

GST NEWSLETTER



GST Council Secretariat, New Delhi

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Goods and Services Tax Council





MESSAGE

The 50th meeting of the GST Council which convened in New Delhi on 11th July 2023, concluded with the formulation of several momentous decisions that are expected to impact various sectors in India. Notably, in commemoration of this landmark meeting, the Chairperson of the GST Council unveiled a short video film titled 'GST Council- 50 steps towards a journey' in the esteemed presence of the Council's Members. To mark this auspicious occasion, the Chairperson also released a Special Cover and a customised 'My Stamp' through the Department of Posts.

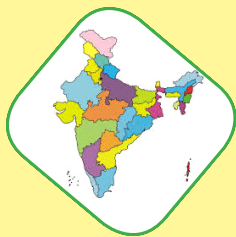
The Council made a noteworthy move by exempting GST on essential imports of pharmaceutical products, such as the cancer drug Dinutuximab and Food for Special Medical Purposes (FSMP), with the aim of enhancing accessibility to critical medical treatments. Additionally, the Council recommended the notification of the provisions of Finance Act, 2023, pertaining to the GST Appellate Tribunal by the Centre, with effect from 1st August 2023, to facilitate the smooth constitution and functioning of the tribunal. The Council recommended to establish State Benches in a phased manner and approved the nomination of the Chief Secretary of Maharashtra as one of the members of the Search cum Selection committee for a one-year tenure.

Addressing the domain of online gaming, the Council decided to eliminate the distinction between the game of skill and chance, a measure aimed at providing clarity and preventing potential litigation. Additionally, the Council recommended the imposition of a 28% GST rate on the full value of online money of gaming, horse racing, and casinos.

The decisions taken during this momentous meeting underscore the Council's unwavering commitment to ensuring the seamless implementation and functioning of the GST system in India. These pivotal measures aim to promote fairness, equity, and transparency in the tax framework, thereby contributing to the overall growth and prosperity of the nation.

Pankaj Kumar Singh,
Additional Secretary

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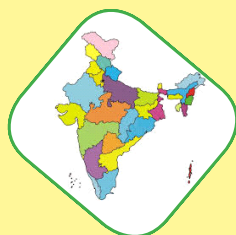
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50th GST Council Meeting

Recommendations made in the 50th Meeting of GST Council

The 50th Meeting of the GST Council was held under the Chairpersonship of the Union Minister for Finance & Corporate Affairs Minister Smt. Nirmala Sitharaman in New Delhi on 11.07.2023. The meeting was also attended by Union Minister of State for Finance Shri Pankaj Chaudhary besides Finance Ministers of States & Union Territories (with legislature) and other senior officers of the Ministry of Finance & States/ UTs.

To mark the milestone of 50th meeting of the GST Council, Chairperson released a short video film titled 'GST Council- 50 steps towards a journey' in the august presence of the Members of the Council. The film depicts the journey of the GST Council and has been made in Hindi, English and 11 regional languages. Besides, to mark this occasion, a Special Cover and a customised 'My Stamp' made through the Department of Posts was also released by the Chairperson, GST Council.



In Pictures above (Centre): Hon'ble Union Minister for Finance and Corporate Affairs releasing the Special Cover and My Stamp

In Pictures above (Left to Right): Sh. Vivek Ranjan, Member CBIC; Sh. Shashank Priya, Member CBIC; Sh. Vivek Johri, Chairman, CBIC; Sh. Sanjay Malhotra, Revenue Secretary, Smt. Manju Kumar, CPMG, Delhi Circle; Sh. Pankaj Choudhary, Minister of State for Finance; Sh. Sanjay Aggarwal, Member CBIC and Sh. Pankaj Kumar Singh, Additional Secretary, GSTCS





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In Pictures above: Customised My Stamp and Special Cover released through Department of Posts on the occasion of 50th Meeting of the GST Council.

In the 50th Meeting of the GST Council, inter-alia the following recommendations relating to changes in GST tax rates, measures for facilitation of trade and measures for streamlining compliances in GST were made:

I. Changes in GST Tax Rates:

Recommendations relating to GST rates on Goods

A. Changes in GST rates of goods

1. It has been decided to reduce the rate on uncooked/unfried snack pellets, by whatever name called, to 5% and to regularise payment of GST on uncooked /unfried snack pellets during the past period on “as is basis”.

B. Other changes relating to goods

1. It has been decided to exempt IGST on Dinutuximab (Quarziba) medicine when imported for personal use.
2. It has been decided to exempt IGST on medicines and Food for Special Medical Purposes (FSMP) used in the treatment of rare diseases enlisted under the National Policy for Rare Diseases, 2021 when imported for personal use subject to existing conditions. Similarly, IGST exemption is also being extended to FSMP when imported by Centres of Excellence for Rare Diseases or any person or institution on recommendation of any of the listed Centres of Excellence.
3. It has been decided to clarify that supply of raw cotton, including kala cotton, by agriculturists to cooperatives is taxable under reverse charge mechanism and to regularise issues relating for the past period on “as is basis”.
4. It has been decided to reduce GST on imitation zari thread or yarn known by any name in trade parlance from 12% to 5% and to regularize payment of GST related to this matter during the past period on “as is basis”.
5. It has been decided to amend the Entry 52B in compensation cess Notification to include all utility vehicles by whatever name called provided they meet the parameters of length exceeding 4000 mm, Engine capacity exceeding 1500 cc and having Ground Clearance of 170 mm & above and to clarify by way of explanation that ‘Ground clearance’ means Ground clearance in un-laden condition.
6. It has been decided to reduce GST rate on LD slag from 18% to 5% to encourage better utilization of this product and for protection of environment.
7. It has been decided to regularise the matters relating to trauma, spine and arthroplasty implants for the period prior to 18.07.2022 on “as is basis” in view of genuine interpretational issues.
8. It has been decided to reduce the GST rate on fish soluble paste from 18% to 5% and to regularise payment of GST on fish soluble paste during the past period on “as is basis”.

9. It has been decided to regularise the matters relating to desiccated coconut for the period 1.7.2017 to 27.7.2017 on “as is basis” in view of genuine interpretational issues.

10. It has been decided that on pan masala, tobacco products etc, where it is not legally required to declare the retail sale price, the earlier ad valorem rate as was applicable on 31st March 2023 may be notified in order for levy of Compensation Cess.

11. It has been decided to include RBL Bank and ICBC bank in the list of specified banks for which IGST exemption is available on imports of gold, silver or platinum and update the list of banks /entities eligible for such IGST exemption as per Annexure 4B (HBP) of Foreign Trade Policy 2023.

12. Consequential changes in notifications may be carried out in view of new Foreign Trade Policy 2023.

13. It has been decided to regularise the issues relating to GST on plates and cups made of areca leaves prior to 01.10.2019.

14. It has been decided to regularise the issues relating to GST on biomass briquettes for the period 01.7.2017 to 12.10.2017.

II. Recommendations relating to GST rates on Services

A. Changes in GST rates of services

1. It has been decided that GST exemption on satellite launch services supplied by ISRO, Antrix Corporation Limited and New Space India Limited (NSIL) may be extended to such services supplied by organisations in private sector also to encourage start-ups.

B. Other changes relating to Services

1. As a trade friendly measure, it has been decided that GTAs will not be required to file declaration for paying GST under forward charge every year. If they have exercised this option for a particular FY, they shall be deemed to have exercised it for the next and future FYs unless they file a declaration that they want to revert to reverse charge mechanism (RCM).

2. It has also been decided that the last date of exercising the option by GTAs to pay GST under forward charge shall be 31st March of preceding FY instead of 15th March. 1st January of preceding FY shall be the start date for exercise of option.

