

GST NEWSLETTER



GST Council Secretariat, New Delhi

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Goods and Services Tax Council





MESSAGE

Several important updates were introduced in the month of October, 2024 to clarify key issues and streamline the implementation of GST provisions. Additionally, through circulars and notifications the key aspects concerning the implementation of the provisions under sub-sections (5) and (6) of Section 16 of the CGST Act, 2017 has been addressed. These measures aim to streamline compliance and reduce ambiguity in these areas.

Through its latest circular, the CBIC has provided important clarifications on GST rates and goods classification, based on the recommendations made during the 54th GST Council meeting held on September 9, 2024 in New Delhi. The Council has introduced new GST rates for extruded/expanded savoury food products, as well as for roof-mounted package unit (RMPU) air conditioning machines used in railways. Additionally, the Council has clarified the GST rate applicable to car and motorcycle seats, ensuring greater clarity on the tax treatment of these products. In addition, the GST Council has provided clarifications on several services, addressing their GST applicability. It has clarified the GST rates for affiliation services provided by universities to colleges, as well as the GST applicability on the services of affiliation provided by Central and State educational boards, Councils, or similar bodies to schools. The Council also clarified the GST treatment for DGCA-approved flying training courses conducted by Flying Training Organizations accredited by the Directorate General of Civil Aviation (DGCA). Furthermore, the Council has regularized the payment of GST on passenger transport by helicopter, offering greater clarity for businesses in the aviation and educational sectors.

These recent clarifications reflect the ongoing efforts of the GST Council to enhance transparency and streamline the GST framework for businesses and institutions across various sectors.

Warm Regards

Pankaj Kumar Singh,
Additional Secretary

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► NOTIFICATION No. 25/2024- Central Tax dated 9th October, 2024.

Vide this notification the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax.

In the said notification,

(i) after clause (c) and before the first proviso, the following clause shall be inserted,-

“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;

(ii) for the third proviso, the following proviso shall be substituted, namely-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.” 2. This notification shall come into force with effect from the 10th day of October, 2024.

2. This notification shall come into force with effect from the 10th day of October, 2024.

► NOTIFICATION No. 24/2024- Central Tax dated 9th October, 2024.

The Central Government on the recommendation of the Council has made following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 5/2017- Central Tax, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 607(E), dated the 19th June, 2017, namely:-In the said notification, after the opening paragraph, the following proviso shall be inserted, namely :- “Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall come into force with effect from the 10th day of October, 2024.

► NOTIFICATION No. 23/2024- Central Tax dated 8th October, 2024.

The Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues: Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees: Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of central tax deducted at source in the said month is nil, shall stand waived.

► **NOTIFICATION No. 22/2024- Central Tax dated 8th October, 2024.**

The Central Government on the recommendation of the Council, hereby notifies the following special procedure for rectification of order, to be followed by the class of registered persons (hereinafter referred to as the said person), against whom any order under section 73 or section 74 or section 107 or section 108 of the said 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 said 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 said Act, and where appeal against the said order has not been filed.

Where any rectification is required to be made in the order referred to in paragraph 1 and, the said authority has issued a rectified order thereof, then the said authority shall upload a summary of the rectified order electronically – (i) in FORM GST DRC-08, in cases where rectification of an order issued under section 73 or section 74 of the said Act is made; and (ii) in FORM GST APL-04, in cases where rectification of an order issued under section 107 or section 108 of the said Act is made. 6. The rectification is required to be made only in respect of demand of such input tax credit which has been alleged to be wrongly availed in contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of the said section 16. 7. Where such rectification adversely affects the said person, the principles of natural justice shall be followed by the authority carrying out such rectification.

► **NOTIFICATION No. 21/2024- Central Tax dated 8th October, 2024.**

The Central Government on the recommendation of the Council, of the Council recommends the following table.

Sl. No.	Class of registered person	Date up to which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section.
(1)	(2)	(3)
1	Registered personsto whom a notice or statement or order, referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, has been issued	31.03.2025
2	Registered persons to whom a notice has been issued under sub-section (1) of section 74, in respect of the period referred to in sub-section (1) of section 128A of the said Act, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority, or Appellate Tribunal, or a court, in accordance with the provisions of sub-section (2) of section 75, for determination of the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73 of the said Act	Date ending on completion of six months from the date of issuance of the order by the proper officer redetermining tax under section 73 of the said Act.

