

GST Council Secretariat, New Delhi

Issue-49, April, 2023





MESSAGE

It gives me great pleasure to inform you that the National Coordination Meeting for the Central and State Tax officers was successfully organised by GST Council Secretariat under the Chairmanship of Revenue Secretary in Vigyan Bhawan, New Delhi on 24.04.2023. It provided a platform for the Centre and the States to deliberate upon the measures and best practices that can be adopted to make the GST regime more robust and compliant.

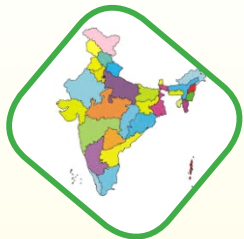
The agenda for the meeting encompassed a broad spectrum of topics, ranging from the use of technology for GST compliance to enforcement measures for checking tax evasion. The discussions were very productive and I am optimistic that the knowledge and insights derived from this meeting will foster significant enhancements in the GST compliance across the country.

The Model All India GST Audit Manual has been made available on the website of the GST Council Secretariat. The Manual aims to enable tax officers to conduct effective audits in a uniform, efficient and comprehensive manner, while incorporating best practices from States and the Centre, as well as international practices. We commend the efforts of the Committee of Officers (CoO) on GST Audit in preparing such a comprehensive document and hope that the manual will enable a more transparent and efficient GST system, which will benefit both taxpayers and the Government.

I encourage all stakeholders, including businesses and tax officials, to remain updated on the latest developments related to GST.

Pankaj Kumar Singh
Additional Secretary

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GST revenue collection for April 2023 highest ever at ₹ 1.87 lakh crore

The gross GST revenue collected in the month of April, 2023 is ₹ 1,87,035 crore of which CGST is ₹38,440 crore, SGST is ₹47,412 crore, IGST is ₹89,158 crore (including ₹34,972 crore collected on import of goods) and cess is ₹12,025 crore (including ₹901 crore collected on import of goods).

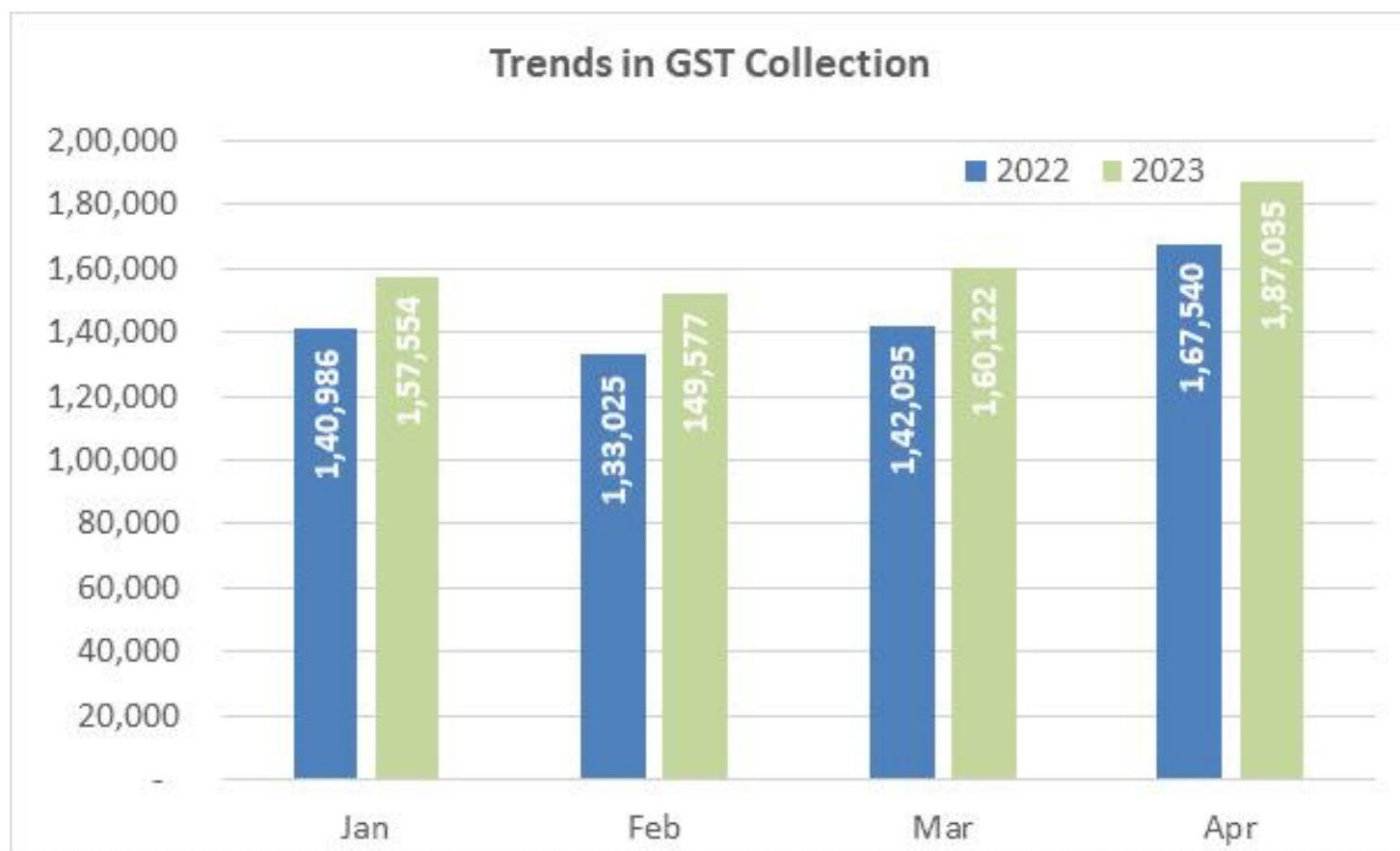
The Government has settled ₹45,864 crore to CGST and ₹37,959 crore to SGST from IGST. The total revenue of Centre and the States in the month of April, 2023 after regular settlement is ₹84,304 crore for CGST and ₹85,371 crore for the SGST.

