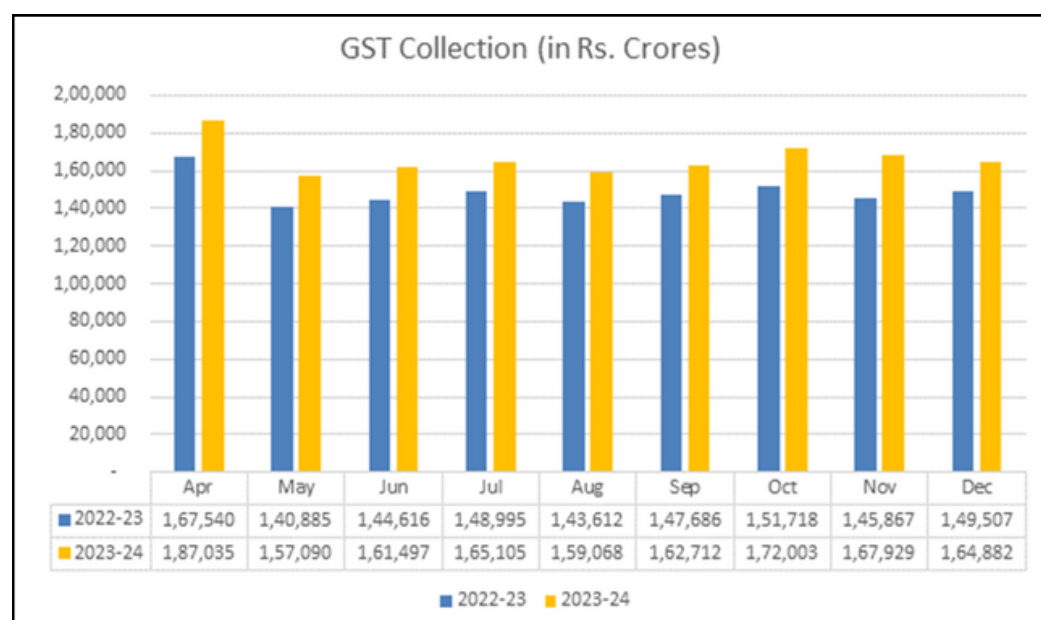
The gross GST revenue collected in the month of December, 2023 is ₹1,64,882 crore out of which CGST is ₹30,443 crore, SGST is ₹37,935 crore, IGST is ₹84,255 crore (including ₹41,534 crore collected on import of goods) and cess is ₹12,249 crore (including ₹1,079 crore collected on import of goods). Notably, this marks the seventh month so far this year with collections exceeding ₹1.60 lakh crore.

The government has settled ₹40,057 crore to CGST and ₹33,652 crore to SGST from IGST. The total revenue of Centre and the States in the month of December, 2023 after regular settlement is ₹70,501 crore for CGST and ₹71,587 crore for the SGST.

The revenues for the month of December, 2023 are 10.3% higher than the GST revenues in the same month last year. During the month, the revenues from domestic transactions (including import of services) are 13% higher than the revenues from these sources during the same month last year.

The chart below shows trends in monthly gross GST revenues during the current year.

Chart: Trends in GST Collection



Source: PIB Press Release dated 01.12.2023

GST Revenue Collection Ministry of Finance Year Ender 2023: CBIC

The Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance, has achieved significant milestones in enhancing the efficiency and integrity of the Goods and Services Tax (GST) system. Goods and Services Tax (GST) not only completed six successful years of implementation but also broke all records of previous collections and achieved the highest ever tax revenue collection for April 2023 at Rs 1.87 lakh crore.

