



**CA Karan Sheth**  
TAX KA TEACHER

# CA FINAL IDT

## Nov'24

**TIME LIMIT & DUE DATES**



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**FREE IDT HELPLINE - 8879-727-727**  
(Solve your IDT Doubt in 48hrs.)

# All the Due dates & Time limits in GST



## COMPOSITION SCHEME

u/s 10(2)

If a Compo Tax payer in CFY exceeds 150L / contravenes any conditions u/s 10(2) / a Person in respect of whom order of withdrawl of option has been passed.

- 1) Intimate to opt out of Composition scheme → within **7 days** of such event
- 2) File details of Inputs / CG → within **30 days** of such event.

### When P.O. believes that RP is ineligible to pay tax U/S.10.

- Issue SCN
- Reply by RP within **15 days**
- P.O shall issue order within **30 days** from receipt of reply → Accept or deny.
- Statement containing details of Stock within **90 days** from the date option is withdrawn.

## TAX INVOICE, DEBIT NOTE AND CREDIT NOTE

### TIME LIMIT FOR ISSUING TAX INVOICE

#### FOR GOODS

Sec 31(7)

GOODS SENT ON APPROVAL

Date of approval  
OR  
6 months from date of removal  
w.i.e

#### FOR SERVICES

Sec 31(2)

SERVICES

within 30 days from the date of supply

Banks, Insurers, FI, NBFCs } = **45 Days**

#### # PROVISIO

Taxable Sr between Distinct Persons  
Banks, NBFCs, Telecom Insurance

On or before :  
Date when supplier records supply of service in his BOA  
OR  
Expiry of quarter in which such supply was made  
w.i.e

Sec 31(5)

CONTINUOUS SUPPLY OF SERVICES

Meaning:

Service given on recurrent basis for a period more than **3 months**

with periodic payment obligation

#### TIME LIMIT

When due date of payment is ascertainable

On or before due date of payment

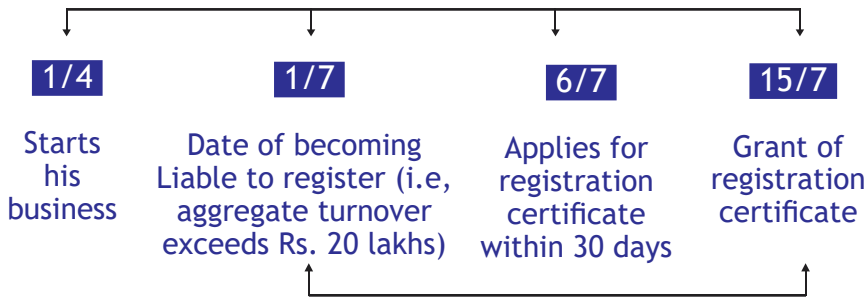
When due date of payment is not ascertainable

On or before date of the payment

When payment is linked with completion of that event

On or before date of completion of event

**Section 31(3)(a)- Revised Tax invoice**

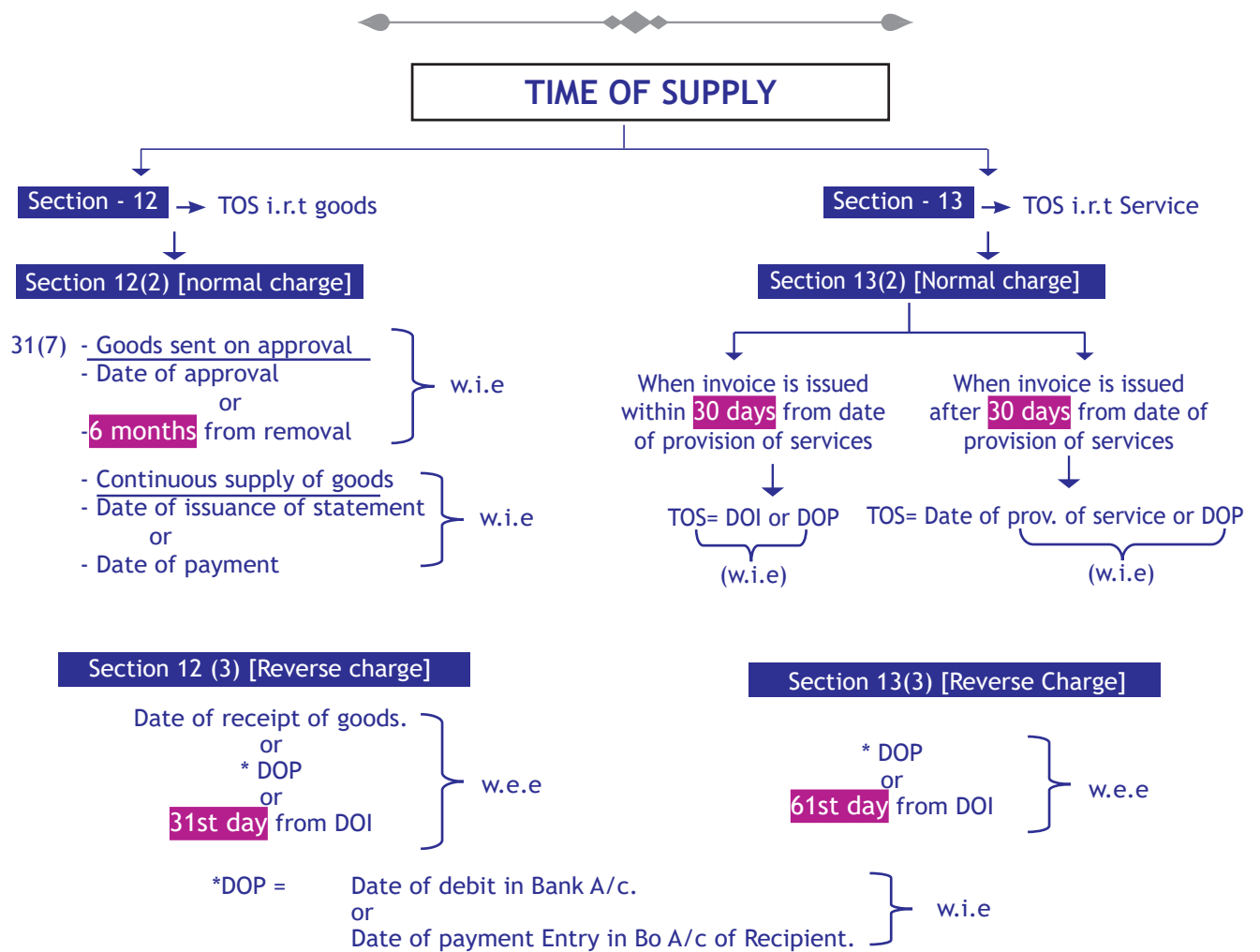


**Time limit for declaration in the return:**

Debit Note Sec 34(4)	Credit Note Sec 34(2)
In the month in which debit note has been issued.	30th November following the end of FY in which supply was made or Actual date of furnishing Annual Return, w.i.e

