

# GST NEWSLETTER



## GST Council Secretariat, New Delhi

Issue-56, November, 2023



## Goods and Services Tax Council







## MESSAGE

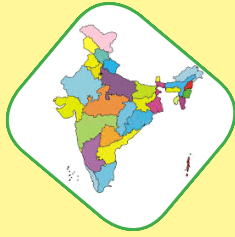
In the latest fiscal update, the Goods and Services Tax (GST) collections for November registered robust growth of 15% compared to the corresponding period last year, reaching Rs 1.67 lakh crore. This surge is attributed to the heightened festive season consumption and sustained economic momentum. The notable efforts by tax authorities to enhance compliance and curb evasion have expanded the GST net, with October's revenue from domestic transactions registering a substantial 20% increase year-on-year. The cumulative gross GST collection for FY24, reaching Rs 13.32 lakh crore, reflects an encouraging 11.9% rise over the same period in the previous fiscal year, underscoring the positive trajectory in production and consumption. The consistent monthly average of Rs 1.66 lakh crore in FY24 further underscores the buoyancy in the GST revenue position, highlighting the resilience and growth of the economy.

Furthermore, the GST Council has granted amnesty to taxpayers unable to file appeals under sections 73 or 74 of the CGST Act by March 31, 2023. In compliance, Notification No. 53/2023, issued on November 2, 2023, allows taxpayers to file appeals (FORM GST APL-01) on the GST portal until January 31, 2024. Payment, made through electronic Credit/Cash ledger, is crucial for appeal processing, with the Appellate Authority verifying correctness before entertaining the appeal and any appeal filed without proper payment may be dealt with as per the legal provisions.

Rule 8 of CGST Rules, 2017 is also amended for biometric-based Aadhaar Authentication on the common portal, launched in Puducherry on August 30, 2023, and rolled out in Gujarat on November 7, 2023. This will help in strengthening the fight against fake GST registrations.

**Pankaj Kumar Singh,**  
Additional Secretary

# Contents



GST Revenue Collection ▶ 4



Notifications ▶ 5



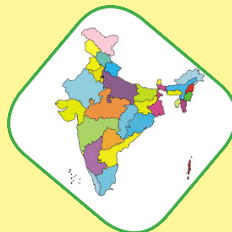
GST Portal Updates ▶ 5



Best Practices ▶ 6



In-House Activities ▶ 9



Farewell ▶ 9



Legal Corner ▶ 10



## GST Revenue collection for November 2023, at ₹1,67,929 lakh crore records highest growth rate of 15% Y-o-Y

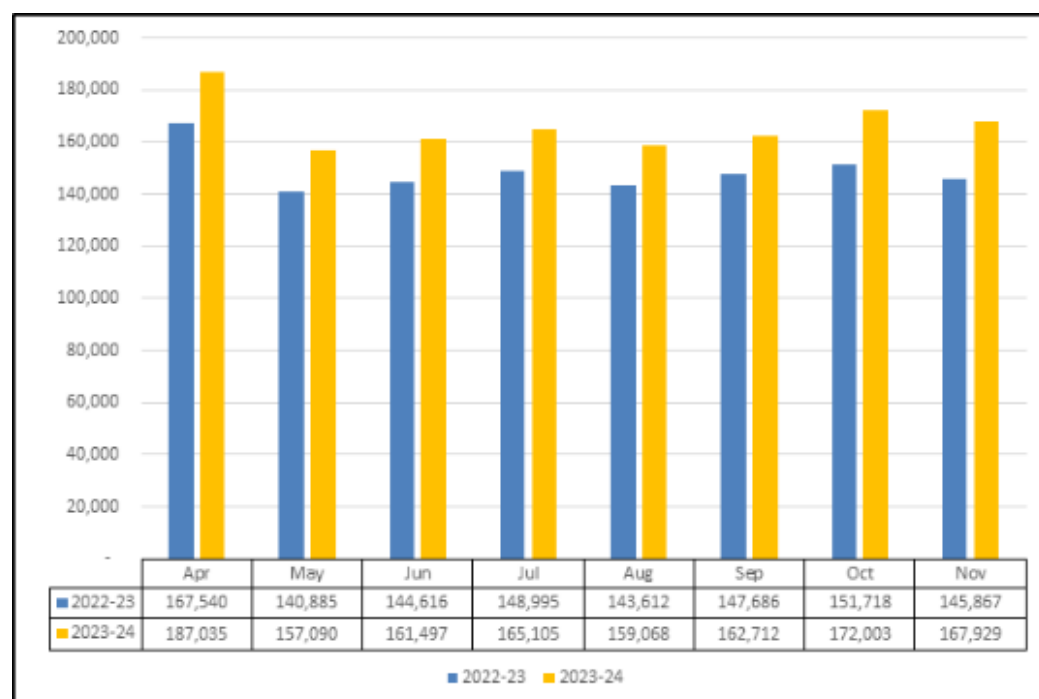
The gross GST revenue collected in the month of November, 2023 is ₹1,67,929 crore out of which CGST is ₹30,420 crore, SGST is ₹38,226 crore, IGST is ₹87,009 crore (including ₹39,198 crore collected on import of goods) and cess is ₹12,274 crore (including ₹ 1,036 crore collected on import of goods).

