

Roles & Responsibilities

A Handbook for CGST Officers



**Chennai Outer GST & Central Excise
Tamil Nadu & Puducherry GST Zone**



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I am extremely delighted to see the Handbook on “Roles and Responsibilities” for CGST Officers, prepared based on the initiative of the young inspectors of Chennai Outer CGST Commissionerate. It is commendable that the handbook is being released at an appropriate time, as many officers are appointed in the recent past; and several others are promoted to the higher cadres and have assumed new functional roles, after the recent annual cycle of promotions.

2. The Handbook, a ready reckoner, would certainly help the officers of all Ranks, within an Executive CGST Commissionerates, to get a clear idea of their functions, as mandated in the CGST Act, 2017 and the Rules made there under.

3. I am very pleased to see that it is designed in a user-friendly manner so that the officers can navigate to know his/her roles/responsibilities, as per the GST law, with ease. I appreciate the efforts in providing the time limits prescribed in law and more importantly, the hyperlinks to the relevant Circulars/Notifications/Instructions associated with each function, which further enhances the usefulness of this Handbook.

4. My best complements to all the officers who had taken this novel initiative for their contribution; and I wish them a very bright career. I also congratulate the Commissioner, Chennai Outer CGST and his entire team of officers for coming out with this Handbook.

(Mandalika Srinivas)



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Date: 23.01.2023

I am glad to note that Chennai Outer Commissionerate is bringing out a booklet on "Roles and Responsibilities" for CGST officers.

The book will be handy for all the officers right from Inspector to the Principal Commissioner to know their roles in the GST Regime. The responsibilities are mapped with relevant provisions of law for easy reference. Further, the e-book version also gives hyperlinks to the relevant circulars, etc. in relation to the assigned roles of these officers.

I take this opportunity to extend my gratitude to Shri. Mandalika Srinivas, Principal Chief Commissioner of GST & Central Excise, Tamilnadu & Puducherry Zone and the officers at the Zonal office for offering very valuable suggestions to improve the text.

This booklet would have not been possible without the active contribution from newly joined Inspectors under the guidance of Shri. Paritosh Vineet Vyas, Deputy Commissioner supported by Shri. C. Mohan Gopu, Additional Commissioner. My sincere appreciation to all of them in particular the new Inspectors who have started their career in government with such a wonderful endeavour.

It is my sincere hope that the book will serve its intended purpose and make CGST administration even more effective.

(M. G. THAMIZH VALAVAN)
COMMISSIONER

FOREWORD

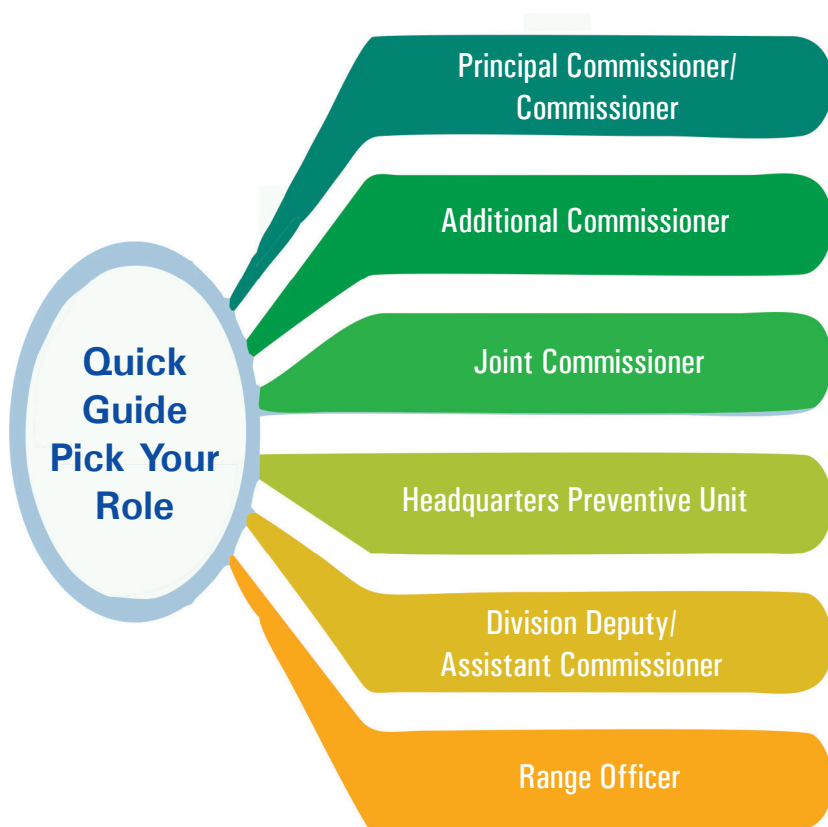
Chennai Outer GST & CEx is immensely pleased to share the “Handbook on Roles & Responsibilities for CGST officers”. The handbook is intended to serve as a quick reckoner for officers of all ranks in an Executive GST Commissionerate- from the Inspector to the Principal Commissioner- of their statutory roles as defined in the Goods & Services Act, 2017.

The handbook has been divided into four sections- the first two dealing with the basic functional units of the GST architecture- the Ranges manned by the Superintendents & Inspectors and the Divisions headed by the Deputy or Assistant Commissioners. The next two sections focus on the roles of the senior management- the Joint and Additional Commissioners and the (Principal) Commissioners. This handbook, apart from acting as a guide, is also intended to help officers appreciate the roles of other officers in the chain of command and ensure that instances of overreach beyond one’s executive powers are avoided.

For the ease of reference, all Sections and Rules dealing with a common subject have been collected under a single heading. Their content has been condensed and simplified for easy understanding. Wherever applicable, statutory time limits have been highlighted in bold. Hyperlinks to subject- specific Instructions, Circulars, and Notifications have been provided in the E-version of this handbook to allow officers to read more on the subject.

