



### Inside this edition

Form GST DRC-03A is here to simplify linking payments to demand orders...

The Invoice Management System (IMS) is live for seamless invoice handling....

Crucial updates for e-Invoice reporting and the waiver scheme...and much more...

*& more...*

# Notifications & Updates

## 1. Advisory, Clarifications and Notifications under GST:

### Time Limit for e-Invoice Reporting:

Effective 1st April 2025, taxpayers with an AATO of 10 crores and above would not be allowed to report e-Invoices older than 30 days from the date of reporting on IRP portals. This restriction would apply to all document types for which an IRN is to be generated.

**Source:** *GST News and Updates*

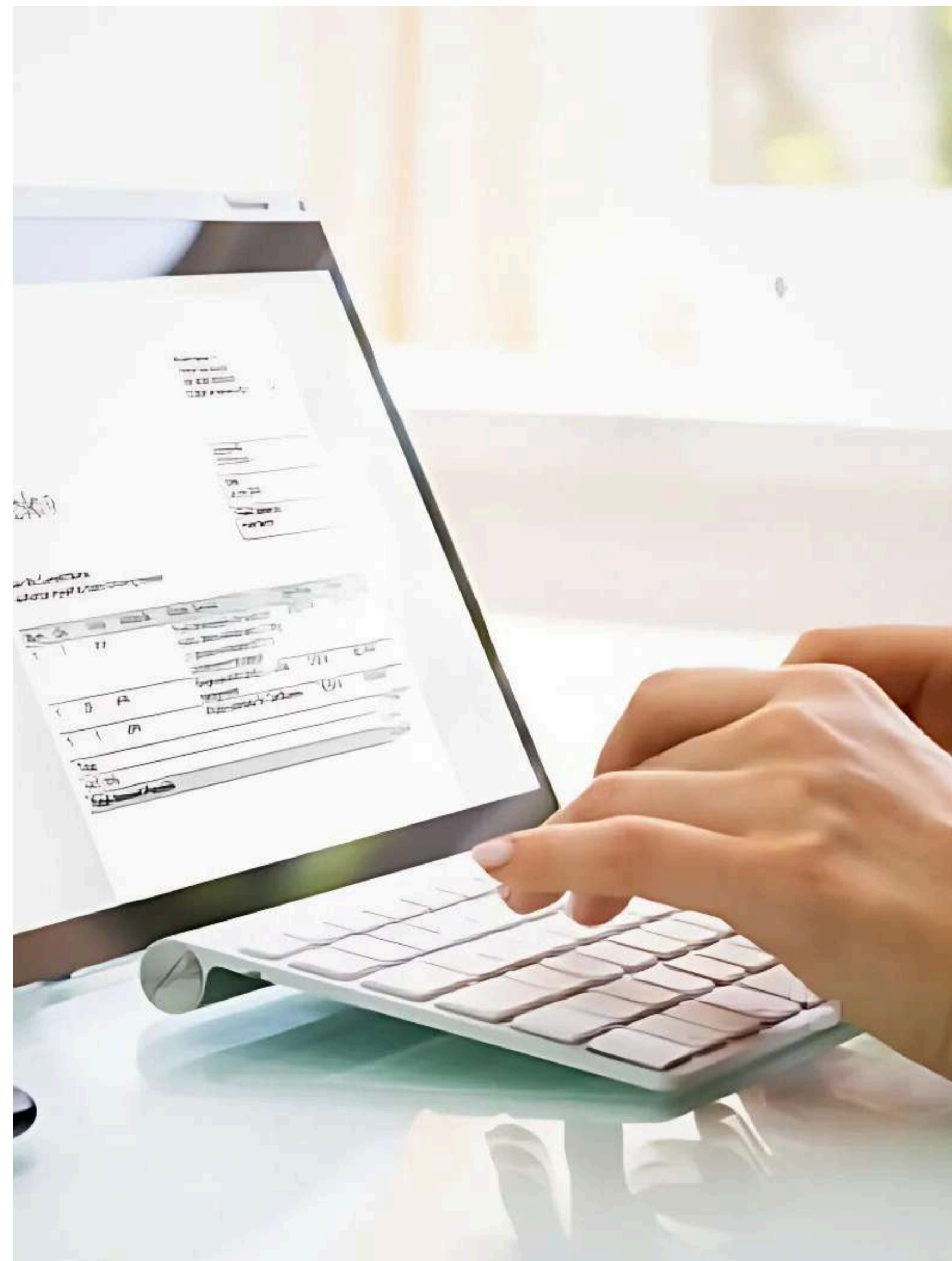
### Clarification on Waiver Scheme:

