

GST NEWSLETTER



GST Council Secretariat, New Delhi

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Goods and Services Tax Council





MESSAGE

We have completed 7 years of GST on 1st of July, 2024 and on this momentous occasion I am pleased to reflect on the successful journey of this new tax regime. This milestone reflects the ongoing commitment to simplifying taxation and enhancing compliance. The introduction of GST has marked a transformative phase in our tax system, fostering a unified tax structure and enhancing compliance across various sectors.

In a welcome move, the Hon'ble Finance Minister proposed key amendments to the Central Goods and Services Tax (CGST) Act in the Union Budget 2024. A new section 74A has been introduced to establish a uniform time limit for issuing demand notices and orders from FY 2023-24 onwards irrespective of whether the charges of fraud, suppression etc. are invoked or not. Amendments have been made to Sections 73 and 74 of the CGST Act, 2017 to provide that the different time limits for issuance of demand notices and orders pertain to period up to financial year 2022-23. Further, in a major relief to taxpayers' section 128A has been amended to provide waiver of interest and penalties for demand notices under Section 73 if full tax is paid by 31.03.2025. It also provides a 3-month period for filing GST Appellate Tribunal (GSTAT) appeals starting from a government-specified date, effective from 01.08.2024. Further, by amending Section 171 a sunset clause has been introduced, aligning anti-profiteering cases with GSTAT.

As we navigate the evolving landscape of GST regulations, recent changes in the law reflect the government's commitment to improving efficiency and clarity in tax compliance. These changes are designed to simplify the GST framework, reduce administrative burdens, and support businesses in maintaining compliance. They reflect an ongoing effort to refine and improve the GST system, ensuring it meets the needs of both taxpayers and the administration.

Warm Regards

Pankaj Kumar Singh,
Additional Secretary

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➡ **Circular No. 223/18/2024 –GST dated 11/07/2024 regarding amendment in Circular no. 1/1/2017 in respect of Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder**

Circular no. 1/1/2017-CT dated 26.06.2017 initially assigned the functions of the proper officer under various sections of the CGST Act, related to Registration and Composition levy, to different Central Tax officers. Due to the transfer of GST back office operations from ACES-GST to GSTN BO, the Central Board of Indirect Taxes & Customs has decided to reassign the duties related to section 30, the proviso to section 27(1) of the CGST Act, and Rules 6, 23, and 25 of the CGST Rules. These functions will now be managed by the Superintendent of Central Tax instead of the previously assigned Assistant or Deputy Commissioners of Central Tax or Assistant or Deputy Directors of Central Tax.

Serial no.	Designation of the Officer	Functions under section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder.
1.	Assistant or Deputy Commissioners of Central Tax and Assistant or Deputy Directors of Central Tax	I. Sub-section (5) of section 10
2.	Superintendent of Central Tax	I. Sub-section (8) of section 25 ii. Proviso to sub-section (1) of section 27 iii. Section 28 iv. Section 29 v. Section 30 vi. Rule 6 vii. Rule 9 viii. Rule 10 ix. Rule 12 x. Rule 16 xi. Rule 17 xii. Rule 19 xiii. Rule 22 xiv. Rule 23 xv. Rule 24 xvi. Rule 25

➡ **Circular No. 224/18/2024 –GST dated 11.07.2024 regarding Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation.**

Due to the non-constitution of the GST Appellate Tribunal, taxpayers currently cannot appeal against orders from the first appellate authority as per Section 112 of the CGST Act. This has led to confusion about the recovery of outstanding dues and the adjustment of pre-deposits.

The Central Government vide this circular has clarified the issue of payment of amount of pre-deposit for the appeal against the order of the appellate authority under section 112 of the CGST, Act, 2017. The proper process regarding the filing of the appeals in the Tribunal has also been clarified in the same circular. Taxpayers who have made or wish to make pre-deposit payments through FORM GST DRC-03 can adjust these payments against the required pre-deposit for filing an appeal once the Tribunal is operational. The payment should be made through the Electronic Liability Register (ELL) Part-II, and the taxpayer must select the relevant order. Taxpayers should file an undertaking with the jurisdictional proper officer, committing to file an appeal when the Tribunal is operational. Upon making the pre-deposit payment and providing the undertaking, the recovery of the remaining demand will be stayed.