# R/S = Registered Supplier

Registered person shall issue Revised Tax Invoice for all the taxable supplies that have been made from **effective Date of Registration** upto **Date of grant of registration certificate** within **1 month from date grant of registration certificate**



**TIME OF SUPPLY**

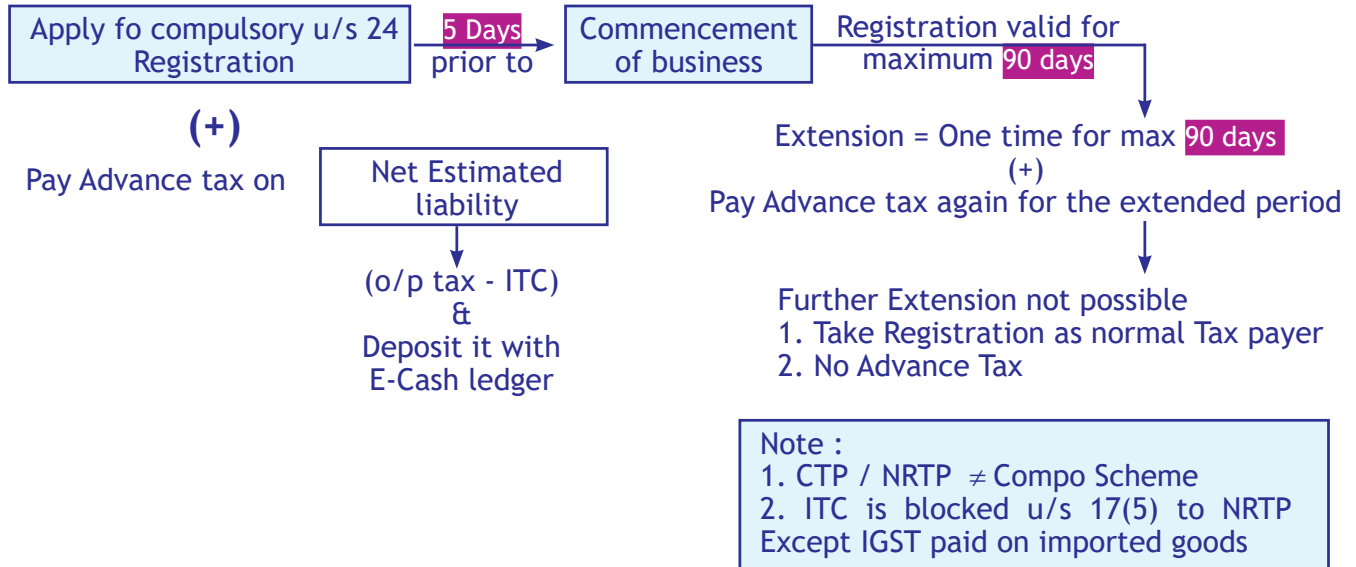
**Proviso to Sec 14**

Situation  
If credit in bank a/c is after **4WDS** from Date of change in rate of tax = DOP = Date of credit in bank a/c

If credit in bank a/c is within **4WDS** from Date of change in rate of tax = Date of payment entry in BOA/cs.

