

GST Updates

October
2022

****Please refer original Notifications & Circulars for details****

GST Policy Planning Unit, Govt of West Bengal

Highlights



Updates

October, 2022

Central

State

Integrated

Tax Notifications

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WBAARs

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New Functionalities in the GSTN Portal

Tax Notification

Sl No	Subject	Central Tax Notification	State Tax Notification
1	Due date for filing of monthly return in Form GSTR-3B for September, 2022 has been extended till 21.10.2022	<u>21/2022-CT</u> <u>dt. 21-10-2022</u>	<u>04/2022-C.T./GST</u> <u>dt. 28-10-2022</u>

Rulings by WBAAR



Order No & dt: [11/WBAAR/2022-23](#) dt [21.10.2022](#)

Name of the Applicant: Singha Baheni Industries

- The applicant is engaged in manufacturing of Industrial Safety Belts and full Body Harness. The applicant charges tax @ 5% in cases where the sale value does not exceed Rs.1000/- per piece and @ 12% where the sale value exceeds Rs.1000/- per piece.
- Following is the ruling in respect of the query before the WBAAR:

What shall be the rate of tax and HSN Code of manufacturing of Industrial Safety belt and Harness?

The item industrial safety belt manufactured by the applicant would be classified under chapter sub-heading 6307 20 90 and tax would be levied @ 5% in case where sale value does not exceed Rs.1000/- per piece and @ 12% in case where sale value exceeds Rs.1000/- per piece.

Rulings by WBAAR (contd...)



Order No & dt: [12/WBAAR/2022-23](#) dt 21.10.2022

Name of the Applicant: Shree Powertech

The applicant is stated to be engaged in the business of rendering various ‘works contract’ services related to modification/construction, renovation & maintenance of roads & highway projects and works connected with and incidental thereto. The applicant has been awarded a **sub-contract from M/s KCC Buildcon Private Limited for shifting of electrical utilities for construction of Proposed 4-Laning of Barasat – Krishnagar Section of NH-34 Project on EPC mode.**

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

Whether in the facts and circumstances of the case, does the activity carried out by the applicant falls under Heading 9954: Entry No. 3(iv)(a) of Notification No. 11/2017-CT(R) and liable to tax @ 12%?

The activities being carried out by the applicant as a sub-contractor for shifting of electrical utilities for construction of Proposed 4-Laning of Barasat – Krishnagar Section of NH-34 Project **cannot be regarded** as composite supply of works contract by way of construction of road as specified **under sl no 3(iv)(a)** of Notification No. 11/2017-CT (R) dt 28.06.2017, as amended.

Rulings by WBAAR (contd...)

Order No & dt: [13/WBAAR/2022-23 dt 21.10.2022](#)

Name of the Applicant: Banchu Das



- The applicant is stated to be engaged in providing conservancy/solid waste management services to the Conservancy Department of the Howrah Municipal Corporation (HMC, for short) under the trade name of PEAU TRANSPORT.
- Following is the ruling in respect of the query before the WBAAR:**

Whether conservancy/solid waste management services provided by us is exempt from GST?

The applicant's supply to the Howrah Municipal Corporation for operation and maintenance of capacity portable compactor and hook loader is eligible for exemption from payment of tax vide sl no 3A of the Notification No. 12/2017 – CT (R) dt 28/06/2017 (corresponding WB State Notification No. 1136 – FT dt 28/06/2017), as amended from time to time, if the value of goods involved in such composite supply does not exceed 25% of the value of supply.

New Functionalities in GSTN Portal

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

REGISTRATION

❖ Addition of restricted items in the Composition restriction table while applying for registration:

- Following new items have been added to the restrictive list displayed to the applicants while applying for registration if they opt for composition levy, as per Notification Nos. 04/2022-CT dt 31.03.2022 & 43/2019-CT, dt 30.09.2019:
 - *Aerated Water (HSN 2202 10 10)*
 - *Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks (HSN 6815)*
 - *Bricks of fossil meals or similar siliceous earths (HSN 6901 00 10)*
 - *Building bricks (HSN 6904 10 00)*
 - *Earthen or roofing tiles (HSN 6905 10 00)*

❖ Enabling Core Amendment Link for Taxpayers pending updation of Bank account

- Filing of core amendment applications pending updation of bank account, has been enabled on the Portal for newly registered taxpayers.

❖ Mandating providing of mobile number for applying for Temp ID for Advance Ruling:

- Providing of mobile number has been made mandatory to the Advance Ruling Applicants who are desirous of obtaining GST registration.

New Functionalities in GSTN Portal *contd.*

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

RETURN

❖ Enabling Form GST TRAN-1 & Form GST TRAN-2 Forms on the Portal:

- In compliance to the Hon'ble Supreme Court's directive, the facility for filing Form GST TRAN-1/ Form GST TRAN-2 or revising the earlier filed Form GST TRAN-1/ Form GST TRAN-2 has been made available on the common portal from 01.10.2022 till 30.11.2022.

❖ Settlement of inadmissible/ in-eligible ITC -Label change

- The notified changes of Table 4 of Form GSTR-3B vide Notification No. 14/2022 – CT dt 05.07. 2022 have been incorporated in Form GSTR-3B & are available on GST Portal since 01.09.2022.
- The taxpayers are advised to report their ITC availment, reversal of ITC & ineligible ITC correctly as per new format of Table 4 of Form GSTR-3B to be filed for the period August 2022 onwards.

❖ Generation of Form GSTR-11 based on Form GSTR-1 / 5 for UIN holders:

- UIN holders file details of inward supplies in Form GSTR-11 on quarterly basis and subsequently claim refund for the relevant quarter through Form GST RFD-10. To facilitate UIN holder and to authenticate their refund claims, auto-population of Form GSTR-11 on the basis of Form GSTR-1/ 5 filed earlier on the Portal has been enabled.

New Functionalities in GSTN Portal *contd.*

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

REFUND

❖ Edit facility provided to taxpayers in the ‘Undertaking for Form GST PMT-03 of inadmissible amount’ for revising the inadmissible amount after submission of the undertaking:

- In cases where the refund amount claimed by a taxpayer is partially /fully rejected by the tax officer, the rejected/inadmissible refund amount is re-credited to the respective ledger from which it was debited earlier by the tax officer in Form GST PMT – 03. This amount is re-credited only after the taxpayer submits an undertaking for not filing an appeal for the entire/part of the inadmissible amount which facility is available on the common portal.
- The taxpayers have now been provided with a functionality to modify the amount declared by them in the undertaking if they had committed a mistake while entering the amount, earlier.

❖ Filing for Refund in Form GST RFD-01 for exports without payment of tax:

- A column “FOB value” has been added in Statement 3 format for the taxpayers to declare the value while filing for refund.

❖ Option in Form GST RFD-01 to get refund arising out of excess payment in Form GSTR 4, for Taxpayer under Composition levy:

- While filing annual return (Form GSTR-4), if the composition taxpayers deposits excess tax, they would now be able to claim refund under the category “Excess payment of Tax, if any”.

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