It is noteworthy that the initial draft of the Handbook was prepared by the team of Inspectors who have been freshly recruited into the CBIC fraternity and are posted to Chennai Outer GST. This assignment in the early part of their service paves the way for a career deep rooted in a culture of continuous learning and academic enquiry.

We are immensely grateful to Shri Mandalika Srinivas, Principal Chief Commissioner, Tamil Nadu & Puducherry GST Zone for his guidance and encouragement and to Dr M G Thamizhvalavan, Commissioner, Chennai Outer GST for his leadership. It is hoped that this handbook will be especially helpful for officers who have seen a change in their functional roles after the annual cycle of promotions. We request all readers and users of the Handbook to share their opinion and suggestions on improving the text further. It shall be our constant endeavor to update the E-version of this Handbook when demanded by future changes in the statute. We solicit your support and cooperation for the same.





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1. Range Functions

1.1 Inspector

1.2 Superintendent



1.1 Inspector

1.1.1 Accounts & Records

- Rule 56(6) If any taxable goods are found to be stored at anyplace(s) other than at PPOB without the cover of any valid documents, the Inspector shall determine the amount of tax payable on such goods as if such goods have been supplied by the registered person.
- Rule 58(5) The owner or the operator of the godown shall store the goods in such manner that they can be identified item-wise and owner-wise and shall facilitate any physical verification or inspection by the Inspector on demand.

1.1.2 Returns

- Rule 68 Notice to non filers of returns



1.2 Superintendent

1.2.1 Registration

- Sec 25 (8) Suo moto registration: Superintendent can
Rule 16 register any person who is liable to be registered under the Act but has failed to obtain registration
- Sec 28 Amendment of registration
Rule 19 *Failure to process the application within stipulated time limits, will lead to deemed approval*
- Sec 29(1)-(6) Cancellation or suspension of registration
Rule 22
- Rule 9 Verification of application for registration and its approval
Failure to process the application within stipulated time limits, will lead to deemed approval
- Rule 10 Issue of registration certificate
- Rule 12 Grant of registration to taxpayers involved in TDS & TCS transactions
- Rule 17 Assignment of UIN to certain identities

1.2.2 Assessment, Scrutiny & Audit

- Sec 35(6) The Superintendent shall determine the tax payable on goods and services which have not been accounted for by the taxpayer as per provisions of Sec 35(1)
- Rule 56(6) If any taxable goods are found stored at any place other than the principal place of business without any documents, Superintendent shall determine tax payable on such goods



- Sec 61
Rule 99 Superintendent is the proper officer for carrying out the scrutiny of returns
- Sec 62 Superintendent is the proper officer for carrying out best judgement assessment of tax liability for non filers
Within 5 years from the date specified for filing of Annual returns for that financial year
- Sec 65 Superintendent is the proper officer for issuing notice under Sec 73 within his financial powers , if required after the conduct of an Audit.

1.2.3 Power to Summon

- Sec 70(1) Superintendent has the power to summon a person(s) during the course on an inquiry and ask him to furnish necessary documents
Read more: Instruction No 3/2022-23

1.2.4 Demands & Recovery

- Sec 73 Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful-misstatement or suppression of facts
- Rue 142 Notice and demands under the Act: Super indent is the proper officer for issuing DRC01A, DRC01, DRC04, DRC05 and DRC08 forms electronically to the noticee

2. Deputy/ Assistant Commissioner

2.1 Division

2.2 Headquarters Anti-evasion Unit



2.1 Divisional Deputy/ Assistant Commissioner

2.1.1 Registration

Sec 27(1)
Proviso 1 DC/AC can extend the registration granted to casual taxable person and non resident taxable person

Extension can not be more then 90 days beyond the date on which registration expires

Sec 30 Revocation of cancellation of registration

Rule 23 Within 30 days from the date of filing of the application for revocation

Rule 25 Physical verification of premises due to failure of Aadhar authentication during registration or for any other reason after granting registration.

Report of the Physical Verification has to be recorder on the portal within 15 days

Sec 10(5)
Rule 6 DC/AC is the proper officer to check the eligibility and validity of person to opt for the composition levy and issue notice if he finds a contravention

2.1.2 Refunds

Sec 54(5) Crediting the refund amount rejected on the grounds mentioned under Sec 54 to the Consumer Welfare Fund

(6) Refund on a provisional basis

Rule 91

(7) Issuing a refund sanction order

Rule 92 Within 60 days from the date of application

Read more: Instruction No 3/2022

(10) Withholding payment of or deducting due amount from the refund in the case of defaulters



- Rule 86(4) Recrediting the rejected amount back to the applicant's credit ledger after passing the refund order through form PMT03
- Rule 87(11) Recrediting the rejected amount back to the applicant's credit ledger after passing the refund order through form PMT03
- Rule 90(2), (3) Issuing Acknowledgement or Deficiency memos for refund claims received
- Rule 94 Order sanctioning interest on delayed refunds

2.1.3 Assessment, Scrutiny & Audit

- Sec 60(1) Provisional assessment of tax
Within 90 days from the receipt of request from taxpayer
- (2) The DC/SC shall determine the amount of bond/surety/ security against payment of tax on provisional basis
- (3) Final assessment order in cases of provisional assessment
Within six months of issuing provisional assessment order under Sec 60(1)
- Rule 98 Provisional Assessment
- Sec 63 Assessment of unregistered persons
- Rule 100 **Within five years of the date for filing annual returns for that financial year**
- Sec 64(1) Summary assessment
With prior permission of AdC/JC



Sec 65(6) The concerned DC/AC shall inform an auditee
Rule 100 about the findings of the audit and their reasons

2.1.4 Demands & Recovery

Sec 74(1) The DC/AC shall issue show cause notice for tax short paid or erroneously refunded or credit availed incorrectly for reasons of fraud or wilful misstatement

Atleast 6 months before the due date for passing an order prescribed under Sec 74(10)

74(3) Statement of Demand for periods other than those covered in notice under Sec 74(1)

74(5) Ascertaining the tax short paid and ensuing interest, penalty before issuing a notice