3. It has been decided to clarify that services supplied by a director of a company to the company in his private or personal capacity such as supplying services by way of renting of immovable property to the company or body corporate are not taxable under RCM. Only those services supplied by a director of company or body corporate, which are supplied by him as or in the capacity of director of that company or body corporate shall be taxable under RCM in the hands of the company or body corporate under notification No. 13/2017-CTR (Sl. No. 6) dated 28.06.2017.

4. It has been decided to clarify that supply of food and beverages in cinema halls is taxable as restaurant service as long as (a) they are supplied by way of or as part of a service and (b) supplied independently of the cinema exhibition service. Where the sale of cinema ticket and supply of food and beverages are clubbed together, and such bundled supply satisfies the test of composite supply, the entire supply will attract GST at the rate applicable to service of exhibition of cinema, the principal supply.

III. Second Report of Group of Ministers (GoM) on Casinos, Race Courses and Online Gaming

A Group of Ministers (GoM) was constituted to look into the issues related to taxation on casinos, horse racing and online gaming. The GoM submitted its first report in June, 2022 and it was placed before the GST Council in its 47th GST Council meeting wherein, it was decided that the GoM may relook into all the issues once again. The GoM submitted its report and it was placed before the 50th GST Council meeting. The GoM, in its second report has recommended that since no consensus could be reached on whether the activities of online gaming, horse racing and casinos should be taxed at 28% on the full-face value of bets placed or on the GGR, the GST Council may decide. The GST Council has deliberated on the issues and has recommended the following:

- Suitable amendments to be made to law to include online gaming and horse racing in schedule III as taxable actionable claims.
- All three namely Casino, Horse Racing and Online gaming to be taxed at the uniform rate of 28%.
- Tax will be applicable on the face value of the chips purchased in the case of casinos, on the full value of the bets placed with bookmaker/totalisator in the case of Horse Racing and on the full value of the bets placed in case of the Online Gaming.

IV. Measures for facilitation of trade:

1. **Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023:** The Council has recommended the Rules governing appointment and conditions of President and Members of the proposed GST Appellate Tribunal for enabling smooth constitution and functioning of GST Appellate Tribunal. The Council also recommended that provisions of Finance Act, 2023 pertaining to GST Appellate Tribunal may be notified by the Centre with effect from 01.08.2023, so that the same can be brought into operation at the earliest. Further the council has recommended the Chief Secretary of Maharashtra to be nominated as one of the members of the Search cum selection committee as per Section 110(4)(b)(iii) of CGST Act 2017. Regarding the number of State Benches, it was decided to start them in a phase wise manner.

2. **Annual Returns for FY 2022-23:** The Council has recommended that the relaxations provided in FY 2021-22 in respect of various tables of FORM GSTR-9 and FORM GSTR-9C be continued for FY 2022-23. Further, for easing compliance burden on smaller taxpayers, exemption from filing of annual return (in FORM GSTR-9/9A) for taxpayers having aggregate annual turnover upto two crore rupees, to be continued for FY 2022-23 also.

3. **The Council has recommended to clarify** through a circular 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. The Council has also recommended that amendment may be made in GST law to make ISD mechanism mandatory prospectively for distribution of input tax credit of such common input services procured from third parties.

4. **Circular to be issued to provide clarity on various issues** pertaining to the GST liability as well as the liability to reverse input tax credit in cases involving warranty replacement of parts and repair services during warranty period without any consideration from the customers, clarifying inter alia that no GST is chargeable by the manufacturer on such replacement of parts and/ or repair service and also, no reversal of input tax credit is required to be made by the manufacturer.

5. Circular to be issued to clarify various refund related issues:

a. Consequent to amendment in rule 36(4) of CGST Rules 2017 with effect from 01.01.2022, refund of accumulated input tax credit (ITC) under Section 54(3) of CGST Act, 2017 for a tax period to be restricted to ITC on inward supplies reflected in FORM GSTR-2B of the said tax period or any previous tax period.

b. Consequent to Explanation having been inserted in rule 89(4) of CGST Rules vide Notification No. 14/2022- CT dated 05.07.2022, the value of export goods, to be included while calculating “adjusted total turnover” in the formula under rule 89(4), will be determined as per the said explanation.

c. Clarification regarding admissibility of refund in cases where export of goods, or the realization of payment for export of services, as the case may be, is made after the time limit provided under rule 96A of CGST Rules, 2017.

6. Circular to be issued to provide clarification regarding TCS liability under Sec 52 of the CGST Act, 2017 in cases where multiple E-commerce Operators (ECOs) are involved in a single transaction of supply of goods or services or both.

7. To ease compliance burden of the taxpayers, clause (f) of rule 46 of CGST Rules, 2017 to be amended to provide for requirement of only name of the State of the recipient, and not the name and full address of the recipient, on the tax invoice in cases of supply of taxable services by or through an ECO or by a supplier of OIDAR services to an unregistered recipient.

8. Issuance of the following circulars in order to remove ambiguity and legal disputes on various issues, thus benefiting taxpayers at large:

a. Clarifying that the registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, are required to issue e-invoices under rule 48(4) of CGST Rules. for the supplies made to Government Departments or establishments / Government agencies / local authorities / PSUs, etc., registered solely for the purpose of TDS,

b. Clarification regarding the manner of calculation of interest **amount** liable to be paid under section 50(3) of CGST Act, 2017 in respect of wrongly availed and utilized IGST credit, clarifying inter alia that in cases of wrong availment of IGST credit, the balance of input tax credit (ITC) in electronic credit ledger, under the heads of IGST, CGST and SGST taken together, has to be taken in consideration while calculating such interest liability as per rule 88B of CGST Rules, 2017.

c. Clarifying that mere holding of securities of a subsidiary company by a holding company cannot be treated as a supply of services and therefore, cannot be taxed under GST.

9. As per the recommendations of the Council in its 48th meeting, Circular No. 183/15/2022-GST dated 27th December, 2022 was issued to provide for the procedure for verification of input tax credit in cases involving difference in Input Tax Credit availed in FORM GSTR-3B vis a vis that available as per FORM GSTR-2A during FY 2017-18 and 2018-19. To provide further relief to the taxpayers, the Council recommended for further issuance of a circular to provide for similar procedure for verification of input tax credit in cases involving difference in Input Tax Credit availed in FORM GSTR-3B vis a vis that available as per FORM GSTR-2A during the period 01.04.2019 to 31.12.2021.

10. Special procedure to be provided under section 148 of CGST Act, 2017 to enable manual filing of appeal against the orders passed by proper officers in respect of TRAN-1/ TRAN-2 claims of the registered persons, filed in pursuance of the directions of Hon’ble Supreme Court in case of the Union of India v/s Filco Trade Centre Pvt. Ltd.

11. Rule 108(1) and rule 109(1) of CGST Rules, 2017 to be amended to provide for manual filing of appeal under certain specified circumstances.

12. Council recommended to extend the amnesty schemes notified vide notifications dated 31.03.2023 regarding non-filers of FORM GSTR-4, FORM GSTR-9 & FORM GSTR-10 returns, revocation of cancellation of registration and deemed withdrawal of assessment orders issued under Section 62 of CGST Act, 2017, till 31.08.2023.

13. In view of the prevailing law and order situation in the State of Manipur, the Council recommended to extend the due dates for filing of FORM GSTR-1, FORM GSTR-3B and FORM GSTR-7 for the months of April, May and June, 2023 for the registered persons of State of Manipur till 31.07.2023.

Measures for streamlining compliances in GST:

1. In accordance with the recommendations of Group of Ministers (GoM) on implementation of E-way bill requirement for movement of Gold/ Precious stones under chapter 71, the Council has recommended to insert rule 138F in CGST Rules, 2017, as well as in SGST Rules, 2017 of the States, who want to mandate the requirement of generation of e-way bills for intra-State movement of gold and precious stones under Chapter 71 within their States.

