



# SBGCo Connect - June 2023

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Greetings to all our readers! We wish that we find you in good health & spirits.

The press note released on 31.05.2023 by the Ministry of Statistics & Programme Implementation highlighted that India's GDP grew by 7.2% in FY 2022-23, putting India amongst the world's fastest-expanding major economies. The same momentum has continued in Q1 of FY 2023-24 as well, wherein the GST collections for each month are also reaching new heights. The GST collection for the month of May 2023 may not be as high as that of April 2023, but is still 12% higher as compared to collections for May 2022.

The Government had announced an amnesty scheme under GST involving waiver / reduced late fees for specific cases with a 3-month window to exercise the same to streamline all past pending compliances. Our newsreaders can access the detailed scheme announced via various notifications in our newsletter for April 2023 which can be accessed by clicking on the link [here](#). The said amnesty scheme closes on 30.06.2023. Hence, our readers are advised to ensure that the benefit of the scheme is availed if applicable to them before the end of this month.

In the month of June, taxpayers supplying services of construction of residential projects need to compute the ratio of value of purchases made from registered suppliers viz-a-viz value of purchases made from unregistered suppliers. The 80-20 rule provides that if the value of total purchases from registered suppliers is less than 80% of the total procurements for the previous financial year, then tax is required to be paid under RCM to the extent of the shortfall. The due date for computing such ratio and paying the required tax under RCM is 30th June.

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. [Recent decisions from the Judiciary](#)
- C. [Recent Advance Rulings and analysis of the same](#)
- D. [GST Compliance Chart for the month of June 2023](#)

All the 19 sessions of the GST Back-to-Basics series are available on our YouTube Channel, which can be accessed by clicking [here](#).

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

Team SBGCo



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

### **I. Turnover limit for generating E-Invoice reduced from INR 10 Crore to 5 Crore**

- The threshold limit for applicability of E-invoice has been gradually reduced in a phased manner over time to gradually increase the taxpayer base liable to comply with the same. The same has now been reduced to Rs. 5 crores w.e.f. 1st August, 2023.
- As a result, all registered persons who have crossed Annual Turnover of Rs. 5 Crore in any financial year since the inception of GST, shall be liable to comply with e-invoicing provisions w.e.f. 01<sup>st</sup> August 2023.

#### **SBGCO Comments:**

The notification was issued almost 3 months in advance so that all small taxpayers, who will now get covered within the scope of E-invoice provisions for the first time can gear up themselves to comply with the same.

*Notification No 10/2023- Central Tax dated 10.05.2023*

### **II. Extension of time limit for furnishing Form GSTR 1, Form GSTR 3B & Form GSTR 7 for taxpayers of the State of Manipur for the month of April 2023.**

- On account of the on-going unrest in the state of Manipur, CBIC had extended the due date of the following returns tabulated below for all taxpayers having GST registration in the state of Manipur for the month of April 2023.

<b>Particulars</b>	<b>Due Date</b>	<b>Revised Due Date</b>	<b>Notification No.</b>
Form GSTR 1	11.05.2023	31.05.2023	<i>11/2023- Central Tax</i>
Form GSTR 3B	20.05.2023	31.05.2023	<i>12/2023- Central Tax</i>
Form GSTR 7	10.05.2023	31.05.2023	<i>13/2023- Central Tax</i>

- The above notifications were issued on 24<sup>th</sup> May 2023 (i.e., after the actual due dates for respective returns had passed). Hence, the GSTN portal has also issued an advisory stating that late fees paid by taxpayers for the state of Manipur for the above-mentioned returns shall be refunded in their cash ledger. The interest amounts which will be reflected in next month's return should be edited by the taxpayers themselves. The said advisory can be accessed by clicking [here](#).

### **III. Declaration for Goods Transport Agencies opting to pay tax under forward charge**

- Goods transport agencies (GTA) who opt to pay tax under forward charge are required to file declaration in Annexure V on the GSTN portal on or before 15<sup>th</sup> March for the next financial year. For FY 2023-24, the due date to file Annexure V was extended from 15<sup>th</sup> March 2023 to 31<sup>st</sup> May 2023.
- Further, it has been additionally clarified that for any GTA commencing a new business or crossing the threshold for registration during a particular FY is required to file the



declaration in Annexure V before the expiry of 45 days from the date of application for GST registration or 1 month from the date of obtaining registration, whichever is later.

