

SBGCo Connect - November 2024

S B Gabhawalla & Co - Chartered Accountants





Greetings to all our readers! Wishing you a very Happy Diwali and a Prosperous New Year!

As the Income Tax Audit Season concludes, taxpayers are now entering the critical phase of filing the GST Annual Return (Form GSTR 9) and Reconciliation Statement (Form GSTR 9C) for FY 2023-24. Notably, Form GSTR 9 was only made available on the GST Portal on October 15, 2024 - a delay compared to prior years. Given the consistent history of no extensions for this filing, it is essential for taxpayers to initiate the process without delay to avoid last-minute congestion on the portal.

November 2024 also marks a vital compliance window under GST law, offering a final opportunity to rectify issues related to the previous financial year through the October 2024 returns, due by November 30, 2024. Timely action is crucial to ensure accurate filings and avoid penalties. Key areas for correction include:

1. **Amendment of invoices** for FY 2023-24 in Form GSTR-1
2. **Issuance of credit notes** for invoices dated FY 2023-24 in Form GSTR-1
3. **Claiming ITC** pertaining to FY 2023-24 in Form GSTR-3B

The recently concluded 54th GST Council meeting introduced a series of announcements, notifications, and circulars in October 2024 including the long-awaited procedures and comprehensive guidelines for the previously announced GST amnesty scheme. In this newsletter, we have simplified these updates for ease of understanding.

The taxpayers are also reminded that the GSTN portal has issued another set of FAQs on Invoice Management System (IMS) which can be accessed by clicking [here](#) on 17th October, 2024. Our firm recently conducted a detailed webinar on the complexities of IMS, now available on our YouTube channel, which can be accessed by clicking [here](#).

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

A. [What's New?](#)

B. [GST Compliance Chart for the month of November 2024](#)

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

Team SBGCo



A. What's New?

I. Notifications issued during the month

➔ Key changes to CGST Rules.

- Self-Invoice related changes (where tax is payable under RCM by the recipient)
 - A new Rule 47A has been introduced wherein, it is now mandated that 'self-invoice' which is required to be issued by the recipient under Section 31(3)(f) of the CGST Act, the said 'self-invoice' shall be issued within a period of thirty days from the date of receipt of the said supply of goods or services on which tax is paid under RCM.
 - Further, the provision that permitted generation of a 'consolidated invoice' by the recipient at the end of the month for all supplies on which tax is paid under RCM, the same is now deleted from Rule 46.
 - The above changes are effective from 01.11.2024
- Procedural amendment of introducing Section 74A

The CGST Rules and forms are now amended to include reference to the newly introduced Section 74A in all the provisions that referenced issuance of SCN under Section 73 or 74, w.e.f. 01.11.2024
- Due Date for filing Form GSTR-7 (by person required to deduct tax at source under GST)

Rule 66 is amended to whereby, subsequent month's 10th day shall be the due date for filing of Form GSTR 7 (w.e.f. 01.11.2024)
- Deletion of CGST Rules 89(4A) & (4B) and Rule 96(10)
 - Rule 96(10) of the CGST Rules, barred a registered person who had procured the inputs availing the benefit of certain specified notifications under GST (Advance Authorization and EOUs), from exporting the goods on payment of IGST. Similarly, Rule 89(4A) & 89(4B) of the CGST Rules, prescribed the manner of computing the eligible refund of unutilised ITC accumulated on account of export of goods under LUT, for cases where the inputs were procured availing the benefits under GST (i.e. under Advance Authorization and by EOUs).
 - Both these provisions have now been deleted and all reference to such provisions are also proposed to be deleted from the CGST Rules.
 - The above changes are effective from 08.10.2024

Notification no. 20/2024 - Central Tax dated 08.10.2024

➔ Amnesty scheme under GST and the process involved.

