

2022



2021

**SBGco Connect - January 2022**

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Greetings to all our readers and a very Happy New Year 2022!

We hope you are doing well. Let us end 2021, and look forward to a new start in 2022 with enthusiasm, zeal and best wishes to all!

The GST Council meeting on 31<sup>st</sup> December 2021 also decided to defer the implementation of hike in the GST Rate of Textiles from 5% to 12% which was originally planned from 01.01.2022 on account of the resistance and opposition from various stakeholders of the textile industry. However, GST Rates for footwears having sale value upto Rs. 1,000/- has been revised to 12% to correct inverted duty.

The deadline for GST Annual Return (GSTR 9) and Self-Certified Reconciliation Statement (GSTR 9C) for FY 2020-21 was extended from 31<sup>st</sup> December 2021 to 28<sup>th</sup> February 2022 at the very fag end. It is therefore advised that readers take proactive measures for timely filing of their GSTR 9 and GSTR 9C for FY 2020-21 and ensure all the tax compliances are completed in a hassle-free manner.

We would like remind our readers that Aadhar Authentication has been mandatory for taxpayers claiming refund under GST and those applying for cancellation of GST registration w.e.f. 01.01.2022 and adequate steps to be taken to ensure either of these processes are not hampered on account of these new provisions.

GST law has now been amended w.e.f. 01.01.2022 to provide for claim of ITC only after matching of the invoice appearing in GSTR 2B of the taxpayer i.e., ITC can be claimed by the taxpayer only after the supplier has reflected the tax invoice in recipient's correct GSTIN. Hence, while filing GSTR 3B, the taxpayer will have to reconcile the ITC appearing in GSTR 2B with the ITC available in the books of accounts and claim only to the extend of ITC details appearing in GSTR 2B.

The DGFT also issued a notification for extension of last date for submitting applications for scrip-based FTP Schemes from 31.12.2021 to 31.01.2022 vide Notification No 48/2015-20 for FY 2021-22 dated 31.12.2021. The benefit can be availed for MEIS scrips, SEIS Scrips and so on. The detailed notification can be accessed by clicking [here](#).

Through this newsletter, we bring to you a summary of recent developments in GST, divided into following sections:

- A. [What's New?](#)
- B. [Recent decisions from the Judiciary](#)
- C. [Recent Advance Rulings and analysis of the same](#)
- D. [Compliance Chart for the month of January 2022](#)

We look forward to hearing from you for any feedback or suggestion for improvements.

Team SBGco



## **A. What's New?**

### **I. Notifications issued during the month**

#### **1. Increasing the tenure of Anti-profiteering Committee.**

CGST Rules 2017 are amended to increase the tenure of the Anti-profiteering Committee from four years to five years giving them additional one more year to carry out their duties and functions assigned in the law.

Notification No 37 / 2021 - Central Tax dated 01.12.2021

#### **2. Changes to Form GST DRC-03:**

Payment for ascertainment of liability in Form GST DRC-01A can now be made vide Form GST DRC-03 as specific provision made for the same while selecting the cause of payment and provision also made for mentioning reference number if the payment of tax is made in compliance with scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)

Notification No 37 / 2021 - Central Tax dated 01.12.2021

#### **3. Implementation date appointed for changes suggested in previous notifications**

- Aadhaar Authentication made mandatory for all registered tax-payers applying for refund under GST
- Aadhaar Authentication mandatory for filing revocation of cancellation of registration

The above amendments have been explained in our Newsletter for the month of October 2021 which can be accessed by clicking [here](#). There provisions are now being implemented w.e.f. 01.01.2022 vide Notification No 38/2021 - Central Tax dated 21.12.2021

#### **4. Various amendments to GST Law proposed in the Finance Act 2021 to be made effective w.e.f. 01.01.2022**

- Mutuality no longer applicable under GST (impacting clubs, societies and their members)
- Tightening of screws for claiming claim Input Tax Credit (ITC to be claimed only after matching of invoices uploaded by supplier)
- E-way bill related procedures (more stringent provisions and higher pre-deposits for non-compliances)
- Automatic recovery of self-assessed tax not paid (demand can be based solely on the difference between tax liability reflected in Form GSTR 1 and GSTR 3B)
- Power to call statistics amended to power to call for information
- Widening of scope of provisional attachment of property, including bank accounts

The above amendments have been explained in detail in our Newsletter for the month of February 2021, which covered a special segment for amendments proposed in the Union Budget of 2021 which can be accessed by clicking [here](#).

