



Inside this edition

Clarifications regarding applicability of GST on certain services

Clarifications regarding applicability of GST on certain goods:

Validation of bank account details while adding bank account as non core amendment:

Conditional waiver of interest or penalty:

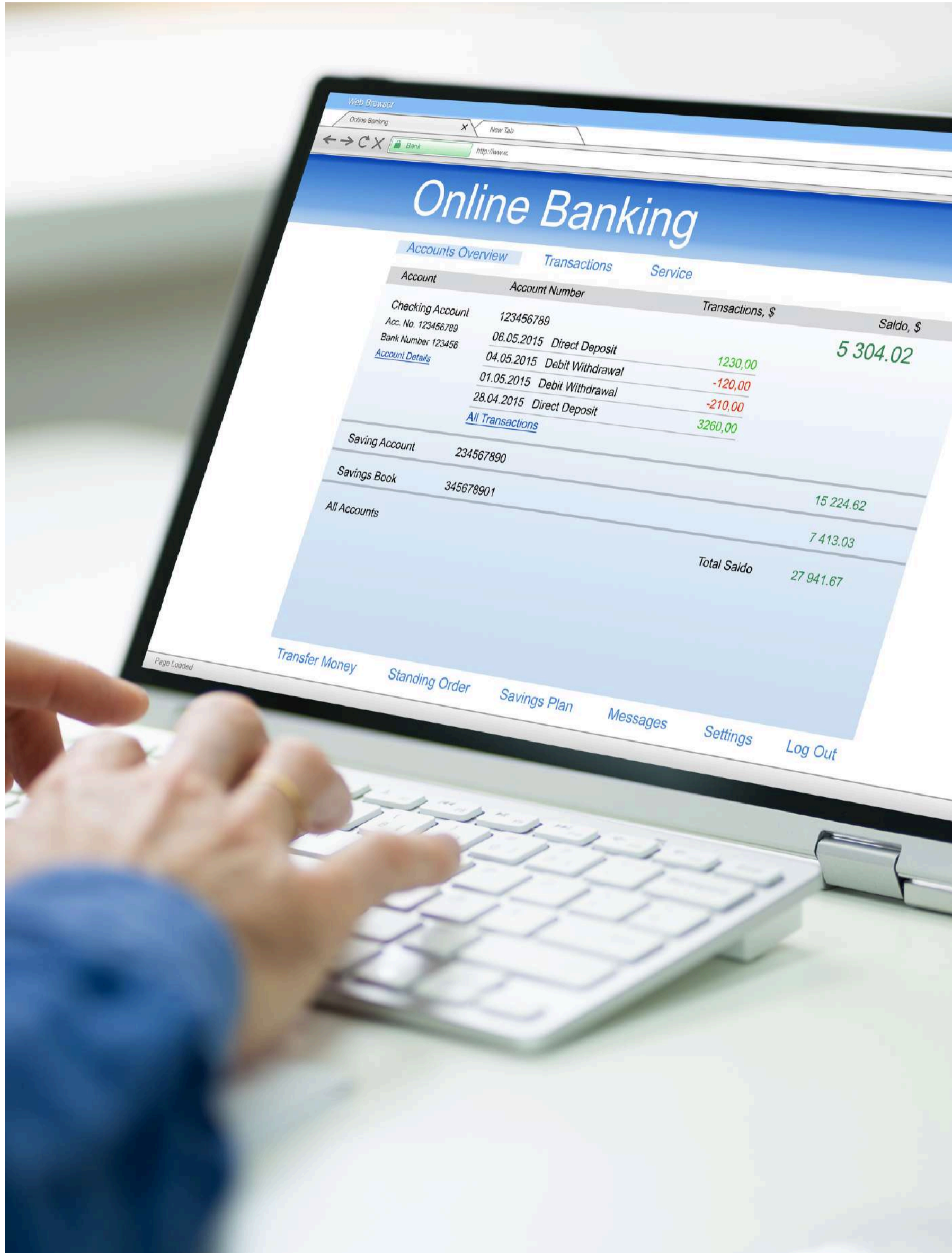
& more...