Notification No. 12/2024-CT dated 10.07.2024 introduces sub-rule (2B) of Rule 142 and FORM GST DRC-03A. This allows taxpayers who have mistakenly paid amounts through FORM GST DRC-03, instead of the correct demand, to adjust these payments by filing FORM GST DRC-03A. The adjustment will be treated as if the payment was made toward the demand on the date of the original FORM GST DRC-03. Further, payments made through FORM GST DRC-03 and adjusted using FORM GST DRC-03A can be applied towards the pre-deposit required for appeals under Sections 107 and 112 of the CGST Act. This will also result in a stay of the remaining demand amount, provided the taxpayer files the appeal within the prescribed timelines. If the appeal is not filed in time, the remaining amount will be recovered according to the law.

➡ **Circular No. 225/19/2024-GST dated 11th July 2024 regarding clarification on various issues pertaining to taxability and valuation of supply of services of providing corporate guarantee between related persons.**

Based on the recommendations made in the 53rd Meeting of the GST Council the Central Government has clarified that Rule 28(2) of CGST Rules is only for determination of the value of the taxable supply of providing corporate guarantee to any banking company or financial institution by a supplier to a related recipient on behalf of the said recipient and not regarding the taxability of the said supply itself. In the said clarification it is also clarified that before 26th October 2023, the valuation of service of providing corporate guarantee to any banking company or financial institution by a supplier to a related recipient, on behalf of the said recipient, was to be done as per the provisions of Rule 28 of CGST Rules, as it existed then. The valuation of the Corporate guarantee scheme issued or renewed on or after 26th October, 2023 the will be required to be done as per Rule 28(2) of CGST Rules. Further it is also clarified that corporate guarantee will be calculated based on the amount guaranteed and will not be based on the amount of loan actually disbursed to the recipient of the corporate guarantee. It is also clarified that ITC is available for the corporate guarantee scheme based on certain conditions, rules, specified in the Act.

➡ **Circular No. 226/20/2024-GST dated-11.07.2024 regarding mechanism for refund of additional Integrated Tax (IGST) paid on account of upward revision in price of the goods subsequent to exports**

The Central Government vide this circular has clarified about the mechanism for availing refund of additional Integrated Tax (IGST) paid on account of upward revision in price of the goods subsequent to exports. Until a specific category for refunding additional IGST in FORM GST RFD-01 is developed, exporters can claim refunds for extra IGST paid due to price revisions by using the "Any other" category in FORM GST RFD-01.

They should include remarks "Refund of additional IGST paid on account of increase in price subsequent to export of goods" and provide relevant documents as outlined in Rule 89 of the CGST Rules. Refunds under Section 54 of the CGST Act will not be paid if less than ₹1,000.

As per Sub-rule (1B) of Rule 89, introduced by Notification No. 12/2024-CT, applications for refund of additional IGST paid can be filed within two years from the relevant date specified in Clause (a) of Explanation (2) of Section 54 of the CGST Act. For cases where the relevant date under Clause (a) of Explanation (2) of Section 54 of the CGST Act falls before the introduction of Sub-rule (1B), the refund application can be filed within two years from the date the sub-rule came into effect.

➡ **Circular No. 227/21/2024-GST dated-11.07.2024 regarding processing of refund applications filed by Canteen Stores Department**

The Central Government vide the said circular has laid down the revised procedure for electronic submission and processing of refund application by CSD, in accordance with section 55 of CGST Act, in supersession of Circular No. 60/34/2018-GST dated 04.09.2018. The Central Government has specified that the Canteen Stores Department (CSD) is entitled to claim a refund of fifty percent of the applicable central tax, integrated tax, and Union territory tax paid on inward supplies of goods received by the CSD for the purposes of subsequent supply of such goods to their Unit Run Canteens or to their authorized customers. Further, vide Circular No. 60/34/2018-GST dated 04.09.2018, the manner and procedure for filing and processing of such refund claims was specified so as to ensure that the CSD shall apply for refund by filing an application manually to the jurisdictional tax office till the time the online utility for filing such refund claim is made available on the common portal.

To enable such CSD to file application for refund electronically, a new functionality has been made available on the common portal. A new functionality has been introduced allowing CSD to file refund applications electronically using FORM GST RFD-10A on the common portal. This change follows amendments to the Central Goods and Services Tax Rules, 2017 and a new rule 95B has been inserted vide Notification No.12/2024-Central Tax dated 10.07.2024.

