

①

Amendments; CA/CMA/FINAL - GST/IDT FOR MAY/JUNE 2024 EXAMS

"ONLINE MONEY GAMING"

Goods or
services
&
chargeability

Supplier

who makes supply of
goods/services and
also includes:

- Supplier of "Specified
Actionable claims" over
the App. for a
consideration (in money,
money worth or crypto) | **ENTRY
fee**
will be the deemed
Supplier.
(SECTION: 2 of CGST ACT)

online money
Gaming App.

Recipient in
INDIA (UNREGISTERED)

(Legal or Illegal)

= Actionable
claims

= Goods

eg ZUPEE LUDO

Actionable claims = contingent Assets

- ✓ unsecured debts
- ✓ pending litigations etc

Specified Actionable claims

- ① Lottery, Betting, Gambling
- ② CASINO, HORSE RACING
- ③ online money gaming.

SECTION: 2 of IGST ACT

online gaming = Game on Internet

eg Roblox

eg Zupke Ludo ie online
money Gaming

SECTION: 2 of IGST ACT: OIDAR Means

Service over the Internet

- Advertisement
- Cloud services
- e-Books, movies etc
- Online gaming BUT
EXCLUDING ONLINE
MONEY Gaming. (which is
a Goods)

Roblox

CRUX: * OIDAR: Ek Service:

* Online money Gaming: Ek Goods
(Both are on different TRACK)

Chargeability:

AS PER PROVISION TO SECTION 5 OF IGST ACT:
" on import of Goods - IGST is levied
U/S: 3(7) of C.T.A., 1975 -

But on import of "online money Gaming
(Goods), IGST will be levied By secs
of IGST ACT & collection of the same
shall also be made By GST Deptt.

(Because Goods may not be physically
crossing custom frontiers)

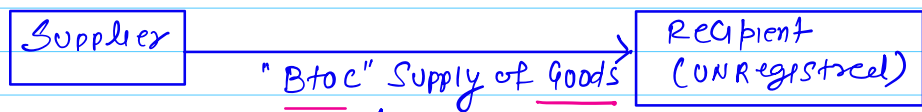
Supply

AS per schedule III read with section 7 of CEST ACT, following will not be a supply -

- Actionable claims
- However: Specified Actionable claims will be treated as supply.
 - ✓ Betting, gambling, lottery
 - ✓ CASINO, Horse Racing
 - ✓ online money gaming

Place of Supply
[over the Counter Sale, Migrant workers, TOURIST, CAR Purchase]

SECTION: 10(C)(CA)



ORIGIN = Location of Supplier
 DESTINATION (POS) = Address / STATE of (R), IF AVAILABLE
 otherwise: Location of (S)

IN CASE OF ONLINE money Gaming: STATE NAME is mandatory to give by Supplier on Invoice as per Rule 46. Therefore Location of (R) will be the Place of Supplier.

Special Provision Where (S) Location is in NTT [SEC:14A of IGST]

```

    graph LR
      S((S  
NTT)) -- "ZUPEE LUDO" --> R((R  
INDIA))
  
```

- Liable to pay GST ✓
- TAKE Single Registration ✓
- Appoint Agent to pay GST. (आम पेशा) ✓
- NON COMPLIANCE → APP BLOCKED.

Taxable Person

AS per section 24 of CGST ACT :
A person supplying "ONLINE Money Gaming" (Goods)
FROM NTT TO NTT - take mandatory Registration

Exemption

- Nothing -

Valuation & Rate (28%)

AS per section 15(5) of CGST ACT

AV = tariff value fixed By Government (of)

- ✓ ONLINE Gaming
- ✓ ONLINE money Gaming
- ✓ CASINO.

RULES

Rule 31B
IN CASE OF
- ONLINE Gaming
- ONLINE money Gaming

Rule = 31C
IN CASE OF CASINO

AV = Total Amount Paid or payable or Deposited with Supplier to PLAY i.e. ENTRY Fees

AV = Total Amount Paid or payable or Deposited for purchase of Token, CHIPS, COIN, Tickets etc i.e. ENTRY Fees

from Entry Fee

NOTE : Any Amount Returned or Refunded etc then No Deduction of the same i.e. ONCE ENTRY Fees is paid @ Always liable to GST.

Example: PLAYER: RAJ

PLAYER: STUDENT

Entry fee = 1/-

1/-

Prize = 1.70/- [30ps Kept By Zupac]

PLAYER: RAJ WON & GET = 1.70

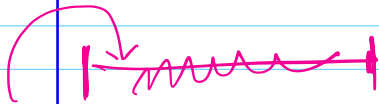
↓

NOW MR. RAJ RE-ENTERED TO PLAY

NOW 1.70 NOT AGAIN LIABLE TO GST

AS IT'S PART OF RS=2/- THAT HAS

ALREADY GST PAID. =



NCM OR RCM

NCM ie Forward charge ie (S) liable to pay GST.

Time of Supply

In General ToS of Goods U/s: 12

Time of Supply = Invoice (Actual date) OR Invoice (LAST date) as the case may be

OR
payment date

WHICH EVER IS EARLIER

In General Payment "payment date" condition has been relaxed By NIN: 66/2017, BUT remain applicable in case of "Specified Actionable claims" - ie Lottery, Betting, Gambling

- CASINO HORSE RACE
- ONLINE MONEY GAMING.

I-M-
R-R-R
ITC

INVOICE:

As per Rule = 46 where supply made to unregistered person (Btoc) then Invoice shall contain :-

" Address / STATE " in case of

See: 10C1 (CA)
Igst - Act
POS

- ✓ ECO Invoice
- ✓ OIDAR Service
- ✓ online money gaming

Manner of Payment:

As per Rule = 87: There are various mode to deposit in E-cash ledger like Debit / credit card, Net Banking etc.

Moreover: OIDAR wale (NTT) ✓

: online money gaming (NTT) ✓

may also make deposit through " International money transfer " through Society for world wide Inter Bank Financial Telecommunication Payment NETWORK.

REGISTRATION

Normally Registration is PAN BASED @ STATE WISE [FORM = REG-1
RC = REG-6]

BUT for " ONLINE MONEY GAMING " @ single registration for All India, Application in specific form REG # 10 and RC in REG # 6.

FILING OF RETURNS:

NRTP

FORM GSTR-5A

DUE DATE 20th OF NEXT MONTH

FOR: ✓ NRTP (NTT)

✓ OIDAR (NTT)

✓ ONLINE MONEY GAMING (NTT)

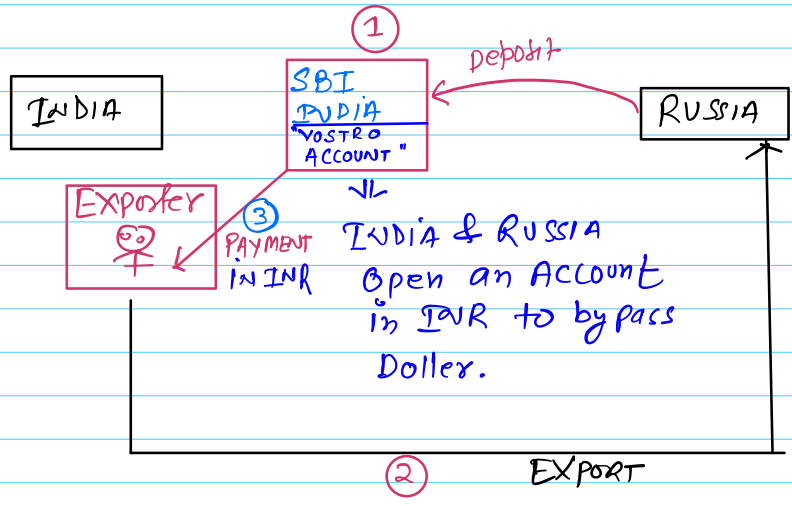
EXPORT OF SERVICE CHAPTER Definition

* AS per Section 2 of IUST ACT - For a service to be called as "Export of service" one of the important condition is that "consideration must be realised in foreign currency" or IN INDIAN CURRENCY wherever RBI Permitted.

Q: WHAT if consideration received from "Special Rupee VOSTRO ACCOUNT" ?

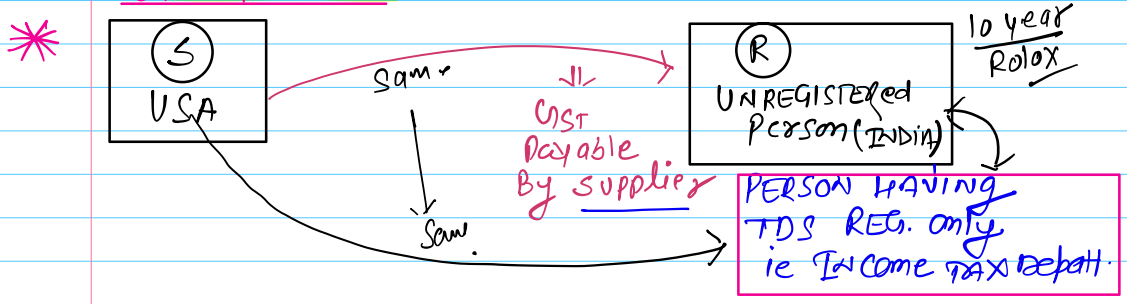
ANS: Still the service will be Export of service if all other remaining conditions are satisfied.

Example :



NOTE: IN CASE OF IMPORT money added to VOSTRO ACCOUNT.

OIDAR SERVICE



INTRODUCTION to IGST :

SECTION: 16(1) of IGST ACT

Zero Rated Supplies = $\left\{ \begin{array}{l} \text{Actual Export to ABroad} \\ \text{Supply to SEZ (UNIT/Developer)} \\ \text{"FOR AUTHORISED OPERATIONS"} \end{array} \right.$

Section
↓ to
Rule

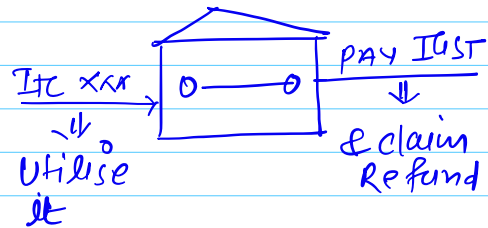
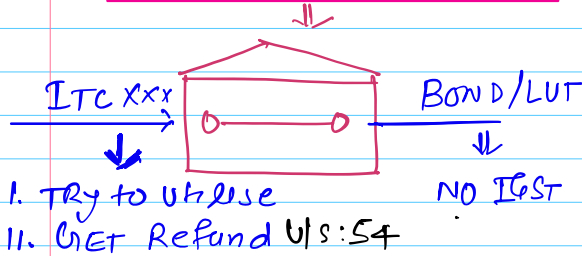
- + The wordings "For Authorised operation" already written down in supportive Rule-89
- + Now the wordings BACKED with section as power raised by SECTION ONLY.

SECTION 16(3) & (4) :

2 MODELS under zero rate supply

EXPORT under BOND/LUT
& claim Refund of ITC

EXPORT ON payment of IGST
& claim Refund thereof



PRIMARY model

Secondary model

For Specified class
of PERSONS/Products
eg: PAN MASALA,
TOBACCO,
GUTKHA etc

NOTE: EXPORT
of Goods on
payment
of IGST.
Handled By
Custom
Department.