2. This notification shall come into effect from the 1st day of November, 2024.

CIRCULARS

► Circular No. 238/32/2024-GST dated -Clarification of various doubts related to Section 128A of the CGST Act, 2017.

Based on the recommendations of the GST Council in its 54th meeting, Rule 164 has been inserted in Central Goods and Services Tax Rules, 2017 (hereinafter referred to as 'the CGST Rules') with effect from 01.11.2024 vide notification No.20/2024-Central tax dated 8th October 2024, providing for procedure and conditions for closure of proceedings under section 128A of CGST Act. It has been clarified that 8th October 2024, 31.03.2025 has been notified as the last date on or before which the full payment of tax demanded in the notice/statement/order needs to be made by the taxpayer to get benefits of this section. The Central Government vide this circular has clarified on various issues.

Filing of applications

Section 128A provides for "Waiver of interest or penalty or both relating to demands raised under section 73, for certain tax periods". Therefore provisions of Section 128A are applicable in cases where notices/statements have been issued under Section 73, for the FYs 2017-18, 2018-19 and 2019-20.

(a) Where a notice issued under sub-section (1) of section 73 or a statement issued under sub-section (3) of section 73, but where no order under sub-section (9) of section 73 has been issued;

(b) Where an order has been issued under sub-section (9) of section 73, in respect of the notice/ statement issued under section 73, but where no order has been issued by the Appellate Authority/ Revisional Authority under sub-section (11) of section 107 or sub-section (1) of section 108;

(c) Where an order has been issued by the Appellate Authority/ Revisional Authority under sub-section (11) of section 107 or sub-section (1) of section 108, in the cases where notice/ statement was issued under section 73 and where no order under sub-section (1) of section 113 has been passed by the Appellate Tribunal;

In cases referred to in clause (a) of sub-section (1) of Section 128A where a notice/ statement under Section 73 has been issued demanding tax inter alia pertaining to the period from July 2017 to March 2020, for which no order has been issued under section 73, an application in FORM GST SPL-01, may be filed electronically on the common portal, by the taxpayer. The application in FORM GST SPL-02 as the case may be, shall be filed within a period of three months from the date notified under section 128A (1), i.e., within three months from 31.03.2025.

In the cases of writ petition has been filed by the taxpayer against a notice/ statement/ order referred to in clause (a) or (b) or clause (c) of sub-section (1) of section 128A, the taxpayer is required to withdraw the same before filing an application for waiver of interest or penalty or both, and enclose the order of withdrawal of such appeal/ writ petition in along with the application filed in FORM GST SPL-01 or FORM GST SPL-02, as the case may be.

Payment of Tax:

The Central Government vide this notification has clarified about the payment towards the tax demanded in the said notice shall be made by the taxpayer through FORM GST DRC-03. It is also vide this circular has

has been clarified through this circular that the taxpayer is required to file an application in FORM GST DRC-03A as has been prescribed in the rules, the taxpayer shall be required to file an application in FORM GST DRC-03A as prescribed in the said rule, in order to adjust the amount already paid vide the FORM GST DRC-03, towards the demand created in the ELR-Part II, before filing the application for waiver under Section 128A in FORM GST SPL-02. In cases where the amount of tax payable as per the notice/ statement/ order includes the amount that was demanded due to contravention of provisions of sub-section (4) of section 16, which is however not payable anymore due to the retrospective insertion of sub-section(5) and sub-section(6) to section 16, the full amount of tax payable as per the notice/ statement/ order as mentioned in sub-section (1) of section 128A for eligibility of waiver of interest or penalty or both shall be calculated after deducting the amount, which is not payable anymore as per sub-sections (5) or sub-section(6) of section 16, as per sub-rule (5) of Rule 164. It is further mentioned that, in cases referred to in sub-rule (3) and sub-rule (4) of rule 164, the applicant can file the application for waiver of interest or penalty or both under section 128A, in respect of a notice/ statement/ order mentioned in sub-section (1) of section 128A, only after payment of full amount of tax demanded in the said notice/ statement/ order, including on account of demand pertaining to erroneous refund, if any, and also on account of demand pertaining to the period other than the period mentioned in sub-section (1) of section 128A, if any, in the said notice/ statement/ order.

