



**November
&
December
2023**



Highlights

Central

State

IGST

Tax Notifications

2

...

...

WBAAR

1

New Functionalities in GSTN Portal

Tax Notifications

- ❖ **Special procedure for condonation of delay in filing appeal within the time period as provided u/s 107 (w.e.f. 02-11-2023):**
 - **Applicable to the following category of taxpayers,-**
 - ✓ who could not file an appeal against the orders passed u/s 73 or 74 *on or before 31.03.2023*, within the stipulated time period; *or*
 - ✓ whose appeal against the said order has been rejected *solely on the ground of limitation*.
 - **The said taxpayers can now *file appeal by 31.01.2024* subject to payment of:-**
 - (a) **The admitted amount of tax, interest, fine, fee and penalty arising from the said order and,**
 - (b) **12.5% of the disputed amount of tax** (subject to a maximum of Rupees 25 crores) **out of which at least 20% has to be paid in cash.**

[\[Notification No 53/2023-CT dt 02-11-2023\]](#)

Tax Notifications

❖ Special procedure for condonation of delay in filing appeal within the time period as provided u/s 107 (w.e.f. 02-11-2023)...(*contd*):

➤ The special procedure also proposes that,-

- ✓ *No refund* shall be granted on account of this proposed notification *till the disposal of the appeal* in respect of any amount paid by the appellant in excess of the amount as specified in (a) and (b) above;
- ✓ *No appeal* under this proposed notification shall be admissible in respect of a *demand not involving tax*.

[\[Notification No 53/2023-CT dt 02-11-2023\]](#)

❖ Extension of time limit for issuance of order of demand under section 73(9):

The time limit for issuance of order of demand under section 73(9) [three years from the due date for furnishing of annual return for the relevant FY] **has further been extended as follows:**

- **FY 2018-2019: 30.04.2024** (instead of the existing extended time limit of 31.03.2024)
- **FY 2019-2020: 31.08.2024** (instead of the existing extended time limit of 30.06.2024)

[\[Notification No 56/2023-CT dt 28-12-2023\]](#)



Rulings by WBAAR

Order No & dt: [22/WBAAR/2023-24 dt 29.11.2023](#)

Name of the Applicant: PRINSEP ASSOCIATION OF APARTMENT OWNERS

❖ The Applicant is an Association of Persons (AOP, for short) registered with Association of Apartment Owners under the West Bengal Act XVI of 1972 [The West Bengal Apartment Ownership Act, 1972], whose primary functions are (i) to raise funds; (ii) to provide for maintenance, repair and replacement of the common areas and facilities of the property and payments thereof; (iii) to provide for proper maintenance of accounts; (iv) to provide for and do any other thing for the administration of the property in accordance with the Act and bye-laws.

Following is the rulings in respect of the query before the WBAAR:

❖ *Where monthly contribution charged to a member exceeds INR 7,500 per month, whether the applicant can avail the benefit of Notification No. 12/2017 dt 28.06.2017 (Sl. No. 77) read with Notification No. 02/2018 dt 25.01.2018 which provide for exempting from tax, the value of supply up to an amount of Rs. 7,500/- per month per member? In other words, whether tax would be charged over and above INR 7,500 or the total amount collected from members?*

➤ The exemption is not available when the maintenance charges exceed Rs. 7,500/- per month per member.

Where the charges exceed Rs. 7500/- per month per member, the entire amount is taxable.



Rulings by WBAAR

Order No & dt: [22/WBAAR/2023-24 dt 29.11.2023](#)

Name of the Applicant: PRINSEP ASSOCIATION OF APARTMENT OWNERS

Following is the rulings in respect of the query before the WBAAR:

- ❖ *Whether applicant is liable to pay CGST/SGST on amounts which it collects from its members for setting up a corpus fund for future contingencies/ major CAPEX. Whether such fund from members will come under the definition of supply and liable to be taxed?*
 - The amount collected by the applicant from its members for setting up a sinking fund is an advance payment towards future supply of services and the applicant is, therefore, liable to pay tax on such supply.
- ❖ *Whether the applicant is liable to pay CGST/SGST on collection of common area electricity charges paid by the members and the same is recovered on the actual electricity charges?*
 - Amount collected on account of common area electricity charges, being a part of composite supply, is taxable in cases where the supply of common area maintenance services as provided by the applicant fails to qualify for exemption under serial number 77 of the Notification No. 12/2017-CT (R) dt 28.06.2017, as amended.



New Functionalities in GSTN Portal

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

Return

- ❖ **Addition of new field to enter effective date for denying the option of composition scheme in Form GST CMP -07** (*Order for acceptance/ rejection of reply to show cause notice for denial of option to pay tax u/s 10*)
- ❖ **Functionality to view turnover of unregistered suppliers for the supplies made through ECOs:**
 - **A new functionality is provided to the tax officers in the BO portal to view turnover of unregistered suppliers for the supplies made through e-commerce operators.** [Navigation through Service >> Taxpayer Account >> Turnover of unregistered supplier to view the same].

Registration

- ❖ **Functionality to view the validation status of the bank account provided by the taxpayers:**
 - **Tax officers can now navigate to Registration>Bank Account- Validation Details> Search GSTIN to view the validation status of bank account provided by the taxpayers.**



New Functionalities in GSTN Portal

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

Others

❖ Automated Intimation of ITC mismatch in Form GST DRC-01C:

- A new functionality is incorporated in the portal to intimate the difference of ITC as availed in FORM GSTR 3B *vis-à-vis* ITC as available in Form GSTR-2B to a registered person in FORM GST DRC-01C (*Refer rule 88D*).

❖ Certain changes in Audit Module

- A new functionality is provided in the Audit Module to the tax officers to issue notice seeking additional information/ clarification /documents from the auditee.
- Tax officers are provided with a new functionality in the audit module to reply against the Request for Adjournment made by the taxpayers.

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

GST Policy Planning Unit, Govt of West Bengal