



SBGCo Connect September 2022

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Greetings to all our readers!

Table-4 relating to claim of ITC in Form GSTR 3B has been revamped as per Notification No. 14 / 2022 - Central Tax dated 05.07. 2022 & Circular No. 170 / 02 / 2022 - GST dated 06.07.2022. The presentation of claim of ITC which earlier began from Purchase Register will now start from details appearing in GSTR 2B. As a result, the GSTR 3B which will be filed for August 2022, will be filed as per the revamped format. Changes have been summarized in our previous newsletter which can be accessed clicking the link [here](#).

September month is also an important period as far as GST compliances are considered**. Various activities need to be undertaken which can be summarized as under:

- Impact of Annual Ratio under Rule 42 of the CGST Rules, 2017
- Expiry of time limit for claiming ITC pertaining to FY 2021-22
- Expiry of time limit to issue credit note against invoice pertaining to FY 2021-22
- Amendment in any invoice pertaining to FY 2021-22

A reminder to our readers that w.e.f. 01st October 2022, e-invoice provisions shall be applicable to all taxpayers having aggregate turnover exceeding Rs. 10 Crores in any previous financial years under GST. Therefore, necessary steps should be taken to ensure compliance w.e.f the notified date.

Through this month's 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. GST Compliance Chart for the month of September 2022](#)

GST - Back to Basics

We have the final 4 sessions in our Back-to-Basics Lecture series scheduled in the month of September 2022. The schedule for this month is as under:

Date	Topic	Speaker
06/09/2022	Handling Revenue Authorities	Parth Shah
13/09/2022	Facing Unpleasant Situations	Yash Parmar
20/09/2022	GST - Constant WIP and Way Forward	Sunil Gabhawalla
27/09/2022	Miscellaneous Provision - GST	Aman Haria

The previous 15 sessions conducted by us 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

**amendment to change the date to 30th November for various annual compliances is yet to be notified.



A. What's New?

I. Circulars issued during the month - Clarification regarding GST rates & classification (goods) based on 47th GST Council Meeting

1. Electric Vehicles - whether or not fitted with a battery pack - GST rate of 5%.

The circular clarifies that electrically operated vehicles including three wheeled electric vehicles would cover vehicles that run solely on electrical energy derived from an external source or from electrical batteries and fitting of batteries is not to be considered as a concomitant factor for defining such vehicles.

Hence, electrically operated vehicle will be classified under HSN 8703 (with or without battery pack) and will attract GST at the rate of 5% [Entry 242A of Schedule I of NN 1 / 2017-Central Tax (R)]

2. Napa Stones (polished in ways other than mirror-polished) - GST Rate of 5%

The circular clarifies that Napa Stone is a variety of dimensional limestone, which is brittle in nature. This stone is ready for use without being subject to extensive polishing.

Hence, Entry 123 of Schedule I of NN 1 / 2017-Central Tax (R) would cover such Napa Stone which would be leviable to tax at the rate of 5%.

3. Clarification regarding different forms of Mangoes including Mango Pulp

The below table summarizes the clarification issued by the CBIC

HSN	Description	GST Rate
0804	Fresh Mangoes	Exempt
0804	Mangoes, sliced and dried	5%
0804	All other forms of dried mango, including Mango pulp	12%

4. Treated Sewage Water - Exempted

The circular clarifies that treated sewage water is not to be construed as falling under "purified" water attracting levy of GST. Treated sewage water will be covered by HSN 2201 at S. No. 99 of NN 2/2017-Central Tax (Rate) and hence, exempt from levy of GST.

5. Nicotine Polacrilex gum - GST rate of 18%.

The circular clarifies that Nicotine Polacrilex gum which is commonly applied orally and is intended to assist tobacco use cessation / part of a nicotine intake reduction programme will be classifiable under HSN 2404 91 00 with applicable GST rate of 18%. [Entry 26B in Schedule III of NN 1/2017-Central Tax (Rate)]

6. Fly ash aggregate clarification

Sr. No 176B of the Schedule II of NN 2/2017-Central Tax (Rate) [Description - Fly ash bricks or fly ash aggregate with 90% or more fly ash content; Fly ash blocks] attracts a GST rate of 12%. The circular clarifies that the condition of '90% or more fly ash content' as appearing in entry 176B is applicable only for fly ash aggregate and not for fly ash bricks.