Processing of application and issuance of order

Under this head the proper officer need to be ascertained for processing the waiver of interest or penalty or both under Section 128A, would be the proper officer to issue the order under section 73, in case the application is filed in FORM GST SPL-01, and would be the proper officer for recovery under Section 79, in case the application is filed in FORM GST SPL-02. It is for the designated officer to keep in consideration of that waiver of interest and penalty under section 128A is available only in respect of demand pertaining to the period mentioned in sub-section (1) of section 128A, and the demand on issues other than on account of erroneous refund or an account of demand pertaining to the period other than the period mentioned in sub-section (1) of section 128A, and the details of such amount have been mentioned in FORM GST SPL-05 or FORM GST SPL-06, the applicant shall pay the said amount of interest, or penalty, or both, within a period of three months from the date of issuance of the order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be, and where the said amount is not paid within the said time period, the waiver of interest, Penalty, or both, under section 128A as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, shall become void. Further, while processing the said application, the proper officer shall ensure that the applicant has paid the amount of tax demanded in the notice/ statement/ order referred in sub-section (1) of section 128A (other than the amount not payable anymore due to the retrospective insertion of sub-section(5) and sub-section(6) to section 16, as referred in para 3.2.4), including the amount of tax demand pertaining to erroneous refund, if any, and also on account of demand pertaining to the period other than the period mentioned in sub-section (1) of section 128A, if any, in the said notice/statement/ order. Further, the proper officer shall also keep in consideration that waiver of interest and penalty under section 128A is available only in respect of demand pertaining to the period mentioned in sub-section (1) of section 128A, and the demand on issues other than on account of erroneous refund.

➤ **Appeal against the orders issued under Rule 164:**

No appeal shall lie under section 107, against an order issued in FORM GST SPL-05 concluding the proceedings under section 128A. The order issued in FORM GST SPL-07, rejecting the application for waiver, shall be, however, appealable in accordance with sub-section (1) of section 107 within the time limit specified therein, by filing an application in FORM GST APL-01. In such cases, normally, no pre-deposit may be required to be paid by the taxpayer for filing the said appeal, as the said amount may already have

been paid as a part of payment of tax dues involved in the demand notice/ statement / order before filing an application in FORM GST SPL-01 or FORM GST SPL-02. However, in cases where no amount of tax dues has been paid or amount of tax dues paid is less than the requisite amount for pre-deposit for filing appeal as per sub-section (6) of section 107, the remaining amount of pre-deposit will be required to be paid for filing the said appeal.

➤ **Corrigendum to Circular No. 237/31/2024-GST dated 15th October, 2024 issued vide F. No. CBIC-20001/6/2024-GST-reg.**

In the said circular, following shall be inserted at the end of para 4: “However, it is clarified that said restriction on refund under section 150 of the Finance (No. 2) Act, 2024 will not apply to the refund of an amount paid as pre-deposit by the taxpayer as per sub-section (6) of section 107 or sub-section (8) of section 112 of the CGST Act, at the time of filing of an appeal, where such appeals are decided in favour of the said taxpayer.”

➤ **Circular No. 237/31/2024-GST- Clarifying the issues regarding implementation of provisions of sub-section (5) and sub-section (6) in section 16 of CGST Act, 2017-reg.**

The Central Government vide this circular has clarified regarding the extension of time limit to avail input tax credit under provisions of sub-section (4) of section 16 of CGST Act has been retrospectively extended in certain specified cases.

Section 16 of the CGST Act have been explained as follows: -

Sub-section 4 of the CGST Act, 2017 has explained that a registered person shall not be entitled to take input tax credit after the due in respect of any invoice or debit note for supply of goods or services or both after the thirtieth day of November following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier.

The proviso clause explains that input tax credit after the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.

The Non-obstante clause explains that in respect of an invoice or debit note for supply of goods or services or both pertaining to the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed up to the thirtieth day of November, 2021.