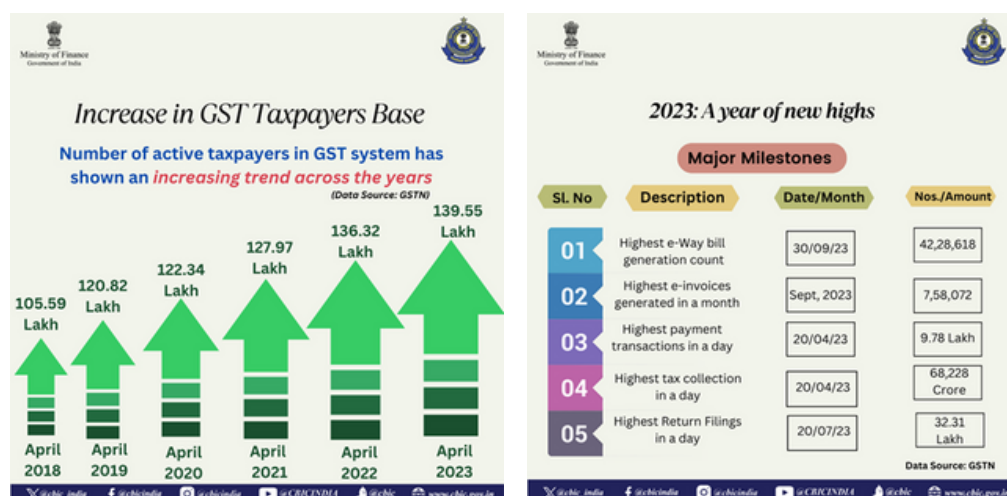
Leveraging data analytics and artificial intelligence, the CBIC has strengthened the registration process by implementing a risk rating system for applicants, ensuring thorough verification to prevent fraudulent entries. Additionally, geo-tagging of business locations, system-based suspension of registrations for non-filers, and risk-based processing of refund applications showcase CBIC's commitment to curbing malpractices.

To streamline the filing process, sequential filing of GSTR-1 and GSTR-3B has been mandated, promoting timely returns and smooth availability of input tax credit. Special drives against fake registrations, system-based mechanisms for intimation of mismatches, and a new functionality for unregistered persons to apply for temporary registration demonstrate CBIC's dedication to compliance.

Moreover, measures like transfer of balance in electronic cash ledgers, exemptions for small taxpayers, and facilitation of intra-state supply through e-commerce operators underscore the CBIC's efforts to support businesses and improve cash flows. Noteworthy is the extension of GST exemptions for satellite launch services and simplification of late fee structures.

Following are some of the major achievements of the Department of Revenue, Ministry of Finance, in 2023:

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC): GOODS AND SERVICES TAX (GST)



RISK RATING OF REGISTRATION APPLICATIONS: To ensure that fraudulent elements are prevented from entering into GST system, registration process has been strengthened by use of data analytics and artificial intelligence to identify risky applicants so that their detailed verification, including physical verification can be conducted by the field officers before taking a decision on their application for registration.

THE FACILITY OF GEO TAGGING of the place of business of the applicant for the registration as well as existing registered persons has been provided on the portal.

SYSTEM BASED SUSPENSION OF REGISTRATION is done in cases where returns are not filed for continuous period of 6 months.

RISK RATING OF REFUND APPLICATIONS: GST refund applications are being assigned risk rating based on data analytics and risk parameters, so that detailed verification can be conducted by the tax officers while processing such risky refund applications so as to ensure that undue/ineligible refunds are not sanctioned to the fraudulent taxpayers.

SEQUENTIAL FILING OF GSTR-1 AND GSTR-3B: Filing of GSTR-1 has been made mandatory before filing of GSTR-3B for a tax period with effect from 01.10.2022. Also, sequential filing of GSTR-1 has been mandated w.e.f. 01.10.2022. Thus, GSTR-1 as well as GSTR-3B have been made totally sequential tax period wise. This would ensure timely furnishing of returns and will smoothen the availability of the input tax credit to the recipient.

A NEW FUNCTIONALITY HAS BEEN MADE AVAILABLE on the common portal which allows unregistered persons to take a temporary registration and apply for refund. Also, the manner and procedure for filing of refund applications by unregistered persons in certain circumstances has been prescribed vide Circular no. 188/20/2022-GST dated 27.12.2022.

MEASURE FOR IMPROVING CASH FLOW: Provision has been made to provide for transfer of balance in electronic cash ledger of a registered person to electronic cash ledger of a distinct person. This provision would help taxpayer in easily transferring unutilized balance in cash ledger between the registered persons having same PAN, without need for filing refund claim with tax officers. This would provide ease of doing business and would improve liquidity and cash flows of such taxpayers.