2. In accordance with the recommendations of the Group of Ministers (GoM) on Capacity based taxation and Special Composition Scheme approved by the Council in 49th meeting, the Council has made the following recommendations:

i. issuance of notification under section 148 of CGST Act, 2017 prescribing a special procedure to be followed by the manufacturers of tobacco, pan masala & other similar items inter alia for registration of machines and for filing of special monthly returns;

ii. insertion of section 122A in CGST Act, 2017 providing for special penalty for non-registration of machines by such manufacturers;

iii. provisions of section 123 of Finance Act, 2021, amending section 16 of IGST Act, to be notified with effect from 01.10.2023 and notification to be issued under section 16(4) of IGST Act, 2017 to provide for restriction of IGST refund route in respect of exports of tobacco, pan masala & other similar items as well as mentha oil.

3. Amendment in CGST Rules, 2017 regarding registration: The Council has recommended the following amendments in CGST Rules, 2017 to strengthen the registration process and to effectively deal with the menace of fake and fraudulent registrations in GST:

a. Amendment in rule 10A to provide that the details of bank account, in name and PAN of the registered person, to be required to be furnished within 30 days of grant of registration or before filing of statement of outwards supply under section 37 of CGST Act in FORM GSTR-1/ IFF, whichever is earlier.

b. Amendment in rule 21A(2A) to provide for system-based suspension of the registration in respect of such registered persons who do not furnish the details of valid bank account under rule 10A with the time period prescribed under the said rule.

c. Insertion of 3rd proviso in rule 21A(4) to provide for automatic revocation of such system-based suspension upon compliance with provisions of rule 10A.

d. Amendment in rule 59(6) to provide that where a registered person has not furnished details of a valid bank account under rule 10A, the said registered person may not be allowed to furnish the details of outward supplies in FORM GSTR-1 or using IFF.

e. Amendment in rule 9 and rule 25 to do away with the requirement that the physical verification of business premises is to be conducted in the presence of the applicant and also to provide for physical verification in high risk cases even where Aadhaar has been authenticated.

4. Pilot to be conducted in U.T. of Puducherry for risk-based biometric-based Aadhaar authentication of registration applicants. The State of Andhra Pradesh also expressed its intent to join this pilot.

5. Procedure for Recovery of Tax and Interest in terms of Rule 88C(3): On the recommendations of the GST Council in its 48th meeting held on 17.12.2022, rule 88C was inserted in the CGST Rules, 2017 with effect from 26.12.2022 for system based intimation to the registered person in cases where the output tax liability in terms of FORM GSTR-1 of a registered person for any particular month exceeds the output tax liability disclosed by the said person in the return in FORM GSTR-3B for the said month by a specified threshold. The Council has now recommended insertion of Rule 142B in the CGST Rules, 2017 and insertion of a FORM GST DRC-01D to provide for manner of recovery of the tax and interest in respect of the amount intimated under rule 88C which has not been paid and for which no satisfactory explanation has been furnished by the registered person.

6. Mechanism to deal with differences in ITC between FORM GSTR-2B and FORM GSTR-3B: The Council has recommended a mechanism for system-based intimation to the taxpayers in respect of the excess availment of ITC in FORM GSTR-3B vis a vis that made available in FORM GSTR-2B above a certain

threshold, along with the procedure of auto-compliance on the part of the taxpayers, to explain the reasons for the said difference or take remedial action in respect of such difference. For this purpose, rule 88D and FORM DRC-01C to be inserted in CGST Rules, 2017, along with an amendment in rule 59(6) of CGST Rules, 2017. This will help in reducing ITC mismatches and misuse of ITC facility in GST.

7. To improve discipline in filing of annual returns, FORM GSTR-3A to be amended to provide for issuance of notice to the registered taxpayers for their failure to furnish Annual Return in FORM GSTR-9 or FORM GSTR-9A by due date.

8. Rule 64 and FORM GSTR-5A of CGST Rules, 2017 to be amended to require OIDAR service providers to provide the details of supplies made to registered persons in India his return in FORM GSTR-5A. This will help in tracking due payment of tax on reverse charge basis by such registered persons in India in respect of supplies received from OIDAR service providers.

9. Explanation 3 to be inserted after Rule 43 of CGST Rules, 2017 to prescribe that the value of supply of goods from Duty Free Shops at arrival terminal in international airports to the incoming passengers to be included in the value of exempt supplies for the purpose of reversal of input tax credit.

10. Sub-rule (3A) to be inserted in Rule 162 of CGST Rules, 2017 to prescribe the compounding amount for various offences under section 132 of CGST Act, 2017..

11. The Council has recommended insertion of Rule 163 in CGST Rules, 2017 to provide for manner and conditions of consent-based sharing of information of registered persons available on the common portal with other systems. The Council has also recommended issuance of a notification under section 158A of CGST Act, 2017 for notifying "Account Aggregators" as the systems with which information is to be shared by the common portal.

12. The Council has recommended insertion of a clause (ca) in sub-section (1) of section 10 of the IGST Act, 2017 to clarify the place of supply in respect of supply of goods to unregistered persons.

13. The GST Council has recommended to form a State level coordination Committee comprising of GST officers from both State and Central GST administrations for knowledge sharing on GST matters and coordinated efforts towards administrative and preventive measures.

14. The 2nd interim report of the Group of Ministers (GoM) on IT System Reforms was also discussed by the Council. The GoM has recommended various measures to curb frauds in GST through System based measures for strengthening registration process in GST, more use of third-party data for risk management and controlling flow of fake Input Tax Credit down the supply chain.

Source: PIB Release dated 11.07.2023

GST Revenue Collection

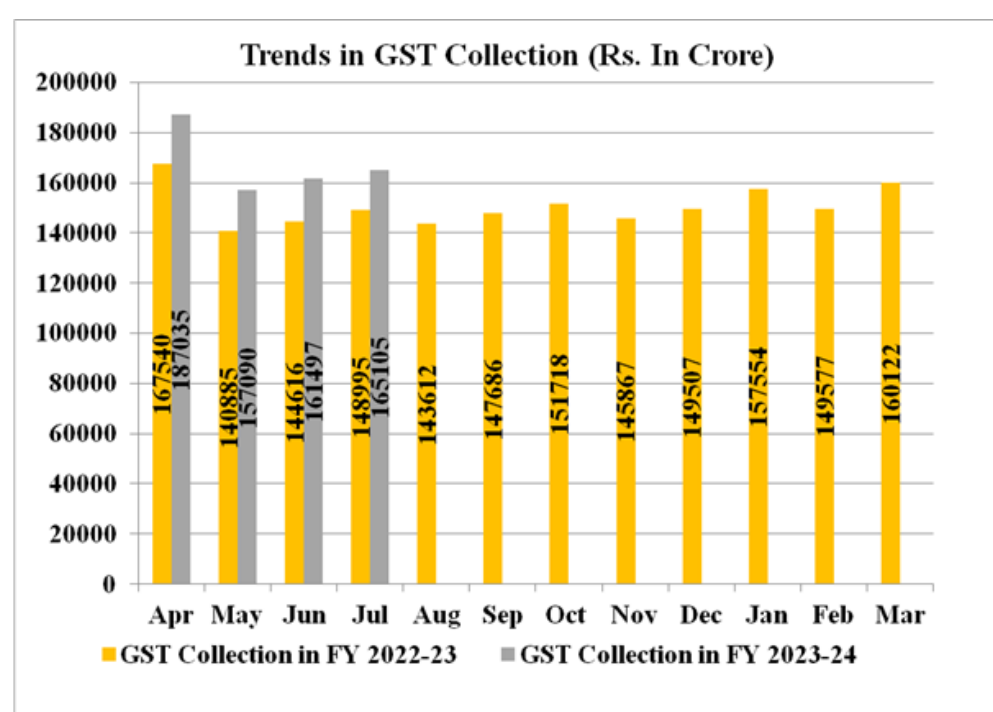
₹1,65,105 crore gross GST revenue collected for July 2023

The gross GST revenue collected in the month of July, 2023 is ₹1,65,105 crore of which CGST is ₹29,773 crore, SGST is ₹37,623 crore, IGST is ₹85,930 crore (including ₹ 41,239 crore collected on import of goods) and cess is ₹11,779 crore (including ₹ 840 crore collected on import of goods).

