

# Indirect Tax

## Newsletter

Dec, 2023



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# Advance Rulings & Judgements

**Hon'ble High Court of Allahabad held that maximum penalty amounting to Rs. 10000/- can be levied on the taxpayer where the taxpayer has already discharged the GST liability in full but after considerable delay due to COVID – 19 situations.**

### **Brief Facts**

- In the given case, the petitioner is a private limited company and is engaged in the business of providing manpower supply services.
- A Show cause Notice (SCN) was issued by the Proper Officer alleging that petitioner had collected GST but not deposited the same within the prescribed time limit. However, the petitioner could not respond to SCN on account of COVID – 19 situation and the Proper Officer passed the order on ex-parte basis demanding penalty equivalent to GST due i.e., Rs. 56,00,953/- along with GST tax liability.
- The Petitioner aggrieved by the Order passed by the Proper Officer, filed an appeal for availing the relief against the payment of penalty. However, the Appellate Authority upheld the imposition on penalty and dismissed the appeal by placing reliance on the mandate of Section 122(1)(iii) of Central Goods and Service Tax Act, 2017 (CGST Act).

### **Observations**

- Whether the Proper Officer can demand the penalty equivalent to the tax due merely on the grounds that the tax amount was deposited by Taxpayer to the Revenue Account with delay due to prevailing COVID – 19 situation?

## Decision

- The High Court of Allahabad held that there is no material evidence or even an allegation against the petitioner that the amount was collected but not paid or evaded, but the only allegation is that the amount was not paid within the prescribed time limit and was paid after a delay.
- The High Court of Allahabad opined that even if the said allegation could be treated as correct then the only penalty imposable against the petitioner would be Rs. 10,000/- as no tax amount has admittedly been evaded by the Petitioner.
- The High Court of Allahabad further concluded that the Appellate Authority and the Proper Officer had failed in following the general discipline relating to penalty as prescribed in Section 126(2) of CGST Act.

[Clear Secured Services vs Commissioner, State Tax (Writ Tax No. 1 & 5 of 2023 – Allahabad HC) dated 23 November 2023]

## Hon'ble High Court of Allahabad held that the demand issued on the grounds of non-payment of tax by the Supplier cannot sustain since the recipient's taxpayer type was a Composition dealer.

### Brief Facts

- The Petitioner had opted for a composition scheme for the period 01.10.2017 to 21.03.2019.
- The GST Department issued a notice to the Petitioner alleging that one of its supplier was found non-existent at the time of survey and demanded the tax along with interest and penalty.

### Observations

- Where at time of supply, seller existed but subsequently it was found non-existent, since Authorities could have very well verified as to whether after filing of GSTR-1 and GSTR-3B how much tax had been deposited by selling dealer, but authorities had failed to do so.

### Decision

- The High Court of Allahabad noted that the disputed purchases pertained to period May 2018 and June 2018, which fell under the period of composition and question of taking credit would not arise. Moreover, the petitioner adduced evidence such as tax invoice, e-way bill, G.R., payment receipts etc. to show that purchases were made from registered dealer whose registration was cancelled in October 2019.

- The High Court of Allahabad held that at time of transaction in question, seller was a registered firm under GST Act and at subsequent time, the seller was found non-existence. Thus, the Court held that the impugned order raising demand for entire amount of tax could not be sustained in eyes of law and matter was remanded back.

[Rama Brick Field vs Additional Commissioner Grade – 2 (Writ Tax No. 909 of 2022) dated 6 November 2023]

## **Hon'ble High Court of Delhi sets aside Order cancelling GST Registration with unspecified reasons.**

### **Brief Facts**

- The petitioner received a Show Cause Notice (SCN) dated May 19, 2022, for cancellation of the GST Registration, with effect from March 03, 2018, for the reason that the Petitioner obtained registration by fraud, wilful misstatement, or suppression of facts.
- GST Registration of the Petitioner was suspended with effect from the date of issuance of the SCN. Thereafter, the Revenue Department without waiting for a reply against the SCN from the Petitioner, issued the Order dated May 23, 2022 (Impugned Order).

## Observations

- Delhi High Court observed that the Impugned Order neither refers to any fraud that was found to have been committed by the petitioner nor mentions any misstatement allegedly made by the Petitioner.

## Decision

- Delhi High Court opined that there is no explanation as to why the buyers and suppliers have been found to be suspicious. Merely because the Petitioner's shop was found closed, absent anything more, is not a ground for cancellation of Petitioner's GST registration.
- Delhi High Court disposed the petition with the direction to the proper officer to restore the GST Registration.