Clarifications regarding applicability of GST on certain services

No.	Description	GST Rate	Effective Date/Clarification
1.	Affiliation Services by Universities to Colleges	18%	
2.	Affiliation Services by Educational Boards to Schools	18%	Government schools exempt vide Notification No. 12/2017 Central Tax (Rate)
3.	Flying Training Courses Approved by DGCA	Exempt	Covered under Education
4.	Passenger Transport by Helicopter	5%- Seat share basis 18%- Charter Operations	Effective from 10th October 2024
5.	Ancillary Services by Goods Transport Agencies (GTAs)	Composite basis	Effective from 11th October 2024
6.	Services by Film Distributors and Exhibitors (theatrical rights)	18%	Effective from 11th October 2024

Source: <https://taxinformation.cbic.gov.in/>





Clarifications regarding applicability of GST on certain goods:

No.	Description	GST Rate	Effective Date/Clarification
1.	GST on Extruded/Expanded Savoury Food Products (Snack pellets)	·12% ·Retroactive rate: 18% un-fried pellets: 5%	10th October, 2024
2.	GST on Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways	28%	HS 8415 classification
3.	GST on Car and Motorcycle Seats: Two-wheeler seats (HS 8714) and Four-wheeler seats (HS 9401)	28%	10th October, 2024

Source: <https://taxinformation.cbic.gov.in/>

Validation of bank account details while adding bank account as non core amendment:

GSTN has initiated a validation process for taxpayers updating their bank account details through non-core amendments. Taxpayers must adhere to specific steps outlined for this process on the GST portal. When entering bank account information, the taxpayer should first click on the “VALIDATE ACCOUNT DETAILS” button.

Source: <https://services.gst.gov.in/>



Notifications & Updates

Conditional waiver of interest or penalty:

Based on the recommendations of the GST Council made in its 53rd meeting, Section 128A has been inserted in the Central Goods and Services Tax Act, 2017 with effect from **01.11.2024** to provide for conditional waiver of interest or penalty or both, relating to demands under section 73 of the CGST Act pertaining to Financial Years 2017-18, 2018-19 and 2019-20. Also vide **Notification No. 21/2024, 31st March 2025** has been notified as the date on or before which the full payment of tax demanded has to be made in order to avail the benefit of waiver of interest or penalty.

Source: <https://services.gst.gov.in/>

Latest Updates:

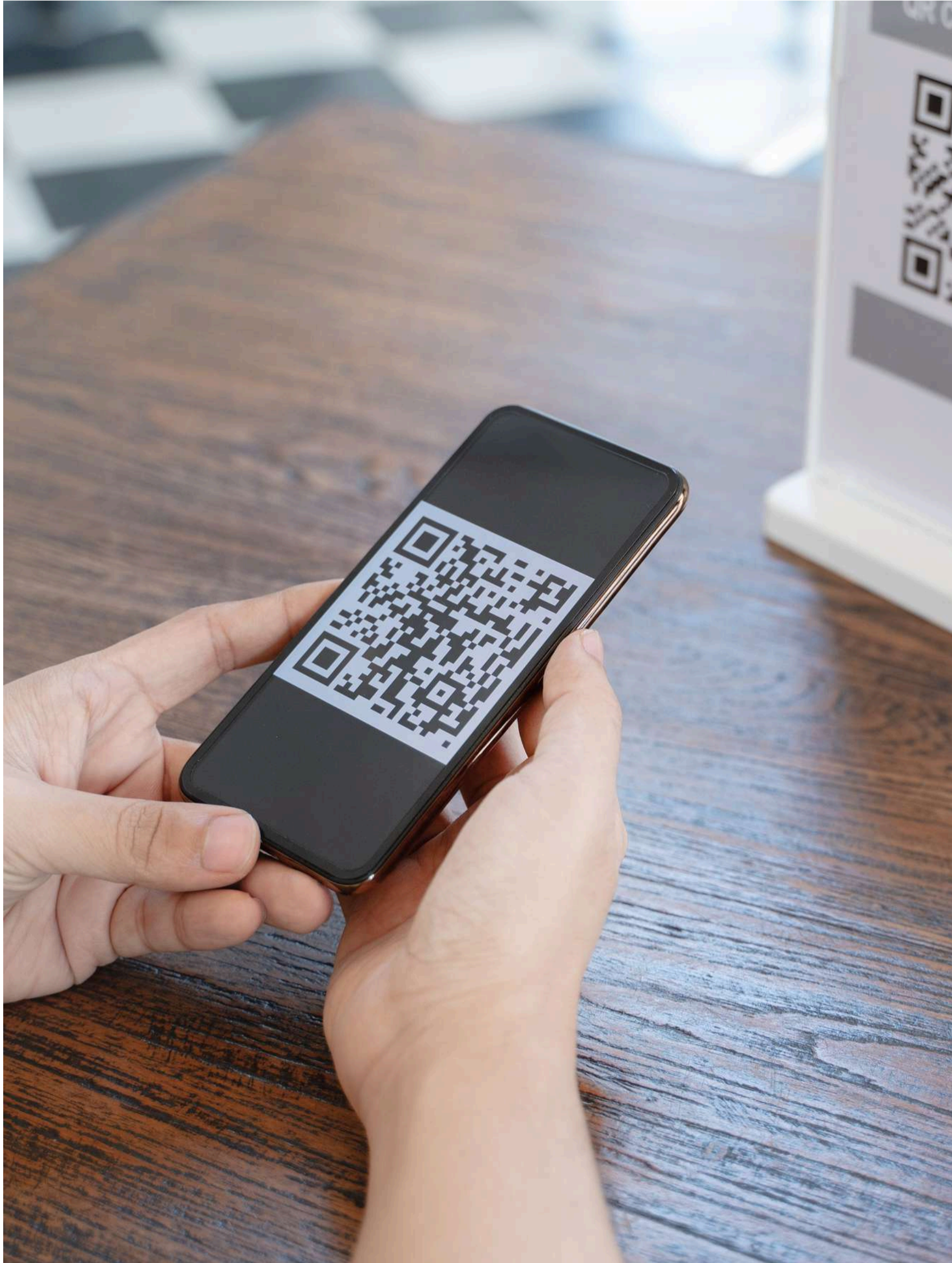
- Starting FY 2023-24, GST System will auto populate eligible ITC for domestic supplies (excluding reverse charge and imports ITC) from GSTR-2B to table 8A of GSTR-9. Further, a validation utility will be executed progressively to complete the auto population for Apr-23 to Mar-24.

