

GST NEWSLETTER



GST Council Secretariat, New Delhi

Issue-66, September, 2024



Goods and Services Tax Council





MESSAGE

The 54th GST Council meeting was held on 9th September, 2024 in New Delhi. It was chaired by the Union Minister of Finance and Corporate Affairs and was also attended by Hon'ble Union Minister of State for Finance Shri Pankaj Chaudhary, Hon'ble Chief Ministers of Goa and Meghalaya; Deputy chief Ministers of Arunachal Pradesh, Bihar, Madhya Pradesh, and Telangana; besides Hon'ble Finance Ministers of States & UTs (with legislature) and senior officers of the Ministry of Finance & States/UTs.

The Council has recommended various measures for ease of taxpayers, consumers and simplification of GST and revenue leakages like: Reduction in GST rates on cancer drugs from 12% to 5%; Introduction of a pilot for B2C e-invoicing; Clarification on the place of supply for data hosting services; Constitution of a Group of Ministers to examine GST issues related to life and health insurance; Introduction of the Reverse Charge Mechanism for metal scrap transactions etc.

The second national drive against fake Input Tax Credit (ITC) and fake GST registration, conducted in September 2024, aimed to curb tax evasion and irregularities in the GST system. Overall, the drive was a significant step towards ensuring compliance with GST regulations and maintaining the integrity of the tax system.

The month also witnessed of observance of Swachh Pakwada 2024 & Hindi Pakwada 2024, a fortnight-long campaign conducted throughout the country. While the Swachh Pakwada campaign aimed to raise awareness about the importance of cleanliness and sanitation, promote community participation, and encourage sustainable waste management practices Hindi Pakwada 2024 was celebration of Hindi language and culture. The campaign aimed to promote the use of Hindi language, especially in government and public spheres.

Warm Regards

Pankaj Kumar Singh,
Additional Secretary

Contents



GST Council Meeting ➤ 4



Circulars ➤ 7



GST Portal Updates ➤ 9



Best Programme Outreach ➤ 10



In-House Activities ➤ 11



Farewell ➤ 12



Welcome ➤ 13



Legal Corner ➤ 13

54TH GST COUNCIL MEETING

The 54th GST Council met under the Chairpersonship of Hon'ble Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman in New Delhi on 09.09.2024.



The meeting was also attended by Hon'ble Union Minister of State for Finance Shri Pankaj Chaudhary, Hon'ble Chief Ministers of Goa and Meghalaya; Deputy Chief Ministers of Arunachal Pradesh, Bihar, Madhya Pradesh, and Telangana; besides Hon'ble Finance Ministers of States & UTs (with legislature) and senior officers of the Ministry of Finance & States/ UTs.



The GST Council *inter-alia* made the following recommendations relating to changes in GST tax rates, provide relief to individuals, measures for facilitation of trade and measures for streamlining compliances in GST.

A. Changes/Clarifications in GST Tax Rates:

GOODS

1. Namkeens and Extruded/Expanded Savoury food products

- The GST rate of extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion), falling under HS 1905 90 30 to be reduced from 18% to 12% at par with namkeens, bhujia, mixture, chabena (pre-packaged and labelled) and similar edible preparations in ready for consumption form which are classifiable under HS 2106 90. The GST rate of 5% will continue on un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion.

- To also clarify that the reduced GST rate of 12% on extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion), falling under HS 1905 90 30 is applicable prospectively.

2. Cancer Drugs

- The GST rate on cancer drugs namely, Trastuzumab Deruxtecan, Osimertinib and Durvalumab to be reduced from 12% to 5%.

3. Metal Scrap

- Reverse Charge Mechanism (RCM) to be introduced on supply of metal scrap by unregistered person to registered person provided that the supplier shall take registration as and when it crosses threshold limit and the recipient who is liable to pay under RCM shall pay tax even if supplier is under threshold.
- A TDS of 2% will be applicable on supply of metal scrap by registered person in B to B supply.

4. Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways

- To clarify that Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways would be classified under HSN 8415 attracting a GST rate of 28%.

5. Car and Motor cycle seats

- To clarify that car seats are classifiable under 9401 and attract a GST rate of 18%.
- GST rate on car seats classifiable under 9401 to be increased from 18% to 28%. This uniform rate of 28% will be applicable prospectively for car seats of motor cars in order to bring parity with seats of motorcycles which already attract a GST rate of 28%.