[VAB Apparel LLP Vs Commissioner of Delhi GST [W.P.(C) No. 13462 of 2023 – Delhi HC, dated 10 November 2023]



## Supplementary invoice or debit note to be issued within 30 days by taxpayers in case of receipt of differential consideration on upward revision of rate for works executed prior to enforcement of GST Acts.

### Brief Facts

- M/s. Jaiprakash Associates Limited (Applicant) is a works contractor executing works for the State Government.
- The Applicant submitted that it was awarded a work for executing Investigation, design and execution of 2 Tunnels of Reservoir Project. The work for one of tunnels commenced from June 2008 and from June 2011 for another tunnel. However, the Ministry of Environment and Forests had restricted the entry into the forest of the Applicant for survey and investigation work.
- The Applicant further submitted that during the execution of project, the properties of strata encountered were varying than those available for planning during bidding. This had resulted in lower work progress, heavy consumption of spares, consumables, power etc. Such matter was represented to the Government requesting to revise the rates for underground excavation and lining concrete. The Government considered the matter and agreed for Rate revision for the changed site conditions beyond agreement period as per the observed data and approved the revised rate for the work done during the extended period (beyond agreed contract period) i.e., September 2010 to June 2017.

### Issue Involved

- What is the time of supply of the work executed from September 2010 to June 2017?
- How to issue tax invoice in this scenario?

## Decision

- AAR held that The Applicant has received consideration for the works executed by him prior to the appointed day i.e., 01.07.2017 due to upward revision.
- AAR referred to the provisions of Section 142(2)(a) of the Central Goods and Service Tax Act, 2017 (CGST Act) and concluded that the time of supply is the date on which such consideration is received as enumerated under section 13(c)(a) of the CGST Act.
- The applicant shall receive a supplementary invoice or payment debit note, within thirty days of such price revision and such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under CGST Acts.

[Telangana Advance Ruling No. 19/TSAAR/2023 in A.R.Com/14 of 2023, dated 30 September 2023]



# GST Updates

## **CBIC introduced an amnesty scheme for filing of appeal and offering relief to eligible taxpayers who missed the appeal filing deadline.**

- According to the notification, following class of taxpayers are eligible for filing appeal under amnesty scheme:
  - Taxable persons who could not file an appeal against the order passed by the proper officer on or before the 31st day of March 2023 under section 73 or 74 of the said Act within the time period specified in sub-section (1) of section 107 read with sub-section (4) of section 107 of the Central Goods and Service Tax Act, 2017 (CGST Act) i.e., 3 months from date of Order in Form DRC 07, and
  - Taxable persons whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in section 107 of CGST Act.
- Following conditions must be fulfilled for filing of appeal under amnesty scheme:
  - The amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by the appellant, is paid by the appellant in full.
  - A sum amounting to 12.5% of the remaining amount of tax in dispute arising from the said order, subject to a maximum of Rs. 25 crores, in relation to which the appeal has been filed, out of which at least 20% should have been paid by debiting from the Electronic Cash Ledger.

- Following orders are not eligible for filing of appeal under amnesty scheme:
  - Order passed on or after 01.04.2023.
  - No tax demand Orders
  - Only Penalty Orders
  - Only Interest Orders
  - Orders rejecting Refund Application
  - Orders reducing the Input Tax Credit only, no tax demand.
  - Orders rejecting Application for GST Registration Number.
- Further, no refund shall be granted on account of this notification till the disposal of the appeal, in respect of any amount paid by the appellant, either on their own or on the directions of any authority (or) court, in excess of the amount specified above before the issuance of this notification, for filing an appeal under subsection (1) of Section 107 of the CGST Act.
- The provisions of Chapter XIII of the Central Goods and Service Tax Rules, 2017 (12 of 2017), shall mutatis mutandis, apply to an appeal filed under this notification.

[Notification No. 53/2023 - Central Tax dated 02 November 2023]

## **Bio metric based Aadhaar Authentication now mandatory for obtaining GST Registration Number in case of Andhra Pradesh state.**

- CBIC has notified that Bio metric based Aadhaar Authentication mandatory for obtaining GST Registration Number in case of Andhra Pradesh state with effect from 17.11.2023 by amending the Notification No. 27/2022 – Central Tax dated 26 December 2022.
- Earlier, such provisions were applicable only in the case of Gujarat and Puducherry.