The government has settled ₹37,878 crore to CGST and ₹31,557 crore to SGST from IGST. The total revenue of Centre and the States in the month of November, 2023 after regular settlement is ₹68,297 crore for CGST and ₹69,783 crore for the SGST.

The revenues for the month of November, 2023 are 15% higher than the GST revenues in the same month last year and highest for any month year-on-year during 2023-24, upto November 2023. During the month, the revenues from domestic transactions (including import of services) are 20% higher than the revenues from these sources during the same month last year. It is for the sixth time that the gross GST collection has crossed ₹1.60 lakh crore mark in FY 2023-24. The gross GST collection for the FY 2023-24 ending November, 2023 [₹13,32,440 crore, averaging ₹1.66 lakh per month] is 11.9 % higher than the gross GST collection for the FY 2022-23 ending November, 2022 [₹11,90,920 crore, averaging ₹1.49 lakh crore per month].

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

**Chart: Gross GST Collection (Rs. crore)**



*Source: PIB Press Release dated 01.11.2023*

## CBIC Chairman inaugurates GST & Customs Pavilion with the theme of “CBIC-Uniting Markets, Bridging Borders” at 42nd India International Trade Fair

A thematic video of ‘CBIC- Uniting Markets, Bridging Borders’ set the tone for the Pavilion in line with the ITPO-2023 theme of ‘Vasudaiva Kutumbakam – United by Trade’. Tutorial Videos prepared by DGTS for taxpayer awareness in 10 regional languages on GST Registration & Composition Levy were also released during the event along with a tutorial video on India’s AEO Programme.



Shri Sanjay Kumar Agarwal, Chairman, Central Board of Indirect Taxes & Customs (CBIC), inaugurated the “GST & Customs Pavilion” at 42nd India International Trade Fair with the theme of “CBIC-Uniting Markets, Bridging Borders” in the presence of Ms. V. Rama Mathew, Member (IT & Taxpayer Services), CBIC; Ms. Renu K. Jagdev, D.G Taxpayer Services, other senior officers, taxpayers and public in general in New Delhi, today.



Speaking on the occasion, Shri Sanjay Agarwal, Chairman, CBIC, highlighted various measures taken by the CBIC towards liberalised tax policy and digitisation of GST & Customs processes for taxpayer facilitation and Ease of Doing Business. Shri Agarwal also emphasised that GST has truly unified India as One Nation, One Tax, One Market, while Indian Customs, besides being guardians of economic frontiers, have also contributed in bridging borders, facilitating international trade and working towards Government of India Initiatives such as PM Gati Shakti, Make in India, & Atmanirbhar Bharat.

