

GST Notifications and Instructions

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GST Notifications

Extension of Due date for filing GSTR 3B Return in the state of Tamil Nadu

[Notification No. 1/2024- Central Tax dated 5.01.2024.](#)

- Extension of due date for furnishing the return in FORM GSTR-3B for the month of November 2023 till the 10th of January,2024.
- This notification is relevant for the registered persons whose principal place of business is in the districts of Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu.

Extension of Due date for filing Annual Return in the state of Tamil Nadu

[Notification No. 2/2024- Central Tax dated 5.01.2024.](#)

- Extension of due date for furnishing Annual Return for the F.Y. 2022-2023 till the 10th of January,2024.
- This notification is relevant for the registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu.

GST Instructions

Guidelines for CGST field formations in maintaining ease of doing business while engaging in investigation with regular taxpayers

[Instruction No. 01/2023-24-GST \(Inv.\) dated 30.03.2024.](#)

- Principal **(Pr.)** Commissioner shall be responsible for developing and approving any intelligence, conducting search, and completing investigation in a case and the relevant

subsequent action, including in the divisional formations, etc.

- Any information or intelligence which pertains to another CGST field formation shall be forwarded by the Pr. Commissioner to the concerned CGST field formation or DGGI, as the case may be.
- Each investigation must be initiated only after the approval of the Pr. Commissioner.
- In the following situations the prior written approval of the zonal Pr. Chief Commissioner shall be required if investigation is to be initiated and action to be taken in a case falling under any of the following 4 categories, namely case involving:
 - i. matters of interpretation seeking to levy tax/ duty on any sector/commodity/ service for the first time, whether in Central Excise or GST; or
 - ii. big industrial house and major multinational corporations; or
 - iii. sensitive matters or matters with national implications; or
 - iv. matters which are already before GST Council.
- There may be the situation where the Pr. Commissioner has initiated an investigation with respect to a GSTIN in its jurisdiction, and the issue is relevant to other taxpayers' GSTINs registered (under multiple PANs) across various CGST jurisdictions. In this scenario, the Pr. Commissioner shall within 30 days of initiation of investigation takes either of the following 2 actions with the approval of zonal Pr. Chief Commissioner –
 - i. If description of GSTINs or similar entity types involved (or likely to be involved) across various jurisdictions related to the issue or topic is available, the self-contained reference be shared with each concerned Zone or all the Zones.
 - ii. In other situations, Pr. DG DGGI shall be requested to issue suitable alert.
- The scenario may arise in a CGST Zone where an issue investigated by one of the Pr. Commissioners is based on an interpretation of

CGST Act/ Rules, notifications, circulars etc, and it is in the direction of proposing non-payment or short payment of tax, however, the background is that the taxpayer is following, or followed, a prevalent trade practice based on particular interpretation on that issue in the sector/industry. This scenario results in more than one interpretation and likelihood of litigation, change in practice etc. In such cases, it is desirable that the zonal Pr. Chief Commissioner make a self-contained reference to the relevant policy wing of the Board i.e. the GST Policy or Tax Research Unit (TRU).

- In initiating investigation with respect to a listed company or Public Sector Undertakings (PSUs) or Corporation or Govt Dept./agency or an Authority established by law, or seeking any details from them, the practice to be adopted by the CGST field formation should be of initially addressing official letters (instead of summons) to the designated officer of such entity (detailing the reasons for investigation, and the legal provisions therefor) and requesting the submission of the relevant specified details in a reasonable time period, which should be mentioned in the letter. Divergence from this practice at the initial stage must be backed by written reasons.
- In a letter issued for seeking information/ documents from regular taxpayer, the reference can be to inquiry "with respect to" or "in connection with" that entity.
- The letter/summons should disclose the specific nature of the inquiry being initiated/undertaken. The vague (or general) expressions such as that the officer is making inquiry in connection with "GST enquiry" or "evasion of GST" or "GST evasion" etc. must not be mentioned.
- Information available digitally/online on GST portal should not be called for under letter/summons from a regular taxpayer.
- A letter or summons should not be used as a means to seek information filled in formats or proforma (specified by investigation).

- The summons in conduct of investigation must not convey requests outside the scope defined for summons.
- Addressing letter/summons with context or content akin to a fishing inquiry is not acceptable.
- If a taxpayer has utilized input tax credit (**ITC**) towards payment of GST on its outward supplies, it is not acceptable to seek via summons/letter aspects such as - 'please clarify whether ITC availed and utilized was proper.
- In issuing summons, the norm shall be of prior reasoned approval (of officer not below Deputy/Assistant Commissioner level) of the content of the summons to be printed by the summoning officer, including in terms of what is being sought and the time frame to be provided being reasonable for its compliance.
- Before summoning any information or documents from a regular taxpayer, the relevancy and propriety of what is being sought must be recorded (on e-file), ensuring that it is holistic and result of preparation, and also so as not to have repeated issuance of summons or seeking piecemeal information.
- Scanned copy of a statement (recorded under summons) be uploaded in the same e-office file in which approval was obtained to issue summons.
- The e-file should be submitted for information to Addl./Jt. Commissioner in not more than 4 working days from date of statement, completion of search/inspection.
- An investigation initiated must reach the earliest conclusion which is not more than one year.
- Show cause notice should not be delayed after conclusion of investigation.
- Conclusion of investigation may also take the form of recording that investigation is not being pursued further as nothing objectionable was found in terms of matter investigated.
- The Pr. Commissioner is expected to be proactive in a manner such that prevents complaints from arising in respect of the investigation and related work being undertaken within his jurisdiction.

KEY TAKE AWAY

The Guidelines issued by CBIC will ensure that a uniform procedure is being followed in undertaking enforcement activities which incorporates aspects related to the ease of doing business.



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www.cnkindia.com

CNK & Associates LLP
Chartered Accountants

Mumbai

3rd Floor, Mistry Bhavan, Dinshaw Vachha
Road, Churchgate, Mumbai 400 020.
Tel: +91 22 6623 0600

501/502, Narain Chambers, M.G Road,
Vile Parle (East), Mumbai 400 057.
Tel: +91 22 6250 7600

Chennai: +91 44 4384 9695

GIFT City: +91 79 2630 6530

Pune: +91 20 2998 0865

Vadodara: +91 265 234 3483

Bengaluru: +91 91 4110 7765

Dubai: +971 4355 9533

Ahmedabad: +91 79 2630 6530

Delhi: +91 11 2735 7350

Abu Dhabi: +971 4355 9544