GST COUNCIL IN ITS 47th MEETING recommended for allowing unregistered suppliers and composition taxpayers to make intra-state supply of goods through E-Commerce Operators (ECOS), subject to certain conditions. The requisite amendments in the GST Act have been made by Finance Act, 2023 and it has been notified w.e.f. 01.10.2023 vide Notification No. 34/2023-CT dated 31.07.2023 as per the recommendation made by the GST Council. Lakhs of small taxpayers would be benefited from the waiver of requirement of mandatory registration. This would open the huge e-commerce market for them to sell their goods without getting mandatory registration upto threshold turnover of registration. Extension of the benefit of making intra-state supply of goods through an E-commerce Operator (ECO) to the composition taxpayers shows government's commitment to support small businesses.

A SPECIAL ALL INDIA DRIVE LAUNCHED AGAINST FAKE REGISTRATIONS during the period 16.05.2023 to 15.07.2023, jointly by Central and State tax authorities in close coordination. Detailed guidelines issued for the implementation of the said drive vide Instruction no. 01/2023-GST dated 04.05.2023.

SYSTEM BASED MECHANISM OF INTIMATION OF MISMATCHES in liability between GSTR-1 and GSTR-3B above a certain threshold (Rs 25 Lakh and 20% at present) has been provided for enabling the taxpayer to either pay the differential liability or explain the difference. This will help in self-regulation and reconciliation on part of the taxpayers themselves, without intervention of tax officers. Similar System based mechanism has been provided for excess availment of ITC in FORM GSTR-3B vis-a-vis that made available in FORM GSTR-2B above a certain threshold (Rs 25 Lakh and 20% at present).

Small Businesses enabled to make supplies through e-Commerce Operators

- Unregistered suppliers and Composition Taxpayers are now allowed to make intra-state supplies through e-Commerce Operators (ECOs) w.e.f. 1st October 2023
- Lakhs of small businesses would be benefited from the waiver of requirement of mandatory registration for selling goods through e-Commerce Operators upto threshold turnover of registration
- This would open the huge e-commerce market for small businesses without getting mandatory GST registration upto threshold turnover of registration
- Extension of the benefit of making intra-state supply of goods through an e-Commerce Operator to the composition taxpayers shows government commitment to support small businesses

For details, please refer to the Notification no. 34/2023-CT dated 31.07.2023

VIDE NOTIFICATION NO. 18/2022- CENTRAL TAX dated 28.09.2022, w.e.f. 01.10.2022, amendments have been brought in the CGST Act to extend the time period for rectification/amendment of returns/ issuance of credit notes and for availment of input tax credit unto 30th day of November following the end of the financial year to which such details pertain. Earlier it was allowed up to the due date for furnishing of return for the month of September. This provides additional time to the taxpayers for rectification/amendment of returns. Issuance of credit notes and for availment of input tax credit.



Enhancements in Form GSTR-3B

- The GSTR-3B format on the portal has been updated to help taxpayers accurately report information on ITC availed, ITC reversal, and ineligible ITC in Table 4
- A new ledger called Electronic Credit and Re-claimed statement was introduced to aid taxpayers in accurately reporting ITC reversal and reclaim. It helps track ITC reversed in Table 4B(2) and subsequently reclaimed in Table 4D(1) and 4A(5) for each return period, minimizing clerical errors
- Mechanism prescribed for reversal and re-availment of ITC in case of non-payment of Tax by the supplier

LATE FEES FOR DELAYED FILING of FORM GSTR-9/ GSTR-9C by registered persons having turnover upto Rs. 20 crore has been rationalised by linking it to the taxpayers' aggregate turnover in the relevant Financial Year.

E- INVOICING SYSTEM WAS INTRODUCED IN INDIA with effect from 01.10.2020 for B2B transactions as well as exports, for taxpayers with annual aggregate turnover of Rs. 500 crore and above. This threshold has been reduced progressively over a period of time and was reduced to Rs 10 crores from 01.10.2022. This threshold limit has been further reduced to Rs 5 crore with effect from 01.08.2023 vide notification no. 10/2023-Central Tax dated 10.05.2023.



AS A RELIEF TO THE TAXPAYERS FROM HIGH LATE FEES, vide Notification No. 07/23-CT dated 31.03.2023, late fee payable for delayed filing of FORM GSTR-9 / GSTR-9C for FY 2017-18 to FY 2021-22 was capped to maximum of Rs. 20,000/- (Rs. 10,000/- + Rs. 10,000/-) if filed between 01.04.23 to 30.06.23 and the due date was further extended till 31.08.2023 vide Notification No. 25/2023-CT dated 17.07.2023. Further, vide Notification No. 08/23-CT dated 31.03.2023, late fee payable for delayed furnishing of final return in FORM GSTR-10 was capped to maximum of Rs. 1,000/- (Rs. 500/- + Rs. 500/-) if filed between 01.04.23 to 30.06.23 and the due date was further extended till 31.08.2023 vide Notification No. 26/2023-CT dated 17.07.2023.