74(6) The DC/AC shall not serve notice under Sec 74(1) if he receives information of payment of tax ascertained in Sec 74(5)

74(9) The power to issue an order against notice issued under Sec 74(1)

Sec 76 Show cause notice to person who has collected tax but not paid to the government ; followed by final order against the notice

Sec 79(1) DC/AC is the proper officer for recovery of tax under Sec 79(1)

Rule 145 Recovery from a third person (Garnishee notice under section 79)



2.1.4 Demands & Recovery

Rule 143	Recovery by deduction from any money owed
Rule 144	Recovery by sale of goods under control of proper officer (DC/AC)
Rule 146	Recovery through execution of a decree of a civil court (Form DRC 15)
Rule 147	Recovery by sale of movable and immovable property
Rule 151	Attachment of debt and shares
Rule 152	Attachment of property in custody of public officers or court
Rule 153	Attachment of interest in partnership
Rule 155	Recovery through land revenue authority
Rule 156	Recovery through courts, as if it were a fine imposed under the Code of Criminal Procedure, 1973



2.2 Headquarters' Preventive Deputy/ Assistant Commissioner

2.2.1 Offences & Penalties

- Sec 123 DC/AC can impose penalty for failure to furnish information return
- Sec 127 DC/AC can impose penalty on a person liable to be penalised, but the penalty is not covered under any other penal sections of the Act

2.2.2 Inspection, search and seizure

- Sec 129 Issue of show cause notice and subsequent order following detention or seizure of goods or conveyance in transit

The notice must be issued within seven days of detention or seizure and the final order within 7 days of issuing the notice

- Sec 130(6),(7) DC/AC is the proper officer for adjudging confiscation of goods or conveyances and levy of penalty



2.2.3 Demands & Recovery

Sec 74(1) The DC/AC shall issue show cause notice for tax short paid or erroneously refunded or credit availed incorrectly for reasons of fraud or wilful misstatement

Atleast 6 months before the due date for passing an order prescribed under Sec 74(10)

74(3) Statement of Demand for periods other than those covered in notice under Sec 74(1)

74(5) Ascertaining the tax short paid and ensuing interest, penalty before issuing a notice

74(6) The DC/AC shall not serve notice under Sec 74(1) if he receives information of payment of tax ascertained in Sec 74(5)

74(9) The power to issue an order against notice issued under Sec 74(1)

Sec 76 Show cause notice to person who has collected tax but not paid to the government ; followed by final order against the notice

Sec 79(1) DC/AC is the proper officer for recovery of tax under Sec 79(1)

Rule 145 Recovery from a third person (Garnishee notice under section 79)



2.2.3 Demands & Recovery

Rule 143	Recovery by deduction from any money owed
Rule 144	Recovery by sale of goods under control of proper officer(DC/AC)
Rule 146	Recovery through execution of a decree of a civil court (Form DRC 15)
Rule 147	Recovery by sale of movable and immovable property
Rule 151	Attachment of debt and shares
Rule 152	Attachment of property in custody of public officers or court
Rule 153	Attachment of interest in partnership
Rule 155	Recovery through land revenue authority
Rule 156	Recovery through courts, as if it were a fine imposed under the Code of Criminal Procedure, 1973

3. Senior Management

3.1 Additional/Joint Commissioner

3.2 Pr. Commissioner/
Commissioner



3.1 Additional / Joint Commissioner

3.1.1 Registration

Sec 30(1)
Proviso 1 **Additional Commissioner can extend time limit for filing application for revocation of cancellation of registration by *thirty days***

3.1.2 Assessment, Scrutiny & Audit

Sec 60(3)
Proviso 1 Extension of time for passing final assessment order after provisional assessment ***Upto six months beyond the due date***

Sec 64(1) Prior approval of Joint Commissioner is required for carrying out summary assessment

3.1.3 Inspection, Search & Seizure

Sec 67(1),(2),
(5),(9) Power of Inspection, Search and Seizure

Rule 139(1),(2) *Read more: Instruction No 1/2020-21*
(3),(4)

Sec 71(1),(2) Power to authorise access to business premises for inspection

Sec 81
Proviso Proper officer to decide whether the transfer of property is void or not as per provisions of Sec 81

Sec 83

Sec 129(6)
Proviso 2 Proper officer to reduce the time to initiate sale or disposal of detained or seized goods when the goods are of hazardous or perishable nature
Read more: Notification No 39/2021-CT

Rule 140(2) Bond & security for release of goods
Read more: Notification No 43/2020-CT



3.1.4 Demands & Recovery

Sec 73 Determination of tax not paid or short paid or erroneously refunded or ITC wrongly utilised

Sec 74 Determination of tax not paid or short paid or erroneously refunded or ITC wrongly utilised by reasons of fraud or wilful misstatement or suppression of facts

Read more: Circular No. 31/05/2018-GST
Circular No.169/01/2022-GST

3.1.5 Appeals & Revision

Sec 109A(1),(2) Appeals against decisions or orders passed by DC/ AC lies with the Additional Commissioner Joint Commissioner(Appeals)



3.2 Commissioner

3.2.1 Proper officer

- Sec 2(91) Definition of proper officer: Commissioner or any other officer assigned that function by the Commissioner in the Board
- Sec 5(3) Delegation of powers by the Commissioner to officers subordinate to him

3.2.2 Registration

- Sec 25(9)(b) Notifying a person or class of persons to be granted Unique Identity Number(UIN)
- Sec 30 (1)(b) Extension of time for applying for revocation of cancellation of registration
- Rule 3(1) Extension of time for filing intimation of opting for Composition levy Form CMP 01
- Rule 9(1)
Proviso b Authorisation by Commissioner to any subordinate officer for approving the exercise of Physical Verification for a new registration
- Rule 19(1A) Commissioner can issue order to give effect to amendments in registration from any date earlier than the effective date of amendment. i.e date of submission of Form REG 14