The revenue for the month of April, 2023 is 12% higher than the GST revenue in the same month last year. During the month, the revenue from domestic transactions (including import of services) is 16% higher than the revenue from these sources during the same month last year.

For the first time, gross GST collection has crossed ₹1.75 lakh crore mark. Total number of e-way bills generated in the month of March, 2023 was 9.0 crore, which is 11% higher than 8.1 crore e-way bills generated in the month of February, 2023.

Month of April, 2023 saw the highest ever tax collection on a single day on 20th April, 2023. On 20th April, 2023, ₹ 68,228 crore was paid through 9.8 lakh transactions. The highest single day payment last year (on the same date) was ₹ 57,846 crore through 9.6 lakh transactions.

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



Source: PIB Press Release dated 01.05.2023

Review Meeting with CBIC Chaired by Union Finance Minister Smt. Nirmala Sitharaman

The Hon'ble Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman chaired a review meeting with Central Board of Indirect Taxes & Customs (CBIC) on 29th April, 2023. The review meeting was attended by the Revenue Secretary, Chairman, CBIC and Members of CBIC.

The comprehensive review covered a variety of work areas including trade facilitation, tax payer services, grievance redressal of the trade, finalisation of disciplinary cases and infrastructure projects, and progress of the upcoming Palasamudram campus of the National Academy of Customs, Indirect Taxes & Narcotics (NACIN).

The Finance Minister emphasised the need for continuously improving tax payer services. With respect to grievance redressal, the Hon'ble Finance Minister desired that in each Zone interaction should be organised with members of trade and industry who are part of the GST ecosystem to know their issues and suggestions, so as to systematically identify matters for working out a redress for them. She also directed to put in place a system to take feedback on grievances redressed so as to improve quality of grievance redressal.