SERVICES

1. Life and Health insurance

- GST Council recommended to constitute a Group of Ministers (GoM) to holistically look into the issues pertaining to GST on the life insurance and health insurance. The GoM members are Bihar, UP, West Bengal, Karnataka, Kerala, Rajasthan, Andhra Pradesh, Meghalaya, Goa, Telangana, Tamil Nadu, Punjab, and Gujarat. The GoM is to submit the report by end of October, 2024.

2. Transport of passengers by helicopters

- To notify GST @ 5% on the transport of passengers by helicopters on seat share basis and to regularise the GST for past period on 'as is where is' basis. To also clarify that charter of helicopter will continue to attract 18% GST.

3. Flying training courses

- To clarify by way of a circular that the approved flying training courses conducted by DGCA approved Flying Training Organizations (FTOs) are exempt from the levy of GST.

4. Supply of research and development services

- The GST Council recommended to exempt supply of research and development services by a Government Entity; or a research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961 using Government or private grants.
- Past demands to be regularised on 'as is where is' basis.

5. Preferential Location Charges (PLC)

- To clarify that location charges or Preferential Location Charges (PLC) paid along with the consideration for the construction services of residential/commercial/industrial complex before issuance of completion certificate forms part of composite supply where supply of construction services is the main service and PLC is naturally bundled with it and are eligible for same tax treatment as the main supply that is, construction service.

6. Affiliation services

- To clarify that affiliation services provided by educational boards like CBSE are taxable. However, to exempt affiliation services provided by State/Central educational boards, educational councils and other similarly placed bodies to Government Schools prospectively. The issue for the past period between 01.07.2017 to 17.06.2021 to be regularized on 'as is where is' basis.
- To clarify by way of circular that the affiliation services provided by universities to their constituent colleges are not covered within the ambit of exemptions provided to educational institutions in the notification No. 12/2017-CT(R) dated 28.06.2017 and GST at the rate of 18% is applicable on the affiliation services provided by the universities.

7. Import of service by branch Office

- To exempt import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration. The council also recommended to regularise the past period on 'as is where is' basis.

8. Renting of commercial property

- To bring renting of commercial property by unregistered person to a registered person under Reverse Charge Mechanism (RCM) to prevent revenue leakage.

9. Ancillary/intermediate services are provided by GTA

- To clarify that when ancillary/intermediate services are provided by GTA in the course of transportation of goods by road and GTA also issues consignment note, the service will constitute a composite supply and all such ancillary/intermediate services like loading/unloading, packing/unpacking, transshipment, temporary warehousing etc. will be treated as part of the composite supply. If such services are not provided in the course of transportation of goods and invoiced separately, then these services will not be treated as composite supply of transport of goods.

OTHER CHANGES

1. To regularise the GST liability for the past period prior to 01.10.2021 on 'as is where is' basis, where the film distributor or sub-distributor acts on a principal basis to acquire and distribute films.
2. To exempt supply of services such as application fees for providing electricity connection, rental charges against electricity meter, testing fees for meters/transformers/capacitors, labour charges from customers for shifting of meters/service lines, charges for duplicate bills etc. which are incidental, ancillary or integral to the supply of transmission and distribution of electricity by transmission and distribution utilities to their consumers, when provided as a composite supply. GST for the past period to be regularised on 'as is where is' basis.

B. Measures for facilitation of trade:

1. **Procedure and conditions for waiver of interest or penalty or both, in respect of tax demands under section 73 of CGST Act, 2017 for FYs 2017-18, 2018-19 and 2019-20 as per section 128A of CGST Act, 2017:**

The GST Council recommended insertion of rule 164 in CGST Rules, 2017, along with certain Forms, providing for the procedure and conditions for availment of benefit of waiver of interest or penalty or both, relating to tax demands under section 73 of CGST Act, pertaining to FYs 2017-18, 2018-19 and 2019-20, as per section 128A of CGST Act. The Council also recommended to notify under sub-section (1) of section 128A of CGST Act, 31.03.2025 as the date on or before which the payment of tax may be made by the registered persons, to avail the said benefit as per section 128A of the CGST Act. The Council also recommended the issuance of a circular to clarify various issues related to availment of waiver of interest or penalty or both as per section 128A of CGST Act. The Council also recommended that section 146 of Finance (No. 2) Act, 2024, which provides for insertion of section 128A in CGST Act, 2017, may be notified with effect from 01.11.2024.