3.2.3 Accounts & Records

- Sec 35(3) Notify person(s) to maintain additional records or documents for a specified purpose
- Sec 35(4) For taxpayers not in a position to maintain records as prescribed by the Act, Commissioner may permit maintenance of records in a manner specified by him



- Rule 48(4) Commissioner may on recommendation of the
Proviso Council exempt any person(s) from issuing E
invoices with Invoice Reference Number in the
manner specified in this Rule

3.2.4 Returns

- Sec 37(1) Extension of time limit for furnishing details of
Proviso 2 outward supply
Read more: GSTR 1
- Sec 39(6) Extension of time limit for filing monthly summary
return
Read more: Concept paper on GSTR 3B
- Sec 44 Commissioner may, on the recommendation of the
Proviso 1 Council, by notification exempt class of registered
persons from filing annual return
- Sec 52(4) Extension of time limit for filing returns by E
Proviso 1 Commerce Operators (ECO) collecting tax at
source
- Sec 52(5) Extension of time limit for filing annual returns for
Proviso 1 ECOs
- Rule 45 (3) Extension of time limit by Notification for declaring
in ITC 04 details of challans in respect of goods
involved in job work
- Rule 78 Commissioner may on recommendation of Council
extend the time for matching of details furnished
by ECOs and suppliers

3.2.5 Refunds

- Sec 54(11) Withholding refunds in cases of pending
appeal against the refund order or pending
departmental proceedings against the applicant



3.2.6 Assessment, Scrutiny & Audit

- Sec 60(3)
Proviso 1 Extension of time for passing final assessment order after provisional assessment Upto four years beyond the extension given by AdC/JC
- Sec 65(1) Commissioner may conduct audit of any registered person
- Sec 65(4)
Proviso 1 Commissioner may extend the time of completion of audit by six months beyond the stipulated time of 3 months from the date of commencement
- Sec 66(1) Approval for special audit by chartered accountant or cost accountant nominated by the Commissioner
- Sec 66(5) Determination of remuneration to be paid to chartered accountant/ cost accountant for conducting special audit
- Read more:* SOP for Scrutiny of Returns

3.2.7 Inspection, Search and Seizure

- Sec 67(1),(2) Power of Inspection, Search and Seizure
- Read more:* Instruction No 1/2020-21
- Sec 67(10) The provisions of the Code of Criminal Procedure, 1973, relating to search and seizure, shall apply to search & seizure under this Act subject to the modification that sub-section (5) of section 165 of the said Code shall have effect as if for the word “Magistrate, the word “Commissioner” were substituted.
- Sec 67(12) Commissioner shall authorize purchase of goods from a taxable person for checking issue of invoices



Sec 71(1) Power to authorise access to business premises for inspection

3.2.8 Demands and Recovery

Sec 78 **Commissioner can initiate recovery proceedings earlier than the time specified under Sec 78 which is three months from the date of service of order**

Sec 80 Extend time limit for payment of dues or permit payment in instalments

Rule 158(2)

Rule 158(1) The Commissioner can call for a report from the jurisdictional officer regarding financial ability of the person, who has filed a request u/s 80, to pay the amount

Sec 83 Provisional attachment of property in the interest of revenue

Read more: Guidelines for Provisional Attachment

Rule 159(1) Such attachment shall cease to have effect after one year from the date of order

Sec 84 (a) Continuation and validation of recovery proceedings- Commissioner shall serve a notice of demand in cases where the tax dues are enhanced following an appeal or revision

Sec 88(1) The liquidator shall intimate the Commissioner of his appointment within 30 days of the appointment

Sec 88(2) Commissioner shall within 3 months of the intimation of appointment of the liquidator notify to the liquidator the amount payable by the company under liquidation

Read more: Guidelines for recovery under Sec 79



3.2.9 Offences, Arrests & Prosecution

- Sec 69(1) Power to authorise arrest for offences under Sec 132 (1)
Read more: Instruction No 2/2022-23 GST-INV
- Sec 132(6) No person can be prosecuted without prior approval of Commissioner
Read more: Instruction No 4/2022-23 GST-INV
- Sec 134 No court shall take cognizance of any offence punishable under the CGST Act without prior sanction of the Commissioner
- Section 138 Commissioner is empowered to compound the offences under this Act

3.2.10 Appeals & Revision

- Sec 107(2) Commissioner can direct any subordinate officer to file an appeal with the Appellate Authority against an order of the original adjudicating authority
Within six months of the communication of the order
Read more: SOP for Post Audit & Review of Refund Orders
- Sec 112(3) Commissioner may direct any subordinate officer to file an appeal with the Appellate Tribunal against an order of the Appellate Authority or Revisional Authority
Within six months from the date on which the order has been passed



Sec 113(3) Appellate Tribunal may amend any errors in its order on its own accord or on being informed by the Commissioner

Within three months from the date of the order

Rule 109A Appeals against decisions or orders passed by AdC/JC lie with the Commissioner(Appeals)

Rule 116 Commissioner may disqualify authorised representative for reasons of misconduct

3.2.11 Transitional Provisions

Sec 140(5) Proviso 1, Sec 141(1) Proviso 1, Sec 141(2) Proviso 1, Sec 141(3) Proviso 1, Sec 142(12) Proviso 1:

Relate to extension of time limit for fulfilling certain conditions under Transitional provisions.

3.2.12 Miscellaneous

Rule 83(5) Commissioner shall entertain appeals by GST Practitioner against an order of disqualification

Rule 83(6) Based on the written request of a person who has failed to avail an attempt for qualifying as a GST Practitioner due to unforeseen circumstances, the jurisdictional

Commissioner may recommend the request to NACIN for an additional attempt.

Rule 86A(1) Commissioner can authorise officers to block credit if found ineligible or fraudulently availed
Read more: Guidelines for disallowing credit under Rule 86A



- Rule 128 Commissioner may forward application to Standing and Screening Committees for Anti Profiteering
- Rule 138B(1) Commissioner may authorise officers to carry out verification of E way bill for inter and intra state movement of goods.