The pavilion had 6 dedicated helpdesks on GST, Customs, GSTN, ICEGATE and CBIC Mitra to help-guide the taxpayers and public regarding rules/processes and to address their issues on the spot. While interacting with the officers deployed at the helpdesk, Shri Agarwal stressed on resolving taxpayers’ issues as the topmost priority and appreciated the efforts made in showcasing successfully the multifaceted role of the CBIC in the GST & Customs Pavilion in helpdesks and informative digital content, including innovative VR Game “Stop the Smuggler.” Shri Agarwal congratulated the team of taxpayer services for organising an informative and engaging ‘GST & Customs Pavilion’ and hoped that the contents on display and other activities will help in creating taxpayer awareness about the GST & Customs processes.





There were several theme-based expert talk sessions on various important topics of GST & Customs. To engage and entertain the visitors, the GST & Customs Pavilion also conducted several interesting events such as Nukkad Natak, Ventriloquist Shows, QUIZ Shows on GST and Customs, Children Activities among others. A special counter had been set up for guiding the youth about the career opportunities in Customs & GST Department. CBIC publications and brochures on various topics are also available for free circulation and download. In addition, a special counter for display of souvenirs of Dharohar (National Museum of Customs & GST, Goa) was also available in the CBIC pavilion.



With the commitment of 'Uniting Markets, Bridging Borders', the CBIC pavilion was open to visitors from November 14-27, at India International Trade Fair, 2023, at Hall No. 5, Pragati Maidan, New Delhi.

*[Source: PIB Press Release dated 15.11.2023](#)*

## Notifications

➤ **Notification No. 54/2023 - Central Tax dated 17.11.2023 issued to amend Notification No. 27/2022 dated 26.12.2022 to notify biometric-based Aadhaar authentication for GST registration in the State of Andhra Pradesh.**

Earlier, Notification 27/2022 dated 26.12.2022 was issued to conduct the pilot in Gujarat and Puducherry regarding risk-based biometric-based Aadhaar authentication. Further, vide the above-mentioned Notification, the State of Andhra Pradesh has also been added to join this pilot after the system's readiness is tested in the State of Gujarat and U.T. of Puducherry.

➤ **Notification No. 53/2023 - Central Tax dated 02.11.2023, issued to notify a special procedure for condonation of delay in filing of appeals against demand orders passed until 31st March, 2023**

The Central Government vide the said Notification introduces an amnesty scheme for appeal filing, aiming to provide relief to eligible taxpayers. It has provided procedure under Amnesty Scheme for

filing of appeals against demand orders in cases where appeal could not be filed within the allowable time period wherein the taxpayer shall file an appeal against the said order in FORM GST APL-01 in accordance with subsection (1) of Section 107 of the CGST Act, on or before January 31, 2024.

No appeal shall be filed under this notification, unless the appellant has paid-

a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

b) a sum equal to twelve and a half percent of the remaining amount of tax in dispute arising from the said order, subject to a maximum of twenty-five crore rupees, in relation to which the appeal has been filed, out of which at least twenty percent should have been paid by debiting from the Electronic Cash Ledger.

Further, no refund shall be granted on account of the notification till the disposal of the appeal, in respect of any amount paid by the appellant, either on their own or on the directions of any authority (or) court, in excess of the amount specified above before the issuance of this notification, for filing an appeal under Section 107(1) of the CGST Act. However, certain exceptions are also given in the said Notification wherein the appeal under the notification shall not be admissible in where demand does not involve tax.

## GST Portal Updates

➤ **Advisory for the procedures and provisions related to the amnesty for taxpayers who missed the appeal filing deadline for the orders passed on or before March 31, 2023**

**Amnesty for Taxpayers:** The GST Council, in its 52nd meeting, recommended granting amnesty to taxpayers who could not file an appeal under section 107 of the CGST (Central Goods and Services Tax) Act, 2017, against the demand order under section 73 or 74 of the CGST Act, 2017, passed on or before March 31, 2023, or whose appeal against the said order was rejected due to not being filed within the specified time frame in sub-section (1) of section 107.

In compliance with the above GST Council recommendation, the government has issued Notification No. 53/2023 on November 2, 2023.