2. Providing a mechanism for implementation of newly inserted sub-section (5) and sub-section (6) in section 16 of CGST Act, 2017:

The GST Council recommended that section 118 and 150 of the Finance (No. 2) Act, 2024, which provides for insertion of sub-section (5) and sub-section (6) in section 16 of CGST Act, 2017 retrospectively with effect from 01.07.2017, may be notified at the earliest.

The Council also recommended that a special procedure for rectification of orders may be notified under section 148 of the CGST Act, to be followed by the class of taxable persons, against whom any order under section 73 or section 74 or section 107 or section 108 of the CGST Act has been issued confirming demand for wrong availment of input tax credit on account of contravention of provisions of sub-section (4) of section 16 of the CGST Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act, and where appeal against the said order has not been filed. The Council also recommended issuance of a circular to clarify the procedure and various issues related to implementation of the said provisions of sub-section (5) and sub-section (6) of section 16 of CGST Act, 2017.

3. Amendments in rule 89 and rule 96 of CGST Rules, 2017 and to provide clarification in respect of IGST refunds on exports where benefit of concessional/ exemption notifications specified under rule 96(10) of CGST Rules, 2017 has been availed on the inputs:

The GST Council recommended to clarify that where the inputs were initially imported without payment of integrated tax and compensation cess by availing benefits under Notification No. 78/2017-Customs dated 13.10.2017 or Notification No. 79/2017-Customs dated 13.10.2017, but IGST and compensation cess on such imported inputs are subsequently paid, along with applicable interest, and the Bill of Entry in respect of the import of the said inputs is got reassessed through the jurisdictional Customs authorities to this effect, then the IGST paid on exports, refunded to the said exporter shall not be considered to be in contravention of provisions of sub-rule (10) of rule 96 of CGST Rules.

Further, considering the difficulty being faced by the exporters due to restriction in respect of refund on exports, imposed vide rule 96(10), rule 89(4A) & rule 89(4B) of CGST Rules, 2017, in cases where benefit of the specified concessional/ exemption notifications is availed on the inputs, the Council recommended to prospectively omit rule 96(10), rule 89(4A) & rule 89(4B) from CGST Rules, 2017. This will simplify and expedite the procedure for refunds in respect of such exports.

4. Issuance of clarifications through the circulars to remove ambiguity and legal disputes in certain issues:

- i. Clarification on the Place of Supply of advertising services provided by Indian advertising companies to foreign entities.
- ii. Clarification regarding availability of Input Tax Credit on demo vehicles by the dealers of the vehicle manufacturers.
- iii. Clarification on Place of Supply of data hosting services provided by service providers located in India to cloud computing service providers located outside India.

5. The Council also recommended amendments in some other provisions of CGST Rules, 2017.

C. Other measures:

1. B2C E-invoicing:

The GST Council recommended roll out of a pilot for B2C e-Invoicing, following the successful implementation of e-invoicing in the B2B sector. The Council recognized potential benefits of e-invoicing in retail, such as improved business efficiency, environmentally friendly, cost efficiency to the business, etc.

It would also provide an opportunity to the retail customers to verify the reporting of the invoice in the GST return. The pilot will be rolled out on voluntary basis in selected Sectors and States.

2. Invoice Management System and new ledgers:

The Council also took note of the agenda on the enhancements being made to the existing GST return architecture. These enhancements include the introduction of a Reverse Charge Mechanism (RCM) ledger, an Input Tax Credit Reclaim ledger and an Invoice Management System (IMS). Taxpayers would be given the opportunity to declare their opening balance for these ledgers by 31st October 2024.

IMS will allow the taxpayers to accept, reject, or to keep the invoices pending for the purpose of availment of Input Tax Credit. This will be an optional facility for taxpayers to reduce errors in claiming input tax credit and improve reconciliation. This is expected to reduce notices issued on account of ITC mismatch in the returns.