List of actions have been enlisted for the tax authorities and taxpayers in various scenarios for availment of benefit on account of retrospectively inserted provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act.

➤ **Where no demand notice/statement has been issued under section 73 or section 74 of the CGST Act:**

In cases, where any investigation/proceedings in respect of wrong availment of input tax credit alleging contravention of provisions of sub-section (4) of section 16 of the CGST Act has been initiated, but no demand notice/statement under section 73 or section 74 of the said Act has been issued, and taxpayers are now entitled to avail the said input tax credit under the provisions of sub-section (5) or sub-section (6) of

section 16 of the CGST Act, the proper office shall take cognizance of the sub-section (5) or sub-section (6) of section 16 of CGST Act, inserted retrospectively with effect from 01.07.2017 and take further appropriate action. This also includes the cases where an intimation in FORM DRC-01A has been issued under rule 142(1A) of the CGST Rules for denial of input tax credit on account of contravention of sub-section (4) of section 16 of the said Act, but no demand notice/statement under section 73 or section 74 of the said Act has been issued.

➤ **Where demand notice/ statement under section 73 or section 74 of CGST Act has been issued but no order under section 73 or section 74 of CGST Act has been issued by the Adjudicating Authority:**

In such cases, the Adjudicating Authority shall take cognizance of sub-section (5) or sub-section (6) of section 16 of the CGST Act, inserted retrospectively with effect from 01.07.2017, and pass appropriate order under section 73 or section 74 of the CGST Act.

➤ **Where order under section 73 or section 74 of the CGST Act has been issued and appeal has been filed under section 107 of the CGST Act with the Appellate Authority but no order under section 107 of the CGST Act has been issued by the Appellate Authority:**

In such cases, the Appellate Authority shall take cognizance of sub-section (5) or sub-section (6) of section 16 of the CGST Act, inserted retrospectively with effect from 01.07.2017, and pass appropriate order under section 107 of the CGST Act.

➤ **Where order under section 73 or section 74 of the CGST Act has been issued and Revisional Authority has initiated proceedings under section 108 of the CGST Act, but no order under section 108 of the CGST Act has been issued by the Revisional Authority:**

In such cases, the Revisional Authority shall take cognizance of sub-section (5) or sub-section (6) of section 16 of the CGST Act, inserted retrospectively with effect from 01.07.2017, and pass appropriate order under section 108 of the CGST Act has been issued confirming the 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 concerned taxpayer may apply for rectification of such order under the special procedure under section 148 of the CGST Act notified vide Notification No. 22/2024 –Central tax dated 08.10.2024, within a period of six months from the date of issuance of the said notification. The detailed login procedure has been given in the aforesaid circular. The proper officer has been given the whole power of checking such rectifications, the proper officer shall upload the summary of such rectification order electronically under FORM DRC-08. The proper officer shall consider other grounds, if any, for denial of input tax credit other than contravention of sub-section (4) of section 16 of the CGST Act, invoked in the concerned notice issued under section 73 or section 74, as applicable, in respect of the said amount of input tax credit. It is pertinent to in terms of section 150 of the Finance (No. 2) Act, 2024, no refund of tax already paid or input tax credit already reversed would be available, where such tax has been paid or input tax credit has been reversed on account of contravention of provisions of sub-section (4) of section 16 of the CGST Act, and 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. It is therefore noted that where the application for rectification has been of an order under section 73 and 74 or section 107 or the section 108 of the CGST Act, can be filed under the special procedure notified under the special procedure notified vide notification No. 22/2024 –Central tax dated 08.10.2024, but it for the availability of input tax credit on account and contravention of provisions of sub-section (4) of section 16 of the CGST Act, and 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. In cases where no such issue is involved and a taxpayer requires to file an

application of rectification of an order, such rectification application can be filed by the taxpayers only under the provisions of section 161 of the CGST Act, within the time limit specified therein.

