

GST NEWSLETTER



GST Council Secretariat, New Delhi

Issue-61, April, 2024



Goods and Services Tax Council





MESSAGE

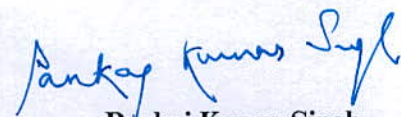
On May 3rd, the third National Coordination Meeting of senior officers from Central and State tax administrations convened at Bharat Mandapam. Extensive discussions on various issues were held, which will improve the present system. Active participation from CCTs from States, besides the officers from CGST formations was the highlight of the day. The discussions included the best practices adopted by States for tightening GST registration, addressing the exploitation of loopholes in the e-way bill portal, and the current status of GST Appellate Tribunal (GSTAT) formation.

The States shared innovative strategies to track the masterminds behind GST fraud by following money trails. Methods to identify risky taxpayers suspected of engaging in fraudulent Input Tax Credit (ITC) activities were also discussed. The deliberations highlighted the importance of using data analytics and artificial intelligence tools to detect and prevent revenue loss. It was also focused on enhancing the robustness of the Goods and Services Tax (GST) system to curb the proliferation of fake companies.

The meeting coincided with the recent milestone where GST collections reached a record-high collection of ₹2.10 lakh crore in April, driven by strong economic momentum, increased domestic transactions, and enhanced audit and scrutiny measures.

The collaborative efforts and shared insights from this meeting are expected to further fortify the GST framework and ensure continued compliance and revenue protection.

Warm Regards


Pankaj Kumar Singh,
Additional Secretary

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GST Revenue Collection

GST revenue collection for April 2024 highest ever at Rs 2.10 lakh crore

The Gross Goods and Services Tax (GST) collections hit a record high in April 2024 at ₹2.10 lakh crore. This represents a significant 12.4% year-on-year growth, driven by a strong increase in domestic transactions (up 13.4%) and imports (up 8.3%). After accounting for refunds, the net GST revenue for April 2024 stands at ₹1.92 lakh crore, reflecting an impressive 15.5% growth compared to the same period last year.

Positive Performance Across Components:

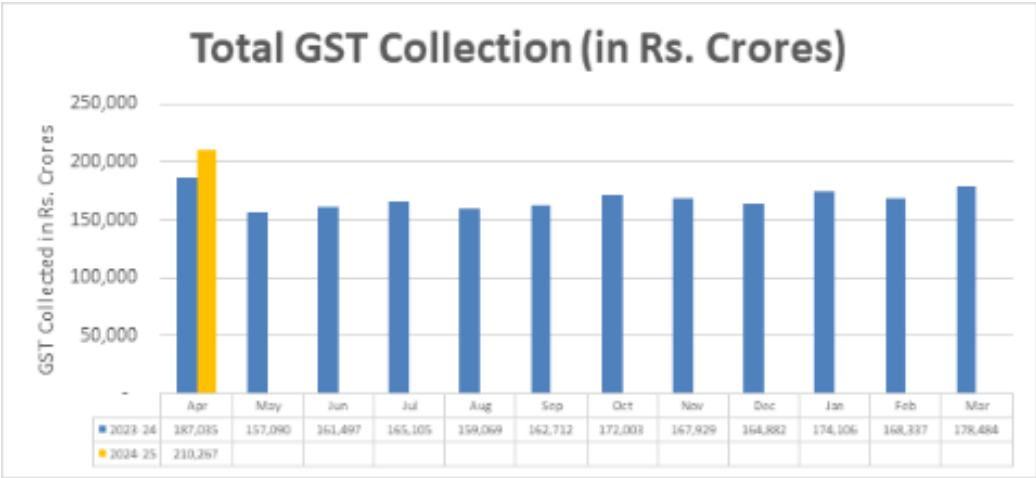
Breakdown of April 2024 Collections:

- Central Goods and Services Tax (CGST): ₹43,846 crore;
- State Goods and Services Tax (SGST): ₹53,538 crore;
- Integrated Goods and Services Tax (IGST): ₹99,623 crore, including ₹37,826 crore collected on imported goods;
- Cess: ₹13,260 crore, including ₹1,008 crore collected on imported goods.