Further, the condition of '90% or more fly ash content' has been omitted from such entry w.e.f. 18th July 2022.



7. GST on by-products of milling of Dal/ Pulses such as Chilka, Khanda and Churi.

The dispute pertained to the fact that whether by-products of milling of Dal/ Pulses such as Chilka, Khanda and Churi used as cattle feed would be eligible for exemption or attract levy of GST rate of 5%. The relevant entries of GST rate notification is tabulated below:

Entry No	Description	GST Rate
S. No. 102 of NN 2/2017-Central Tax (Rate)	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice bran]	NIL
S. No. 103A of Schedule - I of NN 1/2017-Central Tax (Rate)	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake]	5%

The Circular has now clarified that the by-products such as Chilka, Khanda and Churi go through varying degrees of processing in order to customize the colour, size, aroma, nutrition, purity, etc. Hence, such by-products which inter alia are used as cattle feed ingredient would be classifiable under HSN 2302 and attract GST at the rate of 5% [S. No. 103A of Schedule - I of NN 1/2017-Central Tax (Rate)]

Circular No. 179/11/2022 - GST dated 03.08.2022

Circular No. 177/9/2022 - GST & Circular No. 178/10/2022 - GST, both dated 03.08.2022 have been covered by our previous NewsFlash which can be accessed by clicking [here](#).

II. Instructions issued during the month

1. Guidelines for Arrest and Bail in relation to offences punishable under GST

Conditions precedent to arrest:

- a. The alleged offender has committed any offence specified in clause (a) or clause (b) or clause (c) or clause (d) of Section 132(1) of the CGST Act, and
- b. Commissioner has reasons to believe so, exercising the powers as provided in Section 69(1) of the CGST Act, and
- c. One of the answers to any or some of the following questions is in the affirmative:
 - i. Whether the person was concerned in the non-bailable offence or credible information has been received, or a reasonable suspicion exists, of his having been so concerned?
 - ii. Whether arrest is necessary to ensure proper investigation of the offence?



- iii. Whether the person, if not restricted, is likely to tamper the course of further investigation or is likely to tamper with evidence or intimidate or influence witnesses?
- iv. Whether person is mastermind or key operator effecting proxy/ benami transaction in the name of dummy GSTIN or non-existent persons, etc. for passing fraudulent input tax credit etc.?
- v. As unless such person is arrested, his presence before investigating officer cannot be ensured?

The instructions also categorically state that it is not enough that legal conditions of Section 132 are satisfied for Commissioner to exercise the powers of arrest, but other aspects [affirmative answer to one of the questions raised in point (c) above] should also be looked at. The instructions further state that, arrest should not be resorted to in cases of technical nature i.e., where the demand of tax is based on a difference of opinion regarding interpretation of Law.

The officer should not resort to arrest in the cases where, the alleged offender is:

- complying to summons,
- furnishing documents called for,
- not giving evasive replies,
- voluntary making payment of tax, etc.

Procedure for Arrest

- i. Pr. Commissioner / Commissioner must record on file the nature of offence, the role of person involved and evidence available which led to reasons to believe for exercising the powers of arrest. Pr. Commissioner / Commissioner and the officers authorized by Pr. Commissioner / Commissioner in this regard, must be fully familiar with the provisions of the Code of Criminal Procedure, 1973 (2 of 1974) and the procedure thereof, must be adhered to.
- ii. The arrest memo must be in compliance with the directions of Hon'ble SC in the case of D.K Basu vs State of West Bengal reported in 1997(1) SCC 416 = 1996-VIL-54-SC. Format of arrest memo has been prescribed under Board's Circular No. 128/47/2019-GST dated 23.12.2019
- iii. The grounds of arrest must be explained to the arrested person and this fact must be noted in the arrest memo. A nominated or authorized person (as per the details provided by arrested person) of the arrested person should be informed immediately and this fact should be mentioned in the arrest memo.
- iv. A separate arrest memo has to be made and provided to each individual / arrested person even when there are several arrests in a single case.
- v. DIN must be mandatorily quoted in all such communication issued by officers of CBIC to tax payers.



vi. Certain modalities to be taken care of, namely,:

- A woman should be arrested only by a woman officer in accordance with section 46 of Code of Criminal Procedure, 1973.
- Medical examination of an arrested person should be conducted by a medical officer in the service of Central or State Government or by a registered medical practitioner, in their absence (female medical officer for females).
- It shall be the duty of the person having the custody of an arrested person to take reasonable care of the health and safety of the arrested person.
- Arrest should be made with minimal use of force and publicity, and without violence, to the extent possible.