Source: <https://services.gst.gov.in/>

- The GSTN department has enabled the GST payment facility in Punjab and Uttarakhand

<https://services.gst.gov.in/>





- GSTN has launched a new e-Services app to replace the e-Invoice QR Code Verifier App. This app allows users to verify e-Invoices, search GSTIN details, view return filing history, and use text, voice, or scan inputs. It also supports result sharing and will soon be available on Google Play and App Store, requiring no login.

Source: [//https://services.gst.gov.in/](https://services.gst.gov.in/)

- CBIC Instruction No. 04: New guidelines have been issued regarding the mapping and de-mapping of officers on the GSTN portal, as outlined in Instruction No. 04.

Source: <https://taxinformation.cbic.gov.in/>

- GST Payment Facility Expansion: The GSTN department has activated the GST payment facility for taxpayers in Punjab and Uttarakhand.

Source: <https://services.gst.gov.in/>

- New Advisory on RR No./PWB Entry: GSTN has released an advisory for entering Railway Receipt (RR) numbers or Parcel Waybill (PWB) numbers after the integration of the E-Way Bill (EWB) system with the Parcel Management System (PMS).

Source:

https://docs.ewaybillgst.gov.in/Documents/Advisory_on_Proper_Entry_of_Parcel_E-Way_Bill.pdf

Notifications & Updates

- Document Verification Advisory: GSTN has issued an advisory on verifying GST registration documents for applicants from Kerala, Nagaland, and Telangana, which will be based on biometric Aadhaar authentication.

Source: <https://services.gst.gov.in/>

- GSTN has been activated for Aadhaar authentication verification of new GST registrations in four states: Odisha, Kerala, Nagaland, and Telangana.

Source: <https://services.gst.gov.in/>

- The GSTN will soon enable metal scrap dealers to register for Tax Deducted at Source (TDS) under Section 51 of the GST Act.

Source: <https://services.gst.gov.in/>

- Starting October 14, 2024, the Invoice Management System (IMS) will be available for GST taxpayers.

Source: <https://services.gst.gov.in/>

- Taxpayers should note that the GSTN department has made adjustments to the auto-populated values in the pre-filled GSTR-3B, sourced from GSTR-1/1A/IFF and GSTR-2B.

Source: <https://services.gst.gov.in/>

- The official portal now enables biometric Aadhaar authentication and

document verification for GST registration specifically for taxpayers in Kerala.

Source: <https://services.gst.gov.in/>

- GSTN has announced an update to streamline GST registration compliance for metal scrap buyers via the REG-07 form.

Source: <https://services.gst.gov.in/>





Chief Commissioner Of Central Goods And Service Tax & Ors. V. M/S Safari Retreats Private Ltd. & Ors.

In a landmark ruling Supreme Court has settled the long-standing debate on the availment of ITC on GST paid for construction of immovable property. However, the apex court confirmed constitutional validity of Section 17(5) of the CGST Act. It held that such ITC can be claimed when the property is used for renting or leasing.

Source: : Judgement

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For any further assistance contact our team at kmt@vkalra.com

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