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## Notifications & Updates

### GSTN mandates e-Invoicing for businesses with over INR 5 crores turnover from April 01, 2024

The GSTN issued **Advisory No. 628 on April 03, 2024**, mandating e-Invoicing for businesses with a turnover exceeding INR 5 crores from April 01, 2024 onwards.

If your turnover exceeds INR 5 crores in the financial year 2023-2024, you will be required to start e-Invoicing from the next financial year, i.e., from 1st April 2024 onwards.

**Source: GST News & Updates**

### Official Notification: Extended Deadline for GSTR-1 for March 2024

The CBIC issued **Notification No. 09/2024 - Central Tax dated April 12, 2024**, amending the earlier notification No. 83/2020 dated November 10, 2020. This amendment extends the deadline for furnishing the details of outward supplies in FORM GSTR-1 for month of March 2024, to April 12, 2024.

**Source: Central Tax Notification**





### High Court allows refund of ITC reversed when Tax is paid by the Supplier

#### Facts

The petitioner (recipient) was directed by the department to reverse the Input Tax Credit (ITC) due to the supplier's failure to file returns within the prescribed timeframe. As a result, the benefit of the ITC claimed by the recipient was denied. Consequently, the petitioner reversed the ITC and deposited the corresponding amount with the government.

Subsequently, it emerged that the supplier had filed the return and paid the tax on the said invoice. Since this situation amounted to a double tax payment, the recipient filed a writ petition seeking a refund of the tax paid.

#### Held

The Hon'ble Delhi High Court, in WP (C) 1039/2024, disposed of the writ petition, thereby allowing the petitioner to submit a refund application pursuant to Section 54 of the CGST Act. The respondent is obligated to adjudicate the petitioner's claim in accordance with the law, considering that the petitioner is covered by the notification which excludes the period from March 1, 2020, to February 28, 2022, from the computation of the limitation period for filing the refund application.

## Notifications & Updates

### Compensation collected for Liquidated Damages under the Agreement will be subject to GST

The Andhra Pradesh Authority for Advance Rulings (AAR), in the matter of **South India Krishna Oil & Fats (P.) Ltd. [AAR No. 12/AP/GST/2023 dated December 21, 2023]**, held that compensation amounts, such as liquidated damages or trade settlements, collected by the applicant from customers for non-performance or breach of contracts, constitute a supply of service. These amounts are subject to CGST at 9% and SGST at 9% each under Heading No. 9997 at Serial No. 35 of Notification No. 11/2017-Central Tax (Rate) dated June 28, 2017. Additionally, the applicant is not required to reverse the Input Tax Credit for common services under Rules 42 and 43 of the Central Goods and Services Tax Rules, 2017 (the "CGST Rules")/Andhra Pradesh Goods and Services Tax Rules, 2017 (the "APGST Rules") for such activities.

### Assessment Order quashed when Assessee incorrectly reported turnover in GSTR-1 but correctly in GSTR-3B

The Hon'ble Madras High Court in the case of **Southern Engineering Services v. Deputy State Tax Officer-1 [WP No. 6523 of 2024 dated March 14, 2024]** allowed the writ petition and set aside the Assessment Order thereby holding that, the Assessment Order is liable to be quashed in case where Assessee incorrectly reported turnover in GSTR-1 but correctly in GSTR-3B.





### Issue

Whether Assessment Order is to be quashed when Assessee incorrectly reported turnover in GST-1 but correctly in GSTR-3B?

### Held

The Hon'ble Madras High Court in the case of **WP No. 6523 of 2024** held as under:

- Noted that, as per the invoice placed on the record by the Petitioner, the supply was made to the SEZ unit and therefore, the said supply would fall within the purview of zero-rated supply and the error in return was at the time of introduction of GST.
- Opined that, the Petitioner is entitled to an opportunity for hearing as per the facts and circumstances of the case.
- Held that, the Impugned Order is quashed and matter is remitted back for reconsideration.
- Directed that, the Petitioner be permitted by the Respondent to file the reply to Show Cause Notice and proper opportunity be granted to the Petitioner including personal hearing.

## Judgements

### Period for filing an appeal can be extended by the Appellate Authority

#### Facts

The Hon'ble Calcutta High Court, in the case of Jyanata Ghosh v. State of West Bengal [Writ Petition Application No. 230 of 2024 dated March 05, 2024], held that an Appellate Authority cannot dismiss an appeal on the grounds of limitation without providing an opportunity for a hearing. The delay can be condoned if the principles of natural justice are violated by not offering the petitioner a chance to be heard. The prescribed period of 30 days from the date of communication of the adjudication order, along with the discretionary period of an additional 30 days, totaling 60 days, is not absolute. Thus, the period for filing an appeal can be extended by the Appellate Authority.

#### Issue

Whether the period for filing an appeal can be extended by the Appellate Authority?

#### Held

The Hon'ble Calcutta High Court in **Writ Petition Application No. 230 of 2024** held as under:

- Directed that, the Respondent should have given personal hearing to the

Petitioner and decided appeal on merits. The Respondent had violated the principle of natural justice by not affording an opportunity of hearing to the Petitioner.

- Relied on, **Murtaza B Kaukawala v. State of West Bengal [MAT 1361 of 2023 dated October 18, 2023]** wherein the Calcutta High Court held that delay can be condoned if the principles of natural justice has been violated by not providing opportunity of hearing to the petitioner.
- Relied on, **S.K. Chakraborty & Sons v. Union of India [MAT 81 of 2022]** wherein the Calcutta High Court held that once provisions of Section 5 of the Limitation Act, 1963 have not been expressly or impliedly excluded by Section 107 of the CGST Act, by virtue of Section 29(2) the Limitation Act, 1963, Section 5 of the Limitation Act, 1963, stand attracted. The prescribed period of 30 days from the date of communication of the adjudication order and the discretionary period of 30 days thereafter, aggregating to 60 days is not final and that, in given facts and circumstances of a case, the period for filing the appeal can be extended by the Respondent.
- Held that, the delay in filing of the appeal was condoned and the writ petition is allowed by setting aside the Impugned Order dated January 17, 2024. Further, the Petitioner's deposited pre-deposit amount i.e. 10% of the disputed tax amount, there shall be a stay of the recovery proceedings till disposal of the appeal case. Hence, the writ petition was disposed of.



## Customs

**CBIC allows duty free imports of yellow peas with bill of lading issued on or before June 30, 2024**

### Facts

The CBIC vide **Notification No. 23/2024-Customs dated April 05, 2024** amends its previous Notification No. 64/2023-Customs, dated December 07, 2023 in order to allow duty free imports of yellow peas with bill of lading issued on or before June 30, 2024.

**Source: Customs Notification**



# GST Revenue

## GST Revenue

The Gross Goods and Services Tax (GST) collections hit a record high in April 2024 at ₹2.10 lakh crore. This represents a significant 12.4% year-on-year growth, driven by a strong increase in domestic transactions (up 13.4%) and imports (up 8.3%). After accounting for refunds, the net GST revenue for April 2024 stands at ₹1.92 lakh crore, reflecting an impressive 17.1% growth compared to the same period last year.





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

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