VIDE NOTIFICATION NO. 06/2023-CT dated 31.03.2023, a conditional amnesty scheme was provided for deemed withdrawal of best judgement assessment orders issued under Section 62, in the cases where a valid return was not furnished within 30 days from the date of service of such assessment order issued on or before 28.02.2023, if the pending return is filed on or before 30.06.2023. Further, such date for filing of pending return was extended till 31.08.2023 vide Notification No. 24/2023-CT dated 17.07.2023.

VIDE NOTIFICATION NO. 03/2023-CT dated 31.03.2023, for such registrations which were cancelled for non-filing of returns on or before 31.12.2022 and application for revocation was not filed or appeal has been rejected or appeal is pending within the specified time, the time limit for filing of application for revocation of cancellation of registration, was extended till 30.06.2023. Further, vide Notification No. 23/2023-CT dated 17.07.2023, the time limit for filing of application for revocation of such cancellation of registration, was extended till 31.08.2023.

VIDE NOTIFICATION NO. 32/2023-CT dated 31.07.2023 the registered person, whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, has been exempted from filing annual return for the said financial year.

VIDE NOTIFICATION NO. 33/2023-CT dated 31.07.2023, 'Account Aggregator' has been notified as the systems with which information may be shared by the common portal based on consent provided by the registered person/taxpayer. This will help MSMEs in getting credit/business loan based on their GST registration.



IN ORDER TO SIMPLIFY AND DECRIMINALISE certain provisions of the GST Act, based on the recommendation of GST Council, amendments have been made in provisions of CGST Act, 2017.

CONSTITUTION OF GOODS AND SERVICES TAX APPELLATE TRIBUNAL: The requisite amendment in CGST Act, 2017, as recommended by the GST Council, for constitution of GST Appellate Tribunal has been made. Further action for functioning of the Tribunal is being taken.

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WITH A VIEW TO FURTHER ENHANCE EASE OF DOING BUSINESS, GTAS who pay duty on RCM basis have been given an option to pay GST under forward charge mechanism. As a trade friendly measure, GTAS are not required to file declaration for paying GST under forward charge every year. If they have exercised this option for a particular financial year, they shall be deemed to have exercised it for the next and future financial years unless they file a declaration that they want to revert to reverse charge mechanism (RCM).

GST EXEMPTION ON SATELLITE LAUNCH SERVICES supplied by ISRO, Antrix Corporation Limited and New Space India Limited (NSIL) has been extended to such services supplied by organisations in private sector also to encourage Start-Ups.

THE ISSUE OF GST ON ONLINE GAMING decided by the GST Council in its 51st GST Council meeting giving finality to long pending issue.

THE 52ND GST COUNCIL HAS RECOMMENDED TO EXEMPT SERVICES of water supply, public health, sanitation conservancy, solid waste management and slum improvement and upgradation supplied to Governmental Authorities.

MERA BILL MERA ADHIKAAR SCHEME has been launched as a pilot project in select States/ UTs providing for rewards to the persons uploading B2C invoices on the Mera Bill Mera Adhikaar Application to encourage consumers to demand GST invoices for their purchases, fostering transparency and accountability in commercial transactions.

VIDE CIRCULAR NO. 199/11/2023-GST dated 17.07.2023, it has been clarified that Input Services Distributor (ISD) mechanism is not mandatory for distribution of input tax credit of common input services procured from third parties to the distinct persons as per the present provisions of GST law, and also to clarify issues regarding taxability of internally generated services provided by one distinct person to another distinct person.

AMENDMENT HAS BEEN MADE IN RULE 9 AND RULE 25 of CGST Rules, 2017 to do away with the requirement of the presence of the applicant for the physical verification of business premises and also to provide for physical verification in high risk cases even where Aadhaar has been authenticated.