- CGST Rules have introduced a new Rule (Rule 164) under the CGST Rules that would deal with 'Procedure and conditions for closure of proceedings under section 128A in respect of demands raised under Section 73' (for FY 2017-18, FY 2018-19 and FY 2019-20)
- Procedure prescribed is as follows:



Form	To be filed in which case?	Reason for filing?	Additional details?
Form GST SPL-01	Where tax is demanded in a SCN/ statement	To seek waiver of interest, or penalty, or both	Details of the payments made in Form GST DRC-03
Form GST SPL-02	Where tax is demanded in an order by adjudicating authority or Appellate/ Revisional authority		<ul style="list-style-type: none"> • Details of the payments made in Form GST DRC-03 • Tax payment to be made by crediting the amount in the electronic liability register against the debit entry created by the said order** • Proof of withdrawal of appeal or writ petition##

**In case tax payment is previously made under Form GST DRC-03, such taxpayer would be required to file Form GST DRC-03A before filing the application in FORM GST SPL 02.

If Order of withdrawal is not received till the date of filing of Form GST SPL-02, then proof of application of withdrawal to be submitted and order should be submitted within one month thereafter.

- If demand is for erroneous refund and other issues – Form GST SPL-01/02 can be filed only after payment of entire tax demand in the said notice/ order (i.e., cannot opt for partial notices or selected points)
- If demand is partially for period upto 31st March 2020 and partially for period after that- Form GST SPL-01/02 can be filed only after payment of entire tax demand in the said notice/ order (i.e., cannot opt for partial notices or selected period)
- The amount of tax can be left as payable against a SCN/ an Order only if the issue pertains to amended provisions of Section 16(5) and 16(6).
- Deadlines for various actions as under:

Action	Deadline
Payment of tax	31.03.2025
Filing of Form GST SPL-01/02	30.06.2025 (i.e., 3 months from 31.03.2025)
Payment of tax in case where SCN is issued under Section 74, but order is passed/ required to be passed in pursuance to order of first appellate authority or court under Section 73(9)	6 months from date of issuance of the order by the proper officer redetermining tax under section 73 of the said Ac