The revised procedure for electronic submission and processing of refund application by CSD includes:

Procedure for Filing Refund Claims: The CSD, who wants to file an application for refund under section 55 of CGST Act in such cases shall file an application for refund in FORM GST RFD-10A electronically on the common portal and the same shall be processed electronically. The refund to be granted to the CSD shall be based on the invoices of the inward supplies of goods received by it for the purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers.

The CSD may apply for refund with the jurisdictional Central tax/State tax authority to whom the CSD has been assigned and is required to apply for refund once in every quarter. The CSD will also be allowed to file the refund application for multiple quarters, clubbing multiple FYs, as per their option. Claims must be based on invoices from registered suppliers who have submitted their GSTR-1 and GSTR-3B returns.

Required Documents: The said refund application form shall be accompanied with an undertaking confirming that the goods were received for subsequent supply to Unit Run Canteens or authorized customers and a declaration stating that no previous refund claims have been made on the same invoices.

Relevant Dates: Applications for refunds can be filed within two years from the end of the quarter in which the inward supply was received.

Processing and Sanctioning: Refund claims will be processed electronically. The system ensures refunds do not exceed fifty percent of the tax paid. The invoices uploaded by the CSD while filing will be validated on the portal with FORM GSTR 2B of the applicant and only the validated invoices will be allowed in the application. The invoices for which refund has already been availed by the CSD will be flagged in the system and will not be allowed for the refund.

Manual Applications: Refund claims submitted manually before the introduction of the new electronic functionality will continue to be processed according to the Circular No. 60/34/2018-GST dated 04.09.2018.

➡ **Circular No.228/22/2024 dated-15.07.2024 regarding clarification of applicability of GST on certain services**

1. GST exemption on the outward supplies made by Ministry of Railways (Indian Railways):

All supplies of goods and services made by Ministry of Railways (Indian Railways) were brought under Forward Charge Mechanism and consequently exemptions available to Ministry of Railways were withdrawn vide notification No.13/2023-CT(R) dated 19.10.2023 w.e.f. 20.10.2023.

However, subsequently the services provided by Ministry of Railways to general public viz., sale of platform tickets, facility of retiring rooms/waiting rooms, cloak room services and battery-operated car services and the supply of services made between various zones/ divisions under Ministry of Railways were exempted vide Notification No. 04/2024-CT(R) dated 12.07.2024 w.e.f 15.07.2024. Vide the said circular the GST liability for the intervening period i.e. from 20.10.2023 to 14.07.2024 is regularized on 'as is where is' basis.

2. GST exemption on the transactions between Special Purpose Vehicles (SPVs) and Ministry of Railways (Indian Railways)

Based on the recommendations of the 48th GST Council, it was clarified that supply of services by SPVs to Ministry of Railways by way of allowing Indian Railways to use infrastructure built and owned by them during the concession period against consideration and maintenance services supplied by Ministry of Railways to SPVs are taxable.

However, in view of the difficulties faced in implementation of the abovesaid recommendation GST Council in its 53rd meeting has recommended to exempt the said supply vide Notification No. 4/2024CT(R) dated 12.07.2024. Vide the said circular the GST liability for the past period from 01.07.2017 to 14.07.2024 has been regularised on 'as is where is' basis.

3. Applicability of GST on the statutory collections made by the Real Estate Regulatory Authority (RERA) in accordance with the Real Estate (Regulation and Development) Act, 2016

Vide the said circular it is clarified that RERA is a 'governmental authority' as per the definition in the exemption Notification No.12/2017-CT(R) dated 28.06.2017 and therefore, statutory collections made by RERA are covered under the Sl. No. 4 of notification No. 12/2017-CT(R) dated 28.06.2017.

4. Applicability of GST on the incentive amount shared by acquiring banks with other stakeholders in the digital payment ecosystem under the notified Incentive Scheme for promotion of Ru Pay Debit Cards and low value BHIM-UPI transactions.

Under the notified Incentive Scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions, the Ministry of Electronics and Information Technology (MeitY) pays the acquiring banks an incentive as a percentage of the value of the transactions up to two thousand rupees. Based on the recommendations of the 48th GST Council

meeting, it was clarified vide Circular No. 190/02/2023- GST dated 13.01.2023, that incentives paid by MeitY to acquiring banks under the said scheme are in the nature of subsidy and thus, not taxable.

