



March &
April
2024



Highlights

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New Functionalities in GSTN Portal

Tax Notifications

- ❖ Interest waived from the due date of filing of return to the actual date of furnishing of such return for certain tax periods in respect of four registered taxpayers who could not file the said returns in Form GSTR 3B by the due date in spite of having sufficient balance in their electronic cash/ credit ledger due to technical glitch on the portal.

[\[Notification No 07/2024-CT dt 08-04-2024 w.e.f. 08-04-2024 & 696-FT dt 03-05-2024\]](#)

- ❖ The due date of implementation of the **special procedure** required to be followed **by the manufacturers of items such as Pan-masala, unmanufactured tobacco, tobacco refuse etc. has been extended to 15-05-2024** (*instead of the existing timeline of 01-04-2024*).

[\[Notification No 08/2024-CT dt 10-04-2024 w.e.f. 01-04-2024 & 697-FT dt 03-05-2024\]](#)

- ❖ The **due date** for furnishing of the details of outward supplies in **FORM GSTR-1** for the tax period of **March, 2024 has been extended till 12.04.2024.**

[\[Notification No 09/2024-CT dt 12-04-2024 w.e.f. 11-04-2024 & 01/2024-C.T./GST dt 15-04-2024\]](#)



Rulings by WBAAR

Order No & dt: 01/WBAAR/2024-25 dated 04.04.2024

Name of the Applicant: LANDMARK CARS EAST PRIVATE LIMITED

❖ The applicant is an authorised agent of Mercedes Benz for supply of cars, related spare parts & is also engaged in providing various services such as repairs, warranties, roadside assistance and servicing. He is responsible for facilitating the sales of Mercedes-Benz passenger vehicles, including the Mercedes-Benz EQ (Electric Cars). He also functions as a self-employed commercial agent with the responsibility of brokering the sales of vehicles on behalf of MB INDIA with the primary objective to facilitate & support MB INDIA's direct sales to end-customers.

Following are the rulings in respect of the queries before the WBAAR:

❖ *Whether the applicant is entitled to claim ITC charged & paid on inward supply of car from Mercedes Benz India which are used for demonstration purpose to the potential customer interested in buying Mercedes Benz Car, commonly known as Demo cars?*

➤ The applicant is entitled to claim input tax credit charged and paid on inward supply of car which are used for demonstration purpose and supplied further after a specified time period.



Rulings by WBAAR

Order No & dt: 01/WBAAR/2024-25 dated 04.04.2024

Name of the Applicant: LANDMARK CARS EAST PRIVATE LIMITED

Following are the rulings in respect of the queries before the WBAAR:

- ❖ If the answer to the above is in affirmative, what would be the classification and rate of tax at the time of sale of demo car? And if the answer is negative then what would be the classification and rate of tax at the time of sale of demo cars?*
- **The vehicle would be classified under Chapter 8702 or 8703, as the case may be and its outward supply would attract same rate of tax of its inward supply subject to the provision of section 14 of the GST Act.**
- ❖ Whether amount received by the applicant from Mercedes Benz India towards reimbursement of “Loss on Sale of Demo Car” constitute as supply? If yes, what is the classification and rate of tax of the same under GST?*
- **The amount received by the applicant from Mercedes Benz India towards reimbursement of “Loss on Sale of Demo Car” shall be regarded as consideration received against supply of services of ‘agreeing to tolerate an act’ (SAC: 9997974) and would be taxable @ 18%.**



Rulings by WBAAR

Order No & dt: 02/WBAAR/2024-25 dated 04.04.2024

Name of the Applicant: SEKANDAR SARDAR

❖ The applicant is engaged in manufacturing of paper cups.

Following is the ruling in respect of the queries before the WBAAR:

❖ *Whether HSN Code 48236900 for paper cups is correct?*

❖ *Whether SGST @ 2.5% rate is rightly charged by us?*

❖ *Whether we can claim refund of excess input accumulated in credit ledger due to rate difference of input and outward supply?*

➤ Supply of disposable paper cup as manufactured by the applicant is covered under HSN 4823 40 00 and would attract tax @ 18%.



New Functionalities in GSTN Portal

For details:-<https://www.gst.gov.in/newsandupdates>

Registration

- ❖ A new functionality has been implemented in the system to alert taxpayers if they entered bank account details with inactive/invalid IFSC code.

Appeal

- ❖ A new functionality has been implemented to enable unregistered taxpayers to file appeal against the refund order issued to them.

Returns

- ❖ The unpaid late fee in respect of delayed filing of Form GSTR-3B/ GSTR-1 would now be payable at the time of filing of Form GSTR-10.



New Functionalities in GSTN Portal

For details:-<https://www.gst.gov.in/newsandupdates>

Others

- **With regard to *online filing of declaration by GTA*, the following changes have been made on the portal** (*in line with Notification No. 05/2023-CTR dated 9th May, 2023, 06/2023-CTR and 08/2023-CTR dated 26th July, 2023*):
 - ✓ **Online filing of Declaration in Annexure V** (*Declaration by GTA for opting to pay tax under forward charge mechanism*) **and Annexure VI** (*Declaration by GTA seeking to revert to payment option under reverse charge mechanism*) **for the existing GTA Taxpayers;**
 - ✓ **Online filing of Declaration in Annexure V for the Newly registered GTA Taxpayers;**
 - ✓ **Uploading of manually filed Annexure V Form for the FY 2023-24 on the portal.**

Thank
you



Image courtesy:

<https://www.google.co.in/imghp?hl=en&tab=ri&ogbl>

Disclaimer:

This presentation is clarificatory in nature. It is not to be construed as a legal explanation or interpretation of the Acts and the Rules.

For details please refer original Notifications & Circulars

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