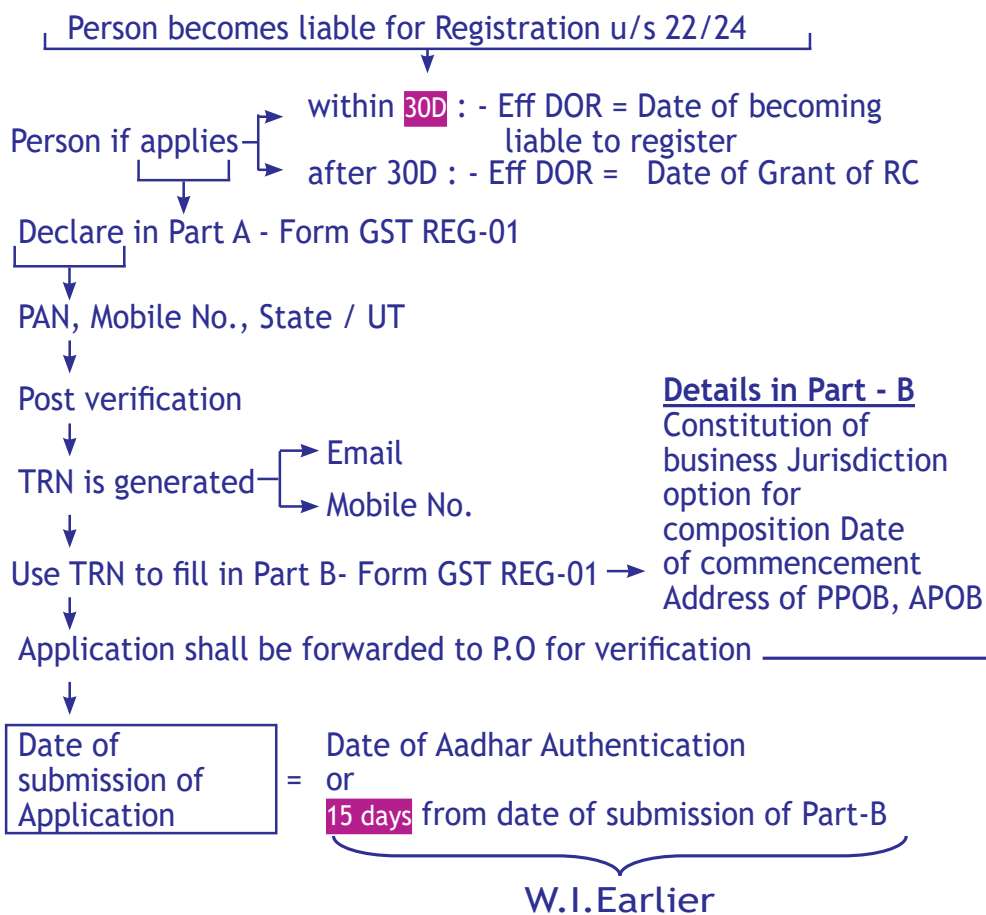
## REGISTRATION

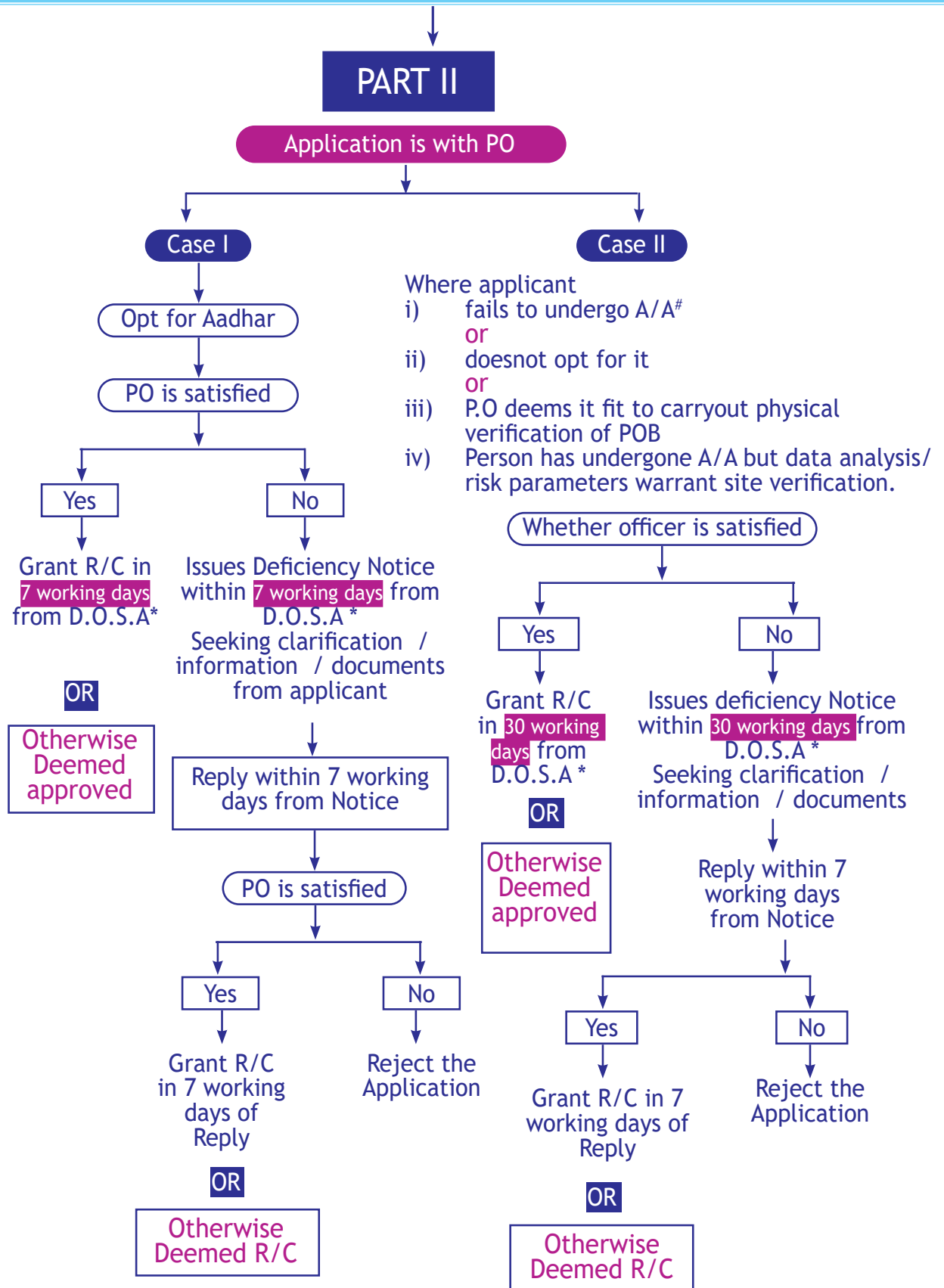
### Section 27 - NRTP & CTP



## PROCEDURE FOR REGISTRATION

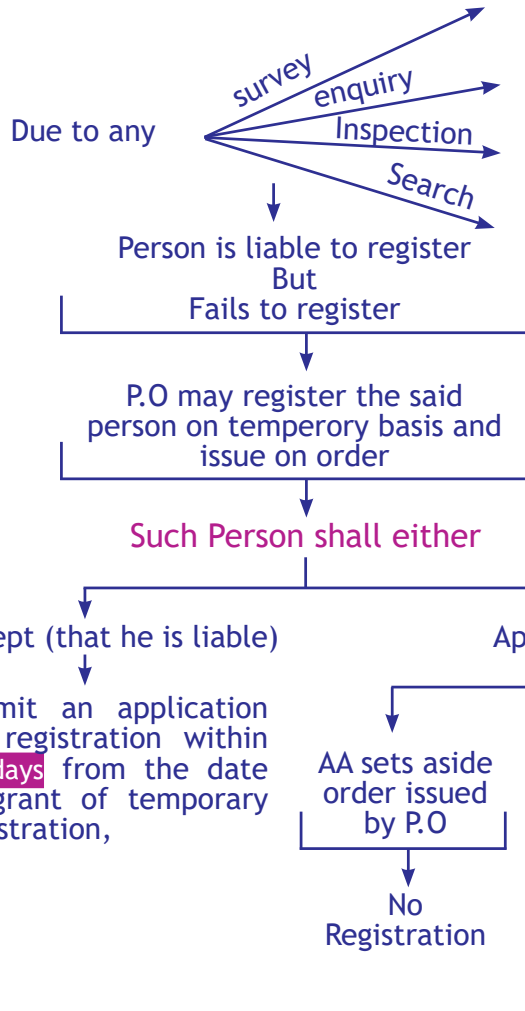
### PART I



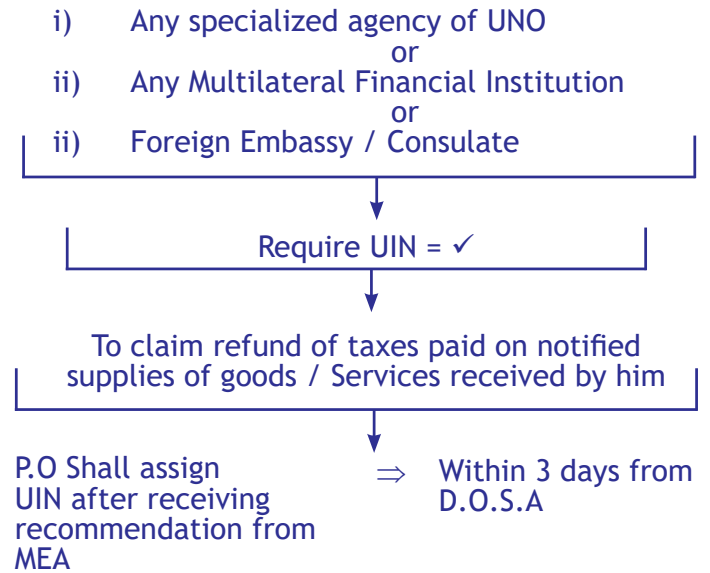


\*Dates of submission of application

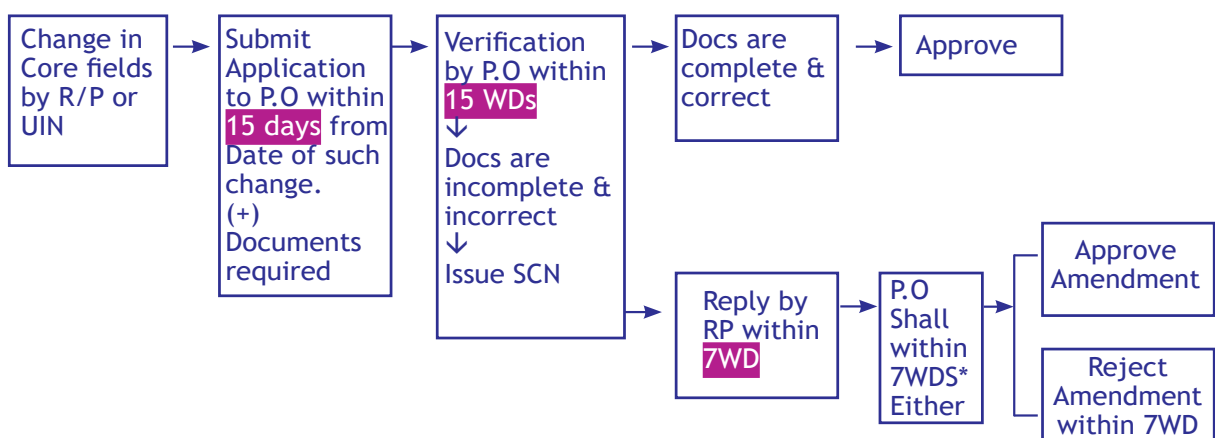