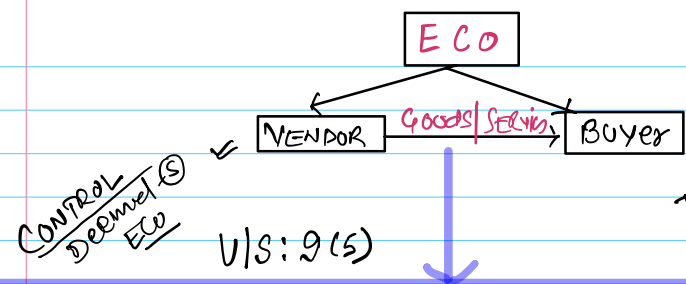
✓ NOTE: Where Foreign Currency is Not
Realised within time prescribed
By FEMA then within 30 DAYS
of expiry of time limit, the
person need to deposit the
REFUND amount. with interest u/s: 50

FOR
GOODS

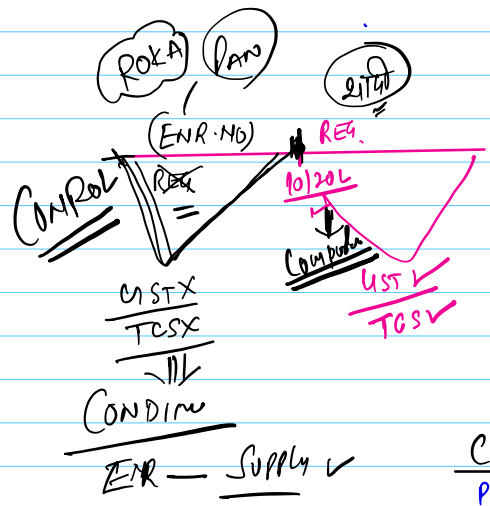
IT JUST BACKING of Rule: 96B

Object
ECO - Trans - Control

Chapter:
Chargeability
+
Taxable Person
+
Composition
+
TDS/TCS
+
PENALTIES
- Sec: 52



PARTICULARS	4 SPECIFIED SERVICES					Other SERVICES	Goods
	(H)	(M)	(T) RADIO TAXI etc	(T) DMNI BUS	(R)		
FIRST CHOICE TAX Paid By	ECO	ECO	ECO	ECO	ECO	VENDOR	VENDOR
SECOND CHOICE TAX Paid By	VENDOR, IF TPO in PFY Exceeds the Threshold Limit	VENDOR, IF TPO in PFY Exceeds the Threshold Limit	ECO	VENDOR IF VENDOR is a company	VENDOR, IF RESTAURANT is a PART of HOTEL + HOTEL is Big ie Room RENT EXCEEDS ₹ 7500		
REGISTRATION OF ECO	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY
REGISTRATION of VENDOR	LIMIT BASED	LIMIT BASED	LIMIT BASED	LIMIT BASED	LIMIT BASED	LIMIT BASED	MANDATORY, BUT Relaxation to MICRO Goods VENDOR



MICRO Business means TPO in PFY / CFY limited to threshold limit

Relaxation to MICRO VENDOR of Goods

LIMIT BASED REGISTRATION BUT Subject to condition till NOT Registered.
ie conditions for PRE-REGISTRATION Period. / ENR Pen

CONDITION: 1 : Get 'ENR' NO for PRE-Registration period on the basis of PAN etc which will cease to have effect on Registration.

and make supply only
After getting ENR.
& ECO will list the person
on getting ENR.

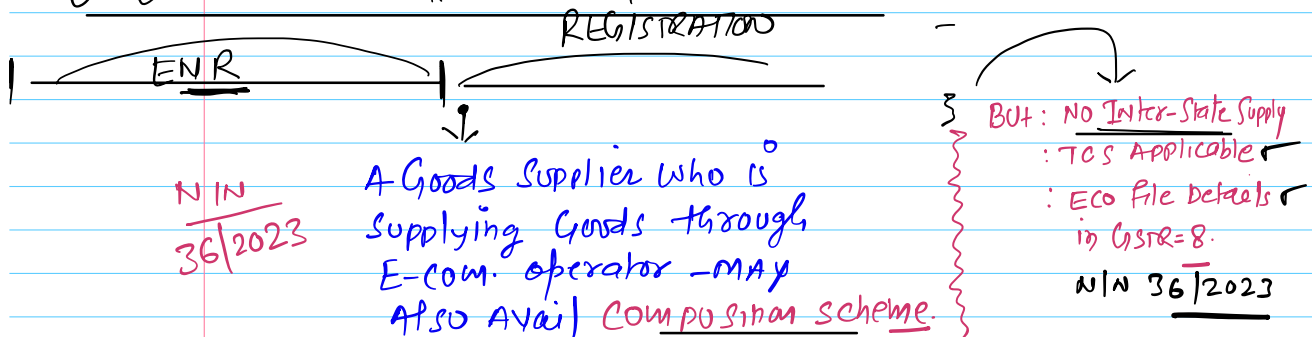
CONDITION: 2: Shall NOT
make inter-state supply as
inter-state supply requires
mandatory registration &
ECO shall make necessary
arrangements for the same.

Condition: 3: Shall continue
business only in one state
and one location.
Moreover: ECO shall furnish
the detail in GSTR-8.

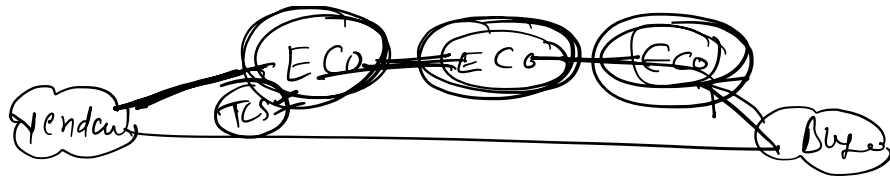
Note: ON ENR Holder,
NO GST and NO TCS
shall be applicable.

Note: Where ECO failed to comply with; then ECO
liable to penalty u/s: 122(1B) & (TAX Amount OR 10,000) ↑

ONE MORE Relaxation to Goods Sector:



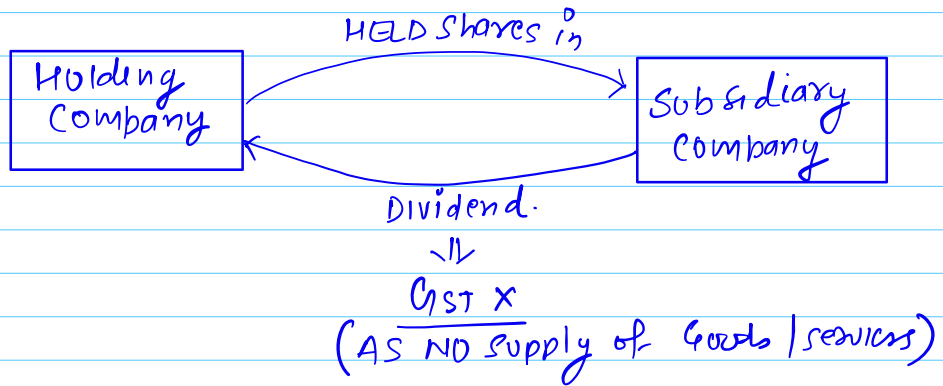
Note: WHERE MULTIPLE ECO'S in single transaction - then
the ECO which is connected to vendor shall follow
TCS compliances.



CHAPTER: SUPPLY

Share Holding

Circular:

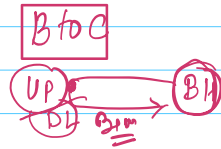


Eating joints in Cinema Hall:

- * Sale of food at Specific charge: = liable to GST AS RESTAURANT SERVICE
- * Food included in the price of ticket. = liable to GST as "EXHIBITION OF Cinema" Because it is a composite supply & principle supply is "EXHIBITION OF Cinema."

CHAPTER: PLACE of Supply

(*) Rule: 10(1)(ca) : Already covered with "Specified Aeronable claim."



* INTERNATIONAL TRANSPORTATION

- Section: PROVIDED 12(8) of IIGST Act
- Section: 13(9) of IIGST Act
- Circular
- E/N: 12/2017 - CUST
- E/N: 9/2017 - IIGST
- ITC chapter

OBJECTS
WANT to Give Benefit-
to Indian Transporter
on EXPORT CARGO

Where BOTH the PARTIES
Located in TT

Any of the PARTY
Located in NTT

POS =
UIS: 12(8): MAIN PROVISION ← TRANS COUNTRY
B to B = (R)
B to C = Loading Point

~~Old Provision: UIS 13(9)
POS =
Destination of Goods~~
(Trans)

~~Where Destination - NTT/Abroad
proviso to section 12(8)
POS = Destination of Goods~~

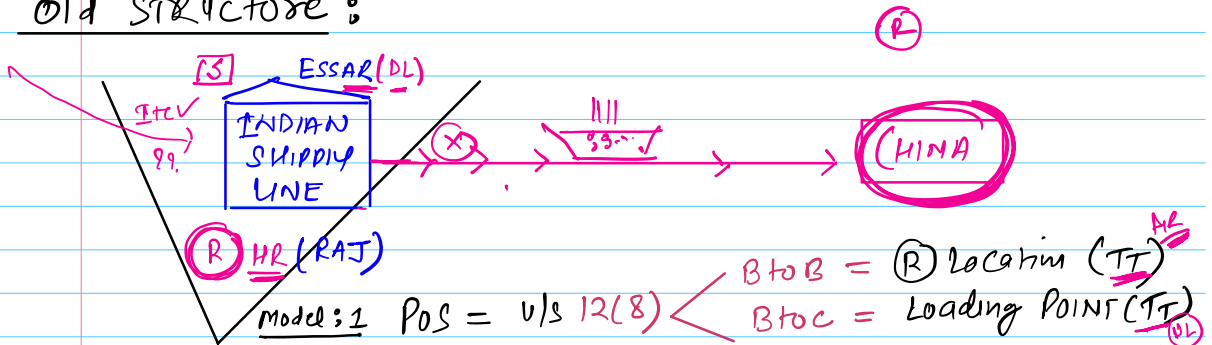
NEW PROVISION:
POS = UIS: 13(2)
Location of (R) / (S)

Note: mail & courier
was NOT covered By Sec. 13(9)
But already covered By
sec: 13(2). SO NO IMPACT
on POS of mail or courier
[CIRCULAR]

↓

Transportation of Export CARGO

Old Structure :



Before
Imposition
proviso

Output side : it was Exempted [NIN:12/2017]

Inward side : it was treated
as "NON EXEMPTED"
to ALLOW ITC [EXP. to R=43]
to ESSAR

With Inset
of proviso

Module: 2 : Govt want to make it zero Rated
Supply - So they Add proviso to
Section 12(8):

AS POS = Destination of Goods = NTT
(Either B to B or B to C)

PROBLEM: 1 : Payment in F. C 99% = NO
SO NO EXPORT of Service

Problem: 2 : Credit to RAJ = NO

ESSAR bill to RAJ

debit : xxx
& POS = NTT (Expt)

Because POS is NTT
for Countering Problem
2. Govt Issue a
Circular like Haq
Credit Dilwa Denge.