4. Instructions & Guidelines

4.1 Registration

4.2 Refunds

4.3 Demands & Recovery, Adjudication

4.4 Inspection, Search & Seizure

4.5 Arrest & Prosecution

4.6 Assessment, Scrutiny & Audit

4.7 Offences & Penalties

4.8 Clarificatory Instructions

4.9 Miscellaneous



4.1 Registration

03/2019-20
[GST-INV]

Monitoring of Companies under the process of strike off u/s 248 of Companies Act, 2013.

4.2 Refunds

2/1/2020-GST

Implementation of decision to expedite pending refund claims - reg.

Instruction No.
03/2022-GST

Procedure relating to sanction, post-audit and review of refund claims

Instruction No.
04/2022-GST

Manner of processing and sanction of IGST refunds, withheld in terms of clause (c) of sub-rule (4) of rule 96, transmitted to the jurisdictional GST authorities under sub-rule (5A) of rule 96 of the CGST Rules, 2017.

4.3 Demands & Recovery, Adjudication

01/2021-22
[GST-INV]

Reporting of major cases of GST evasion.

02/2021-22
[GST-INV-DR]

Issuance of SCNS in Time Bound Manner- Regarding.

Instruction No.
01/2022-GST

Guidelines for recovery under section 79 for cases covered under explanation to Section 75(12) of the CGST Act, 2017



4.4 Inspection, Search & Seizure

01/2020-21 [GST-INV- DGOV Ref]	Instructions / Guidelines regarding procedures to be followed during Search Operation.
Instruction No. 01/2022-23 [GST-INV]	Deposit of tax during the course of search, inspection or investigation

4.5 Arrest & Prosecution

01/2019-20 [GST-INV- Arrest-caveat]	Arrest under GST- Filing of Caveat in Hon'ble Supreme Court.
02/2019-20 [GST-INV- Arrest-caveat]	Direction of Hon'ble Supreme Court in the matter of SLP No. 4322-4324/2019.
Instruction No. 04/2022-23 [GST-Inv.]	Guidelines for launching of prosecution under the Central Goods & Services Tax Act, 2017

4.6 Assessment, Scrutiny & Audit

Instruction No. 02/2022-GST	Standard Operating Procedure (SOP) for Scrutiny of returns for FY 2017-18 and 2018-19
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4.7 Offences & Penalties

02/2021-22 [GST-INV-ISP]	Protocol for sharing of information by Law and Enforcement Agencies & Department with Central Economic Intelligence Bureau.
Instruction No. 02/2022-23- [GST-INV]	Guidelines for arrest and bail in relation to offences punishable under the CGST Act, 2017.
Instruction No. 03/2022-23 [GST-INV]	Guidelines on Issuance of Summons Under Section 70 of the Central Goods & Services Tax Act, 2017

4.8 Clarificatory Instructions

3/2/2020-GST	Payment of GST by real estate promoter/ developer supplying construction of residential apartment etc, on the shortfall value of inward supplies from registered supplier at the end of the financial year-reg.
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4.9 Miscellaneous

Corrigendum [GST INV-OD]	Corrigendum to Instruction No. 01/2020-21.
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5. Circulars

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5.1 Accounts & Records

Corrigendum	Corrigendum to Circular No. 23/23/2017-GST dated 21st December 2017 issued vide F. No. 349/58/2017- regarding
23/23/2017-GST	Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc.

5.2 Appeals

25/25/2017-GST	Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling.
132/2/2020 - GST	To issue clarification in respect of appeal in regard to non-constitution of Appellate Tribunal -reg.

5.3 Taxability

19/19/2017-GST	Clarification on taxability of custom milling of paddy.
44/18/2018-CGST	Issue related to taxability of 'tenancy rights' under GST- Regarding.
55/29/2018-GST	Taxability of services provided by Industrial Training Institutes (ITI) .



66/40/2018-GST	GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts
77/51/2018-GST	Denial of composition option by tax authorities and effective date thereof
82/01/2019-GST	Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs).
83/02/2019-GST	Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC).
84/03/2019-GST	Clarification on issue of classification of service of printing of pictures covered under 998386.
85/04/2019-GST	Clarification on GST rate applicable on supply of food and beverage services by educational institution.
86/05/2019-GST	GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company.
100/19/2019-GST	GST Applicability on Seed Certification Tags.
101/20/2019-GST	GST exemption on the upfront amount payable in installments for long term lease of plots, under Notification No. 12/2017, Central Tax (Rate), S.No. 41, dated 28.06.2017.



109/28/2019-GST	Clarification on issues related to GST on monthly subscription/contribution charged by a Residential Welfare Association from its members.
114/33/2019-GST	Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both.
115/34/2019-GST	Clarification on issue of GST on Airport levies.
116/35/2019-GST	Levy of GST on the service of display of name or placing of name plates of the donor in the premises of charitable organisations receiving donation or gifts by individual donors.
117/36/2019-GST	Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India.
119/38/2019-GST	Clarification regarding taxability of supply of securities under Securities Lending Scheme, 1997.
130/2019-GST	RCM on renting of motor vehicles.
140/10/2020 - GST	Clarification in respect of levy of GST on Director's Remuneration.
149/05/2021-GST	Clarification regarding applicability of GST on supply of food in Anganwadis and Schools.



150/06/2021-GST	Clarification regarding applicability of GST on the activity of construction of road where considerations are received in deferred payment (annuity).
151/07/2021-GST	Clarification regarding GST on supply of various services by Central and State Board (such as National Board of Examination)
170/02/2022-GST	Mandatory furnishing of correct and proper information of inter-State supplies and amount of ineligible/blocked Input Tax Credit and reversal thereof in return in FORM GSTR-3B and statement in FORM GSTR-1
178/10/2022-GST	GST applicability on liquidated damages, compensation and penalty arising out of breach of contract or other provisions of law
11/11/2017-GST	Clarification on taxability of printing contracts.
12/12/2017-GST	Seeks to clarify the applicability of GST on the superior kerosene oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB].