In the Picture: (from left to right) Sh. Rajiv Talwar, Member (Customs), CBIC; Revenue Secretary Sh. Sanjay Malhotra; Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman; Sh. Vivek Johri, Chairman, CBIC; Alok Shukla Member (IT & Taxpayer Services), CBIC

In the course of review, the Finance Minister was briefed on the final revenue achievement in total Indirect Tax collections for 2022-23 which stood at ₹ 13.82 lakh crore [as against ₹ 12.89 Lakh Crore in 2021-22]. On the GST side, the average gross monthly collection for the year 2022-23 stood at ₹ 1.51 lakh crore and monthly GST revenue collections exceeded ₹ 1.4 lakh crore for 12 months in a row.

The Finance Minister directed CBIC to introduce its automated GST return scrutiny by next week and to implement an action plan to increase the taxpayer base through enhanced use of technology. In order to intensify its drive against fake billing/Input Tax Credit (ITC), Smt. Sitharaman desired that CBIC may undertake a comprehensive root cause analysis by studying the typology of cases already booked and come up with recommendations on technology based solutions to address the menace and prevent its occurrence.

The Finance Minister also advised CBIC to take measures for employee welfare. Cadre restructuring, capacity building and training, timely promotions and effective and timely action in disciplinary matters were also discussed during the meeting .

The officers of CBIC also briefed the Hon'ble Finance Minister about the activities carried out under the Customs Cooperation Fund (CCF - India) which is used to support capacity building initiatives amongst the members of the World Customs Organisation (WCO).

[Source: PIB Press Release dated 29.04.2023](#)

National Co-ordination Meeting held on 24th April, 2023 at New Delhi

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 24th April, 2023 at Vigyan Bhawan, 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. Revenue Secretary Sh. Sanjay Malhotra inaugurated the National Co-ordination Meeting of Central & State Tax Administrations, organized by GST Council in New Delhi on 24.04.2023. Chairman CBIC Sh. Vivek Johri, Board Members, Chief Commissioners/Commissioners from Central & State Tax, GSTN, CEIB and DGGI were present.

The aim of the meeting was to provide a common platform for knowledge sharing between Centre and State GST officers and also to encourage coordination between the tax officials of Centre and States. During the course of meeting presentations were made by States and Central tax zones, CBIC on the best practices developed by them. Further, discussions and deliberations were held on the various issues faced by the tax officials on enforcement front and measures were suggested to tackle the same. Presentations were also made by DGGI and GSTN on measures to be adopted on enforcement and system front.

A presentation was made by Joint Secretary, DoR on the latest revenue trends and it was reported that the average monthly revenue was over ₹1.5 lakh crore, which is 22% increase from the previous year's average of ₹1.23 lakh crore. This is a significant achievement for the GST regime, which has been continuously evolving and adapting to meet the needs of the dynamic business environment.

After the covid pandemic, this was the first time that the Central and State Tax authorities were brought together under a single platform and the meeting was a major success as it could identify and deliberate on the major issues that were being faced by the tax administrators.

Further, it proved to be an ideal platform to come up with measures for better coordination between the authorities for ensuring a robust and resilient GST regime.



In the picture: (left to right) Ms. V. Rama Mathew, Member (Tax Policy), CBIC; Sh. Shashank Priya, Member (GST), CBIC; Sh. Vivek Johri, Chairman, CBIC; Revenue Secretary Sh. Sanjay Malhotra.



In the picture: (left to right) Ms. Limatula Yaden, Joint Secretary, TRU; Sh. Sanjay Mangal, Pr. Commissioner, GST Policy Wing; Sh. Ritwik Pandey, Joint Secretary, DoR; Sh. Amit Mohan Govil, DG, CEIB; Ms. Seema Arora, Pr. DG(Audit), GOI; Ms. Reshma Lakhani, DG(GST), GOI.



In the Picture: (left to right) Sh. Vivek Aggarwal, Additional Secretary, DoR; Sh. Pankaj Kumar Singh, Additional Secretary, GSTCS; Ms. Ashima Bansal, Joint Secretary, GSTCS; Ms. Sumidaa Devi, Joint Secretary, GSTCS; Sh. Manish Kumar Sinha, CEO, GSTN; Sh. Nitish Kumar Sinha, Pr. ADG, DGGI.



In the Picture: (left to right) Amit Gupta, Additional Commissioner of State Tax (Audit), Uttarakhand; Ms. Ministhy S, Commissioner of State Tax, Uttar Pradesh; Sh. Khalid Aizaz Anwar, Commissioner of State Tax, West Bengal.