After Omish
of Para

Model : 3

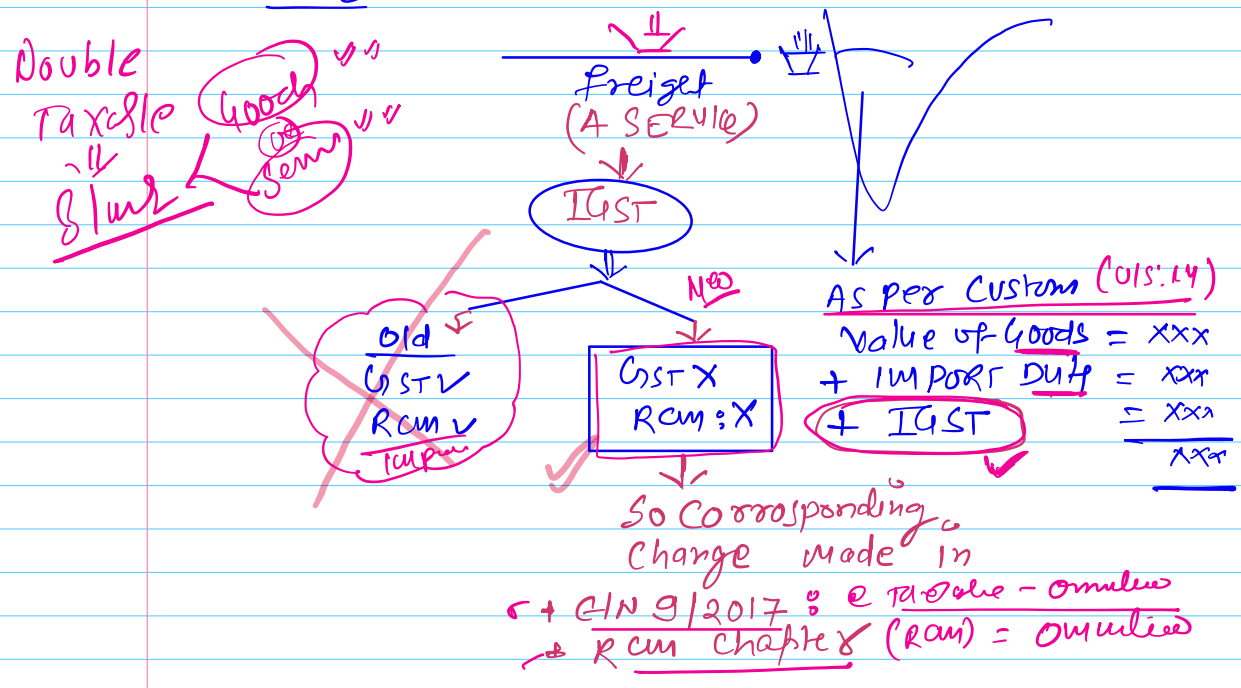
* Pos = v/s 12(8)
 ie proviso omitted.
 B to B = (R) Location (TT)
 B to C = Loading Point (TT)

* Output side : GST @ 5%
 So Related Exemption omitted.

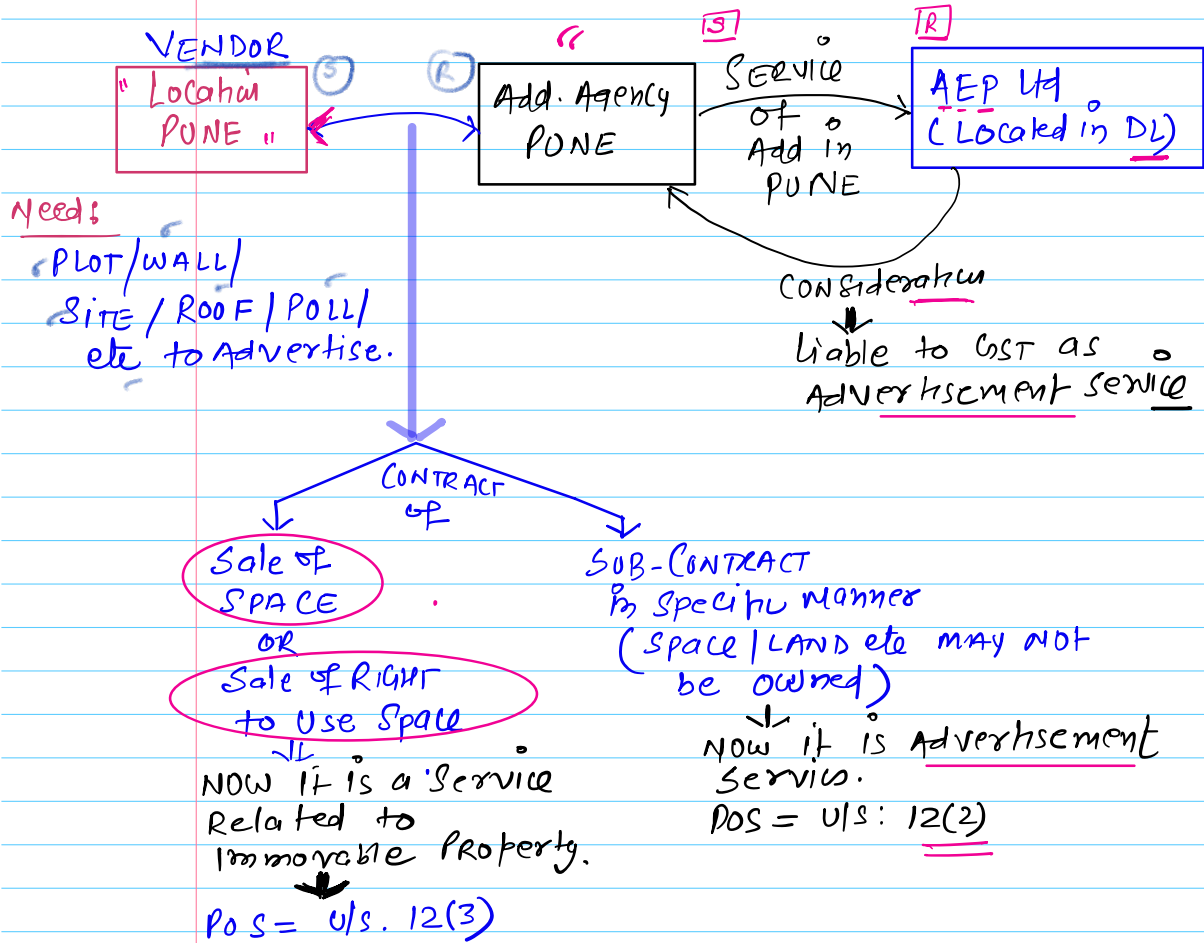
* By default ITC will be allowed v/s: 16
 Exp. to Rule: 43 omitted.

Note Similar Reasoning for omission of SECTION: 13(9)

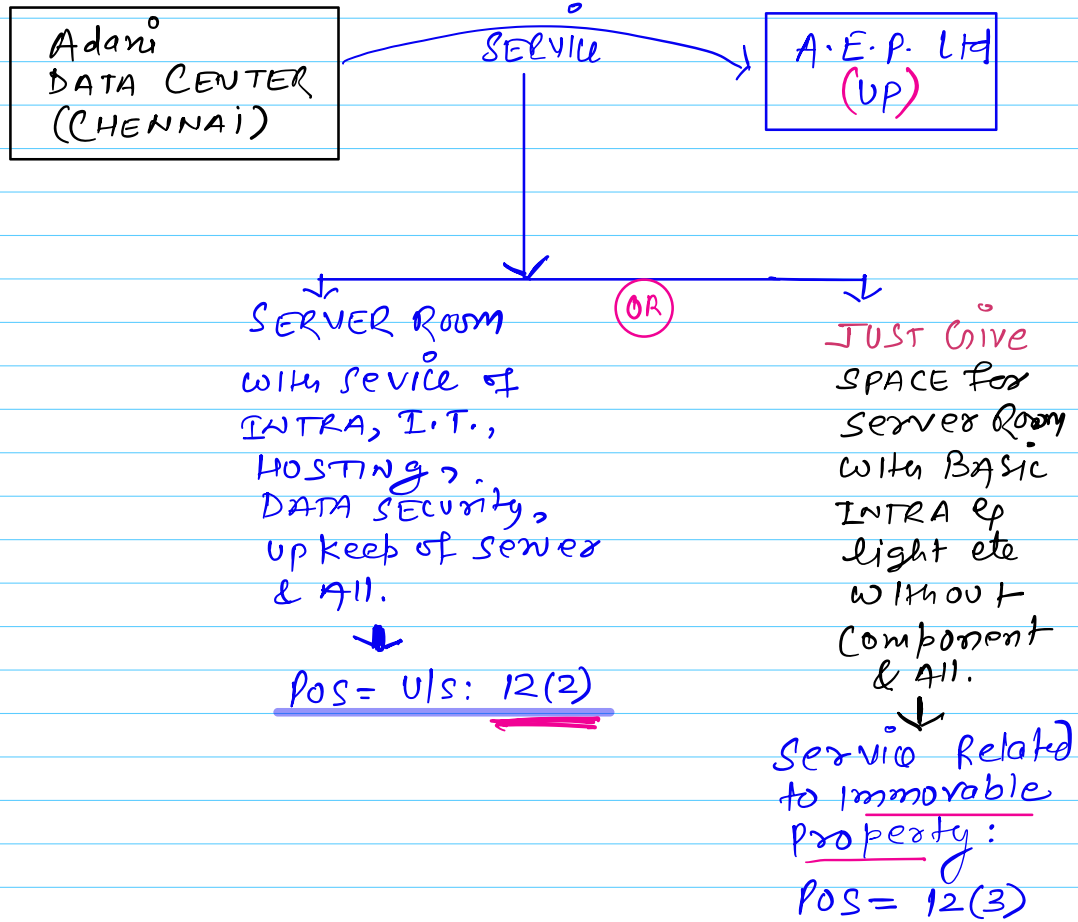
Note: Ocean freight on Import-CARGO



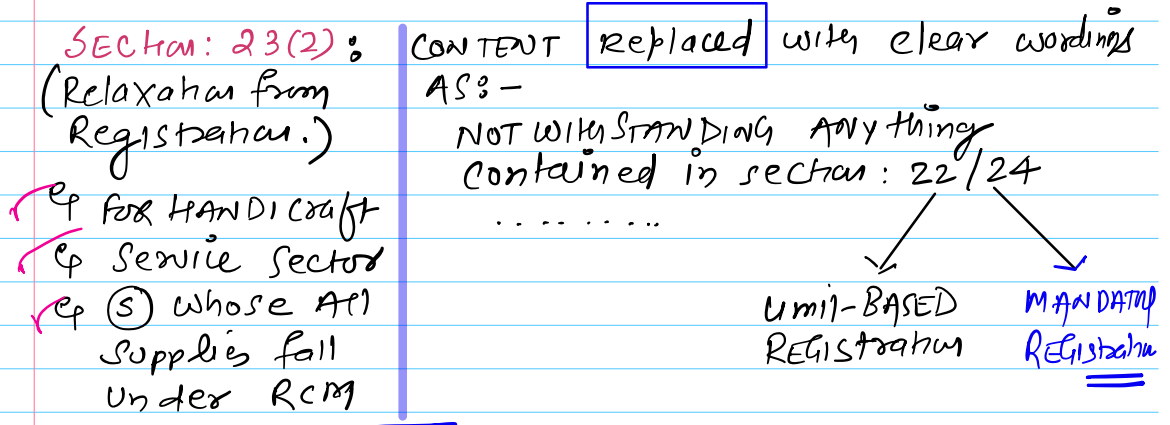
CIRCULARS
: ADVERTISEMENT SERVICES:



CO-LOCATION SERVICES

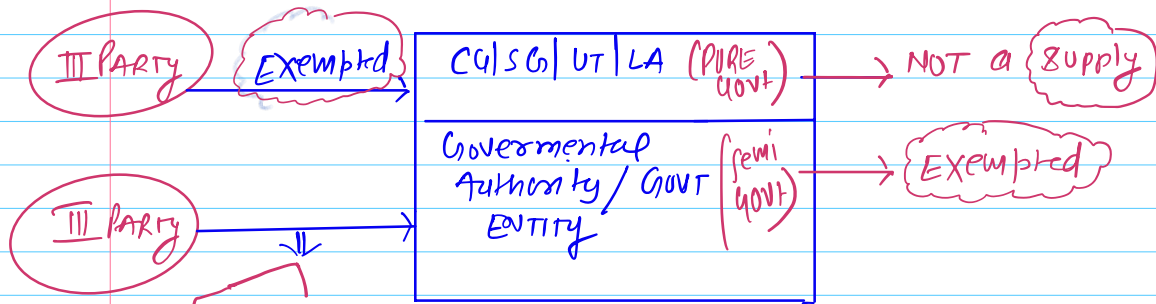


TAXABLE PERSON



: Exemption :

✓ Article : 243 G/w



REST TAXABLE

EXEMPTED
However

Supply of such service to
Governmental Authority

All ITC ✓

POST OFFICE

at PAR

BASIC = NS + 12%
GSTR = NCM
OKAY =

Govt Deptt (like Post office)