ON RECOMMENDATION OF GST COUNCIL, certain amendments have been made in the CGST Act 2017 and IGST Act 2017 vide Central Goods and Services Tax (Amendment) Act, 2023 and the Integrated Goods and Services Tax (Amendment) Act, 2023 with effect from 01.10.2023 to provide clarity on the taxation of supplies in casinos, horse racing and online gaming. These amendments inter alia provide level playing field to the suppliers of online money gaming based in India vis-à-vis the suppliers of online money gaming located outside India supplying online money gaming to the recipients in India. Registration has been made mandatory for such overseas suppliers of online money gaming and provisions have been made for punitive action against such suppliers, including blocking of their websites, in case of contravention of provisions

under GST law. Further, the Council inter alia decided that a review of effect of these amendments on trade & industry and other stake holders would be undertaken by the Council after six months of the implementation, based on the status report encompassing revenue data and stakeholders' feedback.

AMNESTY SCHEME FOR FILING OF APPEALS AGAINST DEMAND ORDERS IN CASES WHERE APPEAL COULD NOT BE FILED WITHIN THE ALLOWABLE TIME PERIOD: The Council has recommended providing an amnesty scheme for taxable persons, who could not file an appeal under section 107 of the CGST Act, 2017 against the demand order passed on or before the 31st day of March, 2023, or whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in sub-section (1) of section 107. In all such cases, filing of appeal by the taxpayers will be allowed against such orders upto 31st January 2024, subject to the condition of payment of an amount of pre-deposit of 12.5% of the tax under dispute, out of which at least 20% (i.e. 2.5% of the tax under dispute) should be debited from Electronic Cash Ledger. This will facilitate a large number of taxpayers, who could not file appeal in the past within the specified time period.

**Ministry of Finance
Government of India**

**SPECIAL AMNESTY SCHEME FOR CONDONING
DELAY IN FILING GST APPEAL**

Who can apply under this Amnesty Scheme?

- ☐ The taxable persons who could not file an appeal, within the specified time period, against the demand order passed by the proper officer on or before the 31.03.2023, and
- ☐ The taxable persons whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the specified time period

To avail this Amnesty Scheme, you can now file an appeal in Form GST-APL-01 against the said order on or before 31.01.2024, subject to the payment of:

- ☐ Admitted liability (tax, interest, fine and penalty) arising out of the impugned order
- ☐ A sum equal to 12.5% of the remaining amount of tax in dispute out of which at least 20% should have been paid by debiting from the ECL

Act now!

This is a golden opportunity for those taxpayers who might have missed the appeal deadline

For more details, please refer to
Notification No. 53/2023-Central Tax dated 02.11.2023

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PROVISION FOR AUTOMATIC RESTORATION OF PROVISIONALLY ATTACHED PROPERTY AFTER COMPLETION OF ONE YEAR: The Council has recommended an amendment in sub-rule (2) of Rule 159 of CGST Rules, 2017 and FORM GST DRC-22 to provide that the order for provisional attachment in FORM GST DRC-22 shall not be valid after expiry of one year from the date of the said order. This will facilitate release of provisionally attached properties after expiry of period of one year, without need for separate specific written order from the Commissioner.

[Source: PIB Press Release dated 27.12.2023](#)

2nd National Coordination Meeting

The National Co-ordination Meeting for Central and State Tax officers organised by GST Council Secretariat was held under the aegis of Revenue Secretary Sh. Sanjay Malhotra on 14.12.2023 at NDMC Convention Centre, New Delhi. The Meeting was attended by Chairman and Members of CBIC, all Zonal Pr. Chief Commissioners/ Chief Commissioners of CGST, Central Tax Zone, all CCTs of State/UT GST formations, along with senior officers from Department of Revenue, DGGI, GSTN and CBIC.

The meeting convened with the primary objective of establishing a collaborative platform for knowledge exchange among GST officers from both the Centre and the States. The key focus was to enhance coordination and cooperation among tax officials. Presentations were a crucial component, featuring insights from different States, Central Tax Zones, and the Central Board of Indirect Taxes and Customs (CBIC). These presentations delved into the best practices developed by various States and Zones.

Discussions and deliberations took place, centering around the challenges faced by tax officials on the enforcement front. The forum provided an opportunity for participants to propose and explore effective measures to tackle these challenges. Additionally, the Directorate General of GST Intelligence (DGGI) made presentations on enforcement measures, while the Goods and Services Tax Network (GSTN) shared updates on GST policy and the development of system functionalities.