5.4 Clarificatory Circulars

14/14/2017-GST	Procedure regarding procurement of supplies of goods from DTA by (EOU)/ (EHTP Unit /STP Unit/BTP Unit.
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21/21/2017-GST	GST dated 22.11.2017 is issued to clarify on Inter-state movement of rigs, tools and spares, and all goods on wheels [like cranes].
22/22/2017-GST	Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries.
30/4/2018-GST	GST dated 25.01.2018 clarification regarding supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86 .
32/06/2018-GST	Clarifications regarding GST in respect of certain services as decided in 25th GST Council meeting.
34/8/2018-GST	Clarification regarding GST in respect of certain services.
35/9/2018-GST	Clarification regarding taxable services provided by the member of the Joint Venture(JV) to the JV and vice versa and inter se between the members of the JV.
38/12/2018-GST	Clarifications on issues related to Job Work.
47/21/2018-GST	Clarifications of certain issues under GST.
57/31/2018-GST	Scope of Principal-agent relationship in the context of Schedule I of the CGST Act.
61/35/2018-GST	E-way bill in case of storing of goods in godown of transporter.



65/39/2018-GST	Guidelines for Deductions and Deposits of TDS by the DDO under GST
67/41/2018-GST	Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated 14.09.2018 - reg
72/46/2018-GST	Circular to clarify the procedure in respect of return of time expired drugs or medicines
73/47/2018-GST	Scope of principal and agent relationship under Schedule I of CGST Act, 2017 in the context of del-credre agent.
74/48/2018-GST	Circular clarifying collection of tax at source by Tea Board of India.
75/49/2018-GST	Guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' of the Ministry of Culture
Corrigendum	Corrigendum to Circular No. 76/50/2018-GST
76/50/2018-GST	Clarification on certain issues (sale by government departments to unregistered person; levability of penalty under section 73(11) of the CGST Act; rate of tax in case of debit notes / credit notes issued under section 142(2) of the CGST Act; applicability of notification No. 50/2018-Central Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST



87/06/2019-GST	Seeks to clarify meaning of the term “eligible duties” in section 140(1) of CGST Act, 2017.
88/07/2019-GST	Seeks to make amendments in the earlier issued circulars in wake of amendments in the CGST Act, 2017 (which shall come into force w.e.f. 01.02.2019).
90/09/2019-GST	Seeks to clarify situations of compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter- State supply.
91/10/2019-GST	Seeks to give clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period July, 2017 to March, 2018.
92/11/2019-GST	Circular clarifying various doubts related to treatment of sales promotion scheme under GST
93/12/2019-GST	Seeks to clarify nature of supply of Priority Sector Lending Certificates (PSLC)-regarding
Corrigendum	Corrigendum to Circular No. 102/21/2019-GST
102/21/2019-GST	Clarification regarding applicability of GST on additional / penal interest-reg
105/24/2019-GST	Clarification on various doubts related to treatment of secondary or post-sales discounts under GST - reg.



- 107/26/2019-GST which seeks to clarify various doubts related to supply of Information Technology enabled Services (ITeS services).
- 108/27/2019-GST which seeks to clarify issues regarding procedure to be followed in respect of goods sent / taken out of India for exhibition or on consignment basis for export promotion.
- 112/31/2019-GST Seeks to withdraw Circular No. 105/24/2019-GST dated 28.06.2019.
- 120/39/2019- GST Clarification on the effective date of explanation inserted in notification No. 11/ 2017- CTR dated 28.06.2017, Sr. No. 3(vi).
- 121/40/2019-GST Clarification related to supply of grant of alcoholic liquor license.
- 126/45/2019-GST Clarification on scope of the notification entry at item (id), related to job work, under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017-reg.
- 127/46/2019-GST seeks to ab-initio withdraw the Circular No. 107/26/2019 dated 18.07.2019.
- 134/04/2020-GST Seeks to clarify issues in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016
- 138/08/2020-GST Seeks to clarify 'issues in respect of challenges faced by the registered persons in implementation of provisions of GST Laws'.



142/12/2020-GST	Clarification of issues relating to application of sub-rule (4) of rule 36 of the CGST Rules, 2017, cumulatively for the months of February, 2020 to August, 2020
146/02/2021-GST	Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- Central Tax dated 21st March, 2020 - Reg.
156/12/2021-GST	Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- Central Tax dated 21st March, 2020 - Reg.
157/13/2021-GST	Clarification regarding extension of limitation under GST Law in terms of Hon'ble Supreme Court's Order dated 27.04.2021.
159/15/2021-GST	Clarification on doubts related to scope of "Intermediary"
Corrigendum	Corrigendum to Circular No. 160/16/2021-GST
160/16/2021-GST	Clarification in respect of certain GST related issues
165/21/2021	Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- Central Tax dated 21st March, 2020



- 172/04/2022-GST Clarification on various issue pertaining to GST
- 185/17/2022-GST Clarification with regard to applicability of provisions of section 75(2) of Central Goods and Services Tax Act, 2017 and its effect on limitation
- 186/18/2022-GST Clarification on various issue pertaining to GST
- 187/19/2022-GST Clarification regarding the treatment of statutory dues under GST law in respect of the taxpayers for whom the proceedings have been finalised under Insolvency and Bankruptcy Code, 2016

5.5 Demands & Recovery

- 42/16/2018-GST clarifying the procedure for recovery of arrears under the existing law and reversal of inadmissible input tax credit.
- 58/32/2018-GST Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit.
- 171/03/2022-GST Clarification on various issues relating to applicability of demand and penalty provisions under the Central Goods and Services Tax Act, 2017 in respect of transactions involving fake invoices.