The said Circular has clarified that further sharing of the incentive amount by the acquiring bank with other stakeholders, up to the point where the incentive is distributed in the proportion and manner as decided by NPCI in consultation with the participating banks under the notified Incentive Scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions, is in the also nature of a subsidy and is thus, not taxable.

5. GST liability on the reinsurance of specified general and life insurance schemes

Certain specified general insurance and life insurance schemes are exempt from GST under Sl. Nos. 35 and 36 of notification No. 12/2017- CT(R) dated 28.06.2017. Vide entry at Sl. No. 36A of the said notification, reinsurance of the aforesaid exempted insurance schemes has also been exempted w.e.f. 25.01.2018.

The said Circular regularizes the GST liability on the services by way of reinsurance of the insurance schemes specified in Sl. Nos. 35 and 36 of notification No. 12/2017- CT(R) dated 28.06.2017 for the period from 01.07.2017 to 24.01.2018 on 'as is where is' basis.

6. GST liability on the reinsurance of insurance schemes for which total premium is paid by the Government

Services provided to the Central Government, State Government, or Union Territory under any insurance scheme for which total premium is paid by the Central Government, State Government, or Union Territory are exempt from GST under Sl. No. 40 of notification No. 12/2017-CT(R) dated 28.06.2017. Vide entry at Sl. No. 36A of the said notification, re-insurance of the aforesaid insurance schemes has been prospectively exempted w.e.f. 27.07.2018.

The said Circular regularizes the GST liability on the services by way of reinsurance of insurance services covered under Sl. No. 40 of notification No. 12/2017- CT(R) dated 28.06.2017 for the period from 01.07.2017 to 26.07.2018 on 'as is where is' basis.

7. Applicability of GST on retrocession services

The said Circular clarified that the term 'reinsurance' as mentioned in Sl. No. 36A of Notification No. 12/2017-CT(R) dated 28.06.2017 includes 'retrocession' services.

8. GST liability on certain accommodation services

The supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days has been exempted w.e.f. 15.07.2024 vide Notification No. 4/2024-CT(R) dated 12.07.2024. The said Circular has clarified that GST liability on the supply of such accommodation services is regularized on 'as is where is' basis for the period from 01.07.2017 to 14.07.2024.

➡ Circular No.229/23/2024 dated 15-07-2024 regarding clarification regarding GST rates and classification (Goods) based on the recommendations made in the 53rd Meeting of the GST Council

Based on the recommendations of the GST Council in its 53rd meeting, the Central Government vide the said Circular has clarified the following:

1. Clarification regarding GST rate on Solar Cookers:

It has been clarified that solar cookers that work on dual energy of solar energy and grid electricity are appropriately classifiable under heading 8516 and already attract a GST rate of 12% vide Sl. No. 201A of Schedule II of Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017.

2. Clarification regarding GST rate on Fire Water Sprinklers:

It has been clarified that all types of sprinklers, including fire water sprinklers will attract GST at the rate of 12% vide Sl. No. 195 B of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28.06.2017. The issues for the past period are regularized on "as is where is basis".

3. Clarification regarding GST rate on parts of Poultry-keeping machinery:

Parts of Poultry-keeping machinery are classifiable under tariff item 8436 91 00 and attract GST at the rate of 12% vide Sl. No. 199 of Schedule II of Notification No. 1/2017-Central Tax (Rate), dated the 28.06.2017. On the recommendations of the Council, to bring clarity on the issue, the relevant entry at Sl. No. 199 of Schedule II of Notification No. 1/2017-Central Tax (Rate) dated the 28.06.2017, has been amended vide Notification No. 2/2024-Central Tax (Rate), dated the 12.07.2024 to specifically include 'parts' of Poultry-keeping machinery. The said Circular regularizes the issues for the past period on "as is where is basis".

4. Clarification regarding the scope of expression 'pre-packaged and labelled' for supply of agricultural farm produce:

The definition of 'pre-packaged and labelled' in Notification No. 1/2017-Central Tax (Rate) and Notification No. 2/2017-Central Tax (Rate), both dated the 28.06.2017, has been amended vide Notification No. 2/2024-Central Tax (Rate) dated 12.07.2024 and Notification No. 3/2024-Central Tax (Rate) dated 12.07.2024, respectively, to exclude the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre from the scope of 'pre-packaged and labelled'. Consequently, supply of agricultural farm produce in package(s) containing quantity of more than 25 kilogram or 25 litre will not attract GST levy of 5%. The said Circular regularizes the issues for the past period on "as is where is basis".