CIRCULARS

➤ **Circular No. 233/27/2024-GST dated 10.09.2024 regarding clarification on the regularization of refund of IGST availed in contravention of rule 96(10) of CGST Rules, 2017, in cases where the exporters had imported certain inputs without payment of integrated taxes and compensation cess**

The Central Government vide this Circular has clarified that where the inputs were initially imported without payment of integrated tax and compensation cess by availing benefits under Notification No. 78/2017-Customs dated 13.10.2017 or Notification No. 79/2017-Customs dated 13.10.2017, but subsequently, IGST and compensation cess on such imported inputs are paid at a later date, along with interest, and the Bill of Entry in respect of the import of the said inputs is got reassessed through the jurisdictional Customs authorities to this effect, then the IGST, paid on exports of goods, refunded to the said exporter shall not be considered to be in contravention of provisions of sub-rule (10) of rule 96 of CGST Rules.

➤ **Circular No. 232/26/2024-GST dated 10.09.2024 regarding clarification on place of supply of data hosting services provided by service providers located in India to cloud computing service providers located outside India**

The Central Government vide this Circular has clarified that:

i) The services provided by data hosting service provider to its overseas cloud computing service providers cannot be considered as intermediary services and hence, the place of supply of the same cannot be determined as per section 13(8)(b) of IGST Act. The circular also mentions that the data hosting service provider provides data hosting services to the cloud computing service provider on principal-to-principal basis on his own account and is not acting as a broker or agent for facilitating supply of service between cloud computing service providers and their end users/consumers.

ii) The data hosting services provided by data hosting service provider to the cloud computing service providers cannot be considered in relation to the goods “made available” by the cloud computing service providers to the data hosting service provider in India and hence, the place of supply of the same cannot be determined under section 13(3)(a) of the IGST Act. There may be some cases where some of the hardware required for data hosting service is provided by the recipient of the service, i.e., the cloud computing service provider to the data hosting service provider. Even in these cases, data hosting service provider handles all aspects of data centre, like arranging for the premises, making available software and other hardware infrastructure, power, net connectivity, security, human resource, maintenance etc., for providing data hosting services to the cloud computing service provider. Accordingly, in such cases, though the data hosting services is being provided by the data hosting service provider inter-alia using the hardware made available by the cloud computing service provider, it cannot be said that data hosting service are being provided in relation to the said goods made available by the cloud computing service provider to them. Accordingly, even in these cases, place of supply cannot be determined under section 13(3)(a) of the IGST Act.

iii) The data hosting services cannot be considered as the services provided directly in relation to immovable property or physical premises and hence, the place of supply of such services cannot be determined under section 13(4) of IGST Act.

iv) The place of supply for the data hosting services provided by data hosting service provider located in India to overseas cloud computing service providers needs to be

determined according to the default provision under section 13(2) of the IGST Act, i.e. the location of the recipient of the services. Where the cloud computing service provider receiving the data hosting services are located outside India, the place of supply will be considered to be outside India according to section 13(2) of the IGST Act. Accordingly, it can be considered as export of services, subject to the fulfilment of the other conditions mentioned in section 2(6) of IGST Act.

➤ **Circular No. 231/25/2024-GST dated 10.09.2024 regarding clarification on availability of input tax credit in respect of demo vehicles**

The Central Government vide this Circular has clarified on following two issues:

i) That the input tax credit on demo vehicles, which are motor vehicles for transportation of passengers having approved seating capacity of not more than 13 persons (including the driver is not blocked under clause (a) of section 17(5) of CGST Act, as it is excluded from such blockage in terms of sub-clause (A) of the said clause. Demo vehicles promote sale of similar type of motor vehicles, they can be considered to be used by the dealer for making 'further supply of such motor vehicles'.

There may be some cases where motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver) are used by an authorized dealer for purposes other than for making further supply of such motor vehicles, say for transportation of its staff employees/ management etc. There may also be cases where the authorized dealer merely acts as an agent or service provider to the vehicle manufacturer for providing marketing service, including providing facility of vehicle test drive to the potential customers of the vehicle on behalf of the manufacturer and is not directly involved in purchase and sale of the vehicles. In such a case, the authorized dealer is merely providing marketing and/or facilitation services to the vehicle manufacturer and is not making the supply of motor vehicles on his own account. In both the scenarios, it cannot be said to be used for making 'further supply of such motor vehicles' and therefore, input tax credit in respect of such motor vehicles would not be excluded from blockage in terms of section 17(5)(a)(A) of CGST Act.