**Sec. 25(8)**



**Sec. 25(9)**

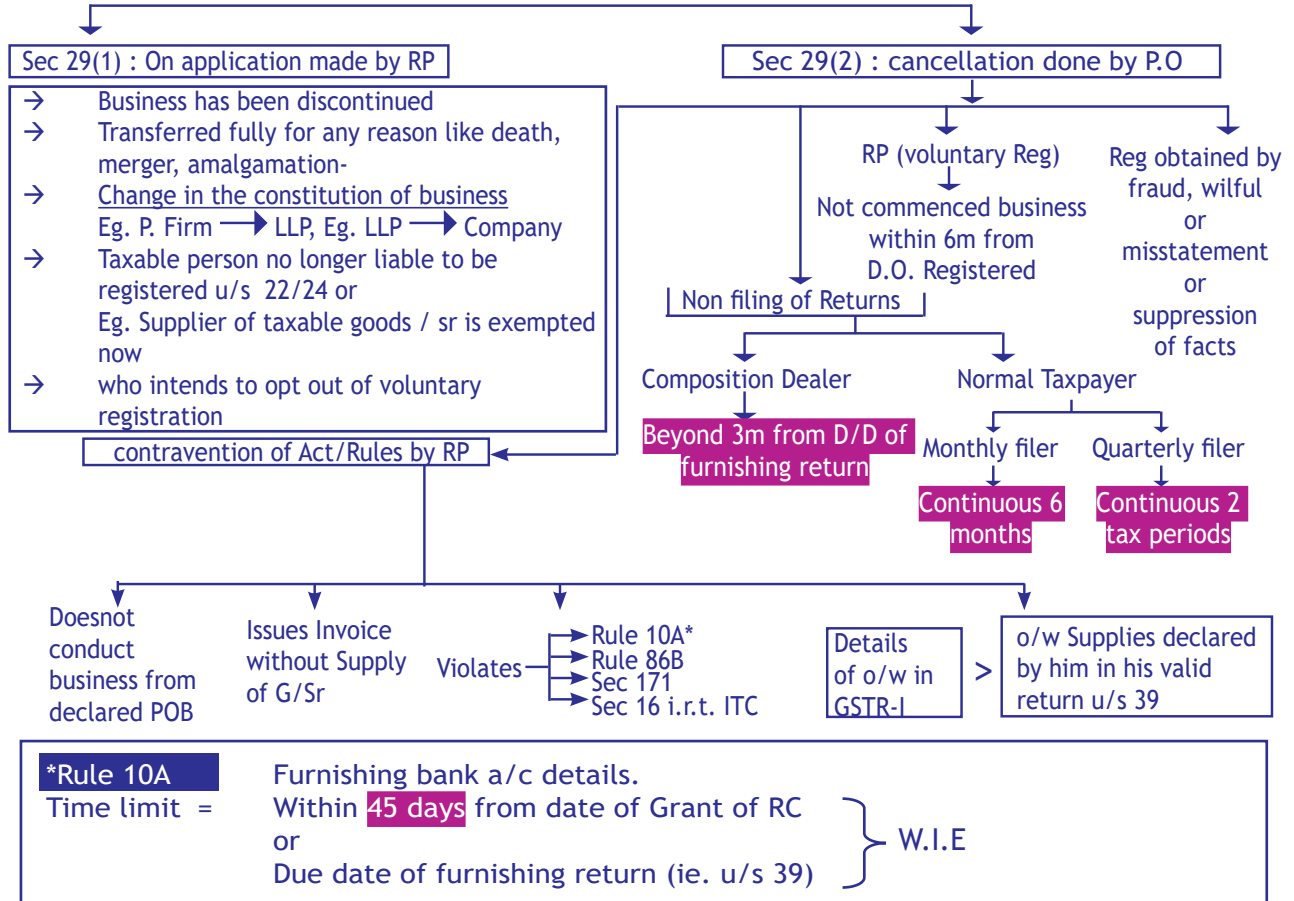


**Section 28 = Amendment in RC**

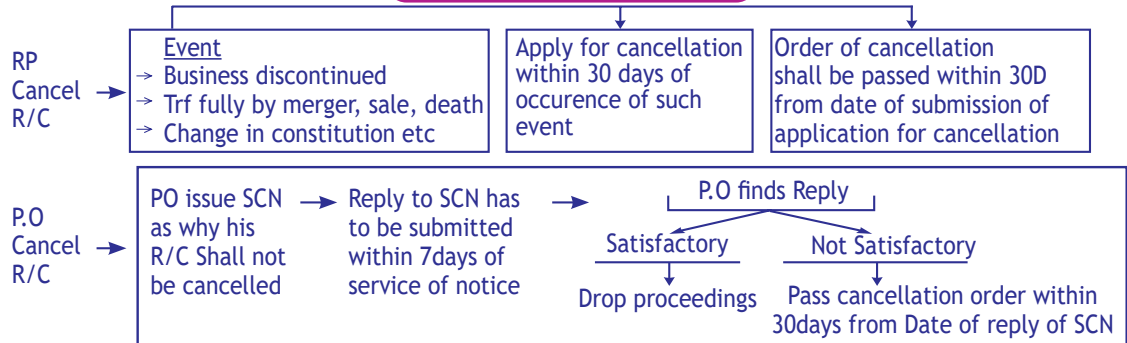


\* P.O doesnot take any action within 15WDS/7WDS = Deemed Amended

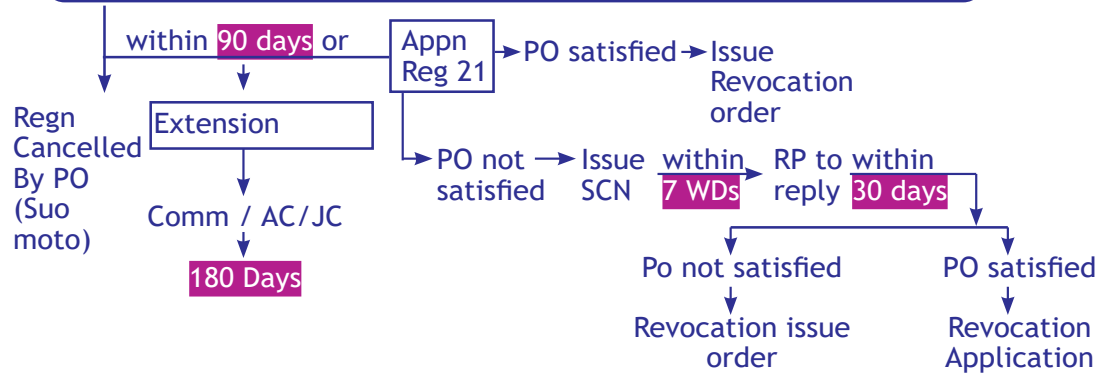
**Sec 29: CANCELLATION OF REGISTRATION**