Taxpayers can now file an appeal in FORM GST APL-01 on the GST portal on or before January 31, 2024, for the order passed by the proper officer on or before March 31, 2023. It is further advised that the taxpayers should make payments for entertaining the appeal by the Appellate officer as per the provisions of Notification No. 53/2023. The GST Portal allows taxpayers to choose the mode of payment (electronic Credit/Cash ledger), and it is the responsibility of the taxpayer to select the appropriate ledgers and make the correct payments. Further, the office of the Appellate Authority shall check the correctness of the payment before entertaining the appeal and any appeal filed without proper payment may be dealt with as per the legal provisions.

**Detailed Advisory is provided in the link below:**

*[Portal update on 28.11.2023](#)*

➤ **Advisory: Comprehensive Guide and Instructions for Direct API Integration with Any of the 6 IRPs for E-Invoice Reporting**

You can access and download the above said documents by clicking on the link below:

[https://tutorial.gst.gov.in/downloads/news/e-invoice\\_api\\_integration\\_guide\\_irps.pdf](https://tutorial.gst.gov.in/downloads/news/e-invoice_api_integration_guide_irps.pdf)

*[Portal update on 17.11.2023](#)*



## ➤ Advisory for Online Compliance Pertaining to ITC mismatch -GST DRC-01C

GSTN has developed a functionality to generate automated intimation in Form GST DRC-01C which enables the taxpayer to explain the difference in Input tax credit available in GSTR-2B statement & ITC claimed in GSTR-3B return online as directed by the GST Council. This feature is now live on the GST portal.

This functionality compares the ITC declared in GSTR-3B/3BQ with the ITC available in GSTR-2B/2BQ for each return period. If the claimed ITC in GSTR 3B exceeds the available ITC in GSTR-2B by a predefined limit or the percentage difference exceeds the configurable threshold, taxpayer will receive an intimation in the form of DRC-01C.

Upon receiving an intimation, the taxpayer must file a response using Form DRC-01C Part B. The taxpayer has the option to either provide details of the payment made to settle the difference using Form DRC-03, or provide an explanation for the difference, or even choose a combination of both options.

In case, no response is filed by the impacted taxpayers in Form DRC-01C Part B, such taxpayers will not be able to file their subsequent period GSTR-1/IFF.

[Portal update on 14.11.2023](#)

## ➤ ITC Reversal on Account of Rule 37(A)

Vide Rule 37A of CGST Rules, 2017 the taxpayers have to reverse the Input Tax Credit (ITC) availed on such invoice or debit note, the details of which have been furnished by their supplier in their GSTR-1/IFF but the return in FORM GSTR-3B for the said period has not been furnished by their supplier till the 30th day of September following the end of financial year in which the Input Tax Credit in respect of such invoice or debit note had been availed.

The said amount of ITC is required to be reversed by such taxpayers, while furnishing a return in FORM GSTR-3B on or before the 30th day of November following the end of such financial year, as part of this legal obligation.

To facilitate the taxpayers, such amount of ITC required to be reversed on account of Rule 37A of CGST Rules for the financial year 2022-23 has been computed from system and has been communicated to the concerned recipient. The email communication to this effect has been sent on the registered email id of the taxpayer.

The taxpayers are advised to take note of it and to ensure that such ITC, if availed by them, is reversed as per rule 37A of CGST Rules before 30th of November, 2023 in Table 4(B)(2) of GSTR-3B while filing the concerned GSTR-3B.

[Portal update on 14.11.2023](#)

## ➤ Advisory for Pilot Project of Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Gujarat and Puducherry

Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be 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.

The above-said functionality has been developed by GSTN. It was launched in Puducherry on 30th August, 2023 and will be rolled out in Gujarat on 7th November, 2023.

The said functionality now also provides for the document verification and appointment booking process. 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 message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)

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. Detailed Advisory is provided in the link below:

[Portal update on 04.11.2023](#)

## Best Practices across India

### ➤ Union Finance Minister Smt. Nirmala Sitharaman virtually addresses the Bhoomi Pooja and Foundation Stone laying ceremony of GST Bhawan, Tirupati



Union Finance & Corporate Affairs Minister Smt. Nirmala Sitharaman gave a virtual address on the occasion of Bhoomi Pooja and Foundation Stone laying ceremony of GST Bhawan, Tirupati CGST Commissionerate, today. The new GST Bhawan reflects the Central Government's commitment to bolstering infrastructure and efficiency in tax administration.