ii) That where such vehicles are capitalized in the books of accounts by the authorized dealer, the said vehicle falls in the definition of "capital goods" under section 2(19) of CGST Act. As per provision of section 16(1) of CGST Act, subject to such conditions and restrictions as may be prescribed, a recipient of goods is entitled to take input tax

credit in respect of tax charged on the inward supply of any goods, which as per definition of "goods" under section 2(52) of CGST Act, includes even capital goods. Further, section 2(19) of CGST Act also recognizes that capital goods are used or intended to be used in the course or furtherance of business. Accordingly, availability of input tax credit on demo vehicles is not affected by way of capitalization of such vehicles in the books of account of the authorized dealers, subject to other provisions of the Act.

However, it is to be mentioned that in case of capitalization of demo vehicles, availability of input tax credit would be subject to provisions of section 16(3) of CGST Act, which provides that where the registered person has claimed depreciation on the tax component of the cost of capital goods and plant and machinery under the Income-tax Act, 1961, the input tax credit on the said tax component shall not be allowed. It is further mentioned that in case demo vehicle, which is capitalized, is subsequently sold by the authorized dealer, the authorized dealer shall have to pay an amount or tax as per provisions of section 18(6) of CGST Act read with rule 44(6) of the Central Goods and Service Tax Rules, 2017.

➤ **Circular No. 230/24/2024-GST dated 10.09.2024 regarding clarification in respect of advertising services provided to foreign clients**

The Central Government vide the said Circular has clarified:

i) That the advertising company is involved in the main supply of advertising services, including resale of media space, to the foreign client on principal-to-principal basis as detailed above and does not fulfil the criteria of "intermediary" under section 2(13) of the IGST Act. Thus, the same cannot be considered as "intermediary" in such a scenario and accordingly, the place of supply in the instant matter cannot be linked with the location of supplier of services in terms of section 13(8)(b) of the IGST Act.

ii) That the recipient of the advertising services provided by the advertising company in such cases is the foreign client and not the Indian representative of the foreign client based in India or the target audience of the advertisements, as per section 2(93) of the CGST Act, 2017 as he foreign client is liable to pay the consideration to advertising company for the supply of advertising and not the consumers or the target audience that watches the advertisement in India. Further, in this case, even if a

representative of the said foreign client based in India, including a subsidiary or related person of the said foreign client, is interacting with the advertising company on behalf of the said foreign client, the said representative based in India cannot be considered as a recipient of the service, if the agreement is between the foreign client and the advertising company, the invoice is being issued for the said service by the advertising company to the foreign client and the payment for the said service is received by the advertising company directly from the said foreign client.

iii) That the supply of advertising services does not require physical presence of the recipient (foreign client or representative or a person acting on his behalf) with the advertising company for availing the said advertising services. Thus, the said supply of advertising services can neither be determined as per the provision of section 13(3)(a) nor as per the provisions of section 13(3)(b) of IGST Act. place of supply of the said advertising service being supplied by the advertising company to the foreign clients can only be determined as per the default provision, i.e. sub-section (2) of section 13 of IGST Act, i.e. the place of location of the recipient of the services and the said service can be considered to be export of services, subject to the fulfilment of conditions mentioned in section 2(6) of IGST Act.

However, in cases where the advertising company located in India merely acts as an agent of the foreign client in engaging with the media owner for providing media space to the foreign client, the advertising company is an "intermediary" in accordance with Section 2(13) of the CGST Act, 2017, and the place of supply in respect of the said services provided by the advertising company to the foreign client is determinable as per section 13(8)(b) of IGST Act, i.e. the location of the supplier, i.e. the location of the advertising company.

GST PORTAL UPDATES

➤ Advisory on issuance of Notices/Orders without digital signatures of the issuing authorities

Doubts have been created regarding the validity of documents issued by the tax officers on the common portal viz. SCN/Orders without the Digital signatures on the pdf. Document downloaded from the common portal. In this context, GSTN has mentioned that such documents are generated on the common portal from the login of the officer, who logs in through Digital Signatures. [Click here](#) to view the details.

[Source: Portal update 26.09.2024](#)

➤ Archival of GST Returns data on GST portal

As per GST portal data policy, data for view of taxpayer to be retained for seven years only. Therefore, the same data policy is being implemented on the GST portal. Thus, return data will not be available to view beyond 7 years for taxpayers.