5. Clarification regarding supplies of goods made to or by agency engaged by Government:

In view of the genuine interpretational issues, the issues for the past period from 01.07.2017 up to 17.07.2022 have been regularized on "as is where is" basis for supplies made to or by any agency engaged by Union Government or State Government/Union Territory for procurement and sale of such goods under any programme/scheme duly approved by the Central Government or any State Government intended to distribute such goods at free of cost or at subsidized rate to the eligible beneficiaries like economically weaker sections of the society subject to certain specific conditions.

Notifications

➡ Notification No. 12/2024– Central Tax dated 10.07.2024 seeks to make amendments (Amendment, 2024) to the CGST Rules, 2017.

Vide this notification the Central Government has made amendments to the CGST Rules, 2017. The amendments are as follows:

a) A provision has been inserted after the first proviso to Rule 8 (4A). It prescribes the verification procedure for registration in case of persons, other than a person notified under Section 25(6D), who has not opted for authentication of Aadhaar number.

b) Amendment made in Rule 21(f) of CGST Rules, 2017 for inserting FORM GSTR-1A after FORM GSTR-1. A new clause (ga) has been inserted in Rule 21 of CGST Rules, 2017.

c) Amendments made in Rule 21 A(2A) (a) of CGST Rules, 2017 for inserting FORM GSTR-1A after FORM GSTR-1.

d) Amendments made in Rule 28 (2) of CGST Rules, 2017 for restricting the scope of the provision related to corporate guarantee to the service supplied by Indian person and it will be determined on an annual basis.

Also, a new proviso has been inserted after sub-rule (2) of Rule 28 to provide that where the recipient is eligible for full input tax credit, the 'value declared in the invoice shall be deemed to be the value of said supply of services.' This rule is amended retrospectively with effect from the 26th day of October, 2023

e) Amendments made in Rules 36 (4) (a), 37A, 40 (1), 48 (3), Rule 60 (1) and (7), 78, 88C (1), 96 (1) and (2), 96 A(2) and 163 of CGST Rules, 2017 for inserting FORM GSTR-1A after FORM GSTR-1.

f) Amendments made in Rule 39 of CGST Rules, 2017. The sub-rule (1) has been substituted by a new sub- rule. This sub-rule is regarding the manner of distribution of input tax credit by an Input Service Distributor and the conditions to be followed. A new sub-rule (1A) has been inserted to provide for the transfer of credit, regarding the taxes paid under reverse charge by the head office, to the ISD for which an invoice as prescribed under rule 54(1A) of the CGST Rules needs to be raised. These changes will take effect from a specified date that is yet to be notified.

g) Amendments made in Rule 59 of CGST Rules, 2017. A new proviso has been inserted after sub-rule (1) and a new sub-rule (4A) has been inserted after sub-rule (4).

h) Amendments made in Rule 60 (1) and (7) of CGST Rules, 2017 for inserting FORM GSTR-1A after FORM GSTR-1.

i) Amendments made in Rule 62 of CGST Rules, 2017 by addition of a new proviso after sub-rule (1) for providing that 'the return in FORM GSTR-4 for a financial year from FY 2024-25 onwards shall be required to be furnished by the registered person till the thirtieth day of June following the end of such financial year'.

j) Amendments made in Rule 88B (1) of CGST Rules, 2017 by inserting a proviso after sub-rule (1) to provide relaxation from interest for amount deposited in cash ledger before due date of GSTR 3B, but GSTR 3B filed after the due date.

k) Amendments made in Rule 89 by inserting a new sub-rule (1B) after sub-rule (1A) and insertion of clauses (bb) and (bc) after clause (ba) in sub- rule (2) of CGST Rules, 2017

l) Insertion of Rule 95B in CGST Rules, 2017 regarding refund of tax paid on inward supplies of goods received by the Canteen Stores Department

m) .A new proviso has been inserted after clause (c) of sub-rule (1) of rule 96.

n) Amendments made in Rule 96 A(1) (b) of the CGST Rules, 2017 to include the period as allowed under the Foreign Exchange Management Act, 1999 (FEMA) including any extension of such period as permitted by the Reserve Bank of India (RBI) for the determination of receipt of consideration in case of exports made under a bond or letter of undertaking (LUT). Amendments made in sub-rule (2) of Rule 96 A for inserting FORM GSTR-1A after FORM GSTR-1.