Inter-Governmental Settlement: In the month of April, 2024, the Central Government settled ₹50,307 crore to CGST and ₹41,600 crore to SGST from the IGST collected. This translates to a total revenue of ₹94,153 crore for CGST and ₹95,138 crore for SGST for April, 2024 after regular settlement.

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

Chart: Trends in GST Collection



Source: PIB Press Release dated 01.05.2024

Notifications

Notification No.07/2024 – Central Tax dated 08.04.2024 seeks to provide waiver of interest for specified registered persons for specified tax periods

The Central Government vide the said Notification has waived the interest of rate of certain specified registered person who were required to furnish the return in FORM GSTR-3B, but has failed to do so by the due date.

Notification No. 08/2024 - Central Tax dated 10.04.2024 seeks to extend the timeline for implementation of Notification No. 04/2024-CT dated 05.01.2024 from 1st April, 2024 to 15th May, 2024

The Central Government vide the said Notification has extended the timeline for implementation of special procedure to be followed by a registered person engaged in manufacturing of the goods, the description of which is specified in Notification No. 04/2024-CT dated 05.01.2024 from 01.04.2024 to 15.05.2024.

Notification No. 09/2024-Central Tax dated 12.04.2024 seeks to extend the due date for filing of FORM GSTR-1, for the month of March 2024

The Central Government vide the said Notification has extended the due date for filing of FORM GSTR-1 for the month of March, 2024 from 11.04.2024 to 12.04.2024.

Best Practices/ Outreach Programmes across India

The State Coordination meeting held in Sikkim, West Bengal, Karnataka, Odisha, Bihar, Jharkhand and Telangana



In the Left Picture above: State Coordination meeting at Siliguri held on 25.04.2024



In the Right Picture above: State Coordination meeting at Kolkata held on 24.04.2024

State Coordination meeting between CGST authorities and SGST was held in the month of April in Sikkim, West Bengal, Karnataka and Odisha, Bihar, Jharkhand, Telangana to streamline tax administration, enhance capacity building and fostering compliances.

Welcome

We are delighted to extend a warm welcome to Mr. Shiva Goyal, who joins our team as a Consultant. Hailing from Rohtak, Haryana, Mr. Goyal brings with him a wealth of expertise and a distinguished professional background. He is a Chartered Accountant and a fellow member of ICAI, We eagerly anticipate the valuable contributions and insights he will bring to our team.

Farewell

We extend a warm farewell to Ms. Subhaga Ann Varghese, Under Secretary and Sh. Seikholen Haokip, Section Officer as they embark new journeys, and express gratitude for their valuable contribution.



In the Picture above: Mr Pankaj Kumar Singh, Additional Secretary bidding farewell to Ms. Subhaga Ann Varghese, Under Secretary.



In the Picture above: Ms. Ashima Bansal, Joint Secretary, Mr. Kshitendra Verma, Director, and Ms. Subhaga Ann Varghese bidding farewell to Mr. Seikhholen Haokip, Section Officer.

GST Portal Updates

➤ **Extension of GSTR-1 due date to 12th April 2024**

Taxpayers are facing difficulties in filing GSTR-1 intermittently due to technical issues leading to slow response on the portal, the Government has extended the due date of filing for March, 2024 period to 12.04.2024 vide Notification No. 09/24 - CT dated 12.04.2024.

[Source: Portal update dated 11.04.2024 and 13.04.2024](#)

➤ **Advisory on Auto-populate the HSN wise Summary from e-invoices into Table 12 of GSTR-1.**

A new feature to auto-populates the HSN-wise summary from e-Invoices into Table 12 of GSTR-1 is now available on the GST Portal. This allows for direct auto-drafting of HSN data into Table 12 based on e-Invoice data. It must be ensured that taxpayer reconcile the data with their records before its final submission as the facility is provided only for convenience. Any discrepancies or errors should be manually corrected or added in Table 12 before final submission. Please click here for the detailed advisory.