**Procedure Of Cancellation**



**Section 30 : Revocation of Cancellation r/w rule 23**



- i) Where the proper officer is satisfied that the physical verification of the place of business of a person is required AFTER the grant of registration:, he may get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in prescribed form on the common portal within a period of **15 working days** following the date of such verification
- ii) Where the physical verification of the place of business of a person is required BEFORE the grant of registration in the circumstances specified in the proviso to rule 9(1) [as given above]: the proper officer shall get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in prescribed form on the common portal at least **5 working days** prior to the completion of the time period specified in the said proviso.

## INPUT TAX CREDIT

### Sec 16(2) - Conditions for availing ITC

#### Proviso to Sec 16(2)

Recipient has to pay = Value + Tax within **180** days from DOI  
 Exceptions:  
 1) Tax is payable as per RCM  
 2) Deemed Supply  
 3) Where additions are made to supplier's liability u/s 15(2)(b)

#### Rule 37A



Does not furnish GSTR-3B for which he has furnished GSTR-1/IFF till 30th Sept. following the end of FY

Recipient shall have to reverse ITC on or before 30th Nov. foll the FY when such ITC was availed

Note : Such Reversed ITC can be reavailed if the supplier furnishes return in GSTR-3B.

### SECTION 16(4)-Time limit for availing ITC

30th November following the FY in which invoice/debit note pertains

OR

Actual date of filing annual return for relevant FY  
 Whichever is earlier



## RETURNS

### Who will file Form GSTR-1 and Form GSTR-3B?

#### \* Note 2 -

Cases where RP is debarred from IFF/GSTR-1

- i) A registered person shall not be allowed to furnish the details of outward supplies in Form GSTR-1, if he has **not furnished** the return in **Form GSTR-3B for preceding months.**
- ii) A registered person, opting for QRMP scheme shall not be allowed to furnish the details of outward supplies in Form GSTR-1 or using IFF, if he has **not furnished the return in Form GSTR-3B for preceding tax period.**
- iii) Intimation to pay or explain the difference in GSTR-1 & 3B received u/s 88C

### Form GSTR-1 can be filed only after the tax period is over except -

#### Rectification of Errors

Due date of rectification of error in **Form GSTR-1/3B**

- Actual date of filing Annual Return
  - Or
  - 30th November Following the FY to which Such details pertain
- } W.I.E



### QR MP Scheme

3 This scheme is GSTIN Based

**Manner of exercising the option**  
From 1st day of Second Month of Preceding Quarter  
**Till**  
**Last day of First Month of Quarter**

Due date of filing **return GSTR-3B** under QRMP

July - Sept quarter → 22nd /24th day succeeding such quarter (i.e. 22nd / 24th oct)

22nd → Others  
24th → All East + Northern States

\* IFF = Invoice Furnishing facility.

#### Submitting details of outward supplies.

	Jul	Aug	Sept
Details = o/w supplies	*IFF (Optional)	IFF (Optional)	GSTR-1 (Compulsory)
D/D	13th Aug	13th Sept	13th Oct

Note

- Value of supply in IFF shall not exceed ₹50 lacs per month
- Invoices uploaded in IFF = B2B and shall not repeated in GSTR-1
- Details of o/w supplies in IFF/GSTR-1 shall be reflected in GSTR-2A/2B

Payment of Tax → GST PMT-06 from (Monthly)

	1st Month	2nd month	End of Qtr
Payment = Challan	PMT-06	PMT-06	PMT-06
Due = Date	25th of succeeding month	25th of succeeding month	Along with return (i.e. 22/24 month)

Methods of payment

- Fixed sum method = ✓
- Self-Assessment method = ✓

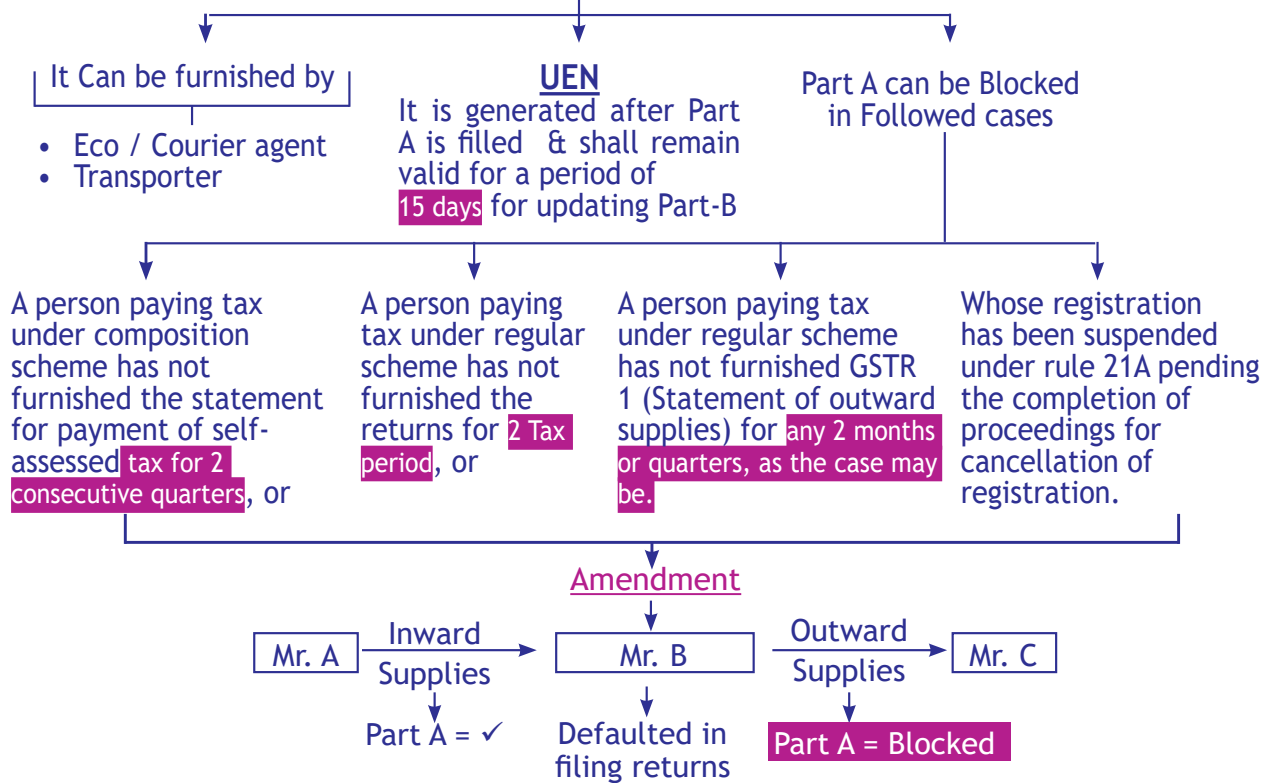


## E-WAYBILL

### Information to be furnished in e-way bill

#### PART A

(to be furnished by the registered person who is causing movement of goods) comprising of details of GSTIN of supplier & recipient, place of delivery, document, number and date, value of goods, HSN code, and reasons for transportation.