- The said declaration in Annexure V for FY 2023-24 for GTA who commence business or cross registration threshold on or after 1st April, 2023 is required to be file physically before the concerned jurisdictional authority.

*Notification No 05/ 2023- Central Tax (rate) dated 10.05.2023 read with GST portal advisory dated 30.05.2023.*

#### **IV. Instructions issued during the month**

##### **A. Guidelines for all-India Drive against fake registration.**

- Instructions for GST officers were issued on 04<sup>th</sup> May 2023 for the Special All-India Drive launched by all Central and State Tax Departments (Drive period: 16<sup>th</sup> May 2023 to 15<sup>th</sup> July 2023 i.e., 2 months)
- The instruction clarifies that based on detailed analytics and risk parameters, details of such identified suspicious GSTINs would be shared with the respective jurisdiction for initiating a verification drive.
- The officers are expected to conduct a time-bound verification exercise of suspicious GSTINs and report the same every week with the respective appointed nodal officer.
- The instruction states that the officer can initiate action for suspension and cancellation of GST registration in accordance with Section 29 of CGST Act, 2017 against non-existent and fictitious GSTIN only after detailed verification.

*Instruction No 01/ 2023- GST dated 04.05.2023*

##### **B. Standard Operating Procedure (SOP) for online scrutiny of returns for FY 2019-20 onwards:**

- Instruction No. 02/2022-GST dated 22nd March, 2022 detailing SOP to be followed by tax officers were issued as an interim measure for FY 2017-18 and FY 2018-19.
- The latest guidelines prescribe SOP to be followed by tax officers for the online scrutiny module implemented by the Department.
- The latest guidelines require each officer to conduct scrutiny vide Form GST ASMT-10 for a minimum of 4 GSTINs each month. Depending on the reply furnished by taxpayer in Form GST ASMT-11 and outcome of the scrutiny, officer is require to issue an order in Form GST ASMT 12 or issue show cause notice under Section 73 or 74 for further action or refer the matter to Audit or investigation wing, as the case may be.

*Instruction No 02/ 2023- GST dated 26.05.2023*

##### **SBGCO Comments:**

Issuance of instruction in the form of guidelines and SOPs helps in ensuring uniformity in the process to be followed by the Officers. These documents also serve taxpayers to be updated about the rights and responsibilities of the tax officers taking action under the instructions issued by the Department.



## V. E-invoice & E-way bill portal updates

- Recently, E-invoice & E-way bill portals have been experiencing a very high volume of E-invoice and E-way bill generation requests, most of which have been identified as erroneous. To ensure the smooth functioning of both the portal, the Government has introduced two new error codes. If a GSTIN is consistently generating high volumes of erroneous requests, the GSTIN will be suspended from E-Invoice & E-Way bill activities. The said notification can be accessed [here](#).
- The following table summarizes the two new error codes introduced:

Error Code	Error Description	Resolution
3095	e-Invoice operations are temporarily disabled for the CLIENT - {0} as a large number of erroneous requests have been received from the client for quite some time.	Analyze the error responses received from the portal. Troubleshoot your system to rectify the issue and thereafter contact the help desk for enabling.
3096	e-Invoice operations are temporarily disabled for this USERNAME/ GSTIN - {0} as a large number of erroneous requests have been received from the USERNAME/ GSTIN for quite sometimes	Analyze the error responses received from the portal. Troubleshoot your system to rectify the issue and thereafter contact the help desk for enabling

### **SBGCO Comments:**

Any form of temporary disablement of E-invoice and E-way bill generation can be catastrophic for any taxpayer as the same would negatively impact movement of goods and generation of tax invoices and thereby impact revenue collections as well. Hence, all taxpayers are requested to involve their IT teams to ensure erroneous requests are not sent to any of the portal. If any error code is received from the portals while generating the E-way bill or E-invoice, the IT team should immediately rectify the same in the system as well to ensure such erroneous requests are not sent repeatedly.

The resolution for many of the common errors can be found on the link [here](#).