[Notification No. 54/2023 - Integrated Tax dated 17 November 2023]



# Judgements and Rulings (Customs)

## Bombay High Court - Illegal detention of goods and insisting on BIS mark requirement on imported goods instead of packaging

### Brief Facts

The petitioner is engaged in manufacture and sale of electric scooters and imported 'Lithium Ion Cell' through nine bills of entries ('BOE's'), out of which, the consignments under seven BOE's were cleared for home consumption. However, goods in respect of two BOE's were confiscated by the Customs authority alleging non-compliance with BIS marking requirements.

Customs authorities alleged that BIS markings were absent on the goods and were instead affixed to the packaging. They also alleged non-adherence of Public Notice No. 136/2008 dated 8<sup>th</sup> October 2018 by the petitioner.

Despite the HC's order affirming that the said goods could be provisionally released if in accordance with the law, the petitioner's request for the release of the goods was not allowed by the Customs authorities. The petitioner reapproached the HC, arguing that affixing the standard mark aligns with BIS Regulations and Public Notices, while contending that Public Notice No. 136/2018 contradicts Regulation 6.

The petitioner also highlighted that, Customs authorities allowed clearance of identical goods in seven Bill of Entries but applied a different approach to the two contested Bills of entries, deeming the actions of the authorities as illegal and arbitrary.



## Observations

The High Court ('HC') observed that the product, "Lithium Ion Cell," imported by the petitioner, is manufactured by Panasonic, a foreign manufacturer, which has obtained a registration license under the 2018 Regulation. The BIS mark was affixed on the package of the product by Panasonic.

HC emphasized that Public Notice No.136/2018 cannot override the explicit provisions of Regulation 6. The HC further stated that the respondents misapplied "RCR orders" (Requirement for Compulsory Registration), which are irrelevant to the present goods, causing confusion.

The HC also found no justification for not releasing the consignments, applying different yardstick specially when similar goods under seven bills of entries were released, and only two were subjected to illegal detention.

HC noted that it was a case of simple detention without exercising powers under Section 110, and provisions of Section 110A of the Customs Act 1962, providing for provisional release of seized goods, were not applicable. Goods were illegally detained without the exercise of powers under Section 110 for an extended period.

## Decision

The HC concluded that the goods were illegally detained without proper authority and ordered the release of the consignments. The judgment highlighted the misapplication of regulations and the unjustified differential treatment of similar goods.

[Chetak Technology Ltd [ TS-569-HC-2023(BOM)-CUST ]]

## Assessee should not be deprived of exemption due to the delay by DGFT in processing the redemption request for the EPCG license

### Facts of the case

Hyundai Motor India Limited (referred as 'the appellant' or 'the assessee') has filed appeal against the order passed by the Commissioner of Customs against the denial of duty exemption availed by the assessee in terms of EPCG Authorisation Licence for the import of capital goods under Notification No. 102/2009 dated 11.09.2009.

The appellant argues that they fulfilled the export obligation prescribed under the above Notification, supported by Chartered Accountant's certificate and contended that the relevant Notification does not mandate producing an Export Obligation Discharge Certificate ('EODC') but it is only as a matter of convenience that such EODC are obtained and filed before the Customs authorities.

Further, they had submitted all relevant documents to Additional Director General of Foreign Trade ('ADGFT') for EODC issuance in 2014, however, they did not receive any communication from the said authority.

The appellant further contends that the Commissioner's reliance on an un rebutted communication from the ADGFT without providing a copy for rebuttal or comment violates the principles of natural justice. The appellant argues that the lower authority's order cannot be sustained, as it relies on a document issued against their interest without giving them an opportunity for rebuttal or explanation.

## Observations:

Considering the submission of both the parties the Chennai CESTAT has observed that the ADGFT's role was not to determine the applicant's liability but rather the same was the responsibility of the Commissioner.

Furthermore, CESTAT opines that the ADGFT neither issued certificate nor has issued any communication highlighting the shortcomings, to the Appellant on EODC application and thus finds the case bonafide. It further notes that just because the said authority who should have issued communication to the assessee-applicant chose to bias the mind of the adjudicating authority does not ipso facto become sacrosanct, much less, an admissible evidence.

## Decision

CESTAT while setting aside the impugned order has held that the appellant should not be taken to task due to a delay caused in the DGFT office to act on their request for redemption of EPCG Licence and directed the lower authority to await the certificate that may be issued by the DGFT authority as ruled by co-ordinate Benches of the Tribunal, in the interests of justice.