The Government has settled ₹39,785 crore to CGST and ₹33,188 crore to SGST from IGST. The total revenue of Centre and the States in the month of July, 2023 after regular settlement is ₹69,558 crore for CGST and ₹70,811 crore for the SGST.

The revenues for the month of July, 2023 are 11% higher than the GST revenues in the same month last year. During the month, the revenues from domestic transactions (including import of services) are 15% higher than the revenues from these sources during the same month last year. It is for the fifth time, the gross GST collection has crossed Rs. 1.60 lakh crore mark.

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



Source: PIB Release dated 01.08.2023

Monthly average GST collection for the FY 2021-22 & FY 2022-23 have shown 30% and 22% year-on-year growth respectively

The monthly average gross GST collection for the FYs 2021-22 & 2022-23 have shown 30% and 22% year on year growth respectively. This was stated by Union Minister for State for Finance Shri Pankaj Chaudhary in a written reply to a question in Lok Sabha today.

The details of gross Goods and Services Tax collection on supply of goods and services (Domestic + Imports) for the FY 2020-21, 2021-22 & 2022-23 are as under:

(Rs. In crore)

FY	Collection	Average monthly collection
2020-21	11,36,805	94,734
2021-22	14,83,291	1,23,608
2022-23	18,07,680	1,50,640

The Minister further stated that GST is paid on self-assessment basis and tax administration at Central and State level is empowered to take action against cases where GST is not paid and short paid. Detection of such cases and recovery of taxes not paid or short paid is a continuous process.

Giving more details, the Minister stated that the Government, on the recommendations of the GST Council, has been bringing several reforms in GST. These measures would improve the GST compliance and increase the GST collection. These inter-alia include:-

- Structural changes like calibration of GST rates for correcting inverted duty structure and pruning of exemptions;
- Measures for improving tax compliance such as mandating e-way bill, ITC matching, mandating e-invoice, deployment of artificial intelligence and machine-based analytics, aadhaar authentication for registration, calibrated action on non-filers, stop filers, targeted assessment-based action on risky tax payer, integration of e-way bill with fast tag etc.
- System based analytical tools and system generated red flag reports are being shared with Central as well as State Tax authorities to take action against tax evaders.

Source: PIB Release dated 31.07.2023

Union Minister for Finance and Corporate Affairs Smt. Nirmala Sitharaman inaugurates GST Bhawan at Agartala

Hon'ble Union Minister for Finance and Corporate Affairs Smt. Nirmala Sitharaman inaugurated the 'GST Bhawan', a project of CGST, CX and Customs Office, Guwahati Zone under CBIC, at Agartala, Tripura.



During the event, Shri Sanjay Malhotra, Secretary, D/o Revenue, Ministry of Finance; Shri Vivek Johri, Chairman, Central Board for Indirect Taxes and Customs (CBIC); Shri Sanjay Kumar Agarwal, Member, CBIC; Shri Alok Shukla, Member, CBIC; Shri Yogendra Garg, Chief Commissioner CGST, CX and Customs, Guwahati Zone; senior officers from CBIC, officers and staff from CGST & Customs, Guwahati zone.

Addressing the august gathering, Hon'ble Finance Minister Smt. Nirmala Sitharaman congratulated the people of Tripura on inauguration of GST Bhawan. She emphasised the importance of good infrastructure which can be leveraged to serve taxpayers in a better resulting in improved revenue collection. The building will help the common citizens to come and get facilitated in GST related matters. It increases accessibility of officers to the public. This will help the common citizens to come and get facilitated in GST related matters. During the address, the Finance Minister highlighted that post GST, revenue generation for Tripura has been extremely favourable. Before the GST was introduced, Tripura received only Rs 4.21 crore as Central Sales Tax (CST) in FY 2016-17, whereas the state collected Rs 982.50 crore IGST in FY 2022-23 from Inter-State trade. Also, with GST Bhawan, it becomes important to carry out outreach along with State to make people aware of benefits of GST and encourage more people to get enrolled.



In Picture above: Smt. Nirmala Sitharaman, Hon'ble Union Finance Minister and Sh. Sanjay Malhotra, Revenue Secretary being welcomed at Agartala, Tripura.



In Picture above: Sh. Sanjay Malhotra, Revenue Secretary addressing the gathering.



In Picture above: Smt. Nirmala Sitharaman, Hon'ble Union Finance Minister addressing the gathering



In Picture above: Sh. Vivek Johri, Chairman, CBIC addressing the gathering.

Sh. Vivek Johri, Chairman, CBIC said that the Government is striving to ensure that good working environment both for officers and the trade. He stated that this is the second GST Bhawan in the North East and that proposals for GST Bhawan's in 3 other North East states are at various stages of approval. Sh. Yogendra Garg, Chief Commissioner CGST & Customs, Guwahati Zone stated that GST Bhawan Agartala would address the need to provide better taxpayer services by CGST Commissionerate as number of taxpayers has grown from 1,734 pre-GST to over 12,500 taxpayers in 6 years of GST. He assured that GST outreach programmes would be conducted both in this new office as also offsite as directed by the Finance Minister.



In Picture above: Sh. Yogendra Garg, Chief Commissioner CGST & Customs, Guwahati Zone addressing the gathering

The project was completed in time despite two waves of COVID 19 affecting work and within stipulated timelines of agreement. The project estimated at cost of Rs. 28 crore. The plot of 0.71 acre has a built up area of 3,000 Sq. mtrs or 32,300 sq. ft, thus the average cost of construction pegged at Rs. 93,333/- per sq.mts or Rs. 8,668/- Sq feet. The cost of Rs. 8,668 per sq feet is far less than average cost of construction in Agartala despite best possible facilities and best branded fittings.

There are a total of 8 floors including the ground floor. There is a ramp leading to the entrance of the building for differently abled persons and a reception at the entrance. There is a dedicated canteen on the ground floor meant for the officers. Also, in the ground floor are located, the Malkhana, a Dormitory and the Seva Kendra. There are 02 (two) lifts provided for catering to the needs of the officers and visitors. The Conference Hall is situated in the 2nd floor. The 1st, 2nd and 3rd floor contains the CGST Commissionerate Office. The Audit Circle and Customs Division are sharing the 4th floor and the Customs Division is housed on full of the 5th floor. The Guest Houses are located in the 6th floor and the Auditorium is located on the 7th floor. The fire-fighting system and early warning system is of the best available quality in Agartala. CBIC is making significant efforts to develop infrastructure projects for the department and staff all over India.

Source: PIB Release dated 21.07.2023

Sixth GST Day celebrated by CGST Mumbai Zone

Mumbai CGST & Central Excise Zone celebrated the 6th GST Day on 1st July, 2023. Hon'ble Governor of Maharashtra, Shri Ramesh Bais graced the occasion as the Chief Guest of the event. Officers and staff from Mumbai CGST & Central Excise Zone, officers of Mumbai Customs, and Maharashtra State GST, as well as taxpayers were present.



In Picture above (Left to Right): Sh. Pramod Kumar Agrawal, Principal Chief Commissioner (CGST & Central Excise), Mumbai Zone; Sh. Ramesh Bais, The Hon'ble Governor of Maharashtra

Speaking on the occasion, The Hon'ble Governor of Maharashtra, Shri Ramesh Bais expressed pride and honour in celebrating the 6th anniversary of the Goods and Services Tax (GST) in India. He highlighted GST as a historic and revolutionary change in the country's indirect tax system. He emphasized the need for GST to overcome the shortcomings of the old tax system, which had multiple taxes and complexities. Further, he praised GST for promoting cooperative federalism and reducing corruption and tax evasion. He also emphasized that the GST reflects the values and aspirations of the country and is a tax that powers the building of our New India. He noted that the GST Collections are buoyant and consistent and stated that the tax collection by the Mumbai GST zone has crossed Rs. 87,500 crores, and that of Maharashtra State GST has crossed Rs. 41,462 crores in 2022-23. In conclusion, He called for a commitment to making GST more efficient, effective, and equitable.