5.6 Inspection, Search & Seizure

- 41/15/2018-GST Clarifying the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.
- 49/23/2018-GST Seeks to modify Circular No.41/15/2018-GST
- 64/38/2018-GST Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular Nos. 41/15/2018-GST dated 13.04.2018 and 49/23/2018-GST dated 21.06.2018 - regarding

5.7 ITC

- 16/16/2017-GST Clarifications regarding applicability of GST and availability of ITC in respect of certain services.
- 33/07/2018-GST Directions under Section 168 of the CGST Act regarding non-transition of CENVAT credit under section 140 of CGST Act or non-utilization thereof in certain cases-reg.
- 96/15/2019-GST Seeks to clarify issues in respect of transfer of input tax credit in case of death of sole proprietor.
- 98/17/2019-GST Seeks to clarify the manner of utilization of input tax credit post insertion of the rule 88A of the CGST Rules.



123/42/2019-GST	Seeks to clarify restrictions in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017.
133 03/2020-GST	Seeks to clarify issues in respect of apportionment of input tax credit (ITC) in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules
174/06/2022-GST	Prescribing manner of re-credit in electronic credit ledger using FORM GST PMT-03A.
183/15/2022-GST	Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19
184/16/2022-GST	Clarification on the entitlement of input tax credit where the place of supply is determined in terms of the proviso to sub-section (8) of section 12 of the Integrated Goods and Services Tax Act, 2017

5.8 Place of Supply

103/22/2019-GST	Clarification regarding determination of place of supply in certain cases-reg.
118/37/2019-GST	Clarification regarding determination of place of supply in case of software/design services related to Electronics Semi-conductor and Design Manufacturing (ESDM) industry.



5.9 Proper Officer

9/9/2017-GST	Authorized officer for enrollment of Goods and Services Tax Practitioner.
31/05/2018 - GST	Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017.
169/01/2022-GST	Amendment to Circular No. 31/05/2018-GST, dated 9th February, 2018 on 'Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017

5.10 Rate & Classification

46/20/2018-GST	Applicable GST rate on Priority Sector Lending Certificates (PSLCs), Renewable Energy Certificates (RECs) and other similar scrips -regarding.
50/24/2018-GST	Seeks to withdraw Circular No. 28/02/2018-GST dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and Order No 02/2018-CT dated 31.03.2018-reg.
51/25/2018-GST	Applicability of GST on ambulance services provided to Government by private service providers under the National Health Mission (NHM)



- 52/26/2018-GST Circular No. 52/26/2018-GST dated 09.08.2018 i.r.o. clarification regarding applicability of GST rates on various goods and services.
- 53/27/2018-GST Circular No. 53/27/2018-GST dated 09.08.2018 i.r.o. clarification regarding applicability of GST on petroleum gases retained for the manufacture of petrochemical and chemical products
- 54/28/2018-GST Circular No. 54/28/2018-GST dated 09.08.2018 i.r.o. classification of fertilizers supplied for use in the manufacture of other fertilizers at 5 % GST rate.
- 62/36/2018-GST Levy of GST on Priority Sector Lending Certificate-reg.
- 80/54 /2018-GST Clarification regarding GST rates & classification (goods)
- 81/55/2018-GST seeks to clarify GST rate for Sprinkler and Drip irrigation System including laterals.
- 163/19/2021-GST Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 45th meeting held on 17th September, 2021 at Lucknow-reg.
- 164/20/2021-GST Clarifications regarding applicable GST rates & exemptions on certain services.



167/23/2021	GST on service supplied by restaurants through e-commerce operators-reg.
177/09/2022-GST	Clarifications regarding applicable GST rates & exemptions on certain services
179/11/2022-GST	Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 47th meeting held on 28th – 29th June, 2022 at Chandigarh
189/01/2023-GST	clarification regarding GST rates and classification of certain goods.
190/02/2023-GST	clarification regarding GST rates and classification of certain services.
13/13/2017-GST	Clarification of classification of cut pieces of fabric under GST.
20/20/2017-IGST	GST dated 22.11.2017 is issued to clarify classification and GST rate on Terracotta idols.
27/01/2018-GST	Clarifications regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc.
Corrigendum	Corrigendum to Circular No. 28/02/2018-GST
28/02/2018-GST	Clarifications regarding GST on College Hostel Mess Fees.



29/3/2018-GST	GST dated 25.01.2018 seeks to clarify applicability of GST on Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol.
Corrigendum	Corrigendum to Circular No. 97/16/2019-GST
Corrigendum	Corrigendum to Circular No. 97/16/2019-GST
97/16/2019-GST	Circular clarifying issues regarding exercise of option to pay tax under notification No. 2/2019- CT(R) dt 07.03.2019 issued.
113/32/2019-GST	Clarification regarding GST rates & classification (goods) Circular-reg.
152/08/2021-GST	Clarification regarding rate of tax applicable on construction services provided to a Government Entity, in relation to construction such as of a Ropeway on turnkey basis
153/09/2021-GST	GST on milling of wheat into flour or paddy into rice for distribution by State Governments under PDS
154/10/2021-GST	GST on service supplied by State Govt. to their undertakings or PSUs by way of guaranteeing loans taken by them
155/11/2021-GST	Clarification regarding GST rate on laterals/ parts of Sprinklers or Drip Irrigation System



5.11 Refund

2/2/2017-GST	Issues related to furnishing of Bond/ Letter of Undertaking for Exports-Reg.
4/4/2017-GST	Regarding issues related to Bond/Letter of Undertaking for exports without payment of integrated tax-Reg.
5/5/2017 - GST	Circular on Bond/LUT in case of exports without payment of integrated tax.
8/8/2017-GST	Clarification on issues related to furnishing of Bond/LUT for exports.
17/17/2017 - GST	Manual filing and processing of refund claims in respect of zero-rated supplies. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
18/18/2017 - GST	Refund of unutilized input tax credit of GST paid on inputs in respect of exporters of fabrics.
24/24/2017-GST	Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
36/10/2018-GST	Processing of refund application for UIN entities.
37/11/2018-GST	Clarifications on exports related refund issues. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.