Post-Arrest formalities

A. Non-cognizable and bailable offences (Section 132(4) of the CGST Act)

- ❖ The bail conditions should be informed in writing to the arrested person and also on telephone to the nominated person of the person(s) arrested. The arrested person should also be allowed to talk to the nominated person. The Proper Officer is bound to release the person on bail against a bail bond.
- ❖ Execution of a personal bail bond and one surety of like amount given by a local person of repute, appearance before the investigating officer when required and not leaving the country without informing the officer must be few of the conditions prescribed for bail.
- ❖ The amount to be indicated in the personal bail bond and surety will depend upon the facts and circumstances of each case, inter-alia, on the amount of tax involved. (not excessive and commensurate with the financial status)
- ❖ In cases where the conditions for granting bail are not fulfilled, the arrested person shall be produced before the appropriate Magistrate without unnecessary delay and within 24 hours of arrest (under a challan).

B. Cognizable and non-bailable offences (Section 132(5) of the CGST Act)

- ❖ Such person shall be informed about the grounds of arrest and produced before a Magistrate within 24-hours.
- ❖ If necessary, the arrested person may be handed over to nearest Police Station for his safe custody under a proper challan and produced before the Magistrate on the next day, and the nominated person of the arrested person may also be informed accordingly.

Period of 24-hours from arrest shall exclude the time necessary for the journey from the place of arrest to the Magistrate's Court

Filing of Prosecution complaint: After arrest of the accused, prosecution complaint under Section 132 of the CGST Act must be filed before the competent court at the earliest,



preferably within sixty days of arrest, where no bail is granted. In all other cases of arrest also, prosecution complaint should be filed within a definite time frame

Maintenance of Records: Every Commissionerate / Directorate should maintain a Bail Register containing the details of the case, arrested person, bail amount, surety amount etc. The money / instruments / documents received as surety should be kept in safe custody of a single nominated officer who shall ensure that these instruments / documents received as surety are kept valid till the bail is discharged.

Reporting:

- Pr. Director-General (DGGI) / Pr. Chief Commissioner(s) / Chief Commissioner(s) shall send a report on every arrest to Member (Compliance Management) and the Zonal Member within 24 hours of the arrest giving details in the prescribed format.
- A monthly report of all persons arrested in the Zone shall be sent by the Principal Chief Commissioner(s)/ Chief Commissioner(s) to the Directorate General of GST Intelligence, Headquarters, New Delhi in the prescribed format by 5th of the following month. such reports will be compiled and sent to Commissioner (GST-Investigation), CBIC by 10th of every month

Instruction no 02/2022-23 - GST-Investigation dated 17.08.2022

SBGCO Comments:

There have been numerous cases filed before Hon'ble state High Courts and the Supreme Court of the country in relation arrests made under GST. In one case, the Supreme Court held that merely because powers of arrest are available to the officer, that doesn't mean that the same should be exercised as a routine because, "*an arrest can cause incalculable harm to the reputation and self-esteem of a person.*" In that background, the CBIC's guidelines are much needed relief that provide instructions in a detailed manner regarding pre-requisites and post arrest procedures to ensure arrests made under GST are for exceptional cases and do become a routine affair.

2. Guidelines for issuance of Summons under GST

Guidelines to be followed:

- a. Power to issue summons are generally exercised by Superintendents. Summons by Superintendents should be issued after obtaining prior written permission from an officer not below the rank of Dy. / Asst. Commissioner with the reasons for issuance of summons to be recorded in writing.
- b. If it is not possible to obtain such prior written permission, oral / telephonic permission from such officer must be obtained and the same should be reduced to writing and intimated to the officer according such permission at the earliest opportunity.
- c. The officer issuing summons should record in file about appearance / non-appearance of the summoned person and place a copy of statement recorded in file.
- d. Summons should normally indicate the name of the offender(s) against whom the case is being investigated unless revelation of the name of the offender is detrimental to the cause of investigation.
- e. Issuance of summons may be avoided to call upon statutory documents which are digitally / online available in the GST portal.