#### Rule 138C

(1)

After Goods are inspected in transit

Summary Report →

to be recorded online by P.O within **\*24 hrs** of Inspection in Parta of prescribed form &

Final Report →

Part B of said form shall be recorded within **\*3 days** of Inspection

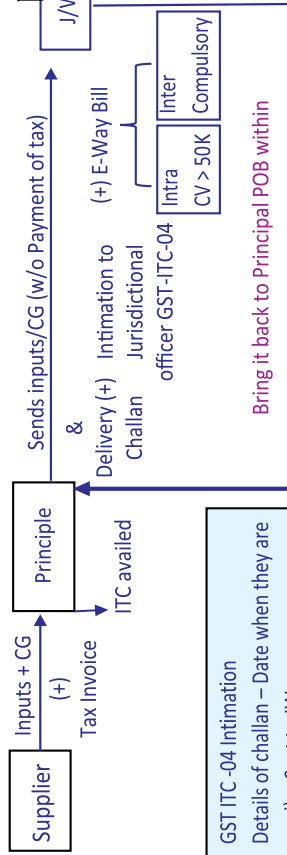
Extension = **3 days** by Commissioner

\* Counting Shall Start ⇒

Midnight of date when such vehicle was intercepted

# JOB WORKER

## Case I - When Inputs / CG are sent JW Principal POB.



**GST ITC-04 Intimation**  
 Details of challan – Date when they are  
 i) Sent to JW  
 ii) Received to JW  
 iii) Sent from JW to Another JW  
**Amendment**  
 ATO Frequency **D/D**  
 Upto 5 cr. Annually 25<sup>th</sup> April  
 >5 Cr. Half yearly 25<sup>th</sup> Oct  
 25<sup>th</sup> April

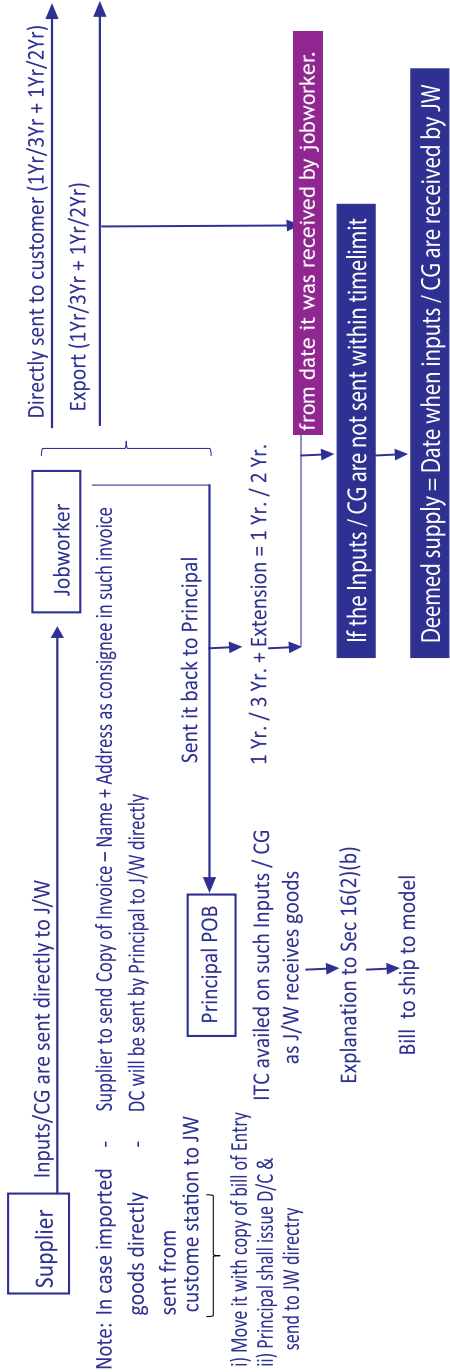
**Bring it back to Principal POB within**  
 (1 yr / 3 yr + Extension = 1 yr / 2 yr) from the date it is sent to JW

**If i/ps or CG are not received/directly supplied/exported within T/L**

- Deemed Supply = When inputs or CG were sent to J/W (+)**
- Principal = To pay tax (+) Interest @ 18% p.a.
  - To Raise Tax Invoice
  - To reflect in GSTR-1

- Direct Supply to Principal's Buyer in (1 yr/3 yr) + Extension (1 yr/2 yr)**
- 1) Principal issue Tax Invoice
  - 2) Include such supply in – Principal Agg T/o – Principal TOS/POS.
- Export (Same T/L) With or W/O Payment of tax**  
 - Bond/LUT = To be executed by principal

## Case II - When inputs / CG are sent directly to J/W.



**Note:** In case imported goods directly sent from customer station to JW  
 i) Move it with copy of bill of Entry  
 ii) Principal shall issue D/C & send to JW directly  
 Explanation to Sec 16(2)(b)  
 Bill to ship to model

**from date it was received by jobworker.**  
**If the Inputs / CG are not sent within timelimit**  
**Deemed supply = Date when inputs / CG are received by JW**

## Points to remember

1. Principal can supply goods directly from Job worker's POB
  - i) If JW is URP = Declare JW premises as APOB
  - ii) If JW is already RP = No requirement.
- Principal is responsible for keeping proper accounts.
- If JW uses any inputs, inputs Sr, CG for supplying JW service, it can avail ITC on the same.
- In case goods are sent
  - (i) JW → JW
  - (ii) JW → Principal
 Fresh D/C shall be issued by JW.