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

### **1. Central GST Delhi - III vs. Delhi International Airport Ltd [2023-TIOL-68-SC-ST]**

#### **Background facts:**

The assessee collected a “user development fee” (UDF) of Rs. 100/- for every departing domestic passenger and Rs. 600/- for every departing international passenger on instructions of Central Government under Section 22A of the Airports Authority of India Act, 1994. The UDF is collected by the assessee to bridge the funding gap of project cost for the development of future establishment at the airports.

The adjudicating authority has held that service tax is leviable on the UDF collected by the assessee. The said decision was reversed by Hon’ble CESTAT. The Department proceeded to file an appeal before the Hon’ble SC against the decision of the CESTAT.

#### **Issue Raised:**

Whether the amounts collected as UDF are leviable to Service Tax?

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

The Hon’ble Apex Court upheld the decision of the CESTAT and held that:

- a. UDF is collected for the development of future establishment at the airport and no additional benefit is accrued to payee upon levy of this fee. Thus, the UDF is in the form of ‘tax or cess,’ collected for financing the cost of future projects and the same cannot be treated as “consideration” for services provided by the assessee.
- b. Even though the UDF collected was not deposited in the Government treasury, UDF is still considered a statutory levy based on the previous decision of the Supreme Court in the case of Consumer Online Foundation v Union of India [2011 (5) SCR 911].
- c. The amounts collected as UDF are deposited in an escrow account, not within the control of the assessee. The utilization of UDF collected are monitored and regulated by law whereby, the said funds could only be utilized in public interest based on nature of expenditure, submission of plans for expansion, renovation, their sanctioning etc. Hence, the public nature of these funds is a critical factor even though the said funds are kept in an escrow account.

#### **SBGCO Comments:**

The decision lays down the importance of linking amounts received/ collected viz-a-viz services rendered to establish taxability of any transaction. Though the judgment pertains to the pre-GST era, the above principles laid down by the Hon’ble SC can be very much applied under the GST regime as well whereby, any amounts collected but not towards any supply would not be liable to GST.



## **2. Tata Motors Ltd vs. Deputy Commissioner of Commercial Tax [2023-VIL-57-SC]**

### **Background Facts:**

During the VAT regime, the manufacturer of motor vehicles sold cars and spare parts used for repair to authorized car dealers on a principal-to-principal basis. They raised a tax invoice on the car dealer in all such cases. Whenever a car is sold by the manufacturer, it is generally sold with a warranty which is passed on by the authorized car dealer to the final consumer. During the period of warranty, if some defective spare parts are to be replaced in the final consumer's car, then the manufacturer would send those spare parts to the car dealer on free of cost basis and the car dealer would replace the same. The car dealer will then raise a service invoice on the manufacturer for labour charges involved in replacing the spare part.

In some cases, it is also possible that the car dealer has the spare part in his own stock. Hence, instead of the manufacturer sending spare parts, the car dealer uses the spare part in his stock for replacement under the warranty period. As a practice, the manufacturer would raise a credit note on the car dealer for using such spare parts from his own stock as the obligation to replace the spare part rested with the manufacturer under the warranty period

### **Issue Raised:**

Can the credit note issued be considered as a sale of spare parts from an authorized car dealer to the manufacturer?

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

The Hon'ble SC held that there is indeed a transfer of property involved by the dealer while acting under a warranty. For the purposes of VAT Laws, a credit note issued for a spare part used by dealer from his own stock would constitute a sale within the meaning of the Sales tax enactments. The credit note issued by the Appellants is a valuable consideration pursuant to the sale that has taken place of a spare part from the dealer's stock. Hence, in all such cases, the car dealer is liable to pay tax under the VAT regime.

### **SBGCO Comments:**

The above decision though pronounced for the VAT regime, the principles can be applied in GST regime as well. Here, it is important to note that under the GST regime, there is no provision of issuance of tax credit note/ debit note from the recipient. It is the responsibility of the person making the supply to issue tax invoice and thereafter corresponding credit/ debit notes, if the need arises. As recipients of any supply, it is important to ensure documentation flows from the supplier only as this will ensure that correct tax is discharged by the person actually liable to.