- f. Senior management officials such as CMD / MD / CEO / CFO / similar officers of any company or a PSU should not generally be issued summons in the first instance. They should be summoned when there are clear indications in the investigation of their involvement in the decision-making process which led to loss of revenue.
- g. DIN must be mandatorily quoted in all such communication issued by officers of CBIC to taxpayers, in this regard.
- h. The summoning officer must be present at the time and date for which summons is issued. In case of any exigency, the summoned person must be informed in advance in writing or orally.
- i. Issuance of repeated summons without ensuring service of the summons must be avoided
- j. After giving reasonable opportunity, generally three summons at reasonable intervals, a complaint may be filed with the jurisdictional magistrate alleging that the accused has committed offence under Sections 172 of Indian Penal Code (absconding to avoid service of summons or other proceedings) and / or 174 of Indian Penal Code (non-attendance in obedience to an order from public servant), as inquiry under Section 70 of CGST Act has been deemed to be a “judicial proceedings” within the meaning of Section 193 and Section 228 of the Indian Penal Code.
- k. Before filing such complaints, it must be ensured that summons have adequately been served upon the intended person in accordance with Section 169 of the CGST Act.

Instruction no 03/2022-23 - GST-Investigation dated 17.08. 2022

SBGCO Comments:

Standardizing the process and procedure helps to maintain uniformity and causes less disruption. From the Department perspective, following these guidelines ensures that cases / matters before CESTAT and high forums, do not get decided against the Department on technical points. As far as taxpayers are concerned, these guidelines help them understand the rights and responsibilities of the officers as well.

III. State specific Notifications

1. Kerala Flood Cess -Provision for Refund in special circumstances.

Refund of Kerala Flood shall not be allowed in any case except the cases enlisted below:

- a. Flood cess was collected from recipient of goods or service for which flood cess was leviable and,
 - Taxpayer provides proof of return of flood cess collected to the recipient, or
 - Recipient furnishes a certificate stating that flood cess has not been paid by him for such supply.
- b. Flood cess collected and paid, but corresponding supply not completed.
- c. Multiple e-payments of same flood cess dues along with return due to technical defects in treasury payment gateway.

G.O. (P) No. 102/2022/Taxes dated 02.08.2022 (Govt. of Kerala, Taxes (B) Department)

SBGCO Comments:

A welcome move by the Kerala State and acknowledging that there have been cases of excess / duplicate payment of flood cess on account of the payment gateway issues. The taxpayers



should take note of the same and proceed to file refund application if their case falls under any of the reasons highlighted in the above notification. Even though no time limit has been mentioned, the tax-payers should not delay and must proceed for claim of refund forthwith on fulfilling the conditions prescribed.

2. Andhra Pradesh's Department of Commercial Tax makes DIN mandatory

- W.e.f. 01.08.2022, all communications from Andhra Pradesh's Department of Commercial Tax shall possess a document identification number (DIN) sent to tax payers and other people.
- Generation of specific DIN shall not be required when notices, summons, authorizations, inspection notices, etc with unique identification number is generated through back-office system of GSTN portal under the APGST Act, 2017.
- This DIN shall be applicable for all other acts administered by the Department of Commercial Tax (namely, APVAT, CST, Luxury Tax, Entertainment Tax, etc.) including communication process not yet developed by back-office system of GSTN portal.

Circular No. 02 - 2022 dated 01.08.2022

SBGCO Comments:

This move is very much in line with the Government's objective of transparency and accountability through use of information technology. The Hon'ble Supreme Court in a recent ruling in a public interest litigation filed by Chartered Accountant Pradeep Goyal, told the GST Council to recommend, or issue advisory or instructions, to the respective states to implement the system of electronic (digital) generation of a Document Identification Number (DIN) in the indirect tax regime.