## Supply of Waste/ Scrap

2. JW Registered JW = Pay GST
  - JW – URP
  - Principal pays GST
 In case of sale of W/S  
 - No need to declare APOB

3. Moulds Dies, Jigs, Fixtures  
 No T/L to receive back from J/W

## AUDIT AND ASSESSMENT

- ❖ Time limit for completion of audit?
  - 3 months from the date of conduct of audit
  - Extension by Commissioner : not exceeding **6 months**

- ❖ Time limit for completion of audit?
  - **90 days**
  - Extension by AC : further **90 days**

Time limit to pass PA order = Within **90 days** from the date of receipt of Application

Time limit to pass FA order	<b>6m</b> from the date of communication of PA order
Further Extension granted by Joint Comm/Addl <sup>n</sup> Comm	<b>6m</b>
Further Extension granted by Commissioner	<b>4 years</b>
Total	<b>5 years</b>

### Sec 62 Assessment of non-filers of - returns S (Best Judgement Assessment)

- **Situation:** R.P. fails to furnish returns u/s 39, or U/s 45 (Final returns), & even after the service of notice u/s 46, taxable person fails to file return within 15 days then
- **Withdrawal of BJA order:** When assessee furnishes a valid return within **60 days (+Extension 60D)** of service order (best judgement), it shall be deemed to have been withdrawn. But liability of interest (@18% pa) + late fee (100/-per max 5000/-) shall continue
- **Time limit of order:** Within **5 years** from D/D annual return for the FY to which tax not paid relates.

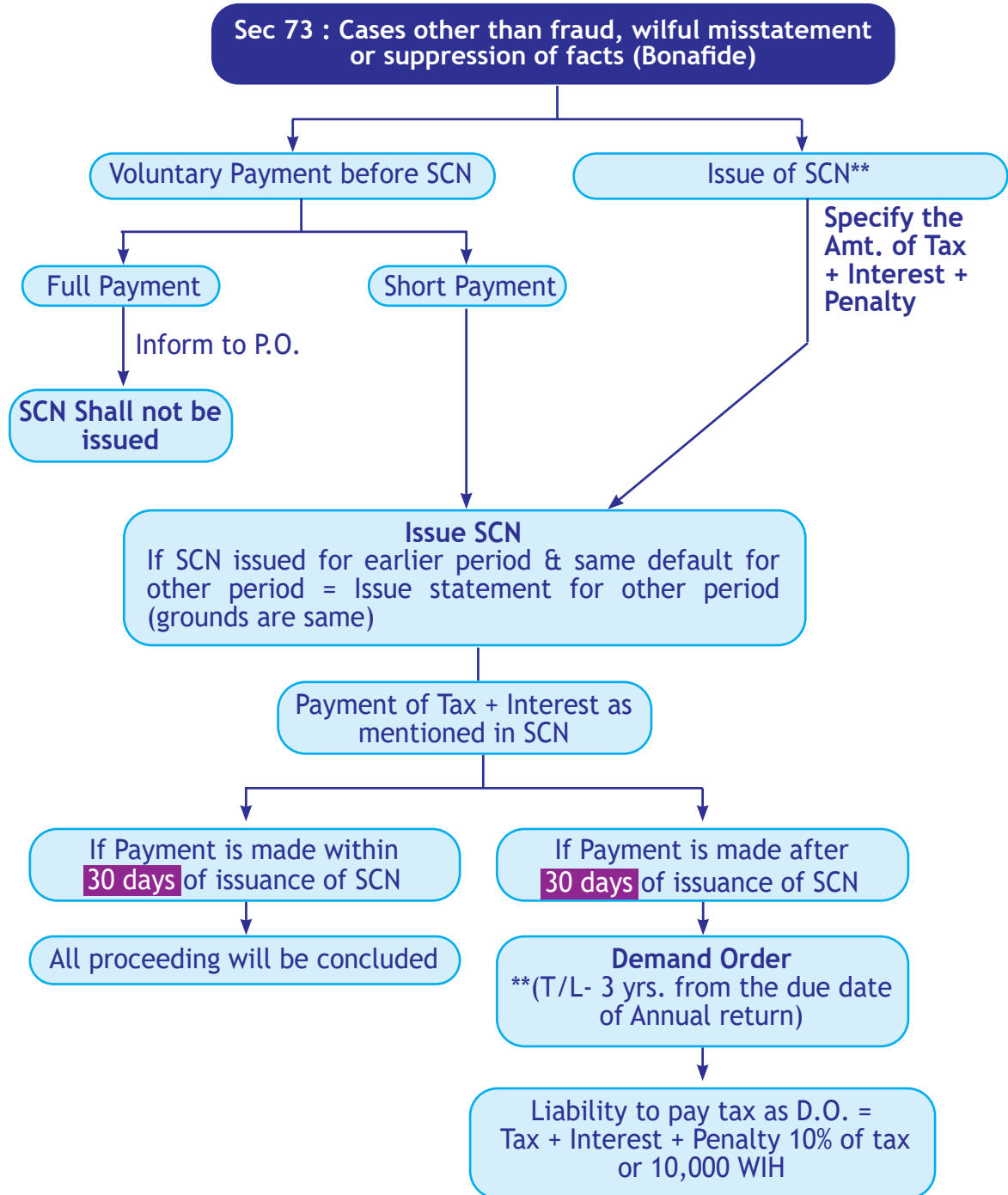
### Sec 63 - Unregistered Person Best Judgement Assessment

- **Situation:** If assessee fails to obtain registration or registration is cancelled u/s 29(2).
- **Issue of notice:** PO issues a SCN & give **15 days time** to reply. And then issue an order & summary thereof shall be uploaded electronically.
- **Time limit of order:** Within **5 years** from D/D annual return for the FY to which tax not paid relates.

### Sec 64: Summary Assessment

- **Summary Assessment:** When PO has evidences showing tax liability of a person & delay adversely affectes revenue, he shall pass a summary assessment order. (prior apporval from AC/JC)
- **Withdrawal of order:** The Summary Assessment Order may be withdrawn by Additional Commissioner/Joint Commissioner, -
  - on an application filed by taxable person for withdrawal of the summary assessment order within **30 days** from the date of receipt of order; or
  - on his own motion, where he finds such order to be erroneous and may instead follow the procedures laid down in section 73 or section 74 to determine the tax liability of such taxable person.
- **Deemed taxable person:** If taxable person is not ascertainable, & such liability O pertains to Supply of goods = Person incharge shall be liable to be assessed.