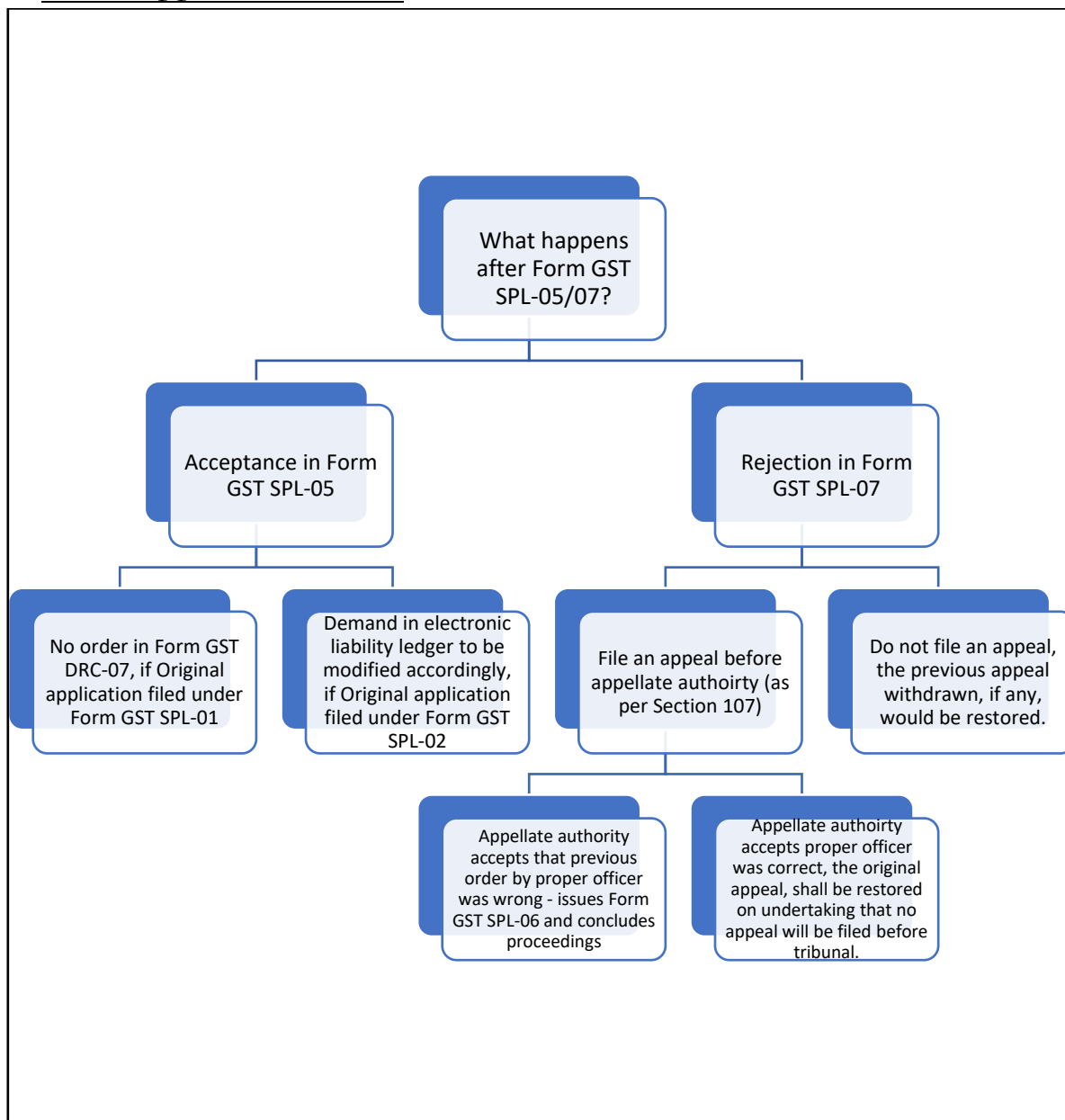


- What happens after filing of application in Form GST SPL-01/02?
 - Acceptance in Form GST SPL-05 (explained below) or notice for rejection of application in Form GST SPL-03
- What is Form GST SPL-03?
 - Notice for rejection of application in case the officer is of the view that the taxpayer is not eligible for waiver of interest, penalty or both.
 - Opportunity of being heard to be granted by officer
 - Time limit to issue this notice by officer: 3 months from date of filing of application in Form GST SPL-01/02
- What is Form GST SPL-04?
 - Reply to notice in Form GST SPL-03 by taxpayer
 - Time limit to reply: 1 months from date receipt of Form GST SPL-03
 - Notice for rejection of application in case the officer is of the view that the taxpayer is not eligible for waiver of interest, penalty or both.
- Outcome:

Form	Reason for issuance
Form GST SPL-05*	Accepting the submission of taxpayer (i.e., application accepted) after: <ul style="list-style-type: none">a. Filing of Form GST SPL-01/02b. No action in 3 months from date of filing of application in Form GST SPL-01/02 (i.e., deemed acceptance)c. Filing of reply in Form GST SPL-04 within timelined. No action in 3 months from date of reply in Form GST SPL-04 (i.e., deemed acceptance)
Form GST SPL-07*	Rejecting the submission of taxpayer made in Form GST SPL-04 (i.e., rejecting the application for waiver of interest, penalty or both)

*The officer can issue an order accepting or rejecting the application for waiver of interest, penalty or both within 4 months of issuance of Form GST SPL-03, if no reply is received from the taxpayer in Form GST SPL-04.

- What happens thereafter?



- The CBIC has provided further clarification regarding certain issued in implementation of the above scheme in FAQ format. Some of the key ones are summarized here:

Issue	Clarification
Whether the benefit of this scheme will be available to taxpayers who have paid the tax component in full before 01.11.2024?	Yes, the benefit under this scheme shall be available as long as the date of payment is before notified date and the payment was intended towards tax demand.



Issue	Clarification
Whether the benefit of this scheme will be available in case where tax due from taxpayer is recovered from any other person?	Yes, such taxpayers shall also be eligible for this amnesty scheme.
Whether the amount recovered by the tax officers as interest, penalty or both can be adjusted against the tax amount payable towards the demand under this scheme?	No, any amount paid by the taxpayer or recovered by the tax officers, as interest or penalty cannot be adjusted towards the amount payable as tax. Similarly, there will be no refund of amount of interest or penalty paid previously.
Whether the benefit of this scheme will be available in case where the notice or demand orders are for interest and/or penalty only?	Yes, such cases will also be eligible. <u>Exception</u> - Interest demanded on account of delayed filing or returns or delayed reporting of any supply in a particular return.
What happens in case where the notice issued is partially for period upto 31.03.2020 and partially for period after the same?	Yes, such cases will also be eligible for applying for this amnesty scheme, provided the entire amount of tax, as demanded in the notice (for the entire period) is paid by the taxpayer. It is important to note that waiver of interest, penalty or both shall be eligible only for the period upto 31.03.2020. For the balance period, outside the scheme, interest/ penalty waiver shall NOT be available. Further, if such interest, penalty or both (which is payable) is not paid within three months of Form GST SPL-05/06, then the waiver of interest, penalty or both under this amnesty scheme shall also be void [Rule 164(17) of CGST Rules]
What happens in case where the notice issued is partially for erroneous refund and partially for tax demanded?	Yes, such cases will also be eligible for applying for this amnesty scheme, provided the entire amount of tax, as demanded in the notice (for the entire period) is paid by the taxpayer.