Notification No 39/2021 - Central Tax dated 21.12.2021

**5. Removal of provision permitting claim of adhoc 5% ITC over and above ITC appearing in GSTR 2B**

With introduction of Section 16(2)(aa) of CGST Act relating to claim of ITC only after the same is uploaded by the supplier in recipient's GSTR 2B, the Government has removed the provision relating to adhoc claim of 5% vide Rule 36(4) and replaced the same to keep the provisions of the law in sync with each other. The revised conditions to claim the ITC as per section 36(4) are as under:

- a. The invoice/debit have been furnished by supplier in its GSTR-1/IFF
- b. The same must be reflected in GSTR 2B of the recipient.

**SBGCO comments:**

*It is no longer sufficient that the vendor/supplier has paid the tax, but it is equally important that the same has been uploaded in the correct GSTIN of the recipient. So, in case the said transaction is uploaded under incorrect GSTIN or reported under B2C by the supplier and the same is not amended before the prescribed due date, then the ITC shall not be available to the recipient as the same would not reflect in their GSTR 2B.*

*It is critical to note that the Rule 36(4) clearly states that ITC has to be claimed only after the same is reflected in GSTR 2B of the recipient and hence, it also puts all the confusion to rest regarding the form to be used for claim of ITC which is now clarified as GSTR 2B.*

Notification No 40/2021 - Central Tax dated 29.12.2021

**6. Extension of time limit for filing GSTR 9 and GSTR 9C for FY 2020-21**

The due date for filing GSTR 9 (Annual Return) and GSTR 9C (Self-certified Reconciliation Statement) for FY 2020-21 has been extended from 31.12.2021 to 28.02.2022

Notification No 40/2021 - Central Tax dated 29.12.2021

**7. Stringent E-way Bill provisions with stricter timelines and more severe penalties.**

A new rule 144A has been inserted which now specifies the procedure to be followed by the department while dealing with recovery of penalty by sale of goods or conveyance detained or seized in transit.

Further Rule 154 that dealt with the manner of disposal of proceeds of sale of goods or conveyance and movable or immovable property have also been substituted with new provisions for the same.

Accordingly, changes in Forms GST DRC-10, GST DRC-11, GST DRC-12 and GST DRC-22 have also been notified and a new Form GST DRC-22A has been introduced to effect to the above changes.

**SBGCO comments:**

*The Government is leaving no stone unturned to ensure implementation of stricter e-way bill provisions and related guidelines with the ultimate aim of reducing tax evasion and deterring malpractices and ensure lesser leakage of taxes.*

Notification No 40/2021 - Central Tax dated 29.12.2021

**8. Footwears having sale value upto Rs. 1,000/-**

Prior to 01.01.2022, GST rate applicable on footwears having sale value upto Rs. 1,000/- were leviable to GST Rate of 5%. Now, w.e.f. 01.01.2022, the same would be covered by GST rate of 12%. For other footwears (i.e., footwears having sale value greater than Rs. 1,000/-), the same continue to be covered by GST Rate of 18%.

**SBGCO comments:**

*The Government has increased the GST rate to correct the inverted duty structure impacting footwear industry so as to ensure that ITC accumulation does not hamper business and the industry manufacturers do not have to opt for refund mechanism frequently. The GST rate hike however means that burden of GST will now be shifted on the general public for whom, footwear cost will go up at least in the short run till the right balance between ITC accumulation and GST levy is achieved.*

Notification No 21/2021 - Central Tax (Rate) dated 31.12.2021

**9. Amendment to the scope of exemption for certain works contract services**

W.e.f. 01.01.2022, exemption provided by Entry 3 and 3A of Notification No. 12/2017-Central Tax (Rate), has been rationalized so as to provide exemption only for prescribed services provided to Central Government, State Government, Union Territory and Local Authority only. The exemption shall not be eligible if the said services are provided to Government Entity and Governmental Authority. The above amendment has been explained in detail in our Newsflash for the month of November 2021, which can be accessed by clicking [here](#).