Indian Railway [Exemption & RCM]

- By way of :- WATER supply ✓
- Public Health ✓
- SANITATION conservancy ✓
- Solid waste management ✓
- Slum improvement & upgradation ✓

Will be EXEMPTED

DESCRIPTION	OLD	NEW
Passenger Transportation Service - AC / FIRST CLASS : - OTHERS :	TAXABLE @ NCM EXEMPTED	NO CHANGE NO CHANGE
Goods Transportation Amity PFY = 1% Exceeds the limit	• In General TAXABLE BUT Specific Goods transportation Exempted • Charge Service Amity Business Entity	NO CHANGE ALWAYS NCM

Renting of immovable property.	<ul style="list-style-type: none"> Taxable CHARGE NCM RCM, IT Given @ BtoB. 	ALWAYS NCM
Indian Railway Services to - <ul style="list-style-type: none"> * NON BUSINESS Entity * GARIB BUSINESS Entity * Other Govt. Deptt * Small value (Rs 500) Services. 	Exempted	Taxable, with NCM like post office
Other Services like catering, Tourism, Passenger Amenities etc. AND		
Goods: supply of used vehicle, seized & confiscated Goods, old & used Goods, waste & scrap (BtoB)	Taxable @ RCM	Taxable NCM

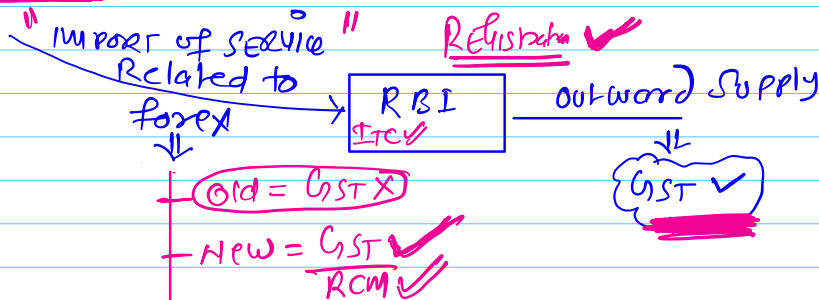
CAVX: ALWAYS NCM to claim ITC

Satellite :

Satellite Launch Service By	(Old)	(New)
- ISRO - ANTRIX - NEWSPACE INDIA	<u>Exempted</u>	<u>Exempted</u>
- Any other	Taxable	<u>Exempted</u>

CRUX :
BASIC = Exempt Service
Otherwise = GST ✓
= NCM ✓

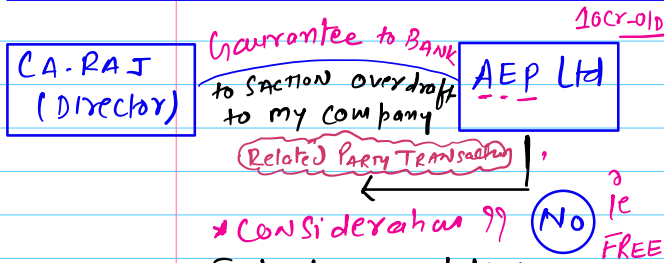
RBI



Computation of GST

Rule: 28(2) & Circular

" PERSONAL Guarantee & Corporate Guarantee.

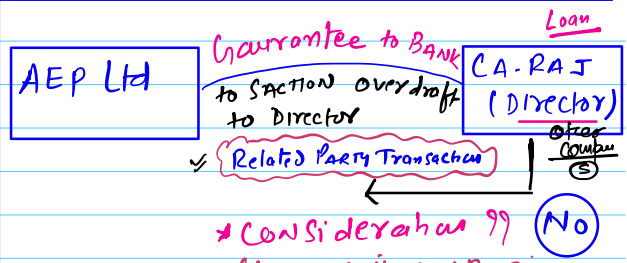


- I have NOT taken ANY Consideration
- EVEN I CAN NOT take Consideration for such guarantee (RBI-Restrict)

Q: Whether OPEN M.V. as per Rule 28 can be taken on this is Related Party Transaction: - NEVER

Q: WHAT IF, Mr. Raj directly or Indirectly taken some Consideration for this, then WHAT ABOUT GST?

YES: GST ie AV = Actual Consideration

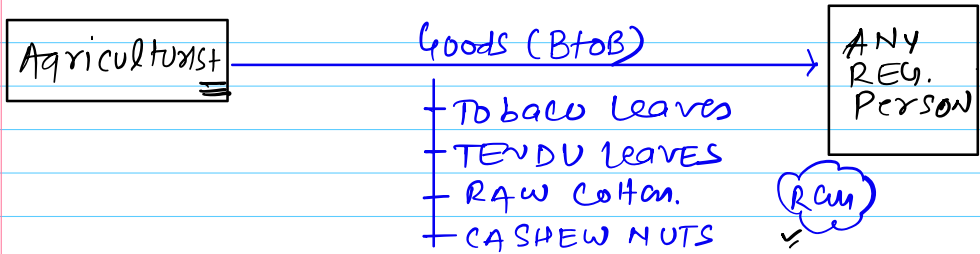


AV = ~~Rule = 28(1): OMP~~
~~COST + Profit~~

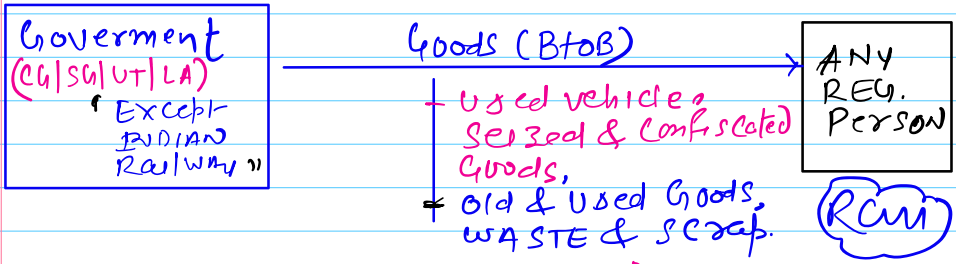
AV = ~~As per Rule 28(2):~~ ^{else}
1% of LOAN Value
OR
Actual Consideration ↑

CHAPTER - REVERSE CHARGE MECHANISM

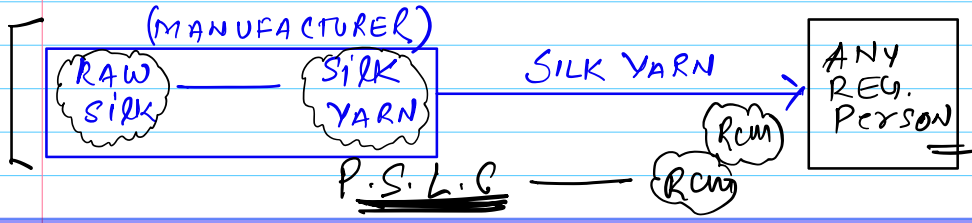
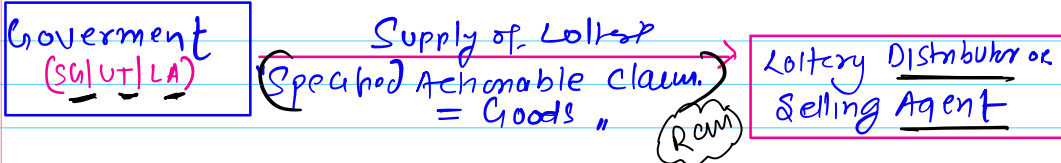
RCM on Goods



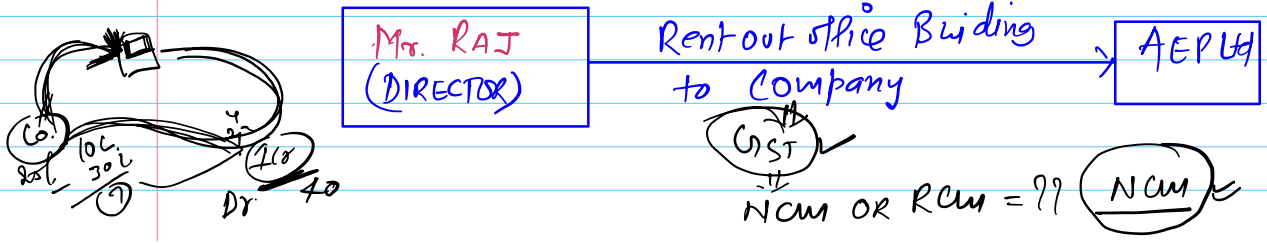
Police Station



WHAT IF IT IS BtoC ?? = NCM Subject to Sec. 24(2)



CIRCULARS :

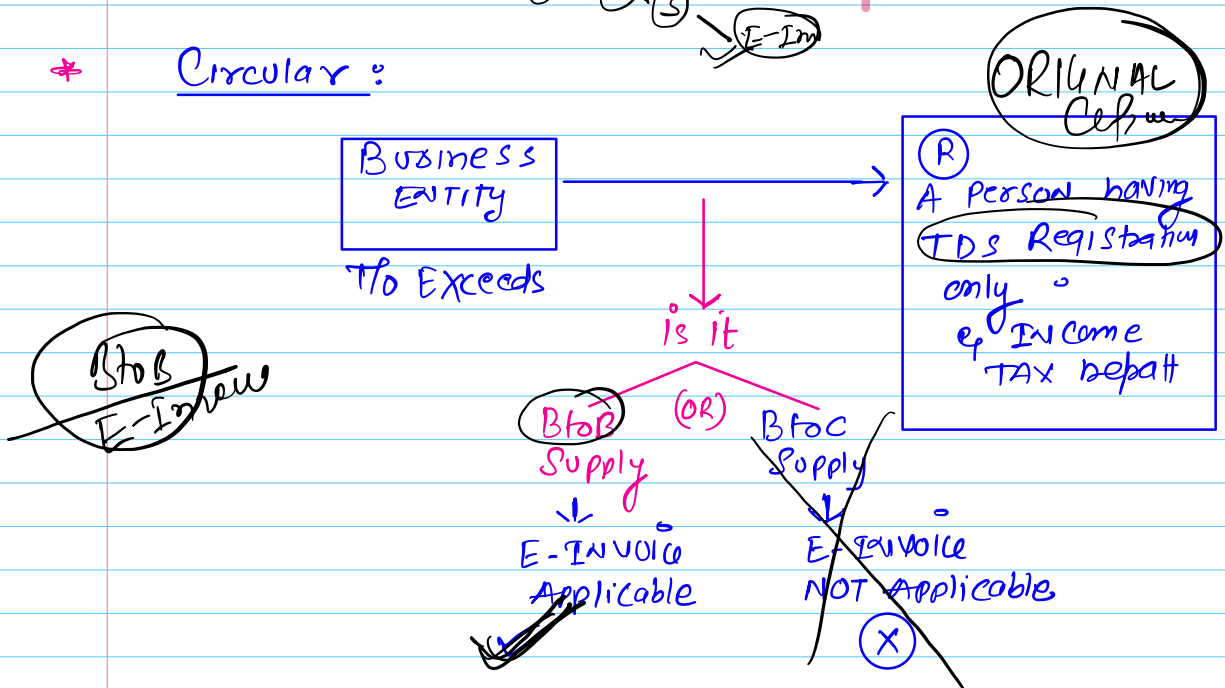


: INVOICE CHAPTER :