In Picture above: Sh. Ramesh Bais, The Hon'ble Governor of Maharashtra felicitating the award winners on the occasion of 6th GST Day.

The Principal Chief Commissioner (CGST & Central Excise), Mumbai Zone, Shri Pramod Kumar Agrawal expressed that the GST day is a means to celebrate the 3Cs, i.e., commitment to taxpayers, cooperative federalism, compliance reduction. He emphasized that all the four business processes of GST, i.e., Registration, Return-filing, Payment, and Refund, have been completely digitised, in line with the Prime Minister's vision of GST being a Good and Simple Tax. He further mentioned that the officers of the GST have fulfilled the principles of Reform, Transform, and Perform. He also informed about the success of the recently held Grievance Redressal Committee Meeting.

On the occasion, commendation certificates were also presented by Hon'ble Governor to 10 officers of the Central GST who have contributed to the successful implementation of the GST for their continued devotion and commitment to duty. The event also involved felicitation of major taxpayers from Mumbai Zone, which included Mahindra & Mahindra Ltd, Bharat Petroleum Corporation Limited, Deposit Insurance and Credit Guarantee Corporation, General Insurance Corporation of India, in the GST category, and Hindustan Petroleum Corporation Limited, and Oil and Natural Gas Corporation from the Central Excise category.

Two taxpayers, namely, Ji Shoji India Pvt. Ltd. and Rajan Agro Green Foods Pvt Ltd also received commendation from the MSME category.

Source: PIB Release dated 11.07.2023

Notifications

➤ **Notification No. 18/2023 - Central Tax , Notification No. 19/2023 - Central Tax , Notification No. 20/2023 - Central Tax and Notification No. 21/2023 - Central Tax dated 17.07.2023 issued to extend due date for furnishing FORM GSTR-1, FORM GSTR-3B and FORM GSTR-7 for the tax periods April, May and June, 2023 for the State of Manipur**

The Central Government vide the said Notifications has extended the due date for furnishing FORM GSTR-1, FORM GSTR-3B and FORM GSTR-7 for registered persons whose principal place of business is in the State of Manipur for the tax periods April and May, 2023 till 31.07.2023.

The Central Government vide the said Notification No. 20/2023 - Central Tax (Rate) dated 17.07.2023 extended the due date for furnishing the return in FORM GSTR-3B for the quarter ending June, 2023 till 31.07.2021 for the registered persons whose principal place of business is in the State of Manipur and are required to furnish return under proviso to sub-section (1) of section 39 read with clause (ii) of sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017.

➤ **Notification No. 22/2023 - Central Tax dated 17.07.2023 issued to extend amnesty for GSTR-4 non-filers**

The Central Government vide the said Notification extended the amnesty scheme for GSTR-4 non-filers till 31.08.2023.

➤ **Notification No. 23/2023 - Central Tax dated 17.07.2023 issued to extend time limit for application for revocation of cancellation of registration**

The Central Government vide the said Notification extended the application period for revocation of cancellation of registration till 31.08.2023.

➤ **Notification No. 24/2023 - Central Tax dated 17.07.2023 issued to extend amnesty scheme for deemed withdrawal of assessment orders issued under Section 62**

The Central Government vide the said Notification extended the amnesty scheme for deemed withdrawal of assessment orders issued under Section 62 till 31.08.2023.

➤ **Notification No. 25/2023 - Central Tax dated 17.07.2023 issued to extend amnesty for GSTR-9 non-filers**

The Central Government vide the said Notification extended the amnesty scheme for GSTR-9 non-filers till 31.08.2023.

➤ **Notification No. 26/2023 - Central Tax dated 17.07.2023 issued to extend amnesty for GSTR-10 non-filers**

The Central Government vide the said Notification extended the amnesty scheme for GSTR-10 non-filers till 31.08.2023.

➤ **Notification No. 27/2023 - Central Tax dated 31.07.2023 issued to notify the provisions of section 123 of the Finance Act, 2021**

The Central Government vide the said Notification appoints 01.10.2023, as the date on which the provisions of Section 123 of the Finance Act, 2021 shall come into force.

➤ **Notification No. 28/2023 - Central Tax dated 31.07.2023 issued to notify the provisions of section 137 to 162 of the Finance Act, 2023**

The Central Government vide the said Notification appoints 01.10.2023, as the date on which the provisions of Sections 137 to 162 (except sections 149 to 154) of the Finance Act, 2023 shall come into force and appoints 01.08.2023, as the date on which the provisions of Sections 149 to 154 of the Finance Act, 2023 shall come into force.

➤ **Notification No. 29/2023 - Central Tax dated 31.07.2023 issued to notify special procedure to be followed by a registered person pursuant to the directions of the Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018**

The Central Government vide the said Notification provides a special procedure for registered persons or officers intending to file appeals against orders passed under section 73 or 74 of the CGST Act, 2017. The procedure applies in accordance with Circular No. 182/14/2022-GST, dated 10.11. 2022, as directed by the Hon'ble Supreme Court in the Union of India v/s Filco Trade Centre Pvt. Ltd. case.

It states that the appeal must be made in duplicate using the prescribed Form and presented manually before the Appellate Authority within the specified time. The appellant is not required to deposit any amount as a pre-condition for filing the appeal. The appeal must be accompanied by relevant documents, including a self-certified copy of the order. Upon receipt of the appeal meeting all requirements, the Appellate Authority will issue an acknowledgement with an appeal number, and the appeal will be

treated as filed. The Appellate Authority will also issue a summary of the order along with its decision.

➤ **Notification No. 30/2023 - Central Tax dated 31.07.2023 issued to notify special procedure to be followed by a registered person engaged in manufacturing of certain goods**

The Central Government vide the said Notification issued a special procedure for registered manufacturers engaged in the production of specific goods as specified in the Schedule appended in the Notification. The Notification outlines requirements related to packing machines, records maintenance, and monthly statements. The procedure mandates registered manufacturers to provide details of packing machines used for filling and packing pouches or containers.

➤ **Notification No. 31/2023 - Central Tax dated 31.07.2023 issued to amend Notification No. 27/2022 dated 26.12.2022**

The Central Government vide the said Notification has provided that provisions of sub-rule (4A) of Rule 8 of the CGST Rules regarding authentication of Aadhaar Number shall apply to the State of Puducherry also.

➤ **Notification No. 32/2023 - Central Tax dated 31.07.2023 issued to exempt the registered person whose aggregate turnover in the FY 2022-23 is up to two crore rupees, from filing annual return for the said FY**

The Central Government vide the said Notification exempts the registered person whose aggregate turnover in the FY 2022-23 is up to two crore rupees, from filing annual return for the said FY.

➤ **Notification No. 33/2023 - Central Tax dated 31.07.2023 issued to notify "Account Aggregator" as the systems with which information may be shared by the common portal under section 158A of the CGST Act, 2017**

The Central Government vide the said Notification notified that "Account Aggregator" as the systems with which information may be shared by the common portal under section 158A of the CGST Act, 2017 and the Notification will come into force from 01.10.2023.

➤ **Notification No. 34/2023 - Central Tax dated 31.07.2023 issued to notify to waive the requirement of mandatory registration under section 24(ix) of CGST Act for person supplying goods through ECOs, subject to certain conditions**

The Central Government vide the said Notification waived the mandatory GST registration requirement for persons supplying goods through Electronic Commerce Operators (ECOs) who is required to collect tax at source under section 52 of the CGST Act, 2017 and having an aggregate turnover in the preceding financial year and in the current financial year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with the provisions of sub-section (1) of section 22 of the said Act, subject to certain conditions as mentioned in the said Notification. The Notification will come into force from 01.10.2023.