**SBGCO comments:**

*The amendment will resolve the ongoing conflicts for interpretation of terms Governmental Authority and Government Entity and moving forward, the exemption shall only be available for pure service and composite supply provided to the Central Government, State Government or Union territory or local authority in relation to functions of Article 243W and 243G of Constitution of India.*

Notification No 22/2021 - Central Tax (Rate) dated 31.12.2021

**II. Circulars issued during the month:**

**10. Clarifications on GST on service supplied by restaurants through e-commerce operators (ECO)**

Following clarifications issued:

- For Restaurant services provided through ECOs, TCS in compliance with section 52 of the CGST Act, 2017 will not be required to be collected by them as the ECOs shall be liable to pay GST on restaurant services provided w.e.f. 01.01.2022
- Separate registration shall not be required to be taken by the ECOs for payment of tax on restaurant services w.e.f. 01.01.2022.
- ECOs will be liable to pay GST on any restaurant service supplied through them including by an unregistered person beginning from 01.01.2022



- While computing the aggregate turnover of the persons supplying restaurant services, the value of supply made through ECOs shall also be included in the hands of such person.
- ECOs are not the recipient of restaurant services and hence, such restaurant services provided through ECOs shall not be treated as 'inward supplies' in the hands of the ECOs
- ECO shall not be required to reverse ITC on account of restaurant services on which it pays GST in terms of section 9(5) of the Act.
- ECO shall pay the entire GST liability in cash (no ITC utilization) on restaurant service provided through it w.e.f. 01.01.2022.
- For other services provided through ECOs, earlier practise shall continue and the present change w.e.f. 01.01.2022 is only in relation to restaurant services.
- Separate invoicing suggested for ECOs where restaurant and other services provided in the same order and accordingly, invoice for restaurant services shall be issued by ECOs
- ECOs shall furnish the details of restaurant services under section 9(5) in Table 7A(1) or Table 4A of GSTR-1
- Registered persons supplying restaurant services through ECOs under section 9(5) will report such supplies made through ECOs in Table 8 of GSTR-1 and Table 3.1 (c) of GSTR-3B

Circular No. 167/23/2021 - GST, dated 17.12.2021

***SBGCO comments:***

*Much required clarifications issued by the Government for the changes being made effective from 01.01.2022 for restaurant services supplied through ECOs. Hoping that Government remains prompt and will issue clarifications as and when required even after the 01.01.2022 when actual teething problems are faced by the restaurants and the ECOs while implementing these new provisions.*

**11. Clarification on mechanism for filing of refund claim by the taxpayers registered in erstwhile Union Territory of Daman & Diu for period prior to merger with U.T. of Dadra & Nagar Haveli**

The Government has taken cognizance of challenges / issues faced by taxpayers registered in the erstwhile UT of Daman & Diu who are unable to file refund claim, due to the merger of UT and has therefore issued the following clarifications:

- The application for refund shall be filed under 'Any other' category on the GST portal using the new GSTIN and remarks should mention the category for which refund is being claimed had such merger of UT not taken place.
- The application shall be accompanied by all the supporting documents which otherwise are required to be submitted with the refund claim.
- No debit from electronic credit ledger (E. Cr. L) at the time of such online submission.
- Once the proper officer is satisfied that the whole or any part of the amount claimed is payable as refund, the proper officer shall request the applicant to debit the said refund amount from the E. Cr. L vide Form GST DRC-03.



- Only after receipt of such GST DRC-03, the proper officer shall proceed to issue the refund order in FORM GST RFD-06 and the payment order in FORM GST RFD-05.
- Likewise, the categories of refund where debit of ITC is not required, the applicant may apply for refund under the category “Any other” mentioning the reasons in the remarks column and submit the application accompanied by all the supporting documents as required otherwise.
- It has also been specifically clarified that refund claims that requiring debit from the E. Cr. L or where the refund would result in re-credit of the amount sanctioned in the E. Cr. L shall NOT be made using the old GSTIN.

Circular No. 168/24/2021 - GST, dated 30.12.2021

**SBGCO comments:**

*Though delayed, but these clarifications by the Board are much welcome as they will aid the registered taxpayers of erstwhile UT of Daman & Diu in claiming their refund due and ensure uniform practice be followed not just from taxpayer's end, but also from the department's perspective.*

## **B. Recent Decision from the Judiciary:**

### **1. LGW Industries Ltd vs. Union of India [2021-VIL-868-CAL]**

#### **Issue Raised:**

Whether the benefit of claim of input tax credit can be denied to the assessee if the registration of suppliers in question have been cancelled with retrospective effect covering the transaction period in question?