In the Picture: (left to right) Sh. Manoj Rai, Commissioner (Commercial Taxes), Sikkim; Sh. Dheeraj Kumar, Commissioner Commercial Taxes, Tamil Nadu; Ms. Neetu Prasad, Commissioner Commercial Taxes, Telangana; Ms. Rakhi Biswas, Commissioner of Taxes & Excise, Tripura.



In the Picture: (left to right) Dr. Rashmi Singh, Commissioner of State Taxes, Jammu & Kashmir; Sh. Santosh Kumar Vatsa, Commissioner Commercial Taxes, Jharkhand; Ms. C. Shikha, Commissioner Commercial Taxes, Karnataka; Sh. Ajit Patil, Commissioner of State Taxes, Kerala.



In the Picture: (left to right) Sh. Ajit Patil, Commissioner of State Taxes, Kerala; Sh. Lokesh Kumar Jatav, Commissioner of State Taxes, Madhya Pradesh; Sh. Rajeev Kumar Mital, Commissioner of State Taxes, Maharashtra; Ms. Mercina R. Panmei, Commissioner of Taxes, Manipur; Sh. Jimmy L. Kharwanlang, Deputy Commissioner of Taxes, Meghalaya



In the Picture: (left to right) Sh. Rajiv Talwar, Member (Customs), CBIC; Sh. Surjit Bhujabal, Pr. DG, DGGI; Sh. Vivek Aggarwal, Additional Secretary, DoR; Sh. Pankaj Kumar Singh, Additional Secretary, GSTCS; Ms. Ashima Bansal, Joint Secretary, GSTCS.



In the Picture: Revenue Secretary Sh. Sanjay Malhotra addressing all the Board Members, Chief Commissioners/Commissioners from Central & State Tax, GSTN, CEIB and DGGI.



In the Pictures above: Chief Commissioners/Commissioners from Central & State Tax attending the National Co-ordination Meeting.

State Best Practices

- **Circular issued to ensure speedy disposal and simplification of procedure for new registration, issuance of Guidance Manual for GST Suvidha Kendra and a review meeting conducted recently regarding financial achievements made during the fiscal year 2022-23 by Jammu and Kashmir Tax Department**

J&K State Taxes Department issued a Circular to ensure speedy disposal and simplification of procedure for new registration under J&K GST Act, 2017 to facilitate new taxpayers.

The Circular provides instruction for making the procedure of registration under GST Act more efficient to facilitate bonafide taxpayers. The Circular stated that since the Act does not mandate physical/personal statements of the applicants at the time of processing of registration, these practices shall be discouraged and it shall be ensured that no extraneous information/documents are sought by the proper officer while processing such applications. Additionally, any discrepancy shall be communicated to the applicant within one day of filing the application. However, in case of doubt/suspicion, the proper officer may call for any information as he may deem fit but information shall be relevant to the application and frivolous/extraneous information shall not be called for.

Also, a Guidance Manual for Suvidha Kendra has been issued by the J&K State Taxes Department, which is a nascent attempt to guide the functionaries involved in GST Suvidha Kendra at various districts of Jammu and Kashmir regarding their duties and responsibilities. The Manual provides a ready reference to all officials/functionaries associated with running of these Suvidha Kendras including prescribing a reporting system and format which will enable the management to assess the efficacy of functioning of these centres. The detailed Circular and Manual are available on the J&K State Taxes Department website.

Furthermore, Dr. Rashmi Singh, Commissioner of State Taxes, Jammu & Kashmir conducted a review meeting recently with the Deputy Commissioners regarding financial achievements made during the fiscal year 2022-23 vis-à-vis roadmap/targets for the current Financial Year.



In the Pictures above: Dr. Rashmi Singh, Commissioner of State Taxes, Jammu & Kashmir with Ms. Ankita Kar, Ms. Namrita Dogra and Sh. Shakeel Maqbool, Additional Commissioner, State Taxes Jammu.