[Source: Portal update dated 09.04.2024](#)

➤ **Advisory on Reset and Re-filing of GSTR-3B of some taxpayers.**

There were discrepancies in the returns of some taxpayers during the filing process between the saved data in the GST system and actually filed data in the fields of ITC availment and payment of tax liabilities. The matter was examined and deliberated by the Grievance Redressal Committee of the GST Council and as a facilitation measure the Committee decided that

these returns shall be reset, in order to give opportunity to such taxpayers to correct the discrepancy.

The affected taxpayers have been communicated on their respective email ids and the affected returns are visible on their respective dashboards for the purpose of re-filing with the correct data. The taxpayers who have received such communication, are requested to visit their dashboard and re-file their GSTR-3B within 15 days of receipt of such communication.

Please click here for the detailed Advisory.

[Source: Portal update dated 09.04.2024](#)

➤ **Advisory: Self Enablement for e-Invoicing.**

If the turnover of a taxpayer exceeds INR 5 crores in the financial year 2023-2024, than the said person will be required to start e-Invoicing from the next financial year, i.e., from 1st April 2024 onwards. It may also be noted that same is applicable if the threshold is crossed in any of the proceeding financial years too.

Those who meet the notification criteria but have not yet been enabled in the portal, they can self-enable for e-Invoicing by visiting <https://einvoice.gst.gov.in> and start reporting through any of the Invoice Registration Portals (IRPs) as mentioned in the advisory.

[Source: Portal update dated 03.04.2024](#)

Legal Corner

➤ **Writ of Mandamus : An Insight**

The principle of mandamus is a judicial remedy in the form of an order from a court to a government official, public body, corporation, or lower court, commanding the performance of a public duty that is mandated by law. The term "mandamus" is Latin for "we command." Any individual impacted by the neglect or abuse of such a duty, and who holds the right to enforce its execution, can petition a High Court or the Supreme Court for the issuance of a writ of mandamus.

Key Features of the principle of mandamus:

Public Duty: Mandamus is issued to compel the performance of a public duty. This duty must be of a public nature and imposed by law. It cannot be issued for a private or discretionary duty.

Legal Right: The applicant for a writ of mandamus must show that they have a clear legal right to the duty or action being compelled. This right must be specific and enforceable.

Lack of Alternative Remedy: Mandamus is a remedy of last resort. It is only issued when there is no other adequate legal remedy available. If there is another effective and adequate remedy, the court will not issue a writ of mandamus.

Compulsion: The writ is compelling in nature. It directs the respondent to perform the duty they are legally obliged to perform. It cannot be issued to direct a specific outcome that is within the discretion of the respondent.

Public Accountability: Mandamus serves as a tool to ensure that public authorities act within the bounds of their legal authority and fulfill their legal duties. It promotes accountability and adherence to the rule of law.

No Intrusion into Discretion: While mandamus can compel the exercise of discretion, it cannot dictate how that discretion is to be exercised. It ensures that the public authority performs its duty but does not control the substance of the decision.

Purpose of Mandamus

The purposes for issuing a writ of mandamus differ between the High Courts and the Supreme Court:

Enforcement of Fundamental Rights: Both courts can issue mandamus to prevent a public official or government from acting against an individual's fundamental rights.

Additional Purposes by High Courts:

-To prevent a public official or the government from enforcing an unconstitutional law.

-To compel a court or tribunal to exercise its jurisdiction when it has refused.

-To compel any person to perform their public duty, whether constitutional or statutory.

-To address the excessive, unlawful, malicious, or mindless exercise of public authority or discretionary powers by an official.

Limitations to its Application

Certain limitations apply to the issuance of a writ of mandamus:

Not for Discretionary Acts: Mandamus cannot be used to direct an official or body on how to exercise their discretion, only to compel them to exercise it.

Not for Legislative Actions: It cannot compel legislative bodies to pass laws or make specific legislative decisions.

In the case of *Sohanlal v. Union of India* (1957), the Supreme Court stated that the Writ of Mandamus will only lie against a private individual if it is proven that he is integrated with a public authority.

In the case of *Rashid Ahmad v. Municipal Board* (1950), it was held that even when there are alternative remedies available in cases of violation of fundamental rights, seeking the issuing of writs cannot be absolutely restricted.

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