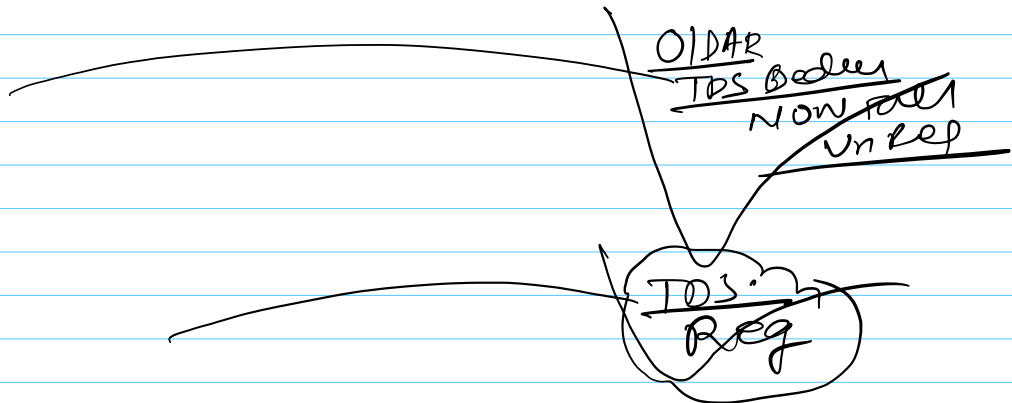
* E-Invoice limit :

<p><u>old</u> Exceeding <u>10 crore</u></p>	<p><u>new</u> Exceeding <u>5 crore</u></p>
<p>(500) → (100) → (50) → (20) → (10) → (5) → (E-In)</p>	<p>(X) (✓)</p>

* Circular :



CROSS

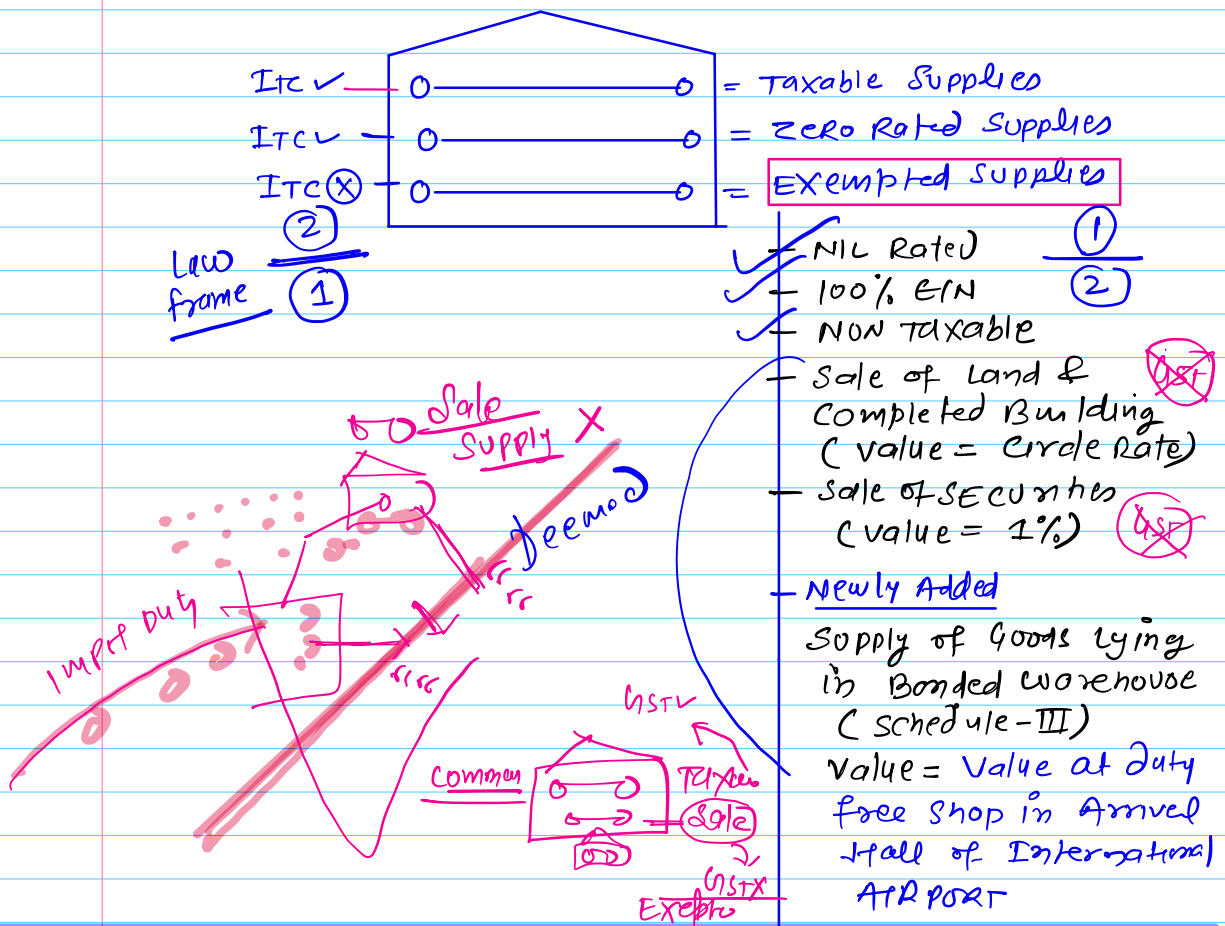


: CHAPTER : INPUT TAX CREDIT :

SECTION : 16

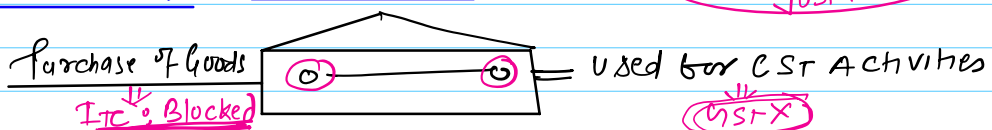
- * On NON Payment of Bill Amount fully or partially within 180 days
- * full or partial credit (Amount)
- * ~~Required to be Added in output GST Liability along with Interest.~~
- * Required to be paid along with Interest.

SECTION : 17(3) : + EXPLANATION TO RULE 43 :



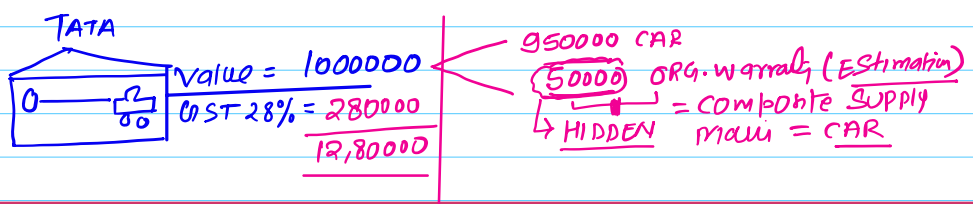
Section : 17(5) : Blocked credit

TREATMENT: JUST LIKE SAMPLE

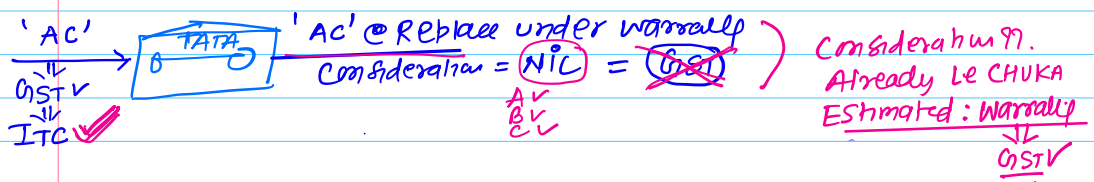


" CIRCULAR NO: 195/07/2023 " : Warranty Replacement

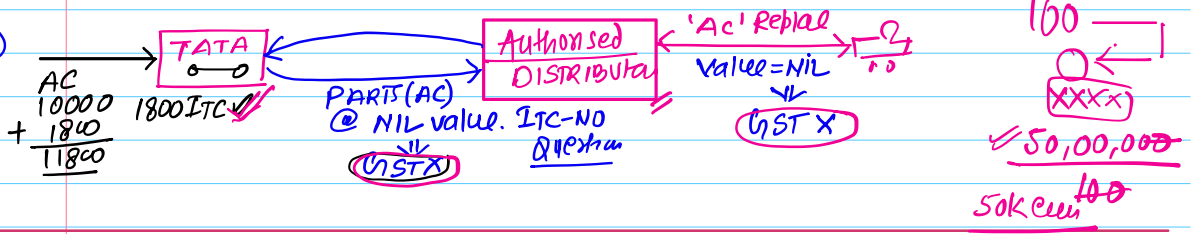
Q:1



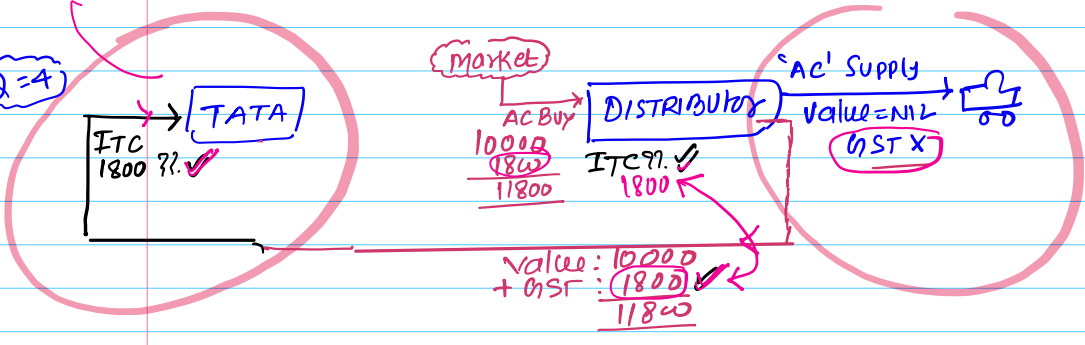
Q:2



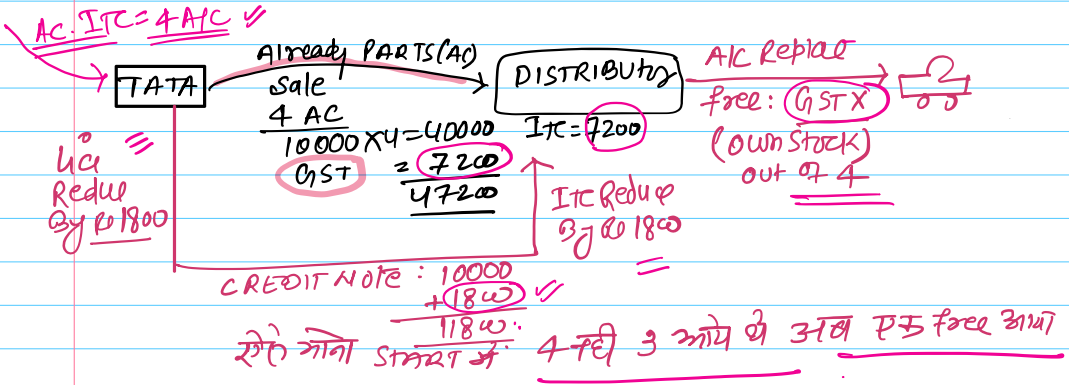
Q:3

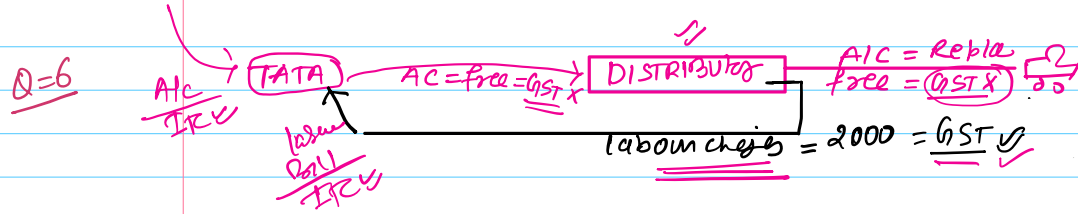


Q:4



Q:5





CRUX : * NO OUTPUT GST ON Replaced PART

AS TATA has already paid in form of warranty charges

* AND TATA is eligible to CLAIM ITC Related to REPLACED PART. (Because GST on A/c of Replacd part is not charge)