Shri Sanjay Malhotra, Secretary, Department of Revenue, also attended the event virtually. Shri Sanjay Kumar Agarwal, Chairman, Central Board of Indirect Taxes and Customs (CBIC); Shri Vivek Ranjan Zonal Member, CBIC; Shri Sanjay Pant, Chief Commissioner CGST & Customs, Vishakhapatnam Zone; Shri Shishir Bansal, ADG, CPWD Hyderabad Region, and other senior officers of the Department, State Government and Senior Management of Trade and Industries were also present.

In her address during the occasion, Union Finance Minister Smt. Nirmala Sitharaman congratulated the CGST and Customs Vizag Zone for the Bhoomi Pooja and creation of infrastructure and encouraged the zone to continue the positive trends in revenue earning. The Union Finance Minister highlighted the need for facilitating taxpayers and announced that the approval for biometric-based Aadhaar authentication through GST Seva Kendras has been given for the State of Andhra Pradesh. Tirupati Commissionerate has collected GST Revenue of Rs. 8,264 crore last year and Rs. 5,019 crore upto September 2023. The Commissionerate has seen much progress in the recent past few years posting an impressive growth of about 300% in the GST regime. The major contributor for this striking growth is from manufacture of passenger vehicles, cement, and automotive batteries.



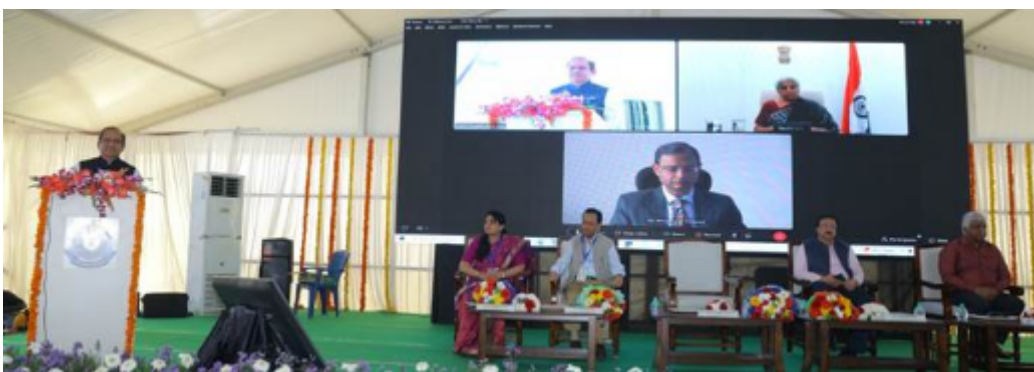


Bhoomi Pooja and unveiling of plaque for the foundation stone was done by Chairman CBIC

During his virtual address, Shri Malhotra, while appreciating the Bhoomi Pooja of the Tirupati Commissionerate and also acknowledging the various infrastructure-related projects being taken up by CBIC, said that revenue growth and law enforcement should work hand-in-hand and all the matters related to prosecution should be expedited and brought to logical conclusion in time. Shri Malhotra also exhorted all the officers to continue to focus on grievance redressal mechanism for the taxpayers.



During his address on the occasion, Shri Sanjay Kumar Agarwal appreciated the hard work being done by departmental officers and highlighted the efforts being undertaken by CBIC to create infrastructural assets for the benefit of officers. Complimenting the CBIC team in augmenting the revenue of the Government, Shri Agarwal said that the buoyant GST and Customs revenues are testament to their commitment to curb evasion of taxes and plug leakages in revenue, especially by detecting fake ITC.



On infrastructure creation by CBIC, Shri Agarwal said in the past five years, 54 proposals for construction of offices amounting to about Rs. 2,200 crore has been sanctioned and 9 proposals for construction or revamping of residential quarters amounting to Rs. 640 crore has been sanctioned. These are significant numbers and the CBIC is monitoring the projects closely for timely completion.