➤ **Notification No. 34/2023 - Central Tax dated 31.07.2023 issued to appoint common adjudicating authority in respect of show cause notices in favour of against M/s BSH Household Appliances Manufacturing Pvt Ltd.**

The Central Government vide the said Notification appointed adjudicating authorities to handle show cause notices in favour of or against M/s BSH Household Appliances Manufacturing Pvt Ltd under the Central Goods and Services Tax Act and the Integrated Goods and Services Tax Act.

➤ **Notification No. 06/2023 - Central Tax (Rate), Notification No. 06/2023 - Integrated Tax (Rate) and Notification No. 06/2023-Union Territory Tax (Rate) dated 26.07.2023 issued to provide opt out option for GTA from RCM/FCM and extension time limit to furnish Annexure – V and Annexure VI**

The Central Government vide the said Notification has provided that if any GTA exercises their option for RCM or FCM for a specific FY by filing Annexure-V between 1st of January to 31st of March, that option will remain in effect until the taxpayer decides to change it. The GTA can change the option by filing Annexure-VI before the commencement of any subsequent FY. The notification states that GTAs can now exercise the option to pay GST under forward charge until March 31st of the preceding FY, instead of March 15th. The option can be exercised starting from January 1st of the preceding FY.

➤ **Notification No. 07/2023 - Central Tax (Rate) , Notification No. 07/2023 - Integrated Tax (Rate) and Notification No. 07/2023-Union Territory Tax (Rate) dated 26.07.2023 issued to provide exemption for satellite launch services offered by private sector organizations**

The Central Government vide the said Notification has issued an amendment to provide GST exemption for satellite launch services offered by private sector organizations. This amendment is based on the recommendations of the 50th GST Council Meeting.

➤ **Notification No. 08/2023 - Central Tax (Rate), Notification No. 08/2023 - Integrated Tax (Rate) and Notification No. 08/2023-Union Territory Tax (Rate) dated 26.07.2023 issued to relieve GTAs from filing yearly GST declarations under forward charge**

The Central Government vide the said Notification has relieved GTAs from filing yearly GST declarations under forward charge and the Annexure III is amended accordingly. The amendment is effective from 27.07.2023.

➤ **Notification No. 09/2023 - Central Tax (Rate) , Notification No. 09/2023 - Integrated Tax (Rate) and Notification No. 09/2023-Union Territory Tax (Rate) dated 26.07.2023 issued to amend rates on certain items**

The Central Government vide the said Notification has amended rates including changes in Schedule I, II, and III, affecting items like uncooked/unfried snack pellets, fish soluble paste, LD slag, imitation zari thread to be taxed at 5% GST rate.

➤ **Notification No. 10/2023 - Central Tax (Rate) dated 26.07.2023, Notification No. 10/2023 - Integrated Tax (Rate) and Notification No. 10/2023-Union Territory Tax (Rate) issued to implement**

consequential changes related to the New Foreign Trade Policy, 2023

The Central Government vide the said Notification has implemented consequential changes related to the New Foreign Trade Policy, 2023, as recommended by the 50th GST Council Meeting.

➤ **Notification No. 01/2023 - Integrated Tax dated 31.07.2023** notify all goods or services which may be exported on payment of integrated tax and on which the supplier of such goods or services may claim the refund of tax so paid

The Central Government vide the said Notification notified all goods or services as the class of goods or services which may be exported on payment of integrated tax and on which the supplier of such goods or services may claim the refund of tax so paid.

➤ **Notification No. 01/2023 – Compensation Cess (Rate) dated 26.07.2023 to amend No. 1/2017- Compensation Cess(Rate) to implement the decisions of 50th GST Council**

The Central Government vide the said Notification introduced various changes in the Compensation Cess rates for different categories of tobacco products, both bearing and not bearing brand names and pan masala products. It also clarifies the definition of “Ground Clearance” for motor vehicles known as Utility Vehicles.

Circulars

➤ **Circular No. 192/04/2023-GST dated 17.07.2023** issued for Clarification on charging of interest under Section 50(3) of the CGST Act, 2017, in cases of wrong availment of IGST credit and reversal thereof

➤ **Circular No. 193/05/2023-GST dated 17.07.2023** issued for Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for the period 01.04.2019 to 31.12.2021

➤ **Circular No. 194/06/2023-GST dated 17.07.2023** issued for Clarification on TCS liability under Sec 52 of the CGST Act, 2017 in case of multiple E-commerce Operators in one transaction

➤ **Circular No. 195/07/2023-GST dated 17.07.2023** issued for Clarification on availability of ITC in respect of warranty replacement of parts and repair services during warranty period

➤ **Circular No. 196/08/2023-GST dated 17.07.2023** issued for Clarification on taxability of share capital held in subsidiary company by the parent company

➤ **Circular No. 197/09/2023-GST dated 17.07.2023** issued for Clarification on refund-related issues

➤ **Circular No. 198/10/2023-GST dated 17.07.2023** issued for Clarification on issue pertaining to e-invoice

➤ **Circular No. 199/11/2023-GST dated 17.07.2023** issued for Clarification regarding taxability of services provided by an office of an organisation in one State to the office of that organisation in another State, both being distinct persons

GST Portal Updates

➤ **Important Update: Geocoding Functionality Now Live for All States and Union Territories**

The functionality for geocoding the principal place of business address is now live for all States and Union territories. This feature, which converts an address or description of a location into geographic coordinates, has been introduced to ensure the accuracy of address details in GSTN records and streamline the address location and verification process.

GSTN has successfully geocoded more than 1.8 crore addresses of principal places of business. Furthermore, all new addresses post-March 2022 are geocoded at the time of registration itself, ensuring the accuracy and standardization of address data from the outset.

Here's how taxpayers can access and use this functionality:

1. **Accessing the Functionality:** You can find this functionality under the Services/Registration tab in the FO portal.

2. **Using the Functionality:** The system-generated geocoded address will be displayed, and you can either accept it or update it as per your requirements. In cases where the system-generated geocoded address is unavailable, a blank will be displayed, and you can directly update the geocoded address.

3. **Viewing the Geocoded Address:** The geocoded address details will be saved separately under the "Place of Business" tab on the portal. They can be viewed under My profile>>Place of Business tab under the heading "Principal Geocoded" after logging into the portal. Please note that this will not change your existing addresses.

4. **One-time Activity:** The geocoding link will not be visible on the portal once the geocoding details are submitted by you. This is a one-time activity, and once submitted, revision in the address is not allowed. The functionality will not be visible to the taxpayers who have already geocoded their address through new registration or core amendment. Please note that the address appearing on the registration certificate can be changed only through the core amendment process. This geocoding functionality would not impact the previously saved address record.

5. **Availability:** This functionality is available for normal, composition, SEZ units, SEZ developers, ISD, and casual taxpayers who are active, cancelled, and suspended.

Portal Update dated 07.07.2023

➤ Advisory: e-Invoice Exemption Declaration Functionality Now Available

1. The e-Invoice Exemption Declaration functionality is now live on the e-Invoice portal. This functionality is specifically designed for taxpayers who are by default enabled for e-invoicing but are exempted from implementing it under the CGST (Central Goods and Services Tax) Rules.

2. Salient features of this functionality are:

a. The e-Invoice Exemption Declaration functionality is voluntary and can be accessed at the e-Invoice portal (www.einvoice.gst.gov.in).

b. This functionality is applicable to taxpayers who are exempted from e-Invoicing as per the provisions of the CGST Rules.

c. It is important to note that any declaration made using this functionality will not change the e-Invoice enablement status of the taxpayer.

d. The responsibility to take decision vis-à-vis exemption with reference to various Notifications issued by the Government and report on the portal is of the person.