➤ **Where order under section 73 or section 74 of the CGST Act has been issued but no appeal against the said order has been filed with the Appellate Authority, or where the order under section 107 or section 108 of the CGST Act has been issued by the Appellate Authority or the Revisional Authority but no appeal against the said order has been filed with the Appellate Tribunal:**

In such cases, where 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 concerned taxpayer may apply for rectification of such order under the special procedure under section 148 of the CGST Act notified vide Notification No. 22/2024 – Central tax dated 08.10.2024, within a period of six months from the date of issuance of the said notification.

➤ **Circular No.236/30/2024-GST- Clarification regarding the scope of “as is/as is, where basis is” mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings.**

The GST Council in its 54th Meeting held on 9th September 2024 has recommended issuance of clarification to clarify the intent behind the regularization done in the past meetings. Therefore, this Circular is being issued in exercise of power under Section 168 of CGST Act 2017 to clarify scope of “as is” or “as is, where basis is”. The Council has explained as is where is 'is generally used in the context of transfer it with all its faults and defects, whether or not immediately apparent. In of property and means that the property is being transfer red in its current condition, whatever this condition happens to be and the transferee of property has accepted the context of GST, the phrase‘ regularize do n as is where is’ basis means that the payment made at lower rate or exemption claimed by the tax payer shall be accepted and no refund shall be made if tax has been paid at the higher rate. The intention of the Council is to regularize payment at a lower rate including nil rate due to the tax position taken by taxable person, as full discharge of tax liability. The tax position of a taxable person is reflected in the returns filed by the person where the applicable rate of tax (or relevant exemption entry) on a transaction/supply is declared.

➤ **Circular No.235/29/2024-GST- Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 54th meeting held on 9th September, 2024, at New Delhi-reg.**

➤ **Clarification regarding GST rate on Extruded/Expanded Savoury food products**

The GST Council recommends that on extruded or expanded products, savoury or salted (other than un-fried or uncooked snack pellets, by whatever name it is called, manufactured through the process of extrusion) falling under the HSN 1905 90 30 attract 12% GST, similarly nankeens, bhujia, mixture, chabena (pre-packaged and labelled) and similar edible preparations in ready for consumption form which are classifiable under HS210690 of entry 46 of Schedule II of Notification 1/2017-Central Tax(Rate) dated the 28th June, 2017. The GST rate of 5% continue on un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion. However it is clarified that the 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 HS19059030 shall apply prospectively from the date of effect of the said notification. For the past period, 18% GST shall be payable.

➤ **Clarification regarding GST rate on Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways.**

The GST Council vide this clarification has clarified regarding the classification of Roof mounted air conditioners for Railways, the Council has recommended that in this regard Goods falling under heading 8415 (including air conditioning machines) attract a GST rate of 28% vide S. No. 119 of Schedule IV of notification No.01/2017-CT (Rate) dated 28.06.2017(as amended).The goods falling under heading 8607(including parts of railways or tramway locomotives) attract a GST rate of 18% vide S.No.398 G Schedule III of notification No.01/2017-CT (Rate) dated 28.06.2017 (as amended). The goods falling under heading 8607 (including parts of railways or tramway locomotives) attract a GST rate of 18% vide S. No. 398G of Schedule III of notification No. 01/2017(as amended). Machines and apparatus of heading 8415, which include Air conditioning machines are excluded from the ambit of “parts” covered under the heading 8607, which include Air conditioning machines are excluded from the ambit of ‘parts’ covered under heading 8607 as per Section note 2 of Section XVII of Customs Tariff Act, 1975. It is for heading 8401 to 8479 (including parts of railways or tramways locomotives) attract a GST rate of 18% vide S.No.398 Go Schedule III of notification No.01/2017-CT (Rate) dated 28.06.2017 (as amended). Although there is no ambiguity in the classification, to make it explicitly clear, it is clarified that the Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways are classified under HS 8415.