#### **Gist of the Decision:**

The Hon'ble High Court, while remanding the case back for fresh adjudication, has held upon fresh consideration of the relevant documents, if it is found that all the purchases and transactions in question are genuine and supported by valid documents and transactions in question were made before the cancellation of registration of those suppliers, then in such an event the petitioners shall be given the benefit of input tax credit in question.

Hence, only on the sole ground that the suppliers are non-existent as their registration has been cancelled with retrospective effect, the benefit of claim of ITC cannot be disallowed.

#### **SBGCO Comments (combined for Sr. No 1 & 2):**

The above judgement, re-iterates the fact that each individual transaction needs to be looked at before deciding the genuineness of the transaction and only because a particular supplier's registration is cancelled is no reason to treat all transaction with such supplier as invalid.

### **2. Arcelor Mittal Nippon Steel India Limited vs. Assistant Commissioner [2021-TIOL-2259-HC-AHM-GST]**

#### **Issue Raised:**

Whether the ground assigned for proposing to reject the claim for refund as "others - error in adjusted total turnover" is sufficient while issuing a show cause notice?

#### **Gist of the Decision:**

The Hon'ble High Court set aside the orders passed on the basis of such show cause notice as the SCN was completely vague and lacked the fundamental details. The Judgement further noted that lack of reasons in the SCN did not enable the parties to make an effective representation and the grant of personal hearing for contesting such SCN would also not subserve the purpose. The HC held that entire proceedings initiated for rejecting the refund claim was a complete violation of principles of natural justice and is also in clear breach of statutory requirement.

#### **SBGCO Comments:**

Show Cause Notices, whether for demanding taxes or rejecting refunds, it is very imperative that the same should be drafted with meticulous detailing so that it enables the opposite party to submit their points effectively. It is a very settled principle that a SCN is like a foundation which cannot be vague, hollow or else, any action taken on the basis of such SCN will not stand the examination of judicial scrutiny.





### **3. Lightspeed India Partners Advisors LLP vs. Comm of Central Tax (Appeals) [2021-TIOL-850-CESTAT-DEL]**

#### **Issue Raised:**

Whether Section 142 of the CGST Act permit the claim of refund of accumulated service tax on account of export of services for the period upto 30.06.2017? Whether reversal of cenvat credit in books of accounts be admissible as evidence in the absence of ST-3 return?

#### **Gist of the Decision:**

The Hon'ble Tribunal set aside the order of the Commissioner (Appeals) and held that with the introduction of GST, filing of ST-3 return was absolutely done away due to which there was no other possible way to reflect the existing credit in its ST-3 return other than reversal in the books of accounts. Relying on the decision of BNP Paribas Global Securities Operations Pvt Ltd. (2021-TIOL-908-HC-MAD-ST), the Tribunal held that Commissioner (Appeals) had failed to appreciate provisions of Section 142 as a whole which clearly enable claim of refund of accumulated Cenvat Credit from the erstwhile regime after the introduction of GST.

#### **SBGCO Comments:**

When there are transition provisions in the new law, the same must be read in a harmonious way so as to give effect to the intention of the law. Further, benefits vested in the previous regime cannot be taken away merely on grounds which are impossible to fulfil such as filing of ST-3 return under the GST regime.

### **4. M/s. Prime Alloys vs. State Tax Officer [2021-TIOL-2362-HC-MAD-GST]**

#### **Issue Raised:**

Can an adverse order be passed against the assessee without giving an opportunity of being heard even when there is no specific request made for such a personal hearing?

#### **Gist of the Decision:**

The Hon'ble High Court squashed the adverse order passed against the assessee that did not provide an opportunity of personal hearing. The judgement states that it was incumbent on the part of the state tax officer to issue a notice of personal hearing to the petitioner when it was decided to pass an adverse order. Further, specific mention of request for a personal hearing need not be made by the assessee as per the said order of Madras High Court.

#### **SBGCO Comments:**

A Judgement clearly highlights the importance of opportunity of personal hearing. Unless and until, the assessee waives the option of personal hearing in writing, it is mandatory for the adjudicating officer to provide the assessee with an opportunity of personal hearing specially when an adverse order is about to be issued against the assessee.