In his address, while emphasising on the need for a new GST Bhawan, Zonal Member Shri Vivek Ranjan said revenue for CGST Tirupati Commissionerate has grown from the annualised figure of Rs. 2,815 crore for the FY 2017-18 to Rs. 8,275 crore during 2022-23 reflecting impressive increase of nearly 3 times and CAGR of 19.7%. Similarly, the taxpayer base has increased significantly from 22,400 (as on 31.10.2017) to 57,481 (as on 30.10.2023) during these six years registering an increase by 2.5 times or magnificent CAGR of 17%.

Shri Ranjan said that Commissionerate's contribution to the Zonal revenue collection has increased from 26% to 36% during these six years. Similarly, the taxpayer base of Tirupati Commissionerate as a percentage of zonal base has increased from 29% to 33% during these six years.



Tirupati Central GST Commissionerate, covering Tirupati and its surrounding regions, plays a vital role in facilitating economic activities and ensuring compliance. The new office building will not only provide a state-of-the-art workspace for the dedicated officers but also enhance the overall taxpayer experience. The construction of the office building of Tirupati CGST Commissionerate at an estimated cost of Rs. 36.11 crore will be undertaken by CPWD and would be completed in 18 months. The building consisting of basement, ground plus five floors, after the completion of the construction will host Tirupati CGST Commissionerate Office, Tirupati CGST Divisional Office along with local ranges, Tirupati Audit Circle, Customs Preventive Division, and PAO Office along with the departmental officers Guest House.





Chief Commissioner Shri Sanjay Pant also highlighted the revenue growth of the zone and its focus on infrastructure building.



During the event, Chairman CBIC and other dignitaries presented Chandrayan models to school students on behalf of the Union Finance Minister.

➤ **Union Finance Minister Smt. Nirmala Sitharaman launches 12 GST Seva Kendras in Vapi, Gujarat**



Union Minister for Finance and Corporate Affairs Smt. Nirmala Sitharaman today launched 12 Goods and Services Tax (GST) Seva Kendras at Vapi, in Gujarat.

The Union Finance Minister also gave away prizes to 6 customers with a cheque award of Rs 10 lakh to who participated in Mera Bill Mera Adhikaar scheme. The winners had uploaded their valid GST bills on the app after making a purchase.

Speaking on the occasion, the Finance Minister said these state-of-the-art centres will help in increasing the Ease of Doing Business in the country. While congratulating Gujarat in taking lead in establishing such centres, the Finance Minister said it will prove to be a role model for other states to follow. The Finance Minister of Gujarat, Shri Kanubhai Desai, was present on the occasion along with Shri Sanjay Kumar Agarwal, Chairman, Central Board of Indirect Taxes and Customs (CBIC) besides senior officials of the GST department.



Speaking about the Mera Bill Mera Adhikaar scheme, the Finance Minister said that the common citizen of the country can make a valuable contribution to the development of the nation by asking for a bill from the trader or shopkeeper while making a purchase. It is the right of the consumer to take the bill and it is the duty of the trader-shopkeeper to pay the bill, Smt. Sitharaman added.

The Finance Minister said that such incentives will encourage more and more people to take bills and upload bills on the portal for participate in the scheme.

Mera Bill Mera Adhikaar (MBMA) is a scheme was launched by the CBIC on 1st Sept. 2023 to promote the culture of generating bills/invoices during sale purchase transactions. A campaign in support of the MBMA scheme to create awareness among the people is already going on.



State Finance Minister Shri Kanubhai Desai thanked the Union Finance Minister for gifting the GST Seva Kendra to Vapi on the occasion of Diwali and said when GST was implemented, many concerns were expressed but by taking the views of all the members of the GST Council in every state, the Union Finance Minister, as the chairperson of the GST Council, has always given priority to the interests of the people.