[Hyundai Motor India Limited (TS-583-CESTAT-2023-CUST)]

## The reimport of goods previously exported for exhibition is exempt from IGST

### Brief Facts

The assessee is a jeweller, holding an Import and Export Code, filed 10 Bills of Entry ('BoE') for re-importing goods initially exported for exhibition. The assessee was granted customs duty exemption under clause (5) of notification no.45/2017-Cus dated 30 June 2017. However, discrepancies were noted in the shipping bills, leading the department to conclude a mis-declaration.

A Show Cause Notice ('SCN') was issued, denying exemption, and proposing recovery of customs duty, penalties, and confiscation. The assessee argued that re-imported goods, not sold at the exhibition, retained ownership. They invoked circular no.21/2019 issued by CBIC, stating re-export is not "Zero rated supply" under section 16 of IGST Act, 2017, and highlighted the applicability of Sr.No.1(d) of notification no.45/2017.

The revenue contended that the exported goods not brought back within six months constitute a supply, supporting the application of Sl.No.1(d). The revenue criticized the assessee's selective interpretation of circulars.

### Observations

CESTAT observed the circulars no.108/27/2019-GST and no. 21/2019-Customs, clarified that re-importing goods within six months of export under the refund scheme or bond, not sold in exhibitions, doesn't constitute a supply. Stressing the absence of consideration during re-import, CESTAT noted CBIC's clarification that such transactions are not within the scope of supply under CGST Act Section 7.

Consequently, these transactions cannot be considered "Zero rated supply" under IGST Act Section 16. Regarding 10 Bills of Entry, CESTAT highlighted that for six, IGST was paid for export, and no demand for this amount can be confirmed.

## Decision

CESTAT concluded that goods exported for exhibition under LUT bond fall under entry 5 of the June 30, 2017 notification, attracting nil duty. The demand was deemed incorrect as goods sent for approval don't incur integrated tax on re-import if done within six months and the amount was already paid.

The order was set aside. However, for one BOE where re-import exceeded six months, CESTAT upheld the order, citing the time limit condition of Notification 45/2017. No evidence of alleged intent to evade customs duty was found, leading to the penalty being overturned.

[Heeralal Chhaganlal Tank vs. Commissioner of Customs, (TS-565-CESTAT-2023-CUST)]

## Notifications and Circulars

### Tariff

#### **Amendments in Notification No. 22/2022-Customs dated 30 April 2022 in order to insert the benefit of concessional rate of BCD to Undenatured Ethyl Alcohol falling under CH 2207 10 12**

Central Government has amended Principal Notifications No. 22/2022-Customs dated 30 April 2022 by introducing new entry no. 1271A and extended concessional rate of export duty exemption to all goods classified under tariff item 2207 10 12 which are originated from the United Arab Emirates ('UAE')

[Notification No. 63/2023-Customs, 30 November 2023]

### Non-Tariff

#### **Amendments in Notification No. 36/2001 - Customs (N.T.) 3 August 2001 in order to the revise the tariff values for edible Oils, Brass Scrap, Areca Nut, Gold, and Silver.**

Central Government has made amendments in Principal Notifications No. 36/2001 - Customs (N.T.) 3 August 2001 pertaining to fixation of tariff value of goods such as Edible Oils, Brass Scrap, Areca Nut, Gold, and Silver. In the notification Table 1, Table 2 and Table 3 has been substituted with effect from the 01 December 2023. The revised tariff values for Edible Oils, Brass Scrap are provided in the substituted Table 1 of the notification. Table 2 contains the updated tariff values for Gold, and Silver and revised tariff values for Areca Nut are outlined in the substituted Table 3 of the notification.

[Notification No. 63/2023-Customs, 30 November 2023]

## Anti-Dumping Duty

### **Imposition of Anti-Dumping duty on imports of "Toughened Glass for Home Appliances having thickness between 1.8 MM to 8 MM and area of 0.4 Sq. M or less" originating in and exported from China PR for a period of 5 years**

The Central Government, in response to the designated authority's final findings, as per notification F. No. 06/10/2022-DGTR dated 28<sup>th</sup> August 2023 has imposed anti-dumping duty on "Toughened Glass for Home Appliances having thickness between 1.8 MM to 8 MM and area of 0.4 Sq.M or less" originating in and exported from the People's Republic of China (China PR) for the period of five years in order to address the injury caused to the domestic industry and to counteract the effects of dumping. Importers are now subject to the specified anti-dumping duty rates when importing the identified goods from the specified producers of China PR.