Accordingly, on 01.08.2024 return filed for July, 2017 has been archived and on 01.09.2024, data for August, 2017 has been archived. Further, this data archival is going to be a monthly activity hence on 01.10.2024 data of September, 2017 shall be taken down from the GST portal and so on so forth.

Hence, GSTN has advised the taxpayers to download their relevant data from the GST portal for any future reference, if required.

[Source: Portal update 24.09.2024](#)

➤ Frequently Asked Questions on IMS

With the Introduction of Invoice Management System (IMS), the taxpayers' interaction with invoices and business processes will change. Please [click here](#) for frequently asked questions (FAQs) on IMS to get a better understanding of the new functionality.

[Source: Portal update 22.09.2024](#)

➤ Draft Manual on Invoice Management System

The GST Common Portal has unveiled a ground breaking new facility, the Invoice Management System (IMS), revolutionizing the way recipient taxpayers interact with invoices. This innovative feature empowers taxpayers to seamlessly accept, reject, or keep invoices pending in the system to avail later as and when required, streamlining the reconciliation process, and ensuring greater accuracy and efficiency in GST compliance. For a detailed draft manual Please [Click Here](#).

[Source: Portal update 17.09.2024](#)

➤ Re-opening of Reporting ITC Reversal Opening Balance

The Central Government introduced certain changes in Table 4 of Form GSTR-3B regarding availment and reversal of Input Tax Credit (ITC). Re-claimable ITC earlier reversed in Table 4(B)2 can now be claimed in Table 4(A)5 on fulfilling necessary conditions and such reclaimed ITC to be reported in Table 4D(1). To facilitate accurate reporting, a new ledger called the Electronic Credit Reversal and Re-claimed Statement was

introduced on the GST portal from August 2023 return period for monthly taxpayers and from July-September 2023 quarter for quarterly taxpayers.

Taxpayers now have a final opportunity to report their cumulative ITC reversal (ITC that has been reversed earlier and has not yet been reclaimed) as an opening balance for Electronic Credit Reversal and Re-claimed Statement, if any, before hard locking the reversal and reclaim ledger.

The functionality to reporting the opening balance will be available from 15.09.2024 to 31.10.2024, with amendments allowed until 30.11.2024. Monthly taxpayers should report their opening balance considering the ITC reversal done till the return period of July, 2023 only, while quarterly taxpayers should report their opening balance up to Q1 of the financial year 2023-24, considering the ITC reversal made till the April-June 2023 return period only.

It is important to note that the system will soon not allow to re-claim of ITC in excess of the amount reversed earlier and the taxpayers will not be able to reclaim excess ITC compared to the balance available in their Electronic Credit Reversal and Re-claimed Statement. Therefore, GSTN has advised the taxpayers to take advantage of this extended period to ensure all relevant information is accurately reported. For further details, please refer to the full [advisory here](#).

[Source: Portal update 17.09.2024](#)

➤ **Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Bihar, Delhi, Karnataka and Punjab.**

GSTN vide this advisory has informed the taxpayers about the recent developments concerning the application process of the GST registration. They have listed some key points to be kept in mind during the registration process.

The above-said functionality has been developed by GSTN. It has been rolled out in Bihar, Delhi, Karnataka, and Punjab on 06.09.2024. 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 a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.

The detailed guidelines are available at the link provided below.

[Source: Portal update 06.09.2024](#)

➤ **Advisory on Reporting of supplies to un-registered dealers in GSTR1/GSTR 5.**

The Central Government vide Notification No. 12/2024 – Central Tax dated 10.07.2024 has reduced the threshold limit for reporting of invoice wise details of inter-state taxable outward supplies made to unregistered dealers from 2.5 Lakh to 1 Lakh which needs to be reported in Table 5 of Form GSTR-1 and Table 6 of GSTR-5. In accordance with the new legal provisions, this change is currently under development on the portal and would be available to the taxpayers shortly.

Further, till the time the functionality is made available on portal, GSTN has advised to continue reporting the invoice wise details of taxable outward supplies to unregistered dealers which are more than 2.5 Lakhs in the Table 5 of Form GSTR-1 and Table 6 of GSTR-5.