40/14/2018-GST	Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports-Reg.
43/17/2018-GST	Clarifying the issues arising in refund to UIN.
Corrigendum	Corrigendum to Circular No. 45/19/2018-GST
45/19/2018-GST	Clarification on refund related issues. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
48/22/2018-GST	Circulars clarifying miscellaneous issues related to SEZ and refund of unutilized ITC for job workers.
56/30/2018-GST	Clarification on removal of restriction on refund of accumulated Input Tax Credit on fabrics.
59/33/2018-GST	Clarification on refund related issues. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
60/34/2018-GST	Processing of refund applications filed by Canteen Stores Department (CSD).
Corrigendum	Corrigendum to Circular No. 63/37/2018-GST
63/37/2018 - GST	Clarification regarding processing of refund claims filed by UIN entitles
68/42/2018-GST	Notifications issued under CGST Act, 2017 applicable to Goods and Services Tax (Compensation to States) Act, 2017



70/44/2018 -GST	Clarification on certain issues related to refund. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
78/52/2018-GST	Clarification on export of services under GST
79/53/2018-GST	Clarification on refund related issues. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
94/13/2019-GST	Seeks to clarify certain refund related issues under GST. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
104/23/2019-GST	Processing of refund applications in FORM GST RFD-01A submitted by taxpayers wrongly mapped on the common portal-reg.
106/25/2019-GST	Refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange - reg.
110/29/2019 - GST	Seeks to clarify the eligibility to file a refund application in FORM GST RFD-01 for a period and category.
111/30/2019 - GST	Seeks to clarify procedure to claim refund in FORM GST RFD-01 subsequent to favourable order in appeal or any other forum.



125/44/2019 - GST	Seeks to clarify the fully electronic refund process through FORM GST RFD-01 and single disbursement.
135/05/2020 - GST	Circular on Clarification on refund related issues - Reg
139/09/2020-GST	Clarification on Refund Related Issues.
147/03//2021-GST	seeks to clarify certain refund related issues
162/18/2021-GST	Clarification in respect of refund of tax specified in section 77(1) of the CGST Act and section 19(1) of the IGST Act.
166/22/2021	Circular on Clarification on refund related issues
168/24/2021	Mechanism for filing of refund claim by the taxpayers registered in erstwhile Union Territory of Daman & Diu for period prior to merger with U.T. of Dadra & Nagar Haveli.
173/05/2022-GST	Clarification on issue of claiming refund under inverted duty structure where the supplier is supplying goods under some concessional notification.
175/07/2022-GST	Manner of filing refund of unutilized ITC on account of export of electricity.
176/08/2022-GST	Withdrawal of Circular No. 106/25/2019-GST dated 29.06.2019.



- 181/13/2022-GST Clarification on refund related issues
- 188/20/2022-GST Prescribing manner of filing an application for refund by unregistered persons

5.12 Registration

- 1/1/2017-GST Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder-Reg.
- 3/3/2017 - GST Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017-Reg.
- 69/43/2018-GST Circular on Standard Operating Procedure for Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16
- 95/14/2019-GST Seeks to clarify verification for grant of new registration.
- 99/18/2019-GST Seeks to clarify the extension in time under sub-section (1) of section 30 of the Act to provide a one time opportunity to apply for revocation of cancellation of registration on or before the 22nd July, 2019 for the specified class of persons for whom cancellation order has been passed up to 31st March, 2019.



- 148/04/2021-GST Seeks to prescribe Standard Operating Procedure (SOP) for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration under section 30 of the CGST Act, 2017 and rule 23 of the CGST Rules, 2017.
- 158/14/2021-GST Clarification regarding extension of time limit to apply for revocation of cancellation of registration in view of Notification No. 34/2021-Central Tax dated 29th August, 2021
- 71/45/2018-GST Clarification on issues pertaining to registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor

5.13 Returns

- 7/7/2017-GST System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - regarding.
- 15 /15/2017 - GST Due date for generation of FORM GSTR-2A and FORM GSTR-1A in accordance with the extension of due date for filing FORM GSTR-1 and FORM GSTR-2 respectively.
- 26/26/2017-GST Filing of returns under GST.
- 89/08/2019-GST Seeks to clarify situations of mentioning details of inter-State supplies made to unregistered persons in Table 3.2 of FORM GSTR-3B and Table 7B of FORM GSTR-1.



124/43/2019 - GST	Seeks to clarify optional filing of annual return under notification No. 47/2019-Central Tax dated 9th October, 2019.
143/13/2020-GST	Provisions relating to Quarterly Return Monthly Payment Scheme

5.14 SOP

39/13/2018-GST	Setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST Portal-reg.
122/41/2019-GST	Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons- reg.
128/47/2019 - GST	Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons.
131/1/2020-GST	Standard Operating Procedure (SOP) to be followed by exporters -reg.
136/06/2020-GST	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) - Reg



137/07/2020-GST	Circular clarifying issues in respect of challenges faced by registered persons in implementation of provisions of GST issued - Reg
141/11/2020-GST	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread COVID-19
129/48/2019 - GST	Standard Operating Procedure to be followed in case of non-filers of returns-reg.
145/01/2021-GST	Standard Operating Procedure (SOP) for implementation of the provision of suspension of registrations under sub-rule (2A) of rule 21A of CGST Rules, 2017.

5.15 Transitional Provisions

180/12/2022-GST	Guidelines for filing/revising TRAN-1/TRAN-2 in terms of order dated 22.07.2022 & 02.09.2022 of Hon'ble Supreme Court in the case of Union of India vs. Filco Trade Centre Pvt. Ltd
182/14/2022-GST	Guidelines for verifying the Transitional Credit in light of the order of the Hon'ble Supreme Court in the Union of India vs. Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709-32710/2018, order dated 22.07.2022 & 02.09.2022



5.16 Value of Supply

06/06/2017-
CGST

CGST dated 27.08.2017 is issued to clarify classification and GST rate on lottery.

5.17 Miscellaneous

144/14/2020-
GST

Waiver from recording of UIN on the invoices for the months of April 2020 to March 2021

161/17/2021-
GST

Clarification relating to export of services-condition (v) of section 2(6) of the IGST Act 2017