In the Pictures above: Dr. Rashmi Singh, Commissioner of State Taxes, Jammu & Kashmir conducting the review meeting.

- **A WhatsApp group created with the members of Trade & officers of Chennai Zone for quick communication & resolution of issues**

Sh. M Srinivas, Pr. Chief Commissioner, CGST Chennai zone met Office bearers of CII, Tamil Nadu Chapter to discuss various issues of MSME. Besides clarifying issues, a WhatsApp group has been created with the members of

Trade & officers of Chennai Zone for quick communication and resolution of issues. It will be useful for all taxpayers more particularly MSMEs and will enable quick resolution of issues promoting ease of doing business.



In the Pictures above: Sh. M Srinivas, Pr. Chief Commissioner, CGST Chennai zone addressing Office bearers of CII Tamil Nadu Chapter.



In the Pictures above: Sh. M Srinivas, Pr. Chief Commissioner CGST with Office bearers of CII Tamil Nadu Chapter and other Government officials.

In-House Activities

- **Visit to GSTC Secretariat of the OTs of 74th Batch of IRS (C&IT) undergoing Induction Training in NACIN**

The Officer trainees of the 74th batch of IRS (C&IT) visited the GST Council Secretariat on 06.04.2023 as part of their induction training in NACIN. The purpose of the visit was to gain a better understanding of the functioning of the GST Council and an extensive insight on Cooperative Federalism structure of GST.

During the visit, the probationers were given an overview of the Procedures and Conduct of Business Regulations of the GST Council and were also informed about the functioning of the Council, which includes making recommendations on GST-related issues such as tax rates, exemptions, and thresholds, and overseeing the implementation of GST across the country.

The officers were also given an insight regarding the spirit of Cooperative Federalism, which aims to foster co-operation and co-ordination between the Central and State Governments in policy-making and implementation.

The visit to the GSTC Secretariat was a valuable learning experience for the officers, as it helped them understand the importance of the spirit of cooperative federalism in the context of GST implementation. It also provided them with a practical understanding of the functioning of the GST Council and its role in promoting a unified tax system across the country.



In the 1st Picture above: (left to right) Sh. Pankaj Kumar Singh , Additional Secretary, GSTCS being presented a token of appreciation by Ms. Likhita V Umare, Associate Course Director.

In the 2nd Picture above: (left to right) Sh. Kshitendra Verma, Director, GSTCS; Ms. Ashima Bansal, Joint Secretary, GSTCS; Sh. Pankaj Kumar Singh , Additional Secretary, GSTCS; Ms. Likhita V Umare, Associate Course Director.



In the Picture above: Officer Trainees of the 74th batch of IRS (C&IT).

- **Visit to GSTC Secretariat of the Students of Miranda House, University of Delhi**

A group of students from Miranda House, University of Delhi visited the GSTC Secretariat on 05.04.2023 to gain insights into the functioning of the GST Council. The officers at the Secretariat gave the students an overview of the Goods and Services Tax (GST) Council and its functioning. During the visit, the students were briefed on the implementation of GST and its impact on the economy. The officers also explained the roles and responsibilities of the GST Council and its Members, including the Centre and the States. They also highlighted the decision-making process of the Council, which includes discussions and consensus-building among the members. The officers also answered the students' questions, which ranged from the impact of GST on various sectors of the economy to the challenges faced by the Council in implementing the tax system.

Overall, the visit provided the students with a valuable opportunity to gain first-hand insights into the functioning of the GST Council and the impact of GST on the Indian economy. The officers at the Secretariat were appreciated for their efforts in making the visit informative and engaging for the students.



In the Picture above: (Left to Right seated) Ms. Reshma R. Kurup, Under Secretary, GSTCS; Ms. Ashima Bansal, Joint Secretary, GSTCS; Sh. Pankaj Kumar Singh , Additional Secretary, GSTCS; Ms. B. Sumidaa Devi, Joint Secretary, GSTCS; Dr.Namrata Singh, Associate Professor, Department of Political Science along with students of Miranda House, University of Delhi.



In the Picture above: Sh. Pankaj Kumar Singh , Additional Secretary, GSTCS addressing the students of Miranda House, University of Delhi.