GSTN has clarified the implementation of the waiver scheme under Section 128A. Forms GST SPL-01 and GST SPL-02 are expected to be made available by early January 2025. Taxpayers are advised to pay the demanded tax by 31st March 2025 to ensure eligibility for waiver benefits under the scheme.

**Source:** *GST News and Updates*

### New Form DRC-03A:

GSTN has developed the new Form GST DRC-03A on GST portal which is available now to adjust the paid amount through DRC-03 against the corresponding demand order. Therefore, it is advised to the taxpayers to use the DRC-03A form to link the payment made vide DRC-03 with the





demand order. Only DRC-03 forms where the cause of payment is either 'Voluntary' or 'Others' can be used in the Form GST DRC-03A.

**Source: GST News and Updates**

### **Launch of Invoice Management System (IMS) on GST Portal**

The GST Portal introduced the Invoice Management System (IMS) on 14th October 2024. This feature allows recipient taxpayers to accept, reject, or keep pending invoices that have been saved or filed by their suppliers in GSTR-1/1A/IFF. The first GSTR-2B based on recipient taxpayers' actions in IMS will be generated on 14th November 2024 for the tax period of October 2024. Taxpayers are encouraged to use the IMS to ensure accurate reconciliation and seamless compliance.

**Source: GST News and Updates**

The due date for furnishing the return in FORM GSTR-3B for the month of October, 2024 till 21st November, 2024, for the registered persons whose principal place of business is in the state of Maharashtra and Jharkhand.

**Source: GST News and Updates**

## Judgements

1. In a recent judgement of **Dihingia Motors (P.) Ltd. v/s Union of India**, the Hon'ble High Court of Guwahati held that where a Summary of show cause notice was issued to assessee in with mention that show cause notice attached, along with summary to determination of tax attached, assessee did not reply, a summary of order issued, with attachment stating manner of determination, summary of show cause notice not a substitute to show cause notice, statement of determination of tax under section 73(3) cannot substitute requirement of show cause notice, thus impugned order was to be set aside.

*Source: WP(C) NO. 5992 OF 2024, November 29, 2024*

2. In a recent judgement of **Sanjit Kumar Baishakh v/s Chief Commissioner, CGST**, the Hon'ble High Court of Orissa held that where application for revocation of cancellation of registration was filed belatedly, delay was to be condoned subject to deposit of taxes and other dues.

*Source: WP(C) NO.25593 OF 2024, November 28, 2024*



# Let's Connect

+91.135.2743283, +91.135.2747084

---

3rd Floor, MJ Tower, 55, Rajpur Road, Dehradun - 248001

---

E: [info@vkalra.com](mailto:info@vkalra.com) | W: [vkalra.com](http://vkalra.com)

---

Follow us on [!\[\]\(e2376d476d06eb31946dc01a69a4403a\_img.jpg\)](#) [!\[\]\(bbb3388d591ef640dd8a8c4262f2866a\_img.jpg\)](#) [!\[\]\(ef6e697e79b33cfafe8ba6744dc11bd6\_img.jpg\)](#) [!\[\]\(36a26e5b369c5d231b75de2efc184e39\_img.jpg\)](#) [!\[\]\(c5cee65d8128a7c1c31c4ac9cbd38372\_img.jpg\)](#)

**For any further assistance contact our team at [kmt@vkalra.com](mailto:kmt@vkalra.com)**

© 2024 Verendra Kalra & Co. All rights reserved.  
This publication contains information in summary form and is therefore intended for general guidance only. It is not a substitute for detailed research or the exercise of professional judgment. Neither VKC nor any member can accept any responsibility for loss occasioned to any person acting or refraining from actions as a result of any material in this publication. On any specific matter, reference should be made to the appropriate advisor.