➤ **Clarification regarding GST rate on Car and Motor cycle seats.**

The council has explained that HS9 401 has specifically excluded items under HS8714 (includes parts and accessories of two wheelers).The explanatory note for HS8714has a list of inclusions, which has mention of Saddles (seats).Thus, for two wheelers (HS8711), the seats would be classifiable under HS8714 attracting GST rate of 28% videS.No.174 of Schedule IV of notification No.1/2017-Central Tax (Rate) dated 28th June, 2017(as amended). The Explanatory notes of Chapter 94 have a list of exclusions that are not to be classified under the said Chapter. This list of exclusions does not mention seats meant for vehicles. Thus, it is seen that car seat would fall under HS 9401.Thus, the seat assembly for 4 wheelers are classifiable under HS9401 while seats f or 2-wheelers are classifiable under HS8714.There is no ambiguity in the GST rates on the said goods-car seats which are classifiable under 9401 attract GST @ 18% vide S.No.435Aof Schedule III of notification no.1/2017-Central Tax (Rate) dated 28th June, 2017 (as amended) and seats meant for two wheelers are classifiable under HS8714 which attract a GST rate of 28%.

➤ **Circular No.234/28/2024-GST dated 11th October, 2024, -Clarifications regarding applicability of GST on certain services-reg.**

Based on the recommendations of the GST Council in its 54th meeting held on 9th September 2024, at New Delhi, in exercise of the powers conferred under section168(1) of the Central Goods and Services Tax Act,2017,clarifications on the following issues are being issued through this Circular as under:

➤ **Applicability of GST on the service of affiliation provided by universities to colleges:**

54th GST Council, It is hereby clarified 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 28.06.2017andGSTat the rate of 18% is applicable on the affiliation services provided by the universities.

➤ **Applicability of GST on the service of affiliation provided by Central and State educational boards or Councils, or other similar bodies, to schools:**

GST Council, it is clarified that services of affiliation, provided to schools by Central or State educational boards or councils, or other similar bodies, by whatever name called, are taxable. Further, as recommended by the Council, the payment of GST on the services of affiliation provided by Central and State educational

boards or Councils, or other similar bodies, to all schools is regularized on 'as is where is' basis for the period from 01.07.2017 to 17.06.2021.

➤ **Applicability of GST on the Directorate General of Civil Aviation (DGCA) approved flying training courses conducted by Flying Training Organizations approved by the DGCA.**

Under GST Law, vide Sl. No.66 of the notification No.12/2017-Central Tax (Rate) dated 28.06.2017, services provided by educational institutions to its students, faculty and staff are exempt from levy of GST. In the above notification, "educational institution" has been defined to mean an institution providing services by way of education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force. In exercise of the power vested by Section 5 of the Aircraft Act, 1934, the Central Government has made the Aircraft Rules, 1937, which, inter-alia, provide for 'approved training', i.e. training the curriculum of which has been approved by the DGCA, and 'approved training organization', i.e. a flying training organization which shall obtain the approval of DGCA for the students are enrolled to acquire flying experience. It is evident from the above that the DGCA not only approves FTOs but also flying training courses and mandates the requirement of course completion certificates to be issued to successful candidates in terms of the Aircraft Act, 1934 and the rules prescribed thereunder. Therefore, the approved flying training courses conducted by FTOs approved by DGCA, where in the DGCA mandates the requirement of a completion certificate, are covered under Sl.No.66 of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017 and are hence, exempt.

➤ **Regularizing payment of GST on transport of passengers by helicopter:**

The 54th GST Council, it is hereby clarified that transport of passengers by helicopter on other than seat share basis i.e., for charter operations will continue to attract GST at the rate of 18%.

GST PORTAL UPDATE

➤ **Gross and Net GST revenue collections for the month of Sep, 2024.**

The Central Government vide this update has given the gross and net GST revenue collections for the month of September, 2024. The detailed table can be seen through the given link below.

https://tutorial.gst.gov.in/downloads/news/revenue_report_oct24.pdf

[Portal update 01.11.2024](#)

➤ **Advisory: GSTN e-Services App to Replace e-Invoice QR Code Verifier App Shortly.**

GSTN is pleased to inform the launch of the new GSTN e-Services app, which replaces the old e-Invoice QR Code Verifier App. This app offers the following features:

- **Verify e-Invoices:** Scan the QR code to verify the B2B e-Invoices QR code and check the live status of the Invoice Reference Number (IRN).
- **GSTIN Search:** Search for GSTIN details using the GSTIN or PAN.
- **Return Filing History:** View the return filing history for a GSTIN.
- **Multiple Input Methods:** Input search details using text, voice, or scan functions.
- **Result Sharing:** Share search results via the app.