### **3. Malik Khan vs. Chief Commissioner of GST and C. Ex., Jodhpur [2023-TIOL-569-HC-RAJ-GST]**

#### **Background Facts:**

The proper officer issued Form DRC-01A and Form DRC-01 to the petitioner and both of these were not responded to by the petitioner within the respective time frames allotted. The proper officer then passed an order dated 16.02.2022 while exercising powers under Section 73 of the CGST Act 2017. The petitioner did not file an appeal against the said order within the time permitted under the law. Hence, the petitioner has now filed the present writ petition on 14.02.2023 challenging the order passed on 16.02.2022.

#### **Issue Raised:**

Can the High Court entertain such writ petitions under Article 226 of the Constitution of India on the ground that the limitation period for filing a statutory appeal has already expired?

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

The Hon'ble HC has held that the writ petition filed by the assessee is not maintainable on the following grounds:

- a. Petitioner has not filed an appeal before the appellate authority within the prescribed time limit under the GST law
- b. When an alternate remedy is available, the petitioner cannot approach the High Court after the expiry of almost 8 months from the limitation period.

#### **SBGCO Comments:**

In the present case, the petitioner's lawyers argued that the order was not a speaking order and that principles of natural justice were violated. But High Court did not consider these arguments since the petitioner had not followed the prescribed remedies available in the GST law. The said judgment highlights that taxpayers must be vigilant and aware of the compliance requirements on their part. The legal maxim '*Vigilantibus non dormientibus subvenit lex*' meaning the law favours those who do not sleep on their rights but instead seek to enforce them vigilantly has been indirectly applied here.





#### **4. SR Constructions vs. UoI [2023-TIOL-578-HC-TRIPURA-GST]**

##### **Background Facts:**

The petitioner was awarded a contract for construction of a hotel in Agartala. In the process of construction, they procured materials and also took the services of sub-contractors. The Department issued a show cause notice against the ITC availed by the petitioner on the invoices of the sub-contractor on the grounds that the same was in violation of Section 17(5) of the CGST Act. The adjudicating authority and appellate authority passed the order against the petitioner. Hence, the present writ petition has been filed challenging the decision of the appellate authority.

##### **Issue Raised:**

Can the contractor claim ITC of the works contract services provided by the sub-contractor in relation to the construction of immovable property?

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

The ITC for works contract services is ineligible for claim under Section 17(5)(c) only when the works contract services are provided for construction of an immovable property for its own account. The Hon'ble HC held the contractor is eligible for claim of ITC received on the works contract services from his sub-contractor as the construction of the immovable property was not for his own account as he was himself providing works contract services to his client in the form of construction of the client's hotel.

##### **SBGCO Comments:**

The provisions of the GST law regarding blocked credit have been drafted in a way that contractors would not suffer if they avail services of any sub-contractor for providing similar services of work contract. The HC has rightly set aside the demand in the present case and ensured that spirit and intention of the law prevail.



## **5. Rajasthan Granite Mining Association vs UoI [(2023) 6 Centax 205 (Raj.)]**

### **Issue Raised:**

Is GST under RCM payable on Royalty paid to the Department of State Government towards mining lease (under the category of services supplied by any Government)?

### **Gist of the Decision**

The Division Bench of the Hon'ble HC of Rajasthan relied on their previous decision in the case of Sudershan Lal Gupta v. Union of India & Ors [(2022) 1 Centax 259 (Raj.)] and Shree Basant Bhandar Int Udyog v. Union of India & Ors [(2023) 3 Centax 280 (Raj.)] and upheld the levy of GST under RCM on Royalty paid to the Department of State Government towards mining lease.

### **SBGCO Comments:**

Prima facie it appears that the Hon'ble HC has missed to consider the stay granted on payment of GST on the grant of mining lease/royalty by the Hon'ble Supreme Court in the case of Lakhwinder Singh Versus Union of India & others [2021-TIOL-266-SC-GST]. Other High Courts such as Andhra Pradesh [(2022) 1 Centax 221 (A.P.)] & Jharkhand [2022 (60) G.S.T.L. 26 (Jhar.)] have granted stay on recovery proceedings for RCM payable on grant on mining lease / royalty.

## **6. Medicament Biotech Ltd vs. UoI [2023-TIOL-558-HC-RAJ-GST]**

### **Issue Raised:**

Whether the declarations uploaded by taxpayers at the time of filing the refund application must be physically signed and then uploaded or can the refund be rejected on the grounds that the declarations uploaded are not signed?