[Notification No. 11/2023-Customs (ADD) dated 17 November 2023]

### **Extension of Anti-Dumping duty on imports of "Synthetic Grade Zeolite 4A (Detergent Grade)" originating in and exported from China PR for further a period of 5 years**

Anti-Dumping duty on imports of "Synthetic Grade Zeolite 4A (Detergent Grade)" originating and imported from People's Republic of China (China PR) has been extended by the Central Government for further period of 5 years based on the findings provided in notification number 7/14/2022-DGTR, dated the 12<sup>th</sup> September 2023 in order to address the injury caused to the domestic industry and to prevent the entry of these goods at dumped prices and maintain fair competition in the Indian market.

[Notification No. 12/2023-Customs (ADD) dated 21 November 2023]

## **Amendment in Anti-Dumping duty rates on imports of “Natural mica-based pearl industrial pigments excluding cosmetic grade” originating in and exported from China PR**

The Central Government in response to the designated authority's mid-term review findings *vide* notification No. 7/17/2022-DGTR, dated the 27<sup>th</sup> September 2023 has amended Anti-Dumping duty rates on imports of “Natural mica-based pearl industrial pigments excluding cosmetic grade” from People’s Republic of China (China PR). Importers are now subject to the specified amended anti-dumping duty rates when importing the identified goods from China PR.

[Notification No. 13/2023-Customs (ADD) dated 22 November 2023]



## Customs Circular

### Clarification with respect to authorization of booking Post Offices and their corresponding Foreign Post Offices

The CBIC under Regulation 6(1) of Postal Export (Electronic Declaration and Processing) Regulations, 2022, the department of posts, through an Office Memorandum (O.M.) dated 11.10.2023 has expanded the authorization and additional 170 booking post offices have been granted the authority to accept consignments for export. The list of booking post offices and the corresponding Foreign Post Offices has been prescribed in the circular.

[Circular No. 27/2023-Customs, 1 November 2023]

### Clarification with respect to advance assessment of Courier Shipping Bills

The Central Government has implemented advance assessment for Courier Shipping Bills through the Express Cargo Clearance System ('ECCS'). The Directorate General of Systems has confirmed the necessary technical changes in the ECCS export workflow to facilitate this and advisory has also been issued by DG (Systems) to provide guidance on the matter.

[Circular No. 28/2023-Customs 8 November 2023]



# Updates Foreign Trade Policy

## Notifications and Trade Notices

### Incorporation of Policy Condition for export of non-basmati rice under HS Code 1006 3090

Central Government has granted one time exemption from 'Prohibition' to Patanjali Ayurved Limited for export of 20 MT of Non-basmati white rice (Semi-milled or wholly milled rice, whether or not polished or glazed: Other) under HS Code 1006 30 90 as donation to Nepal for earthquake victims.

[Notification No. 43/2023, dated 11 November 2023]

### Amendment in import policy conditions for Gold classified under HS Code 7108 1200 within Chapter 71 of Schedule-I (Import Policy) of ITC (HS) 2022.

The Central Government has revised the import policy condition for ITC HS Code 7108 1200, permitting India-UAE TRQ holders, as notified by IFSCA, to import gold through IIBX against the TRQ. They can receive physical delivery of the imported gold through IFSCA-registered vaults in SEZs, adhering to IFSCA guidelines.

[Notification No. 44/2023-Foreign trade policy, dated 20 November 2023]

## Imposition of minimum export price on export of onions.

The DGFT has made exports of onion as 'Free'. However, a Minimum Export Price (MEP) of US \$800 F.O.B per Metric Ton is enforced until 31 December 2023. This supersedes Notification No 42/2023 dated October 28, 2023 [S.O. 4719 (E)].

[Notification No. 45/2023-Foreign trade policy, dated 23 November 2023]

## Export of food commodities through National Cooperative Exports Limited ('NCEL')

The Central Government has rescinded Trade Notice No. 08/2023 dated 20.06.2023, 17/2023 dated 28.07.2023 and 18/2023 dated 28.07.2023 and permitted exports of 'Broken Rice, Wheat Grain, Wheat Flour (Atta) and Maida/Semolina in prescribed quantity to specific countries through NCEL.