B. Recent Decision from the Judiciary:

1. Reliance Infrastructure Ltd vs. UoI [2022-TIOL-1133-HC-MUM-ST]

Background Facts:

The estimated amount determined as payable under SVLDR Scheme, 2019 was intimated to the petitioner. However, due to liquidity crunch, the petitioner utilized the amount available under electronic cash ledger. Department refused to accept the same as a valid payment under the scheme and did not issue the discharge certificate.

Issue Raised:

Can amount payable under the SVLDR Scheme, 2019 be paid via electronic cash ledger of GST?

Gist of the Decision:

The Hon'ble High Court held SVLDR Scheme, 2019 only specified that payment should be done 'electronically or through internet banking'. Further, it is not in dispute that Government of India has actually received the money albeit via electronic cash ledger of GST. The HC held that the SVLDRS should be given a liberal interpretation and not a narrow interpretation, since the intent of the scheme was to unload the baggage relating to legacy disputes. Hence, the HC did not accept the hyper technical argument of the department that discharge certificate could not be generated from the designated website since payment was not made through the same.

SBGCO Comments:

This is a welcome decision from the Hon'ble HC. Though no real mechanism for such disputes had been prescribed in the SVLDRS Scheme, the Hon'ble HC has ensured that intention of the Scheme is upheld and justice is not denied for trivial issues.

2. Daya Shankar Singh Vs. State of MP [2022-TIOL-1122-HC-MP-GST]

Issue Raised:

The Truck having reached the destination, was on its way to the weigh bridge when the officer intercepted the vehicle. At the time of interception, it was 4.35 a.m. and E-way bill had expired at midnight. Can evasion of tax, fraudulent intent or negligence be attributed to the petitioner in this case?

Gist of the Decision:

The Hon'ble High Court held that punishment should be commensurate to the breach. The delay of almost 4:30 hours before which E-way Bill stood expired appeared bonafide in the eyes of the Court. Relying of the decisions in the case of Satyam Shivam Papers [2022-TIOL-07-SC-GST] and Ashok Kumar Sureka [2022-TIOL-309-HC-KOL-GST], the Hon'ble HC set aside the penalty order and also directed that refund of the penalty amount paid should be made within 30 days.



SBGCO Comments:

This judgement highlights the high-headedness of the Department officers while dealing with E-way Bill cases. At the same time, it is important for drivers and the business organisations to ensure documentation aspect is not compromised. If vehicle undertakes repairs on route to the destination or vehicle having reached the destination goes to weigh bridge thereafter, all these facts should be established with adequate documentation so as to ensure that the same can succinctly explained to the officers and unnecessary litigation can be avoided.

3. Rajiv Gandhi University of Health Science Vs. Pr. Addn. Director General, DGGI [2022-TIOL-1069-HC-KAR-ST]

Issue Raised:

Whether an educational institute is liable to pay the service tax on the rent received by it from the buildings let out by it?

Gist of the Decision:

The Hon'ble High Court has held that letting out some portion of its buildings for canteen, Bank and other facilities are essential for effective running of the University in furtherance to imparting education and the said rental activity will be considered as an activity incidental to provide services of education. The High Court further held that such rental activity is naturally bundled in the ordinary course of business as contemplated in Section 66(F) of the Finance Act, 1994. Thus, the rent received also deserves to be exempted once the activity of providing education by the petitioner University is exempted from service tax.

SBGCO Comments:

Though the judgement is from pre-GST era, it lays down the importance of composite supply. The same case of rental activity by education institutions may not hold good under GST regime as the scope of the exemption entry has been modified and narrowed down in GST. However, this can be applied to other business where exemption has been granted on a business level and not for a particular transaction. When the principal business activity is exempted, ancillary activities being naturally bundled must also enjoy such exemption benefit.

4. Jonson Matthey Chemical India Pvt Ltd vs Asst Comm. of CGST and C. Ex.[2022-TIOL-777-CESTAT-ALL]

Issue Raised:

Whether reversal of ITC in Form GSTR 3B is a valid pre-deposit for complying with provisions of Section 35F of the Central Excise Act, 1944 for filing Appeal before Commissioner (Appeals)?