Extended warranty

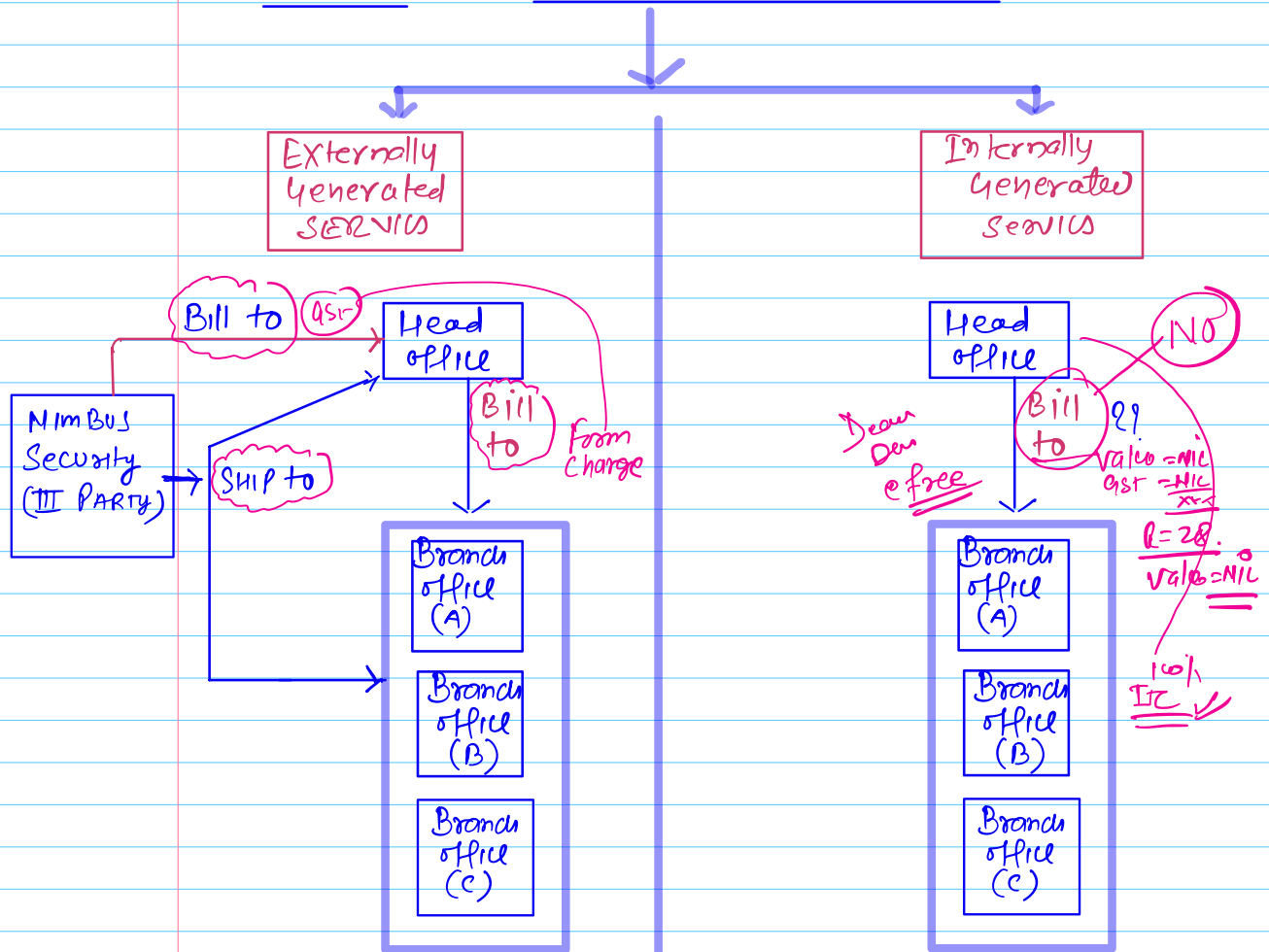
AT the time of Sale of CAR
 ↓
 Composite Supply
 ↓
 Classified with CAR as Principal Supply.
 (CAR)

$12\text{CAR} + \text{EXT} = 8000$
 $= 1208000 = \text{value of CAR}$

AT LATER STAGE

Independent claimation
 ↓
 GST will be charged on the value of Extended service on Service.

Circular 6: Head office & Branch office



Queshan: Whether mandatory need to follow ISD mechanism

Ans: No, its optional
ie Where need to convert credit then follow. otherwise NO need.

Suppose All Accounting work of All Branches done at Head office
Whether H.O. is required to Issue Invoice for this Internally Generated services: NO
(AS, if Invoice issued, value will be taken VR=28 (Deemed Distinct person) which may be "NIL".
GST = NIL

: CHAPTER REGISTRATION :

Section: 29: Cancellation of Registration

+ Rules

- * REGISTRATION may be cancelled by officer due to various reasons -
- * Now one more ground added: Where the person NOT to fulfil the requirement of Rule 10A [Furnishing of Bank details] then officer may first suspend the registration & after enquiry - may cancel the registration.
- * However, if the person before cancellation of R.C. submit the Bank details then suspension order shall be withdrawn.

Section: 30: Revocation of Registration

+ Rules

- Time limit for Revocation of cancellation of Registration: was: ~~30+30+30 DAYS~~
NOW It is: 90+180 DAYS

Section: 25

+ Rules

: Bio-Metric - Based - Aadhaar Authentication

✓ In GUJARAT

✓ In PUDUCHERY (Newly Added)

Physical Verification of Premises

Applicable

Physical Verification [PVR]

NOTE DURING PVR Physical presence of the Registered person NOT Required. [R=9]

Before REGISTRATION

REASONS of PVR:

- (1) NOT to opt for Aadhaar Authentication (online)
- (2) OPT But failed
- (3) Suggested By A.I.
- (4) Suggested By Officer

After PVR: PVR Report need to be uploaded By Officer on GST PORTAL

AFTER REGISTRATION

REASONS of PVR:

- (1) Suggested By A.I.
- (2) Suggested By Officer

After PVR: PVR Report need to be uploaded By Officer on GST PORTAL

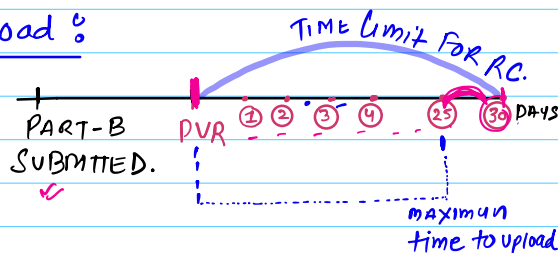
WITHIN 15 DAYS

ie + 15 DAYS

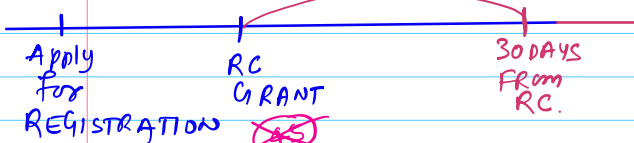
MAXIMUM Time Limit to Upload:

5 DAYS in Advance of GRANT of RC

eg - 5 DAY



Rules 10A: Furnishing Bank Details:

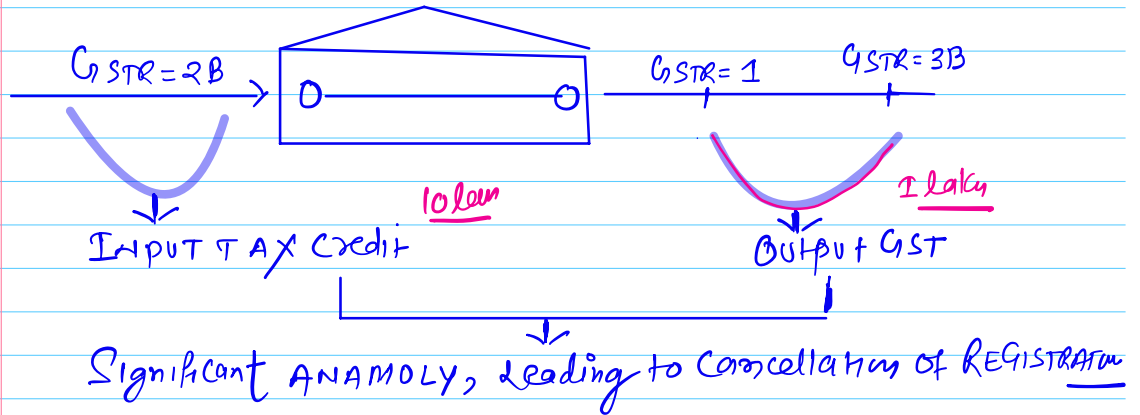


NOTE: BANK Details Required to be furnished By "30 DAYS of RC" OR BEFORE FURNISHING OF GSTR:1.

NOTE: IF NOT to furnish BANK detail then CAN NOT furnish GSTR:1 [Rule=59]

(If mean bank detail $\frac{2}{3}$ of GSTR-1 forward to SARITATEM)

Rule: 21(2A): Grounds of Cancellation of Registration



MANNER OF PAYMENT

* Belated filing of various Statement/RETURN :

Return/STATEMENTS: U/s: 52
U/s: 37
U/s: 39
U/s: 44

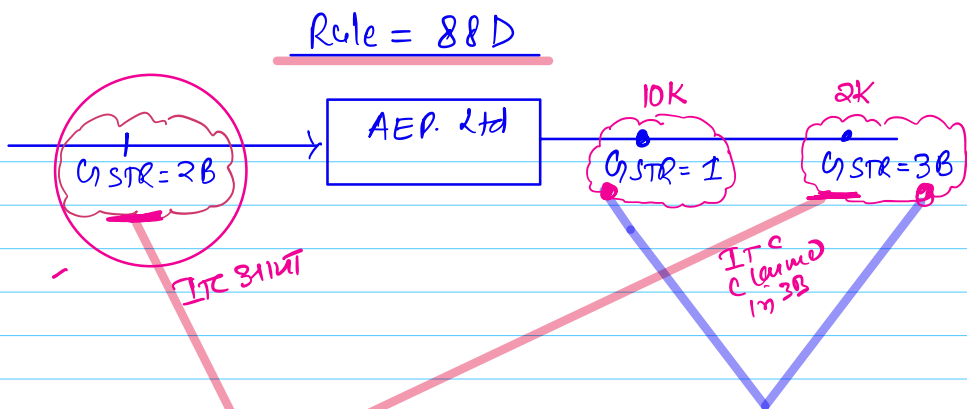
TCS
GSTR21
38 eta
Annual Return

CAN NOT be filed after 3 years of due date
However GOVT may extend it for specified person/class of persons.

D/D 3 year

* QIA under Rule = 88B (Page No. 12.25 of Amendment book)
✓ JUST for self Reading

OK



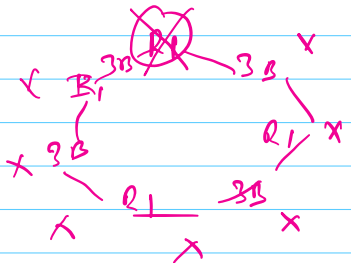
Rule=88D Excess ITC claimed in 3B.

