



GST updates

Opt for Composition Scheme for F.Y. 2023-24

Regular taxpayers can opt for Composition Scheme for Financial Year 2023-24 by navigating as 'Services-> Registration-> Application to Opt for composition Levy' and filing Form CMP-02.

This facility is available on GST Portal till 31st March, 2023.

Source: GSTIN Portal



Updates in validations of e-invoice

- With reference to the circular <https://cbic-gst.gov.in/pdf/circular-184.pdf> a new validation has been incorporated.

For all B2B transactions, selection of PoS State Code as '96- Other Country' is enabled for HSN related to the Services by way of transportation of goods, including by mail or courier. The list of items should have only the items with HSNs belonging to 9965 and 9968.

- For all transactions, the document date 01/10/2021 onwards only will be accepted.

- With reference to integration of GST Look Up System, a new Error code 2295 is added for Duplicate requests apart from 2150. If an IRN is already generated with other IRP and the same request is again sent to NIC-IRP, error code 2295 will be responded with description as "IRN is already generated and registered with GSTN Lookup Portal by other IRP".

Source: E-invoice Updtaes



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