[Source: Portal update 03.09.2024](#)

➤ **Invoice Management System**

To enable taxpayers to efficiently address invoice corrections/amendments with their suppliers through the portal, a new communication process called the Invoice Management System (IMS) is being brought up at the GST portal. This will also facilitate taxpayer in matching of their records/invoices Vis a Vis issued by their suppliers for availing the correct Input Tax Credit (ITC) and shall allow the recipient taxpayers to either accept or reject an invoice or to keep it pending in the system, which can be availed later.

This facility shall be available to the taxpayer from 01.10.2024 onwards on the GST portal. Please [click here](#) to read the complete advisory on IMS.

[Source: Portal update 03.09.2024](#)

BEST PROGRAM OUTREACH

➤ **Under the campaign “Swachhata Hi Seva 2024” for encouraging the commitments towards Swabhav Swachhata, Sanskar Swachhata, and The CGST Jodhpur Commissionerate dedicated 8 Toilets for Girl Students in 4 Govt. Schools in Phalodi District of Rajasthan. Planting of saplings was also done.**

CGST Jodhpur Commissionerate dedicated 8 toilets for Girls Students in 4 Government schools in in Phalodi District of Rajasthan. Planting of saplings was also done.

➤ DGTS, MZU, Mumbai has conducted a webinar on- 54th GST Council Meeting: Key Highlights and Decisions & Overview of Invoice Management System (IMS), which is well received by all the participants on 24.09.2024, followed by the Q&A Session in association with CAMIT and MASSMA.



➤ A well-attended meeting of grievance redressal committee for West Bengal chaired by Shri Shrawan Kumar, Chief Commissioner, today discussed wide ranging issues of GST.



IN-HOUSE ACTIVITIES

➤ जीएसटी परिषद सचिवालय में हिंदी पखवाड़ा (दिनांक 14/09/2024 - दिनांक 30/09/2024) आयोजित किया गया

कार्यस्थल में हिंदी के उपयोग को बढ़ावा देने के प्रयास में, जीएसटी परिषद सचिवालय ने हाल ही में एक गतिशील हिंदी पखवाड़ा आयोजित किया। इस पखवाड़ा में हिंदी निबंध लेखन प्रतियोगिता, हिंदी टिप्पण और मसौदा आलेखन, श्रुतलेख और हिंदी तत्काल भाषण सहित कई प्रतियोगिताएँ शामिल थीं।

ये गतिविधियाँ कर्मचारियों को हिंदी में अपनी दक्षता बढ़ाने और आधिकारिक संचार में इसके उपयोग को बढ़ावा देने के लिए प्रोत्साहित करने के लिए आयोजन की गई थीं। इन प्रतियोगिताओं में भाग लेकर, कर्मचारियों ने अपने भाषा कौशल का प्रदर्शन किया और कार्यालय में एक आवश्यक माध्यम के रूप में हिंदी के लिए अधिक प्रशंसा को बढ़ावा दिया।



➤ स्वच्छता पखवाड़ा: सार्वजनिक शौचालय का नवीनीकरण और पौधारोपण अभियान

स्वच्छता ही सेवा (2024) के अंतर्गत, श्री शंशांक प्रिया, सदस्य (जीएसटी) ने त्यागराज नगर के वाल्मीकि मंदिर में नवीकरण शौचालय परिसर का उद्घाटन किया। यह पहल सार्वजनिक सुविधाओं को बढ़ाने और स्वच्छता को बढ़ावा देने के लिए जीएसटी परिषद सचिवालय की प्रतिबद्धता को उजागर करती है। "एक पेड़ माँ के नाम" यह अभियान का नारा था।

इसके अलावा, जीवन भारती भवन में एक सफल पौधारोपण अभियान चलाया गया, जिसमें "हरित भारत" की सच्ची भावना को दर्शाया गया। श्री पंकज कुमार सिंह, अतिरिक्त सचिव, सुश्री सुमिदा बी. देवी, संयुक्त सचिव और अन्य अधिकारियों/कर्मचारियों ने इस अभियान में भाग लिया। हम सब मिलकर एक स्वच्छ, हरित भविष्य की ओर कदम बढ़ा रहे हैं।



ऊपर इस चित्र में : स्वच्छता अभियान कार्यक्रम के तहत जीएसटी परिषद के सदस्यों ने एक शौचालय के नवीकरण में भाग लिया।