Issue	Clarification
	<p>It is important to note that waiver of interest, penalty or both shall be eligible only for the tax demanded. For erroneous refund granted, interest/ penalty waiver shall NOT be available.</p> <p>Further, if such interest, penalty or both (which is payable) is not paid within three months of Form GST SPL-05/06, then the waiver of interest, penalty or both under this amnesty scheme shall also be void [Rule 164(17) of CGST Rules]</p>
<p>In case where Department has filed an appeal and the Appellate Authority or Tribunal or the court or the Revisional Authority, has issued an order enhancing the tax liability, but taxpayer has not paid such additional liability till the issuance of Form GST SPL-05, what will be the status of the such proceedings under the amnesty scheme?</p>	<p>The Conclusion of proceedings under the amnesty scheme is subject to the taxpayer paying the additional amount of tax payable, if any, in accordance with the order of the Appellate Authority or Tribunal or the court or the Revisional Authority, within 3 months from the date of such order enhancing the tax liability.</p> <p>Further, if such additional tax liability is not paid within three months, then the waiver of interest, penalty or both under this amnesty scheme shall also be void [Rule 164(16) of CGST Rules]</p>
<p>Whether 'writ petition' referred to in this amnesty scheme, also includes reference to special leave petition (SLP) filed before Hon'ble SC?</p>	<p>Yes, reference to 'writ petition' includes reference to SLPs filed before Hon'ble SC.</p> <p>Proof of withdrawal of such SLPs also required to be furnished at the time of filing application under this scheme.</p>
<p>Whether the benefit provided under this amnesty scheme will be available for matters involving IGST and Cess?</p>	<p>Yes.</p> <p>Reference to 'tax' in this scheme includes reference to CGST, SGST, IGST and Cess.</p>
<p>Whether cases involving demand towards transitional credit be eligible for this amnesty scheme?</p>	<p>Yes, such cases of transitional credit shall be eligible provided the transitional credit has been availed on or before 31.03.2020 and the notice/ demand has been issued u/s 73.</p>



Issue	Clarification
Whether late fees, penalties under other provisions, redemption fine, etc are covered under this scheme?	<p>Any penalty, demanded under the demand notice/ statement/ order issued under section 73, is covered under the waiver provided under Section 128A.</p> <p>However, late fees, redemption fees, etc are not covered by this amnesty scheme.</p>
Whether payment of tax demanded, under this amnesty scheme, can be made through ITC?	Yes, payment can be made using balance of electronic credit ledger, except in the cases where the liability to pay tax pertains to RCM or tax payable by ECO.
Whether the benefit of waiver be availed qua import IGST payable under the Customs Act, 1962?	No, such IGST payable is under the Customs Act, 1962 and not u/s 73 of the CGST Act.
<p>With retrospective insertion of sections 16(5) and 16(6), the tax demanded in notice/ statement/ order reduces.</p> <p>Whether the entire tax amount demanded in the notice/ statement/ order has to be paid in such cases as well?</p>	<p>The total amount of tax payable under scheme shall be calculated after deducting the amount not payable in accordance with Sections 16(5) and 16(6).</p> <p>While deciding the amount not payable as above, it must be ensured that the demand is only on account of the erstwhile provisions of Section 16(4) and nothing else.</p> <p>While submitting the application in Form GST SPL-01/02, the applicants is advised to provide breakup of the amount not payable for such reasons.</p>
It is mandatory to file an application in Form GST DRC 03A for such tax amount (previously paid in Form GST DRC-03), which the taxpayer desires to get adjusted against tax demand as per Form GST DRC-07/ FORM GST DRC-08/ FORM GST APL-04?	Yes, the taxpayer is required to file Form GST DRC 03A to ensure that the amount previously paid in Form GST DRC 03 is adjusted towards the demand created in the Electronic Liability Register before filing the application in Form GST SPL-02.