“It was the dream of Prime Minister Shri Narendra Modi that the dream, ‘One Nation, One Tax’ has now come true. Due to its business friendly policies, Gujarat has now become the growth engine of the country’s economy. The campaign Mera Bill Mera Adhikaar has been a great success,” he said.

The 12 GST Seva Kendras opened today are located at Ahmedabad, Vadodara, Surat, Godhra, Vapi, Mehsana, Palanpur, Gandhinagar, Rajkot, Bhavnagar, Junagadh and Gandhidham. GST Seva Kendra is a dedicated service centre established by the Government of India to assist taxpayers with GST (Goods and Services Tax) related issues.

In-House Activities



**In the Pictures (seated):** Mr. Joginder Singh Mor, Under Secretary; Mr. Saurav S. Shardool, Director; Ms. Ashima Bansal, Joint Secretary; Mr. Pankaj Kumar Singh, Additional Secretary; Ms. Sumidaa B. Devi, Joint Secretary; Ms. Subhaga Ann Varghese, Under Secretary

Our office radiated with festive cheer during our Diwali celebration! The entrance dazzled with a breathtaking rangoli, showcasing the artistic flair within our team.

Fun activities took center stage, from singing regional songs to traditional dress-ups and distributig sweets among the staff, adding laughter and joy to our workplace. The day was a perfect blend of tradition and camaraderie, reinforcing the strong bonds that make us a family.

Here's to a year filled with shared successes and continued unity! Wishing everyone a prosperous journey ahead.



**In the Pictures:** Officers and staff celebrating Diwali



**In the Pictures:** Mr. Pankaj Kumar Singh, Additional Secretary distributing sweets among the staff and wishing them happiness and prosperity

Farewell

We bid farewell to our esteemed colleague Mr. Joginder Singh Mor IRS, Under Secretary, as he embarks on new journey. We express our gratitude for his valuable contributions during his tenure in this office and wish him all the best for his future endeavors.



**In the Picture above(Left to Right):** Ms. Ashima Bansal, Joint Secretary; ; Mr. Kshitendra Verma, Director; Mr. Joginder Singh Mor, Under Secretary; Mr. Pankaj Kumar Singh, Additional Secretary; Ms. Subhaga Ann Varghese, Under Secretary; Ms. Sumidaa B. Devi, Joint Secretary



### ➤ Obiter Dicta

"Obiter dicta" is a Latin term that translates to "things said by the way." In legal contexts, particularly in judicial opinions, obiter dicta refers to statements made by a judge that are not essential to the decision of the case at hand. These are incidental remarks or observations that, while not forming a crucial part of the legal reasoning in the case, may offer guidance, insight, or commentary on legal principles.

Unlike the ratio decidendi, which is the essential or binding part of a judgment that establishes the legal precedent, obiter dicta does not carry the same authority in subsequent cases. While obiter dicta may be persuasive and influential, it is not binding on lower courts or future cases. Judges often use obiter dicta to explore hypothetical scenarios, express personal opinions, or provide additional context that goes beyond the specific facts of the case being decided.

The Blacks Law Dictionary, (9th ed, 2009) defines term "obiter dictum" as a judicial comment made while delivering a judicial opinion, but one that is unnecessary to the decision in the case and therefore not precedential (although it may be considered persuasive). -- Often shortened to dictum or, less commonly, obiter. "Strictly speaking an "obiter dictum" is a remark made or opinion expressed by a judge, in his decision upon a cause, 'by the way' -- that is, incidentally or collaterally, and not directly upon the question before the court; or it is any statement of law enunciated by the judge or court merely by way of illustration, argument, analogy, or suggestion.... In the common speech of lawyers, all such extrajudicial expressions of legal opinion are referred to as 'dicta,' or 'obiter dicta,' these two terms being used interchangeably."

**Printed & Published by**  
**GST COUNCIL SECRETARIAT**  
**5th Floor, Tower-II, Jeevan Bharati Building, Connaught Place, New Delhi 110 001 | Ph: 011-23762656**

**DISCLAIMER: This newsletter is the in-house effort of the GST Council Secretariat. The contents of this newsletter do not represent the views of GST Council and are for reference purpose only.**