The app would soon be available on the Google Play Store and App Store. No login is required.

[*Portal update 01.10.2024*](#)

➤ **Advisory on Proper Entry of RR No. / Parcel Way Bill (PWB) Numbers in EWB system Post EWB-PMS Integration.**

The Central Government vide this circular has provided Guidance for Accurate Entry of RR No./Parcel Way Bill (PWB) Numbers following the Integration of E-Way Bill (EWB) with Parcel Management System (PMS). Through this circular the taxpayers are advised to follow certain guidelines to avoid any potential discrepancies or mismatches. The detailed 7 point guidelines can be read vide the link given below.

[*Portal update 04.10.2024*](#)

➤ **Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Kerala, Nagaland and Telangana.**

Taxpayers have been informed about the recent developments concerning the application process for GST registration. The Central Government vide this circular has given eleven points about the application process for GST registration process. The above-said functionality has been developed by GSTN. It has been rolled out in Kerala, Nagaland and Telangana on 5th October 2024.

The Central Government has given eleven points regarding the completion of the GST registration as given in the link below:-

[*Portal update 05.10.2024*](#)

BEST PROGRAM OUTREACH



Vigilance Awareness Week 2024 was observed at the Audit Commissioner ate Coimbatore, with various activities held from October 28, 2024, to November 4, 2024.



As a part of Vigilance Awareness Week, CGST Commissionerate, Panchkula organised the staging of a play 'Namak Ka Daroga' based on eponymous story by Premchand, on the theme of Honesty & Probability. Sh. Manoj Kumar Shrivastava, Chief Commissioner, Zone Panchkula was Chief Guest

In-House Activities

➤ GST Council Secretariat celebrates Diwali celebrations, 2024.

GST Council Secretariat celebrates the annual Diwali Celebrations on 31st October, 2024.



In the picture above: Mr. Pankaj Kumar Singh, Additional Secretary distributing sweets among the staff on the occasion of Diwali .



In the picture above: Officers and staff celebrating Diwali.



In the pictures above: GST Council Officers attending the Centralised system of GST Compliance in SBI conducted by GST Section, FR&T Department State Bank of India Corporate Centre, Mumbai.

Actori Incumbit Onus Probandi

The maxim means that the person who makes a claim must prove it. This is a fundamental legal principle that asserts anyone making a claim in a legal dispute must prove it with adequate evidence. This rule applies across both civil and criminal proceedings. In civil cases, the plaintiff (the party making the claim) bears the responsibility of proving their case with sufficient and credible evidence. They must substantiate their claims to establish liability or wrongdoing on the part of the defendant. The only one exception to the maxim is when the facts are peculiarly within the other party's knowledge.

In criminal cases, the prosecution carries the burden of proof, meaning it is their responsibility to prove the guilt of the accused beyond a reasonable doubt. This presumption of innocence is a core principle of criminal law, ensuring that a defendant is not presumed guilty without clear evidence to support the charges against them.

The Actori Incumbit Onus Probandi principle ensures fairness in legal proceedings by requiring both parties – whether the claimant or the defence – to substantiate their arguments with compelling evidence. It serves as a safeguard against unjust claims or accusations, placing the onus on the party making the claim to prove its veracity. This maxim helps to maintain fairness in legal proceedings by ensuring that the party making a claim is responsible for proving it, rather than placing the burden on the other party to disprove the allegations. It also upholds the principle of presumption of innocence in criminal law, safeguarding defendants from unjust accusations.

This rule mandates that anyone making statements in court or during a legal dispute must provide sufficient evidence to substantiate their claims. In both civil and criminal proceedings, the burden of proof lies with the plaintiff or prosecution. In civil cases, the plaintiff must conclusively establish their claim with substantial evidence, while in criminal cases, the prosecutor bears the burden of proving guilt beyond a reasonable doubt. This rule ensures fairness in trials by obliging both parties to substantiate any factual claims with compelling evidence presented to the court. It upholds the presumption of innocence for the defendant until proven guilty, placing the responsibility on the plaintiff to demonstrate evidence proving wrongdoing or responsibility on the part of the defendant.

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