



GST Bulletin

May 2024 Issue – I

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About The GST Bulletin

The GST Bulletin is a Weekly Newsletter from Team CGA Legal, a leading Indirect Tax Consultancy firm. The Newsletter is intending to keep its readers updated with all important legal and judicial updates in Goods & Services Tax and other Indirect Tax laws. The Newsletter also has a special column of GST Compliance Calendar for the month. Along with it, CGA Legal also sends various legal recommendations which have immense implications in improving the compliance of GST in your business.

All editions of our newsletters can be referred from below link below;
<https://www.cgalegal.co.in/home/newsletters.php>

Other Offerings from Team CGA Legal

- **CGA Legal GST Compliance Calendar:** Our Monthly Calendar detailing all GST related compliances for the month so that you never miss of any of the compliances.
- **CGA Legal Meet:** Our Monthly Webinar series discussing various trending GST legal and compliance issues

All the previous editions can be accessed on our website
www.cgalegal.co.in

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GST Compliance Calendar - May 2024

Date	Types of Return	Period	Types of Taxpayer
10-05-2024	GSTR-7	April 2024	TDS Deductor
10-05-2024	GSTR-8	April 2024	E-Commerce Operator
11-05-2024	GSTR-1	April 2024	Turnover more than INR 5 crore in the preceding FY or Turnover up to INR 5 crores and opted for monthly return filing
13-05-2024	Details of Outward Supplies through Invoice Furnishing Facility [IFF]	April 2024	Taxpayers who are under QRMP Scheme
13-05-2024	GSTR-6	April 2024	ISD
13-05-2024	GSTR-5	April 2024	Non Resident Taxable Person
20-05-2024	GSTR-3B	April 2024	Turnover more than INR 5 crore in the preceding FY or Turnover upto INR 5 crore in the preceding FY but opted for monthly return filing
20-05-2024	GSTR-5A	April 2024	OIDAR
25-05-2024	GST PMT-06	April 2024	Taxpayer who has opted for QRMP Scheme has to deposit tax using form GST PMT-06 by the 25th of the following month, for the first and second months of the quarter.

GST Updates – GST Technical Update

Information from manufacturers of Pan Masala and Tobacco taxpayers

Dated: 16-05-2024

Government had issued a notification to seek information from taxpayers dealing in the goods mentioned therein vide Notification No. 04/2024 – Central Tax dated 05-01-2024. Two forms have been notified vide this notification namely GST SRM-I and GST SRM-II. The former pertains to registration and disposal of machines while the later asks information on inputs and outputs during a month.

To begin with, facility to register the machines have been made available on the GST Portal to file the information in Form GST SRM-I. All taxpayers dealing in the items mentioned in the said notification may use the facility to file the information about machines. Form GST SRM-II will also be made available on the portal shortly.

GST Updates – GST Technical Update

Enhancement in the GST Portal

Dated: 26-04-2024

GSTN is pleased to inform that an enhanced version of the GST portal would be launched on 3rd May 2024. The effort is to improve user experience and ensure that the information you need is accessible and easy to navigate.

Key Enhancements Include (PDF with screenshots attached):

- i. News and Updates Section:** We have introduced a dedicated tab for all news and updates. This section now includes a beta search functionality, module wise drop downs and access to archived advisories dating back to 2017.
- ii. User Interface Improvements:** Minor tweaks have been made to the homepage to enhance usability and aesthetics especially to make it convenient to use.
- iii. Updated Website Policy:** We have updated our website policy, including the data archival policy. Details regarding web managers have also been included.

These changes are scheduled to go live at midnight on 3rd May 2024. Attached to this advisory is a screenshot showcasing some of the upcoming modifications. GSTN will continue to keep you informed as and when these changes are implemented.

For complete tutorial on the enhancements in the GST Portal, kindly follow the below link:

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

GST News

Five states ready for GST registration based on Aadhaar technology

Dated: 14-05-2024

Five states, including Karnataka, Tamil Nadu and Telangana, have shown interest in rolling out Aadhaar-based authentication for GST registration, an official said on Monday.

The biometric-based authentication was discussed at the third National Co-ordination Meeting of senior Central and State GST officers earlier this month.

Currently, two states, Gujarat and Andhra Pradesh, and the Union Territory of Puducherry have launched the Aadhaar authentication of taxpayers on a pilot basis.

For more information, kindly follow the link below:

<https://www.business-standard.com/india-news/five-states-ready-for-gst-registration-based-on-aadhaar-technology-124051301049 1.html>

GST – Judicial Precedents

1. Demand and Recovery

SCN is defective when it does not contain the name and designation of the concerned officer

Rajkumar Singhal, P/o Shri Balaji Agro Industries Vs GSTN [Delhi High Court]

Fact: The Show Cause Notice dated 19.02.2024 is defective for the reason it does not mention the name and designation of the concerned officer who has issued the same. There is reference to certain supportive documents attached, however, there is no attachment to the Show Cause Notice and there is no indication as to where the petitioner will find the supportive documents. The Show Cause Notice has not been signed by the proper officer but bears the digital signatures of Goods and Service Tax Network.

It is the contention of the Department that Form GST REG-31 dated 19.02.2024 was physically dispatched to the petitioner on 20.02.2024, calling upon the petitioner to submit a reply within 30 days on receipt of notice.