ऊपर इस चित्र में: श्री बालसुब्रमण्यम कृष्णमूर्ति, संयुक्त सचिव, वस्तु और सेवा कर परिषद, श्रीमती सुमीदा देवी, संयुक्त सचिव, वस्तु और सेवा कर परिषद, श्री शंशांक प्रिया, सदस्य (जीएसटी), श्री पंकज कुमार सिंह, अपर सचिव, वस्तु और सेवा कर परिषद ।



ऊपर इस चित्र में: श्री पंकज कुमार सिंह, अपर सचिव, वस्तु और सेवा कर परिषद, श्रीमती सुमीदा देवी, संयुक्त सचिव, वस्तु और सेवा कर परिषद ।



GST Council Secretariat celebrates the Swachata Abhiyan Drive and Tree Plantation drive.

➤ GSTCS Celebrates Launch of Newly Renovated Website

The GST Council Secretariat proudly celebrated the launch of its newly renovated website, designed to enhance user experience and accessibility. The updated site now includes several new features, such as a search facility for agendas and meetings, and an officer login which provides facility for discussion forum, state coordination meetings, legal corner and many other.

These enhancements aim to facilitate better communication and collaboration among stakeholders, allowing for valuable suggestions and feedback. By incorporating these features, GSTCS is committed to fostering a more interactive and transparent environment for all users.



FAREWELL

We extend our heartfelt best wishes to Shri Pankaj Kumar Singh, Superintendent, Shri Niranjan Kishore, Superintendent and Shri Ashwini Sharma, Section Officer, on their new places of postings. We are grateful for their invaluable contributions and dedicated services during their time with us. Wishing them all the best for their future endeavours.



In the picture above (left to right): Ms. Neha Jainwal, EA; Shri Rajkumar , Superintendent; Shri Karan Arora, ASO; Sri Vineet Kumar, Superintendent; Sridhar Das, Under Secretary; Dr. Shaifali G. Singh, Director; Shri Anil Kumar, Director; Shri Ashwini Sharma, SO; Shri Pankaj Kumar Singh, Addl. Secretary; Ms. B. Sumidaa Devi, Joint Secretary; Ms. Reshma R Kurup, Under Secretary; Ms. Swati Nokhwal, Under Secretary; Ms. Sonia Kapoor, Superintendent; Shri Mohan Lal, Superintendent; Shri Sandeep Kumar, Superintendent; Shri Niranjan Kishore, Superintendent; Shri Manish Gupta, E.A; Shri R.K. Yadav, PS to JS; Shri Rantej Singh, T.A; Shri Satvir Singh, T.A.

WELCOME

We extend a warm welcome to Shri Ashok Kumar, Superintendent from Export shed o/o The Commissioner of Customs, ACC (Export), New Custom House, New Delhi, Shri Manish Ranjan, Superintendent from Customs Audit commissioner at New Customs House, New Delhi, and Shri Rajkumar, and Superintendent from Delhi, North Commissioner at Division Badli, New Delhi, who have joined the GST Council Secretariat. We look forward to working with them and are excited about the fresh perspectives they will bring to our organization.

LEGAL CORNER

The Latin Maxim Aequitas Legem Sequitur means that equity or the law will not aid a person or party who is at fault. The law will not aid a person whose own fault is what made the legal action necessary. It is interpreted as to law is about what is fair and equitable. It is a fundamental maxim, stated as that equity follows the law.

This particular Maxim Instead of overruling the balance of justice, the essence of equity is something that supports, but it must always be reiterated that when the moment demands, equity may move against certain values in search of a fair outcome that the common law refuses to offer. Equity acts as a complement to the statute which will not supersede the rule that prevails so, therefore, we do not speak about common law and equity as two competing structures.

Case Laws

In **Anil Kumar Verma Son of Sri J.R. vs. the State of U.P. Through Principal**, the Allahabad High Court held that “equity is not one-way traffic. Equity follows law following the maxim aequitas sequitur legem. In other words, it is moving on the periphery of law and when the law allows entering, forms a zygote.”

In **Cowper vs. Cowper**, the court held that the molding of new equitable interests so that they possessed most of the incidents of the corresponding legal estates is the best-known application of the maxim, aequitas sequitur legem.

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.