Gist of the Decision:

The CESTAT held that decision of Jyoti Construction [2021-TIOL-2007-HC-ORISSA-GST] will hold good in the present case and the amount of pre-deposit cannot be made via reversal of ITC in Form GSTR-3B. The CESTAT further held that credit lying in the E. Cr. Ledger can be utilised only for self-assessed output tax and the same does not cover pre-deposit for filing Appeal before Commissioner (Appeals). The Tribunal permitted time of 4 weeks to rectify the defect in the present case.



SBGCO Comments:

The Decision of Dell International Services India Pvt Ltd [2019-TIOL-286-CESTAT-BANG] has been distinguished citing that the same was an interim order and not the final order and decision of Jyoti Constructions was a judgement of a High Court (higher forum). Pre-deposit of tax for filing of appeal of pre-GST era cases must be paid via cash – if possible, via erstwhile login credential on the CBIC website - <https://cbic-gst.gov.in/cbec-portal-ui>. Even under GST regime, taxpayers must be careful to not use balance of E. Cr. Ledger while making payment of pre-deposit before filing of any appeal.



C. Recent Decisions from Advance Authority

1. Vodafone Idea Ltd [Order No. TSAAR Order No.36/2022 (Telangana) = 2022-VIL-208-AAR]

Question raised:

Whether the supply of 'telecommunication services' to local authority (Greater Hyderabad Municipal Corporation) by applicant is a taxable service under Section 9(1) of the CGST Act, 2017 or exempted vide Sr. No. 3 of Table mentioned in NN 12/2017- CT (R)?

Gist of the Ruling:

The AAR analysed the list of transactions appearing in Article 243W of the Constitution of India. The AAR held that for claiming exemption under GST, the activity of the applicant must be in relation to functions discharged by the local authority. The supply of 'telecommunication services' had no relation with the functions performed by the local authority. Hence, the activity of the applicant would be treated as taxable services.

SBGCO comments:

The AAR has rightly analysed scope of exemption entry. The term 'in relation to' as appearing in the exemption entry must be read so as to cover a direct and immediate link with the concerned activity. Any remote activity having indirect nexus cannot be covered in such case.

2. Smartech Elevators [Order No. KER/129/2021 (Kerala) = 2022-VIL-226-AAR]

Question raised:

What will be the nature of supply and applicable GST rate for supply, erection, commissioning and installation of elevators / lifts tailor-made for single residential units?

Gist of the Ruling:

The AAR held that this activity of supply, installation and commissioning of the lifts / escalators shall be covered by composite supply of works contract as defined in 2(119) of the CGST Act, 2017. The AAR noted that this activity shall not be covered by "Composite supply of works contract supplied by way of construction, erection, commissioning or installation of original works pertaining to single residential unit otherwise than as a part of a residential complex" which attracts GST at the rate of 12% since, this entry related to construction services of single dwelling covered by HSN 995411 whereas, applicant's activity was covered by HSN 995466 which pertained to lift and escalator installation services and hence, applicable rate of GST was 18%.

SBGCO comments:

The AAR used the principle of "specific description over general description" as laid down in Explanatory Notes to Scheme of Classification of Services under GST cover the activity of supply, installation and commissioning of the lifts / escalators under HSN 995466. Hence, such works contract services installed or intended to be used in a single dwelling or multi-dwelling or multi-storied residential or industrial or commercial buildings shall be covered by HSN 995466 and tax rate shall be accordingly determined.



D. GST Compliance chart for September 2022

S N	Due Date	Form	Period	Periodicity	Special Remarks
1.	10.09.2022	GSTR - 7	August 2022	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.09.2022	GSTR - 8	August 2022	Monthly	To be filed by those who are required to collect TCS under GST
3.	11.09.2022	GSTR - 1	August 2022	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.09.2022	GSTR - 6	August 2022	Monthly	To be filed by an ISD
5.	13.09.2022	IFF	August 2022	Monthly	To be filed by those under QRMP Scheme (Optional)
6.	20.09.2022	GSTR - 3B	August 2022	Monthly	To be filed by Taxpayer filing monthly GSTR 3B
7.	20.09.2022	GSTR - 5A	August 2022	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
8.	20.09.2022	GSTR - 5	August 2022	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
9.	25.09.2022	PMT - 06	August 2022	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:

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