• **Advisory on Bank Account Validation**

The functionality for bank account validation is now integrated with the GST System. This feature is introduced to ensure that the bank accounts provided by the Tax Payer is correct.

The bank account validation status can be seen under the Dashboard→My Profile→Bank Account Status tab in the FO portal. Tax Payers will also receive the bank account status detail on registered e-mail and mobile number immediately after the validation is performed for his declared bank account.

For seeking detail, please visit on below mentioned URL :-

https://tutorial.gst.gov.in/downloads/news/advisory_on_bank_account_validation_17april2023.pdf

[Portal update on 24.04.2023](#)

Legal Corner

• **Audi Alteram Partem**

"Audi alteram partem" is a Latin phrase that translates to "listen to the other side" in English. This is one of the cardinal principles of Natural Justice for ensuring that the decision making process is just and fair. Natural Justice calls for fairness, reason, equality, and equity and in India, the principles of natural justice are enshrined in Articles 14 and 21 of India of the Constitution.

Audi Alteram Partem is a fundamental principle of Natural Justice that emphasizes the importance of allowing both parties involved in a dispute or legal proceeding to be heard before a decision is made. Any decision made without giving fair opportunity to both the parties is held to be against the principle of Natural Justice. This principle includes mainly two elements i.e. Notice and Personal hearing. Natural Justice implies that the person who will be directly impacted by an action should be given adequate notice of the proposed action so that they can make a representation on their behalf. To be adequate the Notice should specify the date, time, and location of the hearing as well as the particular case or charges against which the concerned person must defend himself. Fair hearing is the second most important component of Audi alteram partem rule. The authority's decision will be deemed illegitimate if it was made without consulting the party or providing him a chance to be heard.

However, this does not mean that the rule is without any exceptions. The principles of Natural Justice do not apply to legislative action, whether it be plenary or subordinate, as it establishes a policy without regard to a specific person. However, Courts may strike down such a provision in accordance with Articles 14 and 21 of the Constitution if the legislative exclusion is arbitrary, irrational, or unfair. The rule can also be excluded in case on the grounds of confidentiality, impracticability, emergency, interim preventive action etc.

This rule of Natural Justice intends to prevent the authority from acting arbitrarily affecting the rights of the concerned person. The principle of "audi alteram partem" promotes transparency, accountability, and respect for the rule of law. It enhances public confidence in the justice system, as it ensures that all parties are treated fairly under the law. Overall, the principle of "audi alteram partem" is an essential aspect of any legal system that values fairness, justice, and due process.

- **Qui facit per alium facit per se**

"Qui facit per alium facit per se" is a Latin phrase that means "he who acts through another is deemed to do it himself." It is a fundamental legal maxim of the law of agency in law of contracts. According to Salmond, it stems from the legal assumption that all actions performed by a servant in and about his master's business are undertaken with his master's direct or implicit authority, and therefore are the master's acts for which he can be kept liable. It is a maxim often stated in discussing the liability of employer for the act of employee in terms of vicarious liability. According to this maxim, if in the nature of things, the master is obliged to perform the duties by employing servants, he is responsible for their act in the same way that he is responsible for his own acts. However, this concept does not apply to criminal jurisprudence.

The responsibility of the master for the act of his servant has its origin from this principle. The reason being, a person who puts another in his position to do a set of acts in his absence, necessarily leaves to determine, according to the circumstances that arise, when such act is to be done and trust him in the manner in which it has to be done, therefore, he is answerable for the wrong of the person so entrusted either in the manner of doing such act, or in doing such an act under circumstances in which it should not to have been done: provided what is done is not done from any whim of the servant but in the course of the employment.

In order to apply this doctrine, it must be established that there is a relationship between the defendant and actual wrongdoer. And that the relationship is of a Master and servant. Further, it must be established that the wrongdoer has acted in the course of employment of his master. In *DEO Narain and Anr. V. Kukur Bind and Ors.*, the Allahabad High Court held that "In accordance with the maxim Qui facit per alium facit per se, which means – he who does an act through another in the eyes of the law, does it himself."

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