A significant part of the meeting involved a comprehensive review and discussion of the Action Taken Report from the previous coordination meeting. This underscored the commitment to a continual process of assessment and improvement based on the outcomes of previous discussions and initiatives.



In the Picture above: Officers attending the 2nd National Coordination Meeting at NDMC Convention Centre



In the Picture above (Left to Right): Sh. Sanjay Kumar Agarwal, Chairman, CBIC; Sh. Sanjay Malhotra, Revenue Secretary; Sh. Rajiv Talwar, Member (Compliance Management), CBIC.

Notifications

➤ **Notification No. 56/2023 - Central Tax dated 28.12.2023 seeks to extend dates of specified compliances in exercise of powers under section 168A of CGST Act**

The Central Government vide the said Notification has extended the time limit specified under Section 73(10) of the Central Goods and Services Tax Act, 2017 (“the CGST Act”). This extension pertains to the issuance of orders under Section 73(9) of the CGST Act, which involves the recovery of tax not paid, short paid, or input tax credit wrongly availed or utilized for the financial years 2018-19 and 2019-20.

- i. For the financial year 2018-19, the time limit for issuing orders is extended up to the 30th day of April 2024.
- ii. For the financial year 2019-20, the time limit for issuing orders is extended up to the 31st day of August 2024.

➤ **Notification No. 55/2023 - Central Tax dated 20.12.2023, issued to extend due date for filing of return in FORM GSTR-3B for the month of November, 2023 for the persons registered in certain districts of Tamil Nadu**

The Central Government vide the said Notification has extended the last date of filing of FORM GSTR-3B for the month of November, 2023 till 27.12.2023, for the registered persons whose principle place of business is in the districts of Chennai, Tiruvallur, Chengalpattu and Kancheepuram is the state of Tamil Nadu.

Instructions

➤ **Instruction No. 05/2023 – GST dated 13.12.2023 issued on Judgment of the Hon’ble Supreme Court in the case of Northern Operating Systems Private Limited (NOS)**

The Central Government vide the said Instruction has issued a clarification in respect of proceedings being initiated by GST authorities on the issue of secondment under section 74(1) of the CGST Act, 2017 pursuant to the Judgment of the Hon’ble Supreme Court in the case of Northern Operating Systems Private Limited. The Hon’ble Supreme Court has held that the secondment of employees by the overseas group company to NOS was a taxable service of 'manpower supply' and Service Tax was applicable on the same.

It has been clarified that there may be multiple types of arrangements in relation to secondment of employees of overseas group company in the Indian entity. In each arrangement, the tax implications may be different, depending upon the specific nature of the contract and other terms and conditions attached to it. Therefore, the decision of the Hon’ble Supreme Court in the NOS judgment should not be applied mechanically in all the cases. Investigation in each case requires a careful consideration of its distinct factual matrix, including the terms of contract between overseas company and Indian entity, to determine taxability or its extent under GST and applicability of the principles laid down by the Hon’ble Supreme Court’s judgment in NOS case.

Further, it is also stated that the extended period of limitation under section 74(1) of the CGST Act, 2017 cannot be invoked merely on account of non-payment of GST, without specific element of fraud or wilful mis-statement or suppression of facts to evade tax.

GST Portal Updates

➤ **Advisory for Pilot Project of Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Andhra Pradesh**

There are few recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1. identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.

2. The above-said functionality has been developed by GSTN. It will be rolled out in Andhra Pradesh on 4th December, 2023.

3. The said functionality now also provides for the document verification and appointment booking process.

4. message to visit a GST Suvidha Kendra (GSK) along with the After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,

(a) A Link for OTP-based Aadhaar Authentication OR

(b) A link for booking an appointment with a details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)

5. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.

6. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail. Once the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.

7. At the time of the visit of GSK, the applicant is required to carry the following details.

(a) a copy (hard/soft) of the appointment confirmation e-mail

(b) the details of jurisdiction as mentioned in the intimation e-mail

(c) Aadhaar Number

(d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.

8. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.

9. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.

10. The feature of booking an appointment to visit a designated GSK is currently available for the applicants of the Andhra Pradesh.

11. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your respective state.