Rule=88C under lab. shown in 3B
 CA already Covered

ITC Comparison

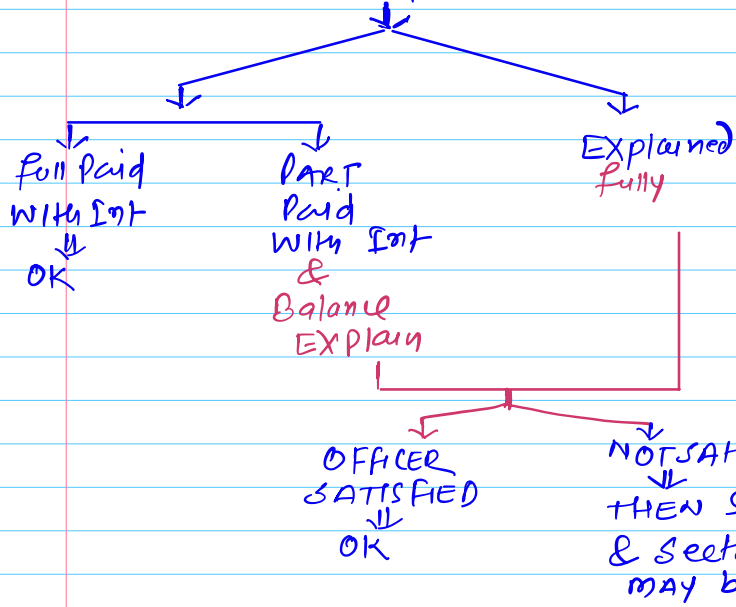
Output GST Comparison

ITC Available in GSTR=2B (say: 6K) < ITC claimed in GSTR=3B (say 8K)



ie Substantial difference NOTICED

Now An Intimation shall be sent to TAX PAYER: Either to pay OR Explain



MOREOVER If NOT EXPLAINED OR Paid: then HE CAN NOT file: GSTR=1 Rule=59.

" FILING OF RETURN "

Note: Amendment of this chapter Already covered with previous Amendments.

CHAPTER: REFUND

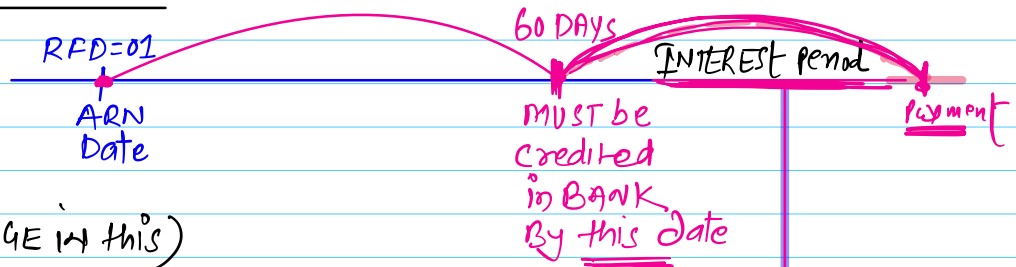
Section: 54(6)

As we know, section 41 namely "PROVISIONAL BOOKING OF ITC" has already been omitted. [It was given in in Filing of Return chapter.

So correspondingly wording has been changed in section: 54(6). [SO PRACTICALLY NO AMENDMENT.]

SECTION: 56: Interest on Delayed Payment:

Interest Period:



New wordings Added in section 56:
" INTEREST period to be computed in PRESCRIBED MANNER. → AND It is PRESCRIBED in Rule = 94

"Delay
Due to
Applicant"

Rule = 94 following DAYS will NOT be counted in "INTEREST PERIOD"

- (i) Where officer is satisfied that full or PART amount of Refund is NOT Admissible -
- then he issue a notice in RFD=08
 - Applicant has time to Respond by 15 DAYS SAY: RFPMS = 25 DAYS
 - now Any period beyond 15 DAYS in Respond ^{TODAY} will not be counted in "INTEREST PERIOD."

- (ii) IN CASE of ISSUE in BANK ACCOUNT;
- Time taken in furnishing or
 - Validating correct Bank Details.

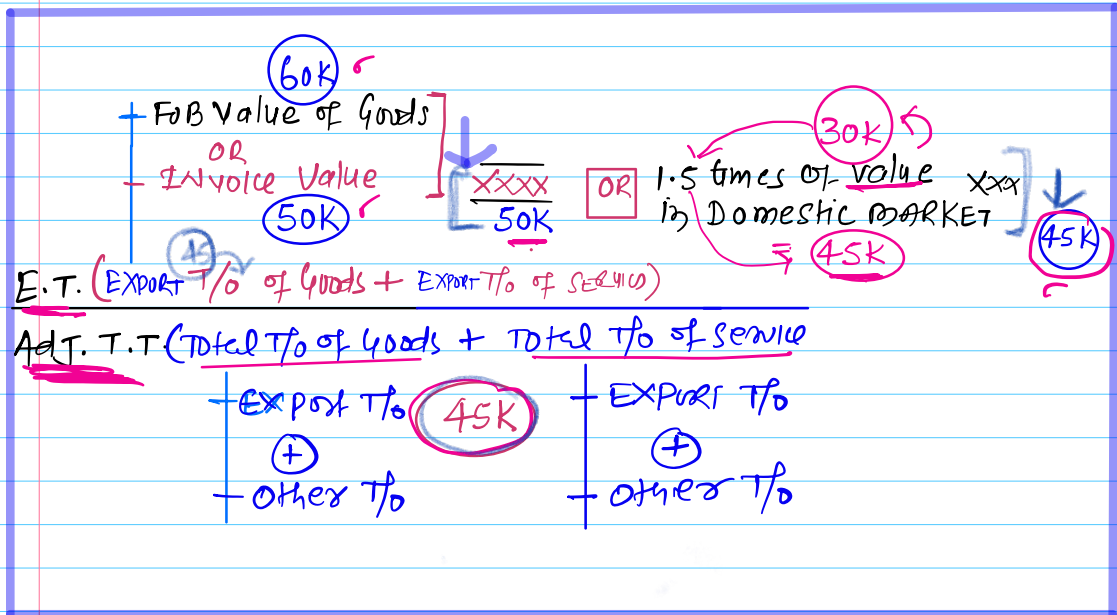
Rule = 96 : Not Relevant for Exam purpose.

Circular No. 197/09/2023

Point : (1) & (3) : Not Relevant for Exam purpose.

Point: (2) Formula under Rule = 89(4): Refund in zero rated supply

Maximum Amount of Refund =



CHAPTER 8 Assessment

Section 62 : BEST Judgement of NON Filer

SMS Alert (3 DAYS in Advance)



Due Date of Return



SMS Alert (to file Return,)



After 5 DAYS of Due Date

Notice u/s: 46 to file Return

with in 15 DAYS [Deem as FINAL NOTICE for recovery]



Still NOT Filed



BEST Judgement

upto 5 years of OLD of Annual Return

Action of the Person

File Return
& ALL WITH in
~~30 DAYS~~ 60 + 60 DAYS
of B.J. Order

Others

↓
Recovery
shall be
made

in FIRST 60 DAYS : GST + Int +
Late Fee u/s 47

in NEXT 60 DAYS : GST + Int +
Late Fee u/s: 47
+ Additional late

Fee u/s: 62 @ ₹100 Per
DAY After first 60 DAYS ,

Then the B.J. shall be with drawy

Demand AND RECOVERY

Rule: 142(3) § ~~ORDER~~ INTIMATION

Rule: 142B Intimation of certain amount liable to be recovered U/s: 79

© Related to Rule = 88C to GSTR:01 > GSTR-3B
Intimation = NOTICE OF RECOVERY.

Rule: 159 : Provisional Attachment of Property

Relaxation from
Attachment §

Written Instruction
of Commissioner

(OR)

1 year from provisional
Attachment order

(whichever is earlier)

CHAPTER: PENALTIES

WHO ← Commit Cause to commit Beneficiary

Section 132: CRIMINAL PROCEEDINGS

Section: 132(1) CRIMINAL OFFENCE

[S] ANGLE

(a) NO Bill (BUT Supply made)

4 RETORT

[X]

(b) NO Supply (BUT Invoice Made)

[R] ANGLE

(c) BOOK ITC
 BUT NO Bill OR
 BUT NO Supply

(d) Collect an Amount as TAX BUT NOT to Paid Even Beyond 3 months of DID
 ie 4 months of DID

(e) otherwise way (EVADE)
 (E) evade TAX OR Refund claim fraudulently

(f) FALSE
 • Keep: FALSE Record / Substitute Record
 • Provide: FALSE DOC / INFORMATION

[X]

(h) Goods: ANYWAY Involved in Contraband Goods.

(i) SERVICE: ANYWAY Involved in Contraband service

[X]

(j) Attempt to Commit - Above offences

a/b/c/d → GARAM / THANDA

Value	HOT / COOL	ARREST U/S: 69
5 cr ⁺	HOT + Cognizable + NON Bailable	• UNDER this a person CAN be arrested without Arrest warrant. • INFORM Ground of Arrest • PRESENT Before Magistrate within 24 HOUR.
2 cr ⁺	COOL + NON Cognizable + Bailable	+ Arrest warrant Required to Arrest a person.
1 cr ⁺	COOL + NON Cognizable + Bailable	- NO ARREST - ie sec: 69: NA

Related to offence: (e) (f) (h) (i) (j)

* ALWAYS COOL
 + NON Cognizable
 + Bailable

+ NO Arrest u/s: 69

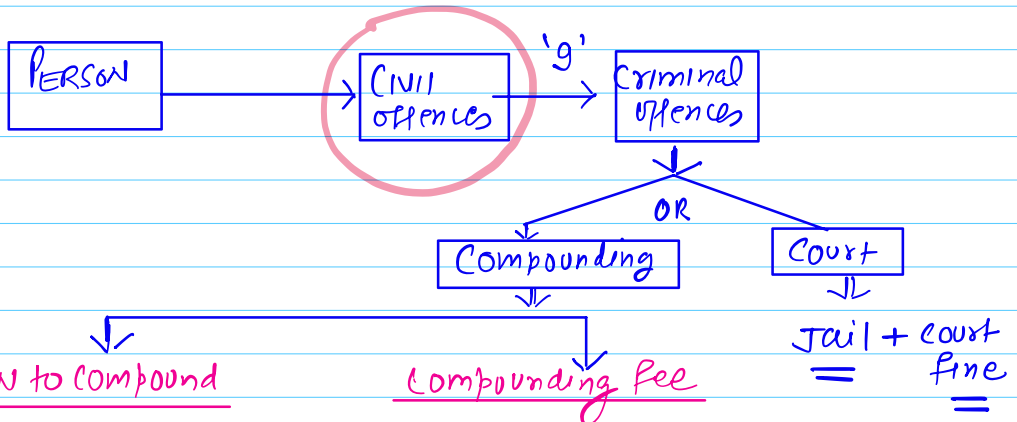
Section	Description	Punishment
SEC: 132(1)(i)	5 CR ⁺	6 MONTH to 5 year + FINE
(ii)	2 cr ⁺ to 5 cr	6 Months to 3 year + FINE
(b) → (iii)	(If offence is No Supply) 1 cr ⁺ to 2 cr	6 months to 1 year + FINE
(f) → (iv)	clause (f): FALSE Books / DOC / INFO	upto 6 MONTHS + FINE

[Sec: 132(2)] Repeated offence

6M to 5 year

NOTE: 6M. may be Reduced in genuine situations

SECTION 138 Compounding of offences



WHEN TO Compound

- Before or After Initiation of prosecution.