Held: A perusal of show cause notice dated 19.02.2024 shows that the same has been issued on the ground that registration has been obtained by means of fraud, wilful misstatement or suppressing of facts. The notice is unclear as to which of the ground applies i.e. fraud, wilful misstatement or suppressing of facts. The notice neither bears the name and designation nor the signatures of the issuing authority. The notice states that the noticee is to refer to supporting documents attached to have case specific details, however, no such documents were attached with the notice. Rule 21A of the CGST Act, 2017, requires that the person who is alleged to be in contravention shall be intimated in Form GST REG 31 electronically on the common portal or by sending the communication to the e-mail address. Form GST REG-31 has not been uploaded on the portal or sent electronically over e-mail to the petitioner but is stated to have been sent to the petitioner by physical mail, which cannot be a mode of service, as prescribed under Rule 21A. Thus, the impugned show cause notice dated 19.02.2024 as well as Form GST REG-31 also dated 19.02.2024 were set aside.

GST – Judicial Precedents

2. Refund

Refund is required to be processed if 60 days are elapsed from the date of filing of refund

Smartadmedia Through Its Sole Proprietore Navdeep Singh Sahni Vs Commissioner of DGST [Delhi High Court]

Fact: Petitioner had filed refund claim on 22.01.2024 and as per the petitioner, till date no deficiency memo has been issued to the petitioner.

Held: Section 54, sub section (7), mandates that proper officer shall pass an order within 60 days from the date of the receipt of the application complete in all respects - In view of the Board already having issued the Circular No. 125/44/2019-GST and keeping in view the provisions of Section 54 (7) of the Act, the proper officers have to comply with the said provisions and accordingly, no further directions are called for in the said matter - it was held in the Circular that 'all tax authorities are advised to issue the final sanction order in FORM GST RFD-06 and the payment order in FORM GST RFD-05 within 45 days of the date of generation of ARN, so that the disbursement is completed within 60 days.'

Insofar as the case of the petitioner is concerned, petitioner had filed refund claim on 22.01.2024 and as per the petitioner, till date no deficiency memo has been issued to the petitioner. Since the statutory period of 60 days has already elapsed, the proper officer is directed to expedite the processing of the application for refund and dispose of the same within a period of two weeks in accordance with law. The proper officer shall also take into account the Circular of the Board referred to above as also the provisions of the Act, while passing the order.

Petition disposed off.

GST – Judicial Precedents

3. Appeal

Substantive right to redress the grievance by way of appeal cannot be curtailed particularly, when the amount due towards tax liability has been recovered

S. Brithvirajan Vs Joint Commissioner (ST), Deputy Commissioner (ST), State Tax Officer [Madras High Court]

Facts: The petitioner has suffered an adverse order in the hands of the respondent on 04.08.2022 for the assessment year 2018-2019. Pursuant to the assessment order dated 04.08.2022, the petitioner was issued with demand notice dated 04.08.2022, which has culminated in recovery of a sum of Rs. 11,53,720/-. The petitioner has filed the appeal before the second respondent beyond 24 days of condonable period of limitation in terms of Section 107(4) of the Tamil Nadu Goods and Service Tax Act, 2017. The petitioner has deposited Rs. 1,15,372/- towards pre-deposit and a sum of Rs. 11,53,720/- has already been recovered from the petitioner on 01.12.2022. The limitation for filing the appeal expired on 03.11.2022 [being the 90th day from 04.08.2022]. The further period of 30 days under Section 107(4) of the TNGST Act being the condonable period for filing the appeal expired on 03.12.2022. The appeal was filed by the petitioner before the second respondent on 27.12.2022 beyond 24 days of the condonable period of limitation under Section 107(4) of the TNGST Act.

Held: This Court is of the view that substantive right of the petitioner to redress his grievance by way of appeal cannot be curtailed particularly, when the amount due towards tax liability has been recovered from the petitioner on 01.12.2022. Over and above, the petitioner has also paid a sum of Rs. 1,15,372/- on 27.12.2022 along with the appeal filed beyond the condonable period of limitation under Section 107 (4) of the TNGST Act.

Be that as it may, since the appeal has been filed along with the pre-deposit on 27.12.2022 and considering the fact that a sum of Rs. 11,53,720/- has already been recovered from the petitioner on 01.12.2022, this Court is of the view that it is a fit case, for a direction to the second respondent to consider the appeal and dispose of the same. Therefore, the second respondent is directed to consider the appeal and dispose of the same on merits without reference to the period of limitation. Petition allowed.

GST – Judicial Precedents

4. Demand and Recovery

An unsigned Order is not a valid Order

M/s. SRS Traders Vs Assistant Commissioner ST and others [Andhra Pradesh High Court]

Facts: Learned counsel for the petitioner submits that the impugned order dated 05.06.2023 is not signed by the authority and consequently, no order in the eyes of law. The same cannot be implemented or given effective to. He submits that the matter is squarely covered by the order passed by this Court in the case of M/s. SRK Enterprises vs. Assistant Commissioner in W.P. No. 29397 of 2023 decided on 10.11.2023.

Held: In M/s. SRK Enterprises' case (cited supra), this Court referred to the previous order of the Co-ordinate Bench in the case of A.V. Bhanoji Row vs. Assistant Commissioner (ST) [2023 (2) TMI 1224 - ANDHRA PRADESH HIGH COURT] and held that the signatures cannot be dispensed with and the provisions of Section 160 & 169 of the CGST Act, 2017 would not come to the rescue.

Thus, we allow this petition and set aside the proceedings/order issued by respondent No. 1 dated 05.06.2023. The respondent authorities to pass fresh orders in accordance with law, expeditiously.

The Writ Petition stands allowed in part in the aforesaid terms.



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