o) Substitution of Rule 110 and 111 of CGST Rules, 2017 to allow for e-filing for GSTAT

p) Insertion of Rule 113A in CGST Rules, 2017 regarding withdrawal of appeal or application filed before the Appellate Tribunal. It further provides that any fresh appeal or application, as the case may be, filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (3) of section 112.

q) Amendments made in Rule 138 of CGST Rules, 2017 by inserting a new proviso in after the third proviso in sub-rule (3).

r) Amendments made in Rule 142 (2) and (2A) of CGST Rules, 2017. Insertion of new sub-rule (2B) in Rule 142.

➡ **Notification No.13/2024- Central Tax dated 10.07.2024 seeks to rescind Notification no. 27/2022-Central Tax dated 26.12.2022.**

Vide this notification the Central Government has rescinded the Notification no. 27/2022 Central Tax dated 26.12.2022 which specified that the provisions of sub-rule (4A) of Rule 8 of Central Goods and Services Tax Rules, 2017, shall not apply in all the States and Union territories except the State of Gujarat, State of Andhra Pradesh and UT of Puducherry.

➡ **Notification No.14/2024–Central Tax dated 10.07.2024 seeks to exempt the registered person whose aggregate turnover in FY 2023-24 is up to Rs. two crores, from filing annual return for the said financial year.**

Vide this notification the Central Government has exempted the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing the annual return (GSTR 9) for the said financial year.

➡ **Notification No.15/2024-Central Tax dated 10.07.2024 seeks to amend Notification No. 52/2018-Central Tax, dated 20.09.2018**

Vide this notification the Central Government has decided that in the Notification No. 52/2018-Central Tax dated 20.09.2018 for the words "half percent.", the figure and word "0.25 percent" shall be substituted. The effect of this is that Rate applicable for TCS under Section 52 of CGST Act is reduced from 1 % (0.5%+ 0.5%) to 0.5% (0.25% +0.25%).

Best Practices/ Outreach Programmes across India.

➡ **On 18.07.2024 a MoU on strengthening the collaboration on various aspect of capacity building in CGST & SGST was signed between NACIN Vadodara & Gujarat State GST**

On 18.07.2024, the Pr. ADG, NACIN Vadodara and Chief Commissioner of SGST, Gujarat have signed an MoU for strengthening the collaboration on various aspect of capacity building in CGST & SGST.



In Pics above (Left to Right): Shri Samir Vakil, Chief Commissioner of State Tax, Gujarat and Dr. Ashir Tyagi, Pr. ADG, Vadodara.



➡ **An interactive session was held among various GST officials in CGST Mumbai Zone on 15.07.2024**

On 15.07.2024 Ms. Aruna Narayan Gupta IRS, Member, CBIC; Ms. Seema Arora IRS, Pr. DG, DGGST; Shri Yogendra Garg IRS, Pr. DG, DG(System); Shri. S.M Tata IRS, Pr. Chief Commissioner, CGST Mumbai Zone; Shri Manish Kumar Sinha IRS, CEO, GSTN and Ms. B.Sumidaa Devi IRS, Joint Secretary, GST Council Secretariat held an interactive session with officers and staff of CGST & CX, Mumbai Zone on the migration of CBIC to GSTN Back Office. Feedback was also received on this matter from the range officers. The officers and staff were encouraged to work efficiently and facilitate ease of doing business. The recommendations made in the 53rd Meeting of GST Council were discussed in detail for effective implementation.



In Pics above (Right to Left): Ms Aruna Narayan Gupta, Member, CBIC; Shri Yogendra Garg, Pr. DG, DG(System), Shri. S.M Tata, Pr. Chief Commissioner, CGST Mumbai Zone



Induction Training of 17th Batch of Inspectors of Central Tax & Central Excise at NACIN, ZTI, Chennai

On 29-07-2024, NACIN, Zonal Training Institute, Chennai conducted inaugural session of the Induction Training of 17th Batch of Inspectors of Central Tax & Central Excise. Ms. Ashima Bansal IRS, Joint Secretary, GST Council, New Delhi and Dr. M.G. Tamizh Valavan IRS, Additional Director General, NACIN, ZTI, Chennai presided over the inauguration and addressed the trainees.