How many times

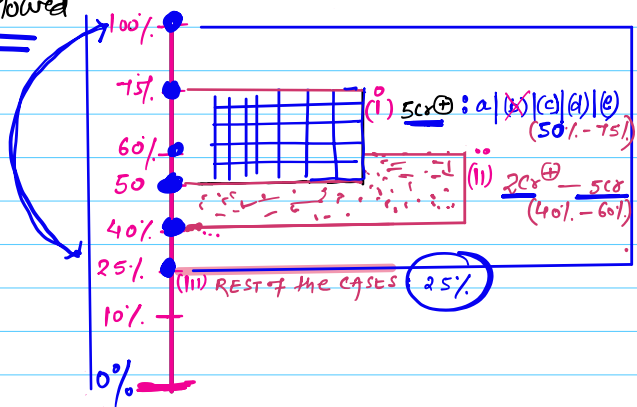
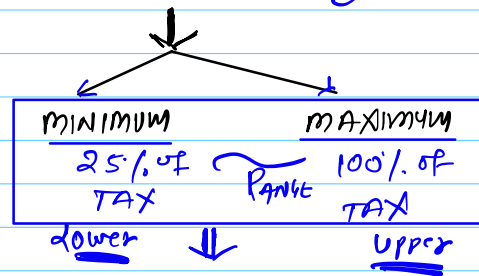
- * offence of 132(1)(b) "No Supply But Invoice Issued" "NO Compounding"

* Any other offence: one time opportunity

* Notified case: NOT Allowed

Compounding Fee

- on payment of Compounding fine which is called "fine in lieu of prosecution" Also called "compounding fee"

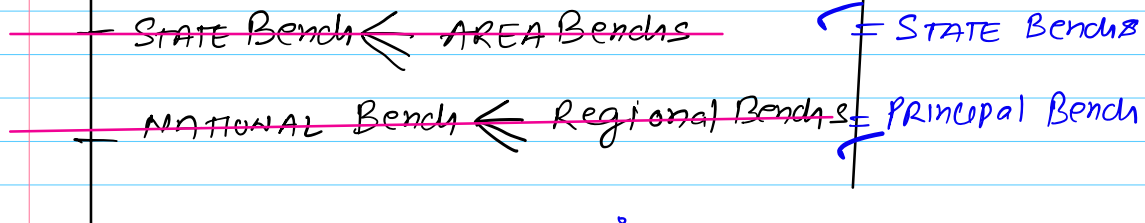


Rule 163: Consent Based sharing of Information
(NOT FOR EXAMS)

CHAPTER : APPEAL

* GST APP. Authority

RENAME



AND Corresponding effects are:

- * Section: 117 (Appeal to H.C.)
- * Section: 118 (Appeal to SC)
- * Section: 119 (Sums due to be paid before filing appeal to HC/SC.)

SECTION: 109 (REDRAFTED): Constitution of App. Authority & Benches thereof

- * C.G shall establish GST-APP. TRIBUNAL (Principal & State Bench)
- * Power of A.T. shall be exercised by Pri. Bench & State Bench.
- * Principal Bench situated in Delhi.
- * State Bench(s) constituted by Cg on Request of the STATE (Multiple Benches may be there in a state)
- * GST-AT shall hear the appeal against order of AA/RA.
- * The President shall distribute the Business of GST-AT

and may transfer case from one member to another.

* Cases upto 50 lakhs may be heard By single member.

* IN CASE OF DIFFERENCE IN OPINION:

President shall refer point(s):

(A)

STATE BENCH
matter

(I) Same State Bench member

(II) ANOTHER STATE Bench member

(B)

Principal Bench
matter

(i) ANOTHER member of PRINCIPAL BENCH

(ii) MEMBER OF STATE BENCH.

Any State The Govt. in consultation with President may transfer a member from one Bench to another.

Same State

However, a Technical member of State Bench may be transferred in another Bench of same state.

* Defect in Constitution of GST-AT / any vacancy / etc shall not affect the decision of GST-AT.

SECTION: 114: Financial & Administrative Power of President.

- The President shall exercise
- such financial & admin power
- as may be prescribed.

(X)

Rule: 108 : Appeal to AA By REG. Person.

Rule: 109 : Appeal to AA By Department



OLD PROVISION	Electronically or ⇓	otherwise as may be Notified By Commissioner ⇓
NEW PROVISION	Electronically ⇓	Provided that such Appeal may be filed <u>manually</u> along with <u>Relevant</u> documents only if: ✱ Commissioner has so Notified (OR) ✱ impossible to file Electronically as the Demand order NOT Available on <u>CSR PORTAL</u>

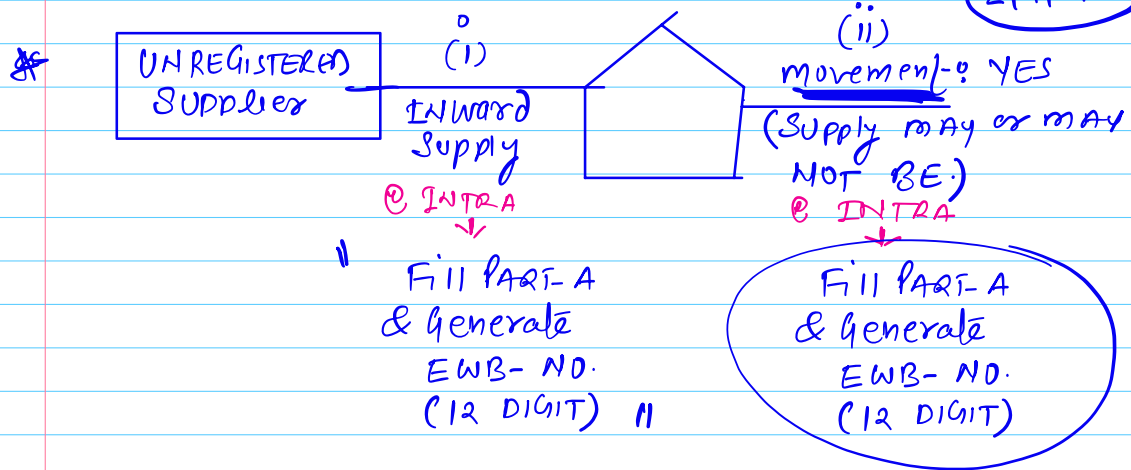
CHAPTER: EWAY Bill PART-A

Rule: 138 F: INFORMATION TO BE furnished in CASE of INTRA-STATE movement "Gold, PRECIOUS STONES etc & generation of E-WAY Bill"

- Where Commissioner of State/UT
- mandates furnishing of Information (PART-A)
- Related to "Gold, PRECIOUS STONES etc"
- Where value of the same - EXCEEDS Specified Limit.

PART-A
EWB

[Specified limit: 2 Lakh or more]
2/4/5/10/20



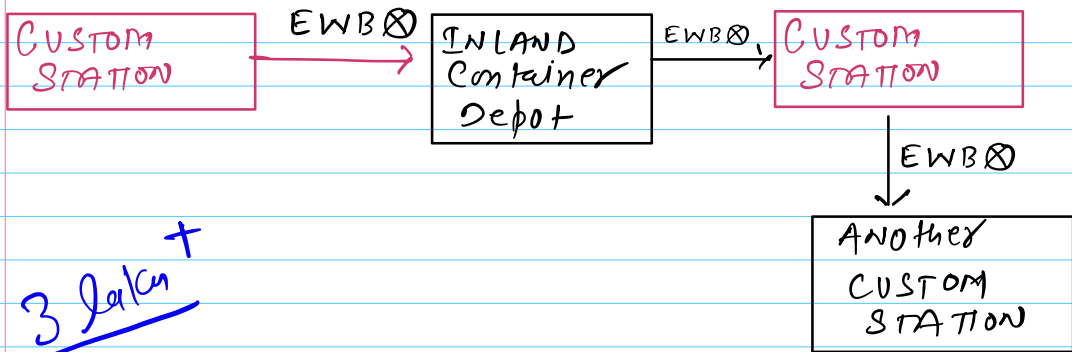
* In CASE of E-com./ COURIER: INFORMATION (PART-A) may be given By Ecom./ COURIER

* JUST file PART-A i.e. WITHOUT PART-B: EWB-Generate

NOTE: EWB Information made Available to the Supplier for GSTR-01 purpose.

NOTE: Cancellation of EWB WITH in 24 HOURS BUT Before Verification.

* NO EBW Required: For following movements

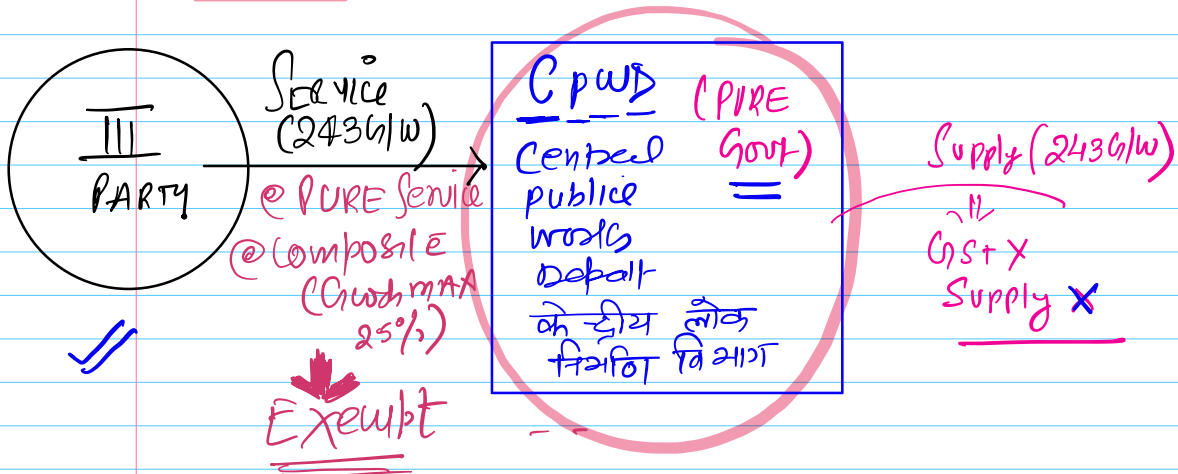


3 Lacs +

- * Value Means Invoice Value Excluding Exempted is any is same in all other cases.
- * Remaining provisions shall apply mutatis mutandis

✓ CRVX: * Where Commissioner said
 * on INTRA state movement of Gold etc.
 * having value 2 Lacs + or more (2 Lacs +, 4 Lacs +, 10 Lacs +)
 * THEN generate EBW without Transporter (PART-B) Information.

MISC: CIRCULAR:



: CUSTOM LAWS :

CHAPTER: IMPORT EXPORT PROCEDURE

SECTION: 47

@ POST PAID MANNER [BENEFITS: Ease of doing business, Just in time purchase, etc]

	Bill of Entry Return : Date By C/O	GRACE	Due Date Pay of ID
Eg. AUG	(1 st of month 15 th of month)	+ 1 Day	= 16 th Aug.
	(16 th of month End of month)	+ 1 Day	= 1 st Sep.
MARCH	(1 st march 15 th march)	+ 1 Day	= 16 th march
MONTH	(16 th march 31 st march)	= 31 st march

However, where the Central Government may, under exceptional circumstances, allow payment to be made on a different due date.

Note: If dues are not paid by due date then interest @15% PA shall be levied moreover if specified person not to make payment on time (for 2 or more times) in a consecutive period of 3 months

- Then such person shall not be permitted to make payment under deferred payment scheme
- However will be available on payment of duty, interest and penalty.

5.14

CA Rajkumar

Import and Export Procedure

Moreover, the eligible importer shall be permitted to make the deferred payment if he has

- paid the duty for a bill of entry within due date as specified above and
- paid the differential duty for the same bill of entry along with the interest on account of reassessment within one day (excluding holidays).

SECTION: 51A : PAYMENT OF DUTY, INTEREST, PENALTY etc. through E-CASH LEDGER

The CBIC on being satisfied that it is necessary and expedient so to do, hereby exempts the deposits,- w.e.f. **1st October, 2023**, from all of the provisions of [section 51A](#)

I. with respect to goods imported or exported in **customs stations where customs automated system is not in place** ;

II. with respect to **accompanied baggage** ;

III. Any Payment other than Followings

(a) any duty of customs, including cesses and surcharges levied as duties of customs;

(b) IGST; Compensation Cess

(c) interest, penalty, fees or any other amount payable under the said Act, or the Customs Tariff Act, 1975.

~~E-CASH~~

E-CASH ✓

Foreign Trade Policy, 2023

[Not Relevant]

Reference of chapter of FTP amended in case of concessional duty payable for re- importation of goods exported under duty drawback, exported for repairs etc.

For the words "Any Reward Scheme of **Chapter3**" the words "Any Scheme of **Chapter 4** of Foreign Trade Policy 2023.

THANK YOU : CA RAJ KUMAR
9810012161
WWW.CARAJKUMAR.COM.