**5. Suraj Forwarders and Shipping Agencies vs. Principal Commissioner of GST and Central Excise, Coimbatore [2021-TIOL-844-CESTAT-MAD]**

**Issue Raised:**

Whether tax paid by mistake is barred by limitation of time?

**Gist of the Decision:**

The Appellant had made the payment of service tax twice against the same taxable value, once in the registration number of Tirupur Commissionerate and again in their registration number of Ahmedabad Commissionerate. The Tirupur Commissionerate has also acknowledged that the excess payment has not been refunded, nor adjusted against any demand. Hence, the Tribunal held that when service tax is paid by mistake, the claim for refund cannot be barred by limitation.

**SBGCO Comments:**

The tax paid by mistake do not represent tax itself. Such excess payment does not bear the same colour as actual taxes paid. The Revenue is not permitted to collect any amount except tax and since such amounts are not tax, the time limit prescribed under the law for claiming refund of tax do not hold good for such refund application.

**6. Schlumberger Solutions Pvt Ltd Vs. Commissioner Central GST [2021-TIOL-2238-HC-P&H-ST]**

**Issue Raised:**

Whether amount deposited under 'interest' and 'penalty' head (prior to issuance of SCN) can be adjusted against tax liability while opting under SVLDRS Scheme?

**Gist of the Decision:**

While interpreting the provisions of the SVLDRS Scheme, the Hon'ble High Court has held that any amount paid during enquiry, investigation or audit has to be deducted when issuing the statement indicating the balance amount payable and since the provisions do not talk about specific heads per se but only 'amount' paid, the amounts paid under 'interest' and 'penalty' head would be adjusted from the final amount payable by the petitioner.

**SBGCO comments:**

In the present case, the Hon'ble High Court has ensured that the petitioner does not suffer for depositing the amount under different heads once the provisions of the scheme allow to discount the amount paid during the investigation. The judgement has interpreted the law in a fashion that has upholds the spirit of the law and gives due respect to the purpose of the scheme.

### **C. Recent Decisions from Advance Authority**

#### **1. Bharat Oman Refineries Ltd [Order No. MP/AAAR/07/2021 (Madhya Pradesh) = 2021-TIOL-36-AAAR-GST]**

##### **Question raised:**

- (I) Whether GST is applicable on payment of notice pay by an employee to the applicant employer in lieu of notice period, under clause 5(e) of Schedule II of CGST Act?
- (II) Whether GST is applicable on the amount of premium of Group Medical Insurance Policy of non-dependent parents recovered from the employees & retired employees at actuals covered under the said Policy?
- (III) Whether GST is applicable on recovery of nominal amount for availing the facility of Canteen at the Refinery at Bina when it is no supply as per clause 1 of Schedule III of CGST Act?
- (IV) Whether GST is applicable on recovery of telephone charges recovered from the employees over and above the fixed rental charges payable to BSNL?
- (V) Whether full ITC is applicable to the applicant in respect of question Nos. II, III & IV or ITC will be restricted to the extent of GST borne by the applicant-employer?
- (VI) Whether the provision of canteen services to all the employees without charging any amount (free of cost) will fall under Para 1 of Schedule III of GST Act and will not be subjected to GST?
- (VII) If reply in (VI) is yes, whether in view of explanation to section 17(3) of GST, ITC shall be available to the applicant on the goods and services used in the activity of provision of free canteen services to the employees?

##### **Gist of the Ruling:**

After an unfavourable order from AAR, the Applicant filed an Appeal against the same before AAAR and the following order was passed:

- (I) GST is not applicable on payment of notice pay by an employee to the applicant-employer in lieu of notice period
- (II) GST is not payable by the employer on the amount of premium paid towards Group Medical Insurance policy of non-dependent parents recovered from employees and from retired employees.
- (III) GST is not payable by the employer on recovery of nominal amount for availing the facility of canteen
- (IV) GST is not payable on recovery of telephone charges from the employees over and above the fixed rental charges payable to BSNL.
- (V)(a) Input credit of GST paid to BSNL on usage charges recovered from employees would not be available to the appellant as they are not providing any outward supply of telephone services and the facility is also not attributable to the purposes of their business in terms of Section 17(1) of the CGST Act
- (V)(b) Input credit of GST paid to the insurance provider would not be available to the applicant as health insurance is in the excluded category under Section 17 (5) of the CGST Act and as said insurance services are not any outward supply of the applicant.
- (V) (c) Input credit of GST paid to canteen service provider would be available to the appellant in terms of proviso under Section 17(5)(b) that the input tax credit in-respect of

such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law

- Provision of canteen services to all the employees without charging any amount (free of cost) will not fall under Para 1 of Schedule III of GST Act (but as per III - not leviable to GST)