3. The facility to report exemption declaration is purely for business facilitation purposes.

Portal Update dated 24.07.2023

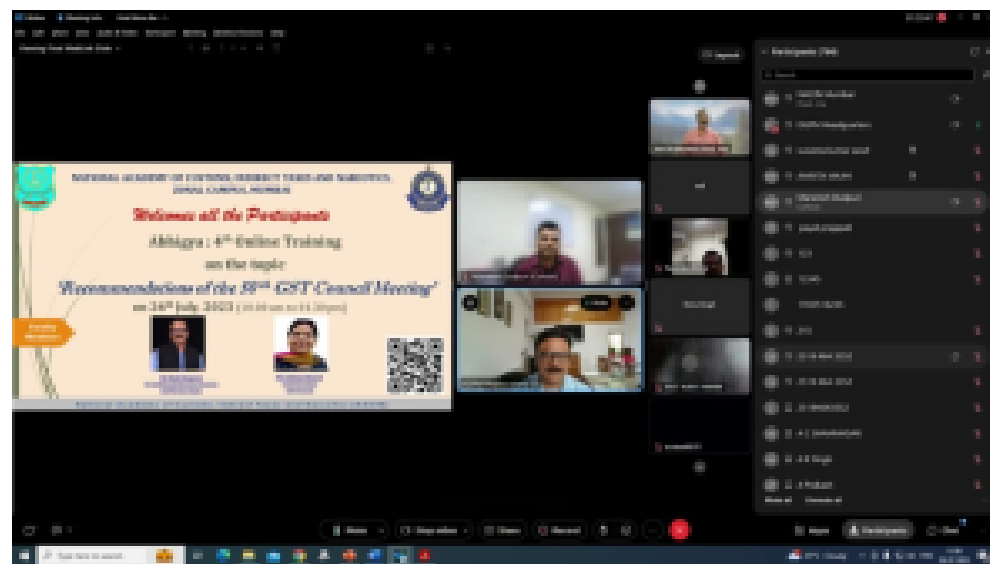
GST Outreach Programme

➤ NACIN, Mumbai conducted Online Training on 'Recommendations of the 50th GST Council Meeting' on 26.07.2023 under the series “Abhigya”

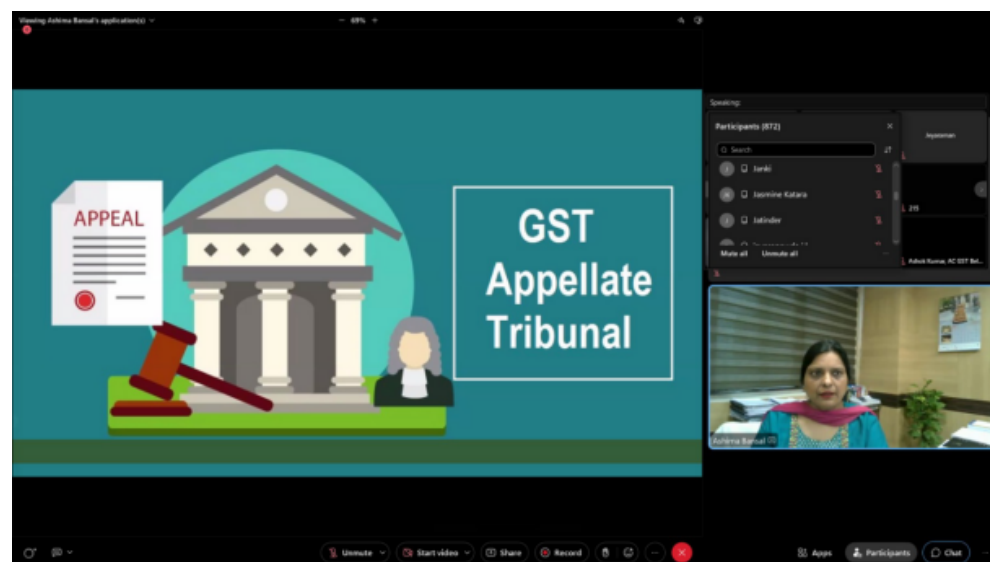
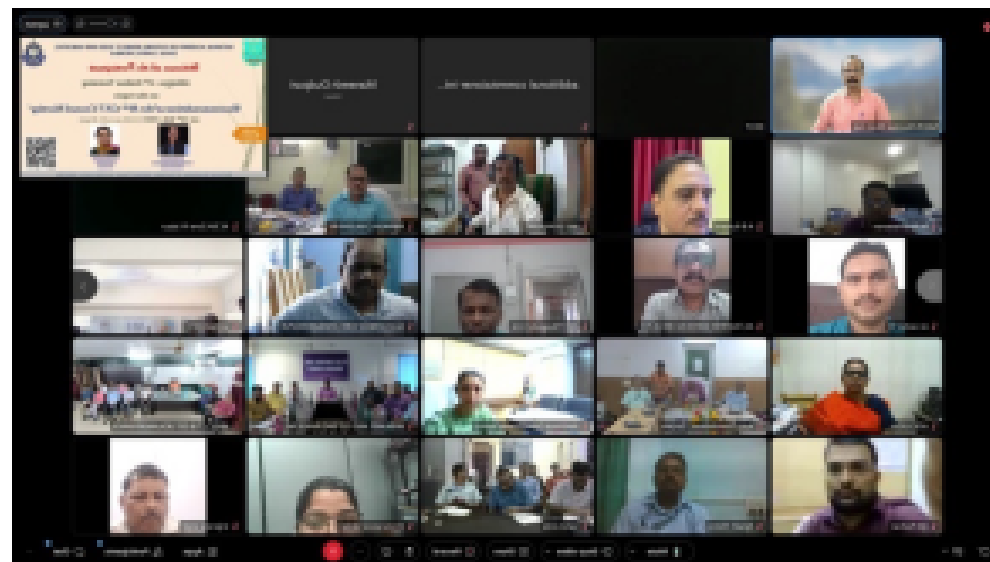
NACIN, Mumbai conducted Online Training on 'Recommendations of the 50th GST Council Meeting' on 26.07.2023 under the series “Abhigya”. Sh Rajiv Kapoor, Pr ADG, DGPM, New Delhi and Ms. Ashima Bansal, Joint Secretary, GST Council New Delhi took the sessions.

A total of 1476 officers hailing from various CGST formations across the nation, as well as from State Tax formations of states including Uttar Pradesh, Madhya Pradesh, Gujarat, Bihar, Karnataka, Andhra Pradesh, Goa, Tamil Nadu, Maharashtra, Delhi, Rajasthan, Kerala, Punjab, Haryana, Meghalaya, Odisha, Himachal Pradesh, Jammu & Kashmir (Union Territory), Puducherry, and others, actively attended the session.

The online training served as an excellent platform for the exchange of knowledge, insights, and best practices in the realm of GST implementation and governance. The event fostered a comprehensive understanding of the latest updates and recommendations arising from the 50th GST Council Meeting.



In the Picture above: Sh. Rajiv Kapoor, Pr ADG, DGPM, New Delhi taking the session.



In the Picture above: Ms. Ashima Bansal, Joint Secretary, GST Council New Delhi taking the session.

Farewell



Additional Secretary, GSTCS Sh. Pankaj Kumar Singh bidding farewell to Mr. Rakesh Joshi, Superintendent. He had joined GST Council Secretariat in November, 2021 as an Inspector on loan from CGST Jabalpur Commissionerate and got promoted to the post of Superintendent in December, 2022. He was relieved in July, 2023 to join his parent zone – Bhopal CGST zone. We wish him the best in his future endeavours.



In the Picture above: Officers and staff bidding farewell to Mr. Rakesh Joshi, Superintendent.