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

The Hon'ble HC held that it was an accepted fact the refund application was filed electronically in Form GST RFD-01 i.e., uploaded on [www.gst.gov.in](http://www.gst.gov.in) and duly signed using the DSC of the authorized signatory for GST purposes but the declarations uploaded didn't bear the physical signature of the authorized signatory. The HC held that provisions of Rule 89 of the CGST Rules of 2017 (dealing with refund of taxes) do not specify any requirements that the declaration must necessarily be signed in physical mode.

The HC referred to Rule 26 of the CGST Rules dealing with methods of authentication and held that on a co-joint reading of the Rules 26 and 89 of the CGST Rules, non-submission of physically signed and scanned declarations may only be an irregularity, but not an illegality. Since the declarations uploaded were not found to be incorrect, the HC allowed the refund claim.

### **SBGCO Comments:**

Better sense prevailed in the present case as the Hon'ble HC ensured that minor procedural lapses, if any, did not come in the way of upholding the intention of the legislature. As taxpayers, it is also important to note that such minor issues can lead to litigation. Hence, for all practical purposes, while filing any application / submitting any reply, all documents must be authenticated and then uploaded on the online portal.



## **7. Anmol Industries vs. West Bengal AAR [2023-TIOL-526-HC-KOL-GST]**

### **Issue Raised:**

Can service recipients apply for Advance rulings?

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

The Hon'ble HC set aside the order of West Bengal AAR ("WB-AAR") that rejected the advance ruling application on the grounds that the petitioner did not have locus standi in the issue presented before the authority for advance ruling. The HC held that the definition of "applicant" as provided under Section 95 of CGST Act applicable to provisions relating to advance ruling includes any registered person or any person desirous of obtaining registration. In the present case, the petitioner is a registered person and hence, eligible to file an application for advance ruling regarding claim of exemption. The WBAAR was directed by the HC to hear the application on merits by the HC.

### **SBGCO Comments:**

In the past, on numerous occasions, it has been seen that AAR do not provide a ruling if the questions are raised by registered service recipients. This decision is a welcome breath of fresh air whereby, the HC has interpreted the definition of "applicant" adopting the literal rule of interpretation and did not add any additional interpretations of "supplier" or "recipient" to the said definition.

## **8. Nagarjuna Agro Chemicals Pvt Ltd vs. State of UP [2023-TIOL-561-HC-ALL-GST]**

### **Issue Raised:**

Whether the department must issue Notice in Form GST ASMT-10 under Section 61 of the CGST Act, 2017 before issuing a show cause notice under Section 74 of the CGST Act 2017?

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

The Hon'ble HC held that there is no statutory scheme that requires a notice to be first issued under section 61 of the CGST Act 2017 (Form GST ASMT-10) and only then, the tax officer can issue notice under section 74 of the CGST Act 2017 (Form GST DRC-01). The HC held that short payment of tax can be directly dealt by issuance of Form GST DRC-01 and exercising such powers is not dependent on issuance of Form GST ASMT-10.

### **SBGCO Comments:**

The decision of the Allahabad HC distinguishes the process of scrutiny of returns under Section 61 of the CGST Act with the process of issuance of show cause notice under Section 74 of the CGST Act. The legal provisions of Section 74 also neither refer to Section 61 nor require scrutiny of returns to be first undertaken before issuance of SCN. Hence, assesseees must also not be under the impression that any legal proceedings for recovery of tax will only start with scrutiny of returns, but can directly be initiated via SCN under section 74 of the CGST Act.



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

### **1. Ajit Babubhai Jariwala [Guj/Gaar/R/2023/17 (Gujarat) = 2023-TIOL-64-AAR-GST]**

#### **Background facts:**

Applicant has been granted work order to provide architectural consultancy service to Surat Municipal Corporation (“SMC”) regarding SMIMER Hospital & College Campus. As per the work order, the Applicant is required to provide services of “Architectural & Structural designing, Area development and landscaping.” The said service activity also involves supply of goods in the form of providing of various physical models of the medical college block, hospital block and residential campus and various samples of the hardware materials, sanitary items, electrical items, various knobs, handles, etc.