**SBGCO comments:**

The AAAR has analysed the provisions of GST well and also taken due cognizance of the applicable cases from GST regime, wherever applicable while issuing the said Order. The AAAR has aptly concluded that

- a. notice period recovery is part of employer employee relationship and thus out of the purview of GST;
- b. applicant is not in the business of selling insurance and hence recovery of actual mediclaim amount from employees is not liable to GST;
- c. collecting nominal value from employees towards canteen facility is without 'Supply'
- d. eligibility of ITC w.r.t. mediclaim premium paid and Canteen Facility

This is a welcome favourable Order considering the plethora of unfavourable advance rulings generally pronounced under GST.

2. **Portescap India Pvt Ltd [Order No. GST-ARA-93/2019-20/B-110 (MH) = 2021-TIOL-293-AAR-GST]**

**Question raised:**

Whether the applicant is required to pay tax under RCM on procurement of renting of immovable property services from SEEPZ [Special Economic Zone Authority (Local Authority)] in accordance with Notif. No. 13/2017 dated 28.06.2017 read with Notif. No. 03/2018 - CT(R) dated 25.01.2018?

**Gist of the Ruling:**

- The activity of renting of immovable property by local authority to any registered person is covered under RCM and the same is applicable in the present case.
- As per the ruling, applicant is located in a SEZ which is an Exclusive Economic Zone and Exclusive Economic Zone is covered in the definition of 'India' under GST. Hence, the conditions of availing exemption for import of service as provided under Notif. No. 18/2017 are not applicable in the present case.
- Communication vide F. No. 334/335/2017-TRU dated 18.12.2017 that stated RCM need not be paid by SEZ units of Gujarat GIFT City (SEZ) has been not followed citing that it is not a circular and thus it is not binding in the present case.

**SBGCO comments:**

There have umpteen judgements in the Service tax regime which uphold the Supremacy of the SEZ Act, 2005 and allow exemption from taxes. The current judgement has deliberately chosen to by-pass them only because they are not pertaining to the GST regime without analysing them. The ruling has tried to circumnavigate the benefits provided to SEZ units and tries to collect tax in the guise of RCM payment even though they are eligible for full refund, subject to fulfilment of certain conditions.



#### D. Compliance chart for January 2022

S N	Due Date	Form	Period	Periodicity	Special Remarks
1.	10.01.2022	GSTR - 7	Dec 2021	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.01.2022	GSTR - 8	Dec 2021	Monthly	To be filed by those who are required to collect TCS under GST
3.	11.01.2022	GSTR - 1	Dec 2021	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.01.2022	GSTR - 6	Dec 2021	Monthly	To be filed by an ISD
5.	13.01.2022	GSTR - 1	Oct to Dec 2021	Quarterly	To be filed by those under QRMP Scheme
6.	18.01.2022	CMP - 08	Oct to Dec 2021	Quarterly	To be filed by Composition Dealer (Payment of Self-assessed tax)
7.	20.01.2022	GSTR - 3B	Dec 2021	Monthly	To be filed by Taxpayer filing monthly GSTR 3B
8.	20.01.2022	GSTR - 5A	Dec 2021	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
9.	20.01.2022	GSTR - 5	Dec 2021	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
10.	22.01.2022	GSTR - 3B	Oct to Dec 2021	Quarterly	To be filed by those under QRMP Scheme (#)
11.	24.01.2022	GSTR - 3B	Oct to Dec 2021	Quarterly	To be filed by those under QRMP Scheme (\$)

(#) Last date for filing return without late fees and interest for the states of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

(\$) Last date for filing return without late fees and interest for the states of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.



## **Disclaimer**

This newsletter is for general public information and knowledge sharing. In case any clarifications required, you may connect with us at:

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