In Pics above: Group photo of the batch



In Pics above (Left to Right): Ms. Ashima Bansal IRS, Joint Secretary, GST Council and Dr. M.G. Tamizh Valavan IRS, Additional Director General, NACIN ZTI, Chennai addressing the officers

GST Portal Updates

➡ **Advisory: Enhancements to Address-Related Fields in GST Registration Functionalities.**

[Portal update on 4.07.2024.](#)

➡ **Advisory: Increase in size of documents upload in Principal Place of Business and Additional Place of Business for New Registration and Amendments have been made.**

[Portal update on 9.07.2024](#)

➡ **Advisory: Refund of additional IGST paid on account of upward revision in prices of goods subsequent to exports**

[Portal update 14.07.2024.](#)

➡ **Advisory: The Central Government has introduced the FORM-1A.**

[Portal update 26.07.2024.](#)

➡ **Advisory: for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Uttarakhand.**

[Portal update 28.06.2024.](#)

➡ **Advisory: Gross and Net GST revenue collections for the month of June, 2024.**

[Portal update 28.06.2024.](#)

Legal Corner

Stare decisis originates from Latin. It means 'to abide by things decided.' The doctrine of stare decisis provides that the Court should not lightly dissent from precedent. It is derived from legal maxim 'stare decisis et non quita movere'. The same principle has been incorporated in Article 141 of the Constitution. The doctrine means that courts will refer to the previous, similar legal issues to guide their decisions. The doctrine of Stare Decisis creates an obligation on courts to refer to precedents when taking a certain decision. However, the doctrine is not absolute in its application. The doctrines of 'per-in curium' and 'sub-silentio' are exceptions to the rule of stare decisis. If a decision has been given in ignorance of law or any statute or any binding authority, the doctrine of 'per-in curium' is attracted. Rule of 'sub-silentio' is applicable where a particular point of law is not perceived by the court or was not present to its mind or is not consciously determined by the courts.

Stare Decisis aims to ensure that the public is guided in its personal and professional transactions by previously given court decisions, through established rules and principles. Stare Decisis reflects a concept wherein the applicable rule of law must be settled rather than that it be settled right.

Recently in Sita Soren vs Union of India (2024) the Seven Judges Bench made the following observations regarding the doctrine of stare decisis in the judgment:

i. The Doctrine of Stare Decisis is not an inflexible rule of law, and it cannot result in perpetuating an error to the detriment of the general welfare of the public.

ii. A larger bench may reconsider a previous decision in appropriate cases, bearing in mind the tests which have been formulated in the precedents. A decision delivered by a Bench of larger strength is binding on any subsequent Bench of lesser or coequal strength. A Bench of lesser strength cannot disagree with or dissent from the view of the law taken by the bench of larger strength. However, a bench of the same strength can question the correctness of a decision rendered by a co-ordinate bench. In such situations, the case is placed before a bench of larger strength.

iii. Supreme Court may review its earlier decisions if it believes that there is an error, or the effect of the decision would harm the interests of the public or if "it is inconsistent with the legal philosophy of the

Constitution”. In cases involving the interpretation of the Constitution, it would do so more readily than in other branches of law because not rectifying a manifest error would be harmful to public interest and the polity.

iv. The period of time over which the case has held the field is not of primary consequence. SC has overruled decisions which involve the interpretation of the Constitution despite the fact that they have held the field for long periods of time when they offend the spirit of the Constitution.

Welcome

We extend a warm welcome to Sh. Manish Kumar Gupta who has joined GST Council secretariat as an Executive Assistant.

Farewell

Sh. Shyam Bihari Meena, Executive Assistant at the GST Council Secretariat, consequent to his transfer, is joining as Executive Assistant at CGST, Gurgaon. He has worked in GST Council secretariat for nearly five years, contributing significantly from the early days of the GST journey. We are deeply grateful for his invaluable contributions and dedicated service. We extend our heartfelt thanks for his contributions and wish him every success in his new role.



In Pics above (Left to Right): Ms. Reshma R. Kurup, Under Secretary, Sh. Kshitendra Verma, Director; Sh. Shyam Bihari Meena, Executive Assistant; Sh. Sridhar Das, Under Secretary, Sh. Anil Kumar, Deputy Secretary and Ms. Reshmi P.R, Under Secretary