[Portal update on 01.12.2023](#)

► Advisory: Two-factor Authentication for Taxpayers

GSTN has introduced two-factor authentication (2FA) for taxpayers to strengthen the login security in GST portal. The pilot rollout has been done for a state of Haryana and working seamlessly. Currently, 2FA will be rolled out for Punjab, Chandigarh, Uttarakhand, Rajasthan and Delhi in 1st phase. In 2nd phase, it is planned to be rolled out all states across India.

For detailed advisory, visit the link provided below.

[Portal update on 01.12.2023](#)

► Advisory: Date extension for reporting opening balance for ITC reversal

To facilitate the taxpayers in correct and accurate reporting of ITC reversal and reclaim thereof and to avoid clerical mistakes, a new ledger namely Electronic Credit and Re-claimed Statement was introduced on the GST portal. This statement was made available to help the taxpayers in tracking their ITC that has been reversed in Table 4B(2) and thereafter re-claimed in Table 4D(1) and 4A(5). Kindly click here for the detailed advisory provided earlier.

Now to facilitate taxpayers further, opportunity to declare opening balance for ITC reversal in the statement has been extended till 31st January, 2024.

Kindly note that after declaring the opening balance for ITC reversal, only three amendment opportunities post the declaration will be provided to correct declared opening balance in case of any mistakes or inaccuracies in reporting.

Facility to amend declared opening balance for ITC reversal will be available till 29th February, 2024.

[Portal update on 29.12.2023](#)

Best Practices across India

► Transformative Milestone: GST Seva Kendram for Biometric-Based Aadhaar Authentication launched in Andhra Pradesh

In a significant stride towards efficient governance, Shri B. Rajendranath Reddy, the Hon'ble Finance Minister of Andhra Pradesh, along with Sh. Sanjay Pant, CC, Visakhapatnam Zone inaugurated the Biometric-Based Aadhaar Authentication and Document Verification for GST Registration at the GST Seva Kendram in Vijayawada. This transformative initiative, launched on December 4th, 2023, aims to streamline the GST registration process for applicants in Andhra Pradesh, ensuring accuracy and security. The event was marking a collaborative effort towards modernizing and enhancing the efficiency of GST services in the region.



In the Pictures above: Shri B. Rajendranath Reddy, the Hon'ble Finance Minister of Andhra Pradesh, along with Sh. Sanjay Pant, CC, Visakhapatnam Zone inaugurated the Biometric-Based Aadhaar Authentication and Document Verification for GST Registration at the GST Seva Kendram in Vijayawada.

► Meeting with Stakeholders held at Gangtok

In a collaborative effort to address key GST-related concerns and strengthen coordination, Shri Navneet Goel, Principal Chief Commissioner of CGST & CX for the Kolkata zone (covering West Bengal, Sikkim, and Andamans), convened a significant meeting with Shri Manoj Rai, Commissioner of SGST, Sikkim and his team in Gangtok on December 29th, 2023. The gathering provided a platform to delve into various GST-related issues, fostering constructive dialogue and engagement with stakeholders.

This proactive approach reflects the commitment of tax authorities to enhance understanding, resolve challenges, and streamline the GST framework for the benefit of businesses and the economy at large.



In the Picture above: Shri Navneet Goel, Principal Chief Commissioner of CGST & CX for the Kolkata zone (covering West Bengal, Sikkim, and Andamans), convened a significant meeting with Shri Manoj Rai, Commissioner of SGST, Sikkim in Gangtok for the Stakeholders

National Conference on ‘Navigating Key Issues and Way Forward’ organised by ASSOCHAM

The ASSOCHAM organized National Conference on GST, themed 'Navigating Key Issues and Way Forward' on 06.12.2023, featured Mr. Shashank Priya, Special Secretary & Member (GST), CBIC, as the Chief Guest. The event emphasized addressing key GST points, dispute resolution, and the significance of technology. Ms. Ashima Bansal, Joint Secretary, GSTCS, served as a panelist, highlighting ongoing issues and advocating for collaborative stakeholder involvement in effective dispute resolution.



In the Picture: Ritsh Kanodia, Co-Chairman, National Council on Indirect Taxes, ASSOCHAM felicitating Ms. Ashima Bansal, Joint Secretary, GSTCS.



In the Picture (Left to Right): Sanjay Gulati, Executive Vice President and Group Head, (Corporate Tax-IDT & Litigation) at GMR Group; Ritsh Kanodia, Co-Chairman, National Council on Indirect Taxes, ASSOCHAM; Ms. Ashima Bansal, Joint Secretary, GSTCS; Himanshu Goel, Partner, T R Chadha & Co LLP Chartered Accountants; Mr. Narendra Mantri, President Commercial & CFO, Jindal Saw Ltd.