## DEMANDS AND RECOVERY



Timelimit

\*\*All cases

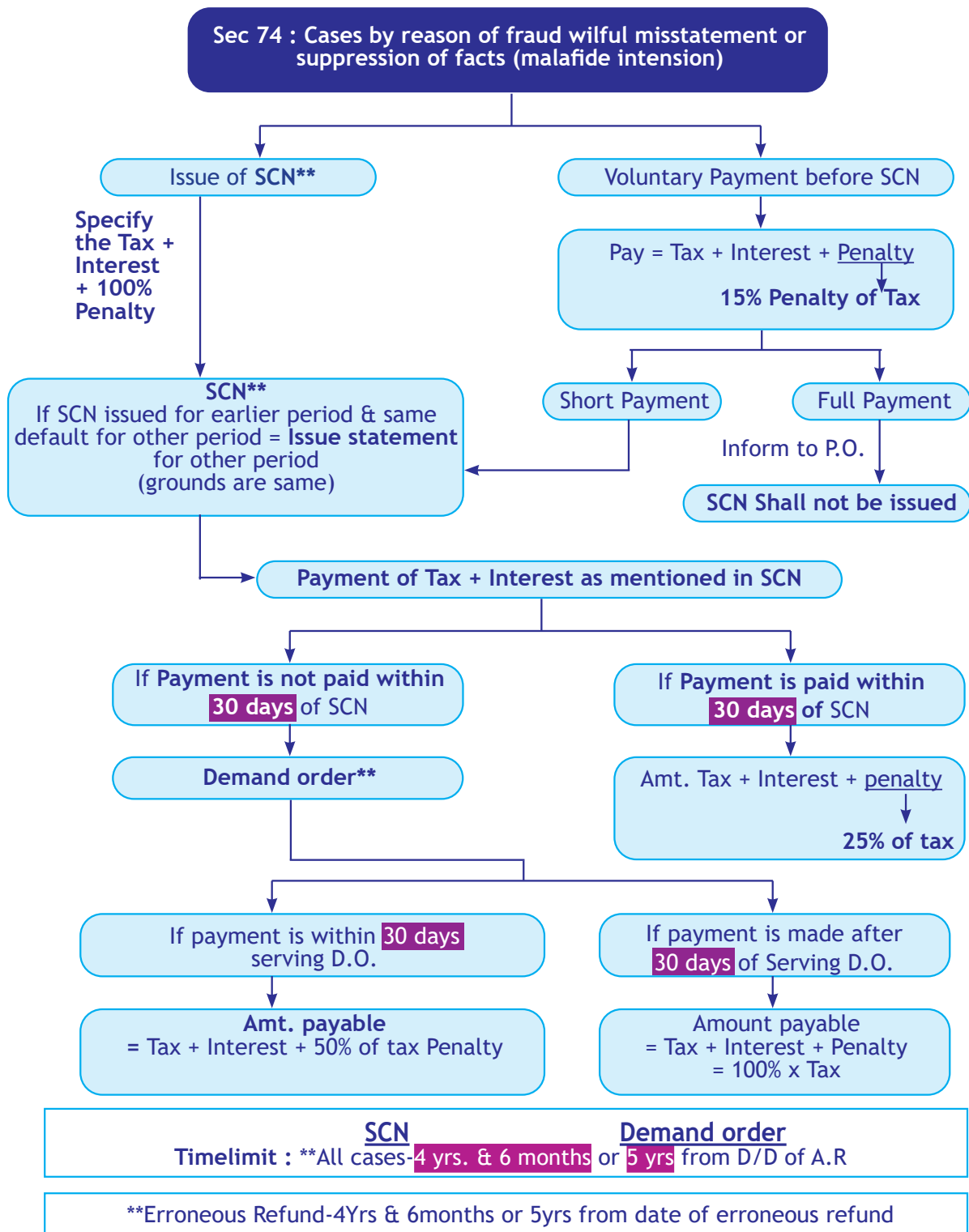
SCN  
: 2 yrs. & 9 months

\*\*Erroneous Refund : 2Yrs & 9months

Demand order

3years from D/D of A.R

3years from date of erroneous refund

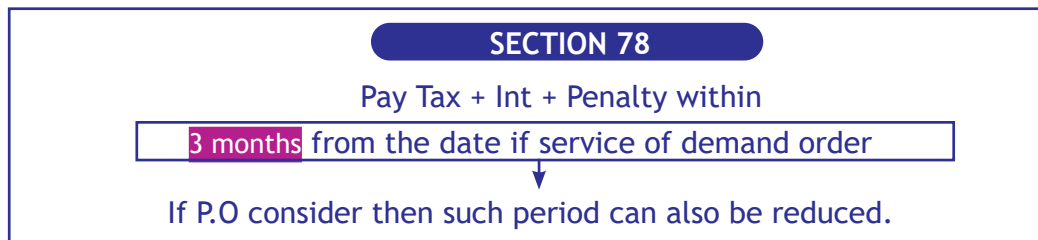


**SUMMARY OF SECTION 75**

- Time limit to issue SCN and Demand Order (+) Extend by Period of Stay Order.
- Interest mandatory to be paid even if not mentioned in Demand Order.
- If the case is remanded from Appellate Authority / Appellate Tribunal / Court to Adjudicating Authority He shall pass order within **2 Years** from Date of Communication of Order

**Note:** Such order of re-determination of T,I,P Shall be issued by P.O within 2yrs from date if communication of said direction by AA/AT/Court.

- Adjudgments = Maximum **3**
- If Demand Order is issued after time limit i.e. 3 years/5years = Date shall be barred.
- If Penalty is imposed u/s 73/74 → NO Penalty on same person shall be imposed under this Act.
- Department shall directly start Recovery Proceedings u/s 79 in case where registered person has not paid Self Assessed Tax.



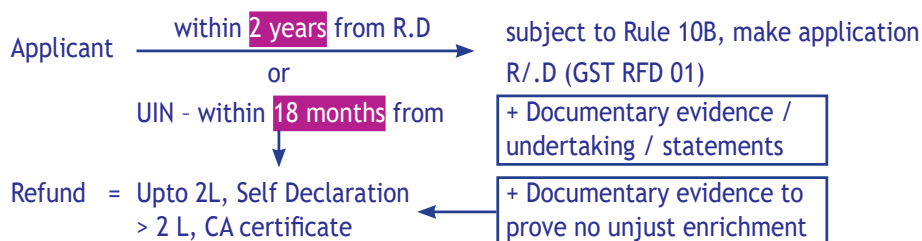
**Note 1:**

Provisional Attachment on movable / immovable property shall be removed only on written instructions from Commissioner to that effect } **W.I.E**  
 or  
 Expiry of a period of **1 year** from the date of order.

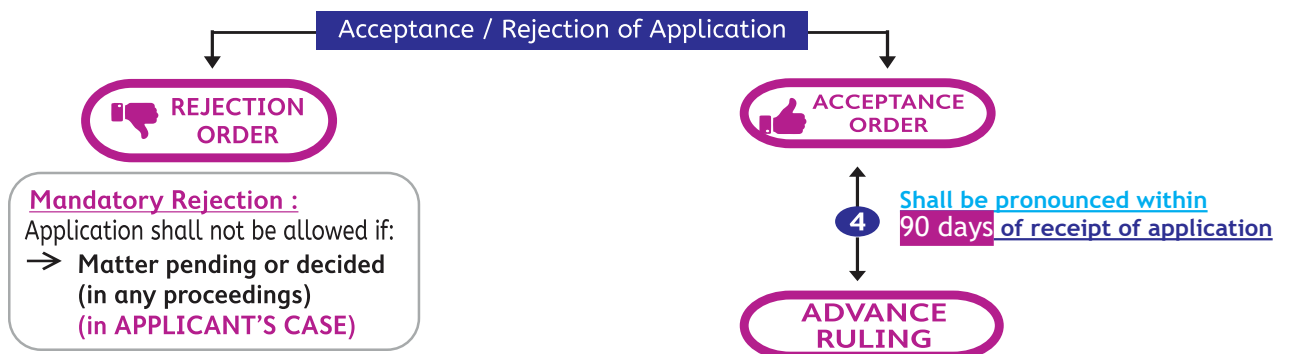