[Notification No. 46/2023-Foreign trade policy, dated 30 November 2023]

## Trade Notices

### Notice for Calcined Petroleum Coke (CPC) Manufacturers regarding import of Raw Pet Coke -reg.

In respect of Hon'ble Supreme Court order dated 10.10.2023 in Writ Petition (Civil) No. 13029 of 1985 (M.C. Mehta Vs. Union of India & Ors.), specific matters on the import of 'Raw Petroleum Coke' have been delegated to the Commission for Air Quality Management ('CAQM'). This includes the matter of allocating 'Raw Petroleum Coke' to calciners. In response, the Commission has formed a Sub-Committee to address these issues.

Calcined Petroleum Coke ('CPC') manufacturing industries seeking the allocation of imported Raw Petroleum Coke ('RPC') are instructed to furnish the necessary details as outlined in the annexure specified in the trade notice.

[Trade Notice No. 34/2023-24 DGFT, dated 16 November 2023]

### Launch of the upgraded eBRC system allows exporters to self-certify for Electronic Bank Realization Certificates ('eBRC').

In a bid to further enhance trade facilitation for exporters, the Central Government has introduced an upgraded electronic Bank Realisation Certificate (eBRC) system with detailed implementation plan. This more streamlined process is based on electronic Inward Remittance Messages (IRMs) to be transmitted directly by banks to DGFT. Based on the IRMs received, the exporters shall self-certify their eBRCs.

The enhanced eBRC system shall enable exporters to reduce transaction time and costs. It would also ease the burden on bankers by simplifying the reconciliation of IRMs with shipping bills, SOFTEX, invoices, etc. and promote ease of doing business in general.

[Trade Notice No. 33/2023-24 DGFT, dated 10 November 2023]

### Implementation of a Centralized Video Conference Facility at the DGFT Headquarters.

Effective from 08 November 2023, a centralized Video Conference (VC) facility will be available at the DGFT headquarters every Wednesday between 10 am to 12 noon. Senior officers from DGFT HQs shall remain present during these VCs to address the matters which could not be resolved by various DGFT Regional Authorities (RAs) despite concerted efforts. This facility is also intended as a platform for Trade and Industry representatives to bring forward suggestions for improvements and raise concerns pertaining to DGFT systems/ procedures. Interested parties may avail this facility by registering on the DGFT portal at [www.dgft.gov.in](http://www.dgft.gov.in) and selecting the 'Centralised VC with HQs' option under 'services'.

[Trade Notice No. 32/2023-24 DGFT, dated 6 November 2023]



# Compliance Calendar

S. No.	Compliance Category	Compliance Description	Frequency	Due Date	Due Date falling in December 2023
1	Form GSTR-1 (Details of outward supplies)	Registered person having aggregate turnover more than INR 5 crores and registered person having aggregate turnover up to INR 5 crores who have not opted for Quarterly Returns Monthly Payment ('QRMP') Scheme	Monthly	11 <sup>th</sup> day of succeeding month	For Tax Period November 2023- 11 December 2023
2	Form GSTR-3B (Monthly return)	Registered person having aggregate turnover more than INR 5 crores and registered person having aggregate turnover up to INR 5 crores who have not opted for Quarterly Returns Monthly Payment ('QRMP') Scheme	Monthly	20 <sup>th</sup> day of succeeding month	For Tax Period November 2023- 20 December 2023
3	QRMP Scheme Invoice furnishing facility ('IFF')	Optional facility to furnish the details of outward supplies under QRMP Scheme	Monthly	1 <sup>st</sup> day to 13 <sup>th</sup> day of succeeding month	For Tax Period November 2023 – 1 to 13 December 2023



	Form GST PMT-06 (Monthly payment of tax)(QRMP Scheme)	Payment of tax in each of the first two months of the quarter under QRMP Scheme	Monthly	25 <sup>th</sup> of the succeeding month	For Tax Period November 2023 – 25 December 2023
4	Form GSTR-6 (Return for Input Service distributor)	Return for input service distributor	Monthly	13 <sup>th</sup> of the succeeding month	For Tax Period November 2023- 13 December 2023
5	Form GSTR-7 (Return for Tax Deducted at Source)	Return filed by individuals who deduct tax at source.	Monthly	10 <sup>th</sup> of the succeeding month	For Tax Period November 2023- 10 December 2023
6	Form GSTR-8 (Statement of Tax collection at source)	Return to be filed by e-commerce operators who are required to collect tax at source under GST.	Monthly	10 <sup>th</sup> of the succeeding month	For Tax Period November 2023- 10 December 2023

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