➔ **Special procedure for filing of rectification against order issued for violation of Section 16(4)**

- Parameters to be kept in mind
 - Issue: contravention of provisions of Section 16(4) of the CGST Act
 - Reason for rectification: Such ITC is now eligible for claim in accordance with Sections 16(5) and 16(6) of the CGST Act
 - Original Order issued u/s Section 73, 74, 107 or 108
 - However, appeal is NOT yet filed against such orders
- After satisfying the above conditions, the eligible taxpayers shall file rectification application on common portal, within a period of 6 months from issuance of this notification i.e., last day for filing of such rectification application is 7th April 2025
- The eligible taxpayer shall file the rectification application along with details prescribed in Annexure A of this notification.
- Annexure A contains
 - Basic details
 - Year-wise details of demand confirmed for contravention of Section 16(4) of the CGST Act
 - ITC now eligible for claim after introduction of Section 16(5) of the CGST Act out of the ITC disallowed (year-wise details)
 - ITC now eligible for claim after introduction of Section 16(6) of the CGST Act out of the ITC disallowed (year-wise details)
 - Declaration that no appeal has been filed and all information provided is accurate and truthful.
- The rectification order in Form GST DRC-08 or Form GST APL-04 is expected to be passed within 3 months of the application.
- If any adverse action is proposed then, principles of natural justice must be followed.

➔ **Summary of Circular issued clarifying the issues regarding implementation of provisions of Sections 16(5) and 16(6) of the CGST Act**

Scenario	Action
Where no demand notice/ statement has been issued under section 73 or 74 of CGST Act	The proper office shall take cognizance of the Sections 16(5) or 16(6) of the CGST Act and then take further appropriate action.
Where demand notice/ statement under section 73 or 74 of the CGST Act has been issued	The Adjudicating Authority shall take cognizance of the Sections 16(5) or 16(6) of the CGST Act inserted



Scenario	Action
but no order has been passed by the Adjudicating Authority	retrospectively and pass appropriate order thereafter.
Where order under section 73 or 74 of the CGST Act has been issued and appeal has been filed with appellate authority. No order is passed by Appellate Authority as yet	The Appellate Authority shall take cognizance of the Sections 16(5) or 16(6) of the CGST Act inserted retrospectively and pass appropriate order thereafter.
Where order under section 73 or 74 of the CGST Act has been issued and Revisional Authority has initiated action u/s 108. No order is passed by Revisional Authority as yet	The Revisional Authority shall take cognizance of the Sections 16(5) or 16(6) of the CGST Act inserted retrospectively and pass appropriate order thereafter.
Where order under section 73 or 74 of the CGST Act has been issued and no appeal against the said order has been filed with the Appellate Authority or Order is issued by Appellate/ Revisional authority and no appeal has been filed with the Tribunal as yet	The affected taxpayer may apply for rectification of such order under the special procedure under section 148 of the CGST Act notified vide Notification No. 22/2024 - Central tax dated 08.10.2024, within a period of six months from the date of issuance of the said notification (summarized above)

- It is also clarified that NO refund of tax already paid or input tax credit already reversed would be available for the above issue.
- However, the said restriction shall not apply to amount paid as pre-deposits by the taxpayer as required under section 107/ 112 at the time of filing appeal (i.e., amount paid as pre-deposit would be eligible for claim of refund if the same appeal is pronounced in favour of the taxpayer)

Notification no. 22/2024 - Central Tax dated 08.10.2024 read with Circular 237/ 31/2024-GST dated 15.10.2024 and Corrigendum issued to Circular 237/ 31/2024-GST dated 25.10.2024

➔ **Notifications impacting person engaged in the supply of metal scrap falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975**

- Any person engaged in supply of metal scrap falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975, shall be required to be registered.