*Relevant Exemption Entry No. 3 - Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.*

#### **Questions raised:**

1. Whether the “Architectural Consultancy Service” provided by the applicant to SMC for construction of SMIMER Hospital & College Campus is covered under entry no. 3 of notification No. 12/2017-CT (R) dated 28.6.2017 & thus is exempt?
2. If the above exemption is not available, then the services provided by the applicant will be taxed under which HSN/SAC code and the rate of tax thereof?

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

1. The AAR has held that the “Architectural Consultancy Service” provided by the applicant to SMC is eligible for exemption for the following reasons:
  - a. Supply of drawings samples, physical models etc cannot be termed as supply of goods and hence, Architectural Consultancy Service is a pure service.
  - b. SMC is a local authority.
  - c. Consultancy services as campus architect for SMIMER Hospital & College Campus is falls within the ambit of Twelfth schedule
2. Since the applicant is eligible for the exemption in the present case, the second question is not answered.

#### **SBGCO comments:**

It is important to note that the above-mentioned exemption entry under GST requires the services should not involve any supply of goods i.e., pure services. The AAR has correctly noted that drawings samples, physical models, etc are not a supply of goods per se for the work order received. The intention of the work order is not to receive samples, drawings, physical models, etc. For analyzing the scope of “pure services,” it is important to segregate the deliverables and analyze whether the same constitutes any supply of goods or not.



## **2. White Gold Bullion Pvt Ltd [KAR ADRG 20/2023 (Karnataka) = 2023-TIOL-78-AAR-GST]**

### **Background facts:**

Applicant purchases gold jewelry from unregistered individuals and subsequently melts the same and sells the lumps / irregular shapes of gold to registered / unregistered dealers.

Reference: Rule 32(5) of CGST Rules - *Where a taxable supply is provided by a person dealing in buying and selling of second hand goods i.e., used goods as such or after such minor processing which does not change the nature of the goods and where no input tax credit has been availed on the purchase of such goods, the value of supply shall be the difference between the selling price and the purchase price and where the value of such supply is negative, it shall be ignored.*

### **Questions raised:**

1. Whether the applicant purchasing second hand gold in the form of jewellery / parts of jewellery, from unregistered individuals and sells to registered / unregistered dealers, after melting the same, in the form of lumps / irregular shapes of gold, without changing the nature, (i.e.,) Gold remains gold, has to pay GST on the margin difference between the sale price and purchase price as stipulated in Rule 32(5) of CGST Rules, 2017?
2. Whether the HSN Code for Old Gold Jewellery purchased and after melting the purchased old gold jewellery is 7113?

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

1. The AAR has held that gold jewelry is a distinct category of article having distinct characteristics and is not the same as gold lumps. The nature and characteristics changes on account of the process adopted by the applicant. Hence, the applicant cannot opt for margin scheme available for second-hand goods dealers.
2. The HSN Code for Old Gold Jewellery is 7113 and after melting into gold lumps or irregular shapes of gold the HSN Code is 7108.

### **SBGCO comments:**

Rule 32(5) of the CGST Rules, clearly specifies that nature of goods must not change when the second-hand goods dealer undertakes any minor process on the goods purchased. In the present case, the AAR has rightly observed that the nature of gold jewelry has changed to gold lumps when the same are melted and hence, one of the conditions prescribed in Rule 32(5) of the CGST Rules are not satisfied.



**D. GST Compliance chart for June 2023**

<b>S N</b>	<b>Due Date</b>	<b>Form</b>	<b>Period</b>	<b>Periodicity</b>	<b>Special Remarks</b>
1.	10.06.2023	GSTR - 7	May 2023	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.06.2023	GSTR - 8	May 2023	Monthly	To be filed by those who are required to collect TCS under GST
3.	11.06.2023	GSTR - 1	May 2023	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.06.2023	GSTR - 6	May 2023	Monthly	To be filed by an ISD
5.	13.06.2023	IFF	May 2023	Monthly	To be filed by those under QRMP Scheme (Optional)
6.	13.06.2023	GSTR - 5	May 2023	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
7.	20.06.2023	GSTR - 3B	May 2023	Monthly	To be filed by Taxpayer filing monthly GSTR 3B
8.	20.06.2023	GSTR - 5A	May 2023	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
9.	25.06.2023	PMT - 06	May 2023	Monthly	Challan to be filed for payment by those under QRMP Scheme



## **Disclaimer**

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