Legal Corner

➤ Actionable Claim

An actionable claim pertains to a debt or claim for which legal action can be initiated in a court of law to seek redress. Civil courts acknowledge various grounds for granting relief, irrespective of whether these claims are conditional, accruing, or otherwise. The definition of an actionable claim is outlined in Section 3 of the Transfer of Property Act, 1882. In simpler terms, an actionable claim signifies a debt or claim for which an individual can take legal action and approach the court to recover the owed debt or claim.

According to Section 3 of the Transfer of Property Act, actionable claim means, a claim to any debt, other than a debt secured by mortgage of immovable property or by hypothecation or pledge of moveable property, or to any beneficial interest in movable property not in the possession, either actual or constructive, of the claimant, which the civil courts recognize as affording grounds for relief, whether such debt or beneficial interest be existent, accruing confidential or contingent.

Unsecured debt refers to all monetary obligations of a certain amount, and that is not covered by any security in the form of mortgage, pledge or hypothecation. This is not just limited to the concept of loans forwarded by a creditor to a principal debtor. It extends to all kinds of monetary obligations, such as rent or payment on sale of property etc.

If a person has the right to possess a movable property, then it is said that he has beneficial interest in that movable property. But if that property is not in his possession, then he has an actionable claim. So, the requirements to constitute this type of actionable claim are:

1. Movable property;
2. The movable property is not in the possession of the claimant;
3. The claimant has the right to possess that movable property.

The Transfer of Property Act permits the transfer of actionable claims.

Section 136 of the Transfer of Property Act, 1882 declares certain groups of people who cannot deal in the transfer of actionable claims. This Section bars Judges, legal practitioners or officers of Court from receiving any share or interest in any actionable claim, and hence they cannot be the transferee in transfer of actionable claim. Section 6(h)(3) provides that any property cannot be

transferred to a person who is legally disqualified from receiving that property, that is, transfer cannot be made to legally disqualified transferees, and Section 136 legally disqualifies these persons from being transferees of actionable claims and hence, actionable claims cannot be transferred to this class of people.

- The right to claim the benefit of a contract not coupled with any liability;
- A claim for arrears of rent; and
- The right to credit in a provident fund account.

50th GST Council Meeting Gallery



In the Picture above (Left to Right): Sh. Shri Vivek Ranjan, Member, CBIC, Sh. Shashank Priya, Member (GST), CBIC; Sh. Vivek Johri, Chairman, CBIC; Sh. Sanjay Malhotra, Revenue Secretary; Smt. Nirmala Sitharaman, Hon'ble Union Minister for Finance and Corporate Affairs; Sh. Pankaj Choudhary, Minister of State for Finance



In the Picture above (Left to Right): Sh. Thangam Thennarasu, Hon'ble Minister for Finance and Human resource Management, Tamil Nadu; Sh. B.S Panth, Hon'ble Minister for Tourism & Civil Aviation, Sikkim



In the Picture above (Left to Right): Sh. Buggana Rajendranath, Hon'ble Minister for Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training, Andhra Pradesh; Ms. Limatula Yaden, Joint Secretary, TRU, DoR; Sh. Sanjay Mangal, Pr. Commissioner, GST Policy Wing, CBIC; Sh. Shri Vivek Ranjan, Member, CBIC.



In the Picture above (Left to Right): Sh. Pankaj kumar Singh, Additional Secretary, GSTCS; Ms. Ashima Bansal, Joint Secretary, GSTCS; Ms. Sumidaa Devi, Joint Secretary, GSTCS; Sh. Manish Sinha, CEO, GSTN



In the Picture above (Left to Right): Ms. A. Shaila, Secretary (Financial Reforms), Maharashtra; Sh. Rajeev Kumar Mittal, Commissioner State Tax, Maharashtra; Sh. Lokesh Kumar Jatav, Commissioner State Tax, Madhya Pradesh; Sh. Ajit Patil, Commissioner State Tax, Kerala; Sh. K. N. Balagopal, Hon'ble Minister for Finance, Kerala; Sh. Krishna Byre Gowda, Hon'ble Minister for Revenue, Karnataka; Ms. C. Shikha, Commissioner of Commercial Taxes, Karnataka; Dr. Rameshwar Oraon, Hon'ble Minister for Finance, Jharkhand; Ms. Vipra Bhal, Secretary, Commercial Taxes, Jharkhand



In the Picture above (Left to Right): Dr. Ravi Kumar Supur, Chief Commissioner, State Tax, Rajasthan; Sh. Vikas Pratap, Financial Commissioner (Taxation), Punjab; Sh. Harpal Singh Cheema, Hon'ble Minister for Finance, Punjab; Sh. K. Lakshminarayanan, Hon'ble Minister for Public Works, Puducherry; Sh. Bikram Keshari Arukha, Hon'ble Minister for Finance, Odisha



In the Picture above (Left to Right): Dr. Rameshwar Oraon, Hon'ble Minister for Finance, Jharkhand; Ms. Vipra Bhal, Secretary, Commercial Taxes, Jharkhand; Sh. Rajeev Rai Bhatnagar, Advisor to Hn'ble LG, UT of Jammu & Kashmir; Sh. Yunus, Commissioner State Taxes and Excise, Himachal Pradesh; Sh. Harshwardhan Chauhan, Hon'ble Minister for Industries, Himachal Pradesh



In the Picture above (Left to Right): Sh. Harshwardhan Chauhan, Hon'ble Minister for Industries, Himachal Pradesh; Sh. J. P Gupta, Additional Chief Secretary, Finance department, Gujarat; Sh. Kanubhai Desai, Hon'ble Minister for Finance, Gujarat; Sh. Mauvin Godinho, Hon'ble Minister for Industries and Transport, Goa; Sh. SS Gill, Comisioner of State Tax, Goa; Sh. A Anbarasu, Principal Commissioner (State Tax), Delhi; Ms. Atishi Marlena, Hon'ble Minister for Finance, Delhi.



In the Picture above (Left to Right): Sh. Premchand Aggarwal, Hon'ble Minister for Finance and Urban Development, Uttarakhand; Sh. Nitin Ramesh Gokarn, Additonal Chief Secretary, State Tax, UP; Sh. Suresh Kumar Khanna, Hon'ble Minister for Finance and Parliamenary Affairs, UP.



In the Picture above (Left to Right): Sh. Bikram Keshari Arukha, Hon'ble Minister for Finance, Odisha; Sh. C. Lima Imsong, Additional Commissoenr of State Taxes, Nagaland; Sh. K. G. Kenye, Hon'ble Minister for Power and Parliamentary Affairs, Nagaland; Sh. Hrangthanmawia, Assitant Commissoenr of State Tax, Mizoram



In the Picture above (Left to Right): Sh. T. Harish Rao, Hon'ble Minister for Finance, Health and Family Welfar, Telangana; Ms. Neetu Prasad, Commissioner of Commercial Taxes, Telangana; Sh. Dheeraj Kumar, Commissioner of Commercial Taxes, Tamil Nadu; Sh. Thangam Thennarasu, Hon'ble Minister for Finance and Human resource Management, Tamil Nadu



In the Picture above (Left to Right): Sh. Conrad .K. Sangma, Hon'ble Chief Minister, Meghalaya; Sh. Chowna Mein, Hon'ble Dy. CM Minister cum Finance Minister, Arunachal Pradesh; Ms. Y.W. Ringu, Secretary (Tax & Excise), Arunachal Pradesh.



In the Picture above (Left to Right): Sh. A Anbarasu, Principal Commissioner (State Tax), Delhi; Ms. Atishi Marlena, Hon'ble Minister for Finance, Delhi; Sh. T.S. Singh Deo, Hon'ble Deputy Chief Minister, Chattisgrah; Sh. Vinay Pratap Singh, Deputy Commissioner-cum- Excise and Taxation Commissioner, Chandigarh; Sh. Arun Kumar Mishra, Tax Expert, Commercial Taxes, Bihar



In the Picture above (Left to Right): 50th Meeting of GST Council in progress



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