Congratulations

We congratulate Ms. Ashima Bansal, Joint Secretary, GSTCS on launch of “Bhagvad Gita – Song Eternal”, co-authored with Sh. Sanjiv Srivastava, Member, CESTAT, Allahabad. In an event presided over by Hon’ble Dr. Karan Singh Ji as the Chief Guest and Sh. Vijay Dharmadhurandhar Surishwar Ji Maharaj as the Guest of Honour, the book was launched on 26.12.2023 at India International Centre. Event was graced by the presence of Justice Dilip Gupta, President, CESTAT; Sh. Vivek Ranjan, Member (Tax Policy); Sh. Rajiv Talwar, Member (Compliance Management); Sh. Shashank Priya, Member (GST, Legal, CX & ST); Ms. Hemambika R. Priya, Member (Technical), CESTAT; Sh. Pankaj Kumar Singh, Additional Secretary, GSTCS and very senior department officers.



In the Picture above: Dr. Karan Singh Ji, an Ex- Rajya Sabha Member; Ms. Ashima Bansal, Joint Secretary, GSTCS; Sh. Sanjiv Srivastava, Member, CESTAT, Allahabad; Justice Dilip Gupta, President, CESTAT; Sh. Pankaj Jindal, Joint Secretary, TPL-II.

During the discussions, it was stated that this book is an in depth study of the philosophical thoughts and its practical application. There was special emphasis on karma yoga as a way of life for bureaucrats. It was also stated that the book draws out the unity of thought in the major religions and also explains how various schools of philosophy evolving in different countries be it East or West converge into each other while widening the horizons of thought and emphasizing on common threads that contain the elemental Truth.

We extend our heartfelt farewell to Mr. Arun Chhajer as he embarks on a new journey in his professional endeavors. As a Chartered Accountant, his valuable contributions during his tenure in this office have been commendable, particularly in providing advice related to GST laws and offering insightful suggestions.

Mr. Chhajer has now taken on a role as a Consultant at GSTN, and we wish him the very best in all his future endeavours. May his expertise and dedication continue to bring success and fulfilment in his new role.



In the Picture above(Left to Right): Ms. Ashima Bansal, Joint Secretary; Mr. S.S. Shardool, Director; Mr. Kshitendra Verma, Director; Mr. Arun Chhajer, Consultant; Mr. Pankaj Kumar Singh, Additional Secretary; Ms. Sumidaa B. Devi, Joint Secretary; Ms. Subhaga Ann Verghese, Under Secretary at GSTCS.

➤ Damnum sine injuria

The legal maxim "damnum sine injuria" encapsulates the principle that damage alone, without the infringement of a legal right, does not give rise to a valid legal claim. The term "damnum" refers to the harm or loss suffered, while "injuria" denotes the violation of a legal right. The maxim is grounded in the idea that the law does not provide remedies for every moral or economic wrong unless a legal right has been breached.

The maxim recognizes that individuals have common and ordinary rights, and as long as these rights are exercised within reasonable limits and without encroaching on the legal rights of others, any resulting harm does not necessarily warrant legal action. This implies that lawful acts, performed without negligence and within the confines of one's legal rights, leading to damage for another party, may be deemed as "damnum sine injuria" – damage without legal injury.

In the case of *Mayor & Co. of Bradford vs. Pickles* (1895), the defendant's act of digging a well did cause financial losses to the plaintiff due to a diminished water supply. However, since the defendant did not violate any legal right of the plaintiff, the court applied the maxim, and no legal remedy was granted.

Similarly, in the *Gloucester Grammar School* case (1410), the establishment of a rival school, though morally wrong and resulting in financial losses for the plaintiff, did not infringe any legal right. As a result, the court held that the plaintiff had no legal remedy under the principle of "damnum sine injuria."

The maxim underscores that for a legal claim to succeed, there must be not only damage but also the violation of a legal right. Without the infringement of a legal right, the law generally does not provide remedies for the harm suffered. This principle helps maintain a balance between individual rights and the freedom to engage in lawful activities without constant fear of legal repercussions for every adverse consequence that may arise.

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