- Buyer of metal scrap falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975, shall be required deduct tax at source under GST in accordance with Section 51 of the CGST Act.
- Subsequently, the GST portal has issued advisory regarding filing of Form GST REG-07 (registration for taxpayers required to deduct tax at source) regarding 'Constitution of Business' to be selected as 'Others' and mention 'Metal scrap dealers' in the manual text box that is prompted. The said advisory can be accessed by clicking the link [here](#).
- Further, a new entry has been introduced in RCM list applicable for supply of goods

HSN	Description	Supplier	Recipient
72, 73, 74, 75, 76, 77, 78, 79, 80 or 81	Metal Scrap	Any unregistered person	Any registered person

Notification no. 24/2024 & 25/2025 - Central Tax read with Notification no. 06/2024-Central Tax (Rate) all dated 09.10.2024, w.e.f. 10.10.2024 and GSTN portal advisory issued on 22.10.2024.

→ **Waiver of Late fees for delay in filing of Form GST DRC-07**

Period: June 2021 onwards

Total tax deducted at source	Late Fees
NIL	NIL
Other than NIL	Restricted to Rs. 1,000/- (i.e., 1,000/- under CGST and SGST each)

Notification no. 23/2024 - Central Tax dated 08.10.2024, w.e.f. 01.11.2024

→ **Key changes in GST Rates**

HSN	Description	New Rate	W.e.f.?
9401 20 00	Seats of a kind used for motor vehicles	28%	10.10.2024
9964 (passenger transport service)	Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	5%	10.10.2024
9969, 9986	Supply of services incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities	NIL	10.10.2024



HSN	Description	New Rate	W.e.f.?
9981	Research and development services against consideration received in the form of grants from Govt Entity and other specified entities	NIL	10.10.2024
9992	Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the CG, SG, UT, local authority, Governmental authority or Government entity	NIL	10.10.2024

Notification no. 05/2024, 07/2024, 08/2024 - Central Tax (Rate) all dated 08.10.2024, w.e.f. 10.10.2024

➔ **Renting of immovable property services now under RCM net**

- The notification introduces new entry 5AB to the existing list of transactions liable to GST under RCM as under:

SN	Transaction	Service provider	Service recipient
5AB	Service by way of renting of any immoveable property other than residential dwelling	Any unregistered person	Any registered person

- The table below summarises the tax impact of the above notification:

Nature of property: Commercial

Service provider (Owner)	Service Recipient (Tenant)	Taxability
Unregistered	Unregistered	NO GST impact
Registered	Unregistered	Taxable under Forward Charge
Registered	Registered	Taxable under Forward Charge
Unregistered	Registered	Taxable under Reverse Charge

- Summary of impact of Section 14 of the CGST Act (changes in rate of tax) for introduction of this new entry under RCM is tabulated below for easy understanding:

Supply of Service	Issuance of Invoice	Date of Payment	Whether RCM payable with Time of Supply
Before 10.10.2024	Before 10.10.2024	After 10.10.2024	NO



Supply of Service	Issuance of Invoice	Date of Payment	Whether RCM payable with Time of Supply
Before 10.10.2024	After 10.10.2024	Before 10.10.2024	NO
Before 10.10.2024	After 10.10.2024	After 10.10.2024	YES (date of invoice or payment, whichever is earlier)
After 10.10.2024	Before 10.10.2024	Before 10.10.2024	NO
After 10.10.2024	Before 10.10.2024	After 10.10.2024	YES (Date of payment)
After 10.10.2024	After 10.10.2024	Before 10.10.2024	YES (Date of invoice)

Notification no. 09/2024 - Central Tax (Rate) dated 08.10.2024, w.e.f. 10.10.2024

II. Circulars issued during the month

→ Clarification regarding applicability of GST on certain services

The circular lays down the following clarifications:

- Affiliation services provided by universities to their constituent colleges are taxable at 18%
- Affiliation, provided to schools by Central or State educational boards or councils, or other similar bodies, by whatever name called, were taxable till 10.10.2024 @ 18%. For the period 01.07.2017 to 17.06.2021 - regularized on '*as is where is*' basis.
- Approved flying training courses conducted by Flying Training Organizations approved by DGCA, wherein the DGCA mandates the requirement of a completion certificate, are exempted under Sl. No. 66 of Notification No. 12/2017 - CT (R) dated 28.06.2017
- GST on transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis is regularized on '*as is where is*' basis upto 09.10.2024. GST rate is notified as 5% w.e.f. 10.10.2024 on the condition that no ITC is claimed. Further, chartering of helicopter would attract GST at 18%.
- Ancillary services like loading/unloading, packing/unpacking, transshipment, and temporary warehousing provided by a Goods Transport Agency (GTA) during the transportation of goods by road would be considered part of a composite supply of transportation services. The invoicing method used by GTAs would not affect this classification.
However, if these services are provided separately, outside the scope of transportation, and invoiced individually, they will not be treated as part of the composite supply of transport services and liable to GST at 18%
- GST on import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration for the past period is regularized on '*as is where is*' basis



- Preferential Location Charges (PLC) paid along with the consideration for the construction services of residential /commercial/industrial complex form part of composite supply where supply of construction services is the main service and PLC is naturally bundled with it.
- Payment of GST on supply of services incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities are regularized on 'as is where is' basis upto 09.10.2024.
- GST on transaction between distributors and exhibitors wherein the distributors grant the theatrical rights to the exhibition centres is regularized on 'as is where is' basis for the period 01.07.2017 to 30.09.2021

Circular No. 234/28/2024-GST dated 11.10. 2024.

III. Portal updates

➔ Biometric-Based Aadhaar Authentication and Document Verification for Kerala, Nagaland, Telangana and Ladakh:

- Certain taxpayers in the above-mentioned states, identified through data analysis and risk parameters, will be required to undergo Biometric-Based Aadhaar Authentication, including photograph capture and verification of original documents at the time of applying for fresh GST registrations. This process is managed by the GSTN and involves the following steps:
 - a. The applicant will receive a link for either OTP-based Aadhaar Authentication or for booking an appointment. The message will include details of the designated GST Suvidha Kendra (GSK) and jurisdiction for Biometric-Based Aadhaar Authentication and document verification.
 - b. During the visit to the GSK, the applicant must bring:
 - A copy of the appointment confirmation email.
 - Details of the jurisdiction as mentioned in the notification email.
 - Original Aadhaar Card and PAN Card.
 - Original documents that were uploaded with the application.
- Biometric authentication and document verification will be conducted at the GSK for all individuals as required by the GST application.

The above GSTN advisory is issued on 05.10.2024 for assesseees of Kerala, Nagaland and Telangana & on 30.10.2024 for the assesseees of Ladakh.

➔ Barring of GST Return on expiry of three years:

- The Union Budget of 2023 had introduced this restriction that taxpayers shall not be allowed file their GST returns after the expiry of a period of three years from the due date of furnishing the various returns viz., GSTR-1, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9.
- The said changes are going to be implemented in the GST portal from early next year (2025).
- The detailed advisory from the GSTN portal can be accessed by clicking [here](#).



B. GST Compliance chart for November 2024

S N	Due Date	Form	Period	Periodicity	Special Remarks
1.	10.11.2024	GSTR - 7	October 2024	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.11.2024	GSTR - 8	October 2024	Monthly	To be filed by those who are required to collect TCS under GST
3.	11.11.2024	GSTR - 1	October 2024	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.11.2024	GSTR - 5	October 2024	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
5.	13.11.2024	GSTR - 6	October 2024	Monthly	To be filed by an ISD
6.	13.11.2024	IFF	October 2024	Monthly	To be filed by those under QRMP Scheme (optional)
7.	20.11.2024	GSTR - 3B	October 2024	Monthly	To be filed by Taxpayer filing monthly GSTR 3B
8.	20.11.2024	GSTR - 5A	October 2024	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
9.	25.11.2024	PMT - 06	October 2024	Monthly	Challan to be filed for payment by those under QRMP Scheme



Disclaimer

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

Sunil Gabhawalla @ sunil@sbgco.in

Yash Parmar @ yash@sbgco.in

Parth Shah @ parth@sbgco.in

Darshan Ranavat @ darshan@sbgco.in

Aman Haria @ aman@sbgco.in

Our office address:

S B Gabhawalla & Co.,

802-803 Sunteck Grandeur

Off S V Road, Opp Subway

Andheri West Mumbai 400058

Landline - 022 - 66515100

Web: www.sbgco.co.in

Want to stay connected, join our Whatsapp group by clicking on the link -

<https://chat.whatsapp.com/KJRD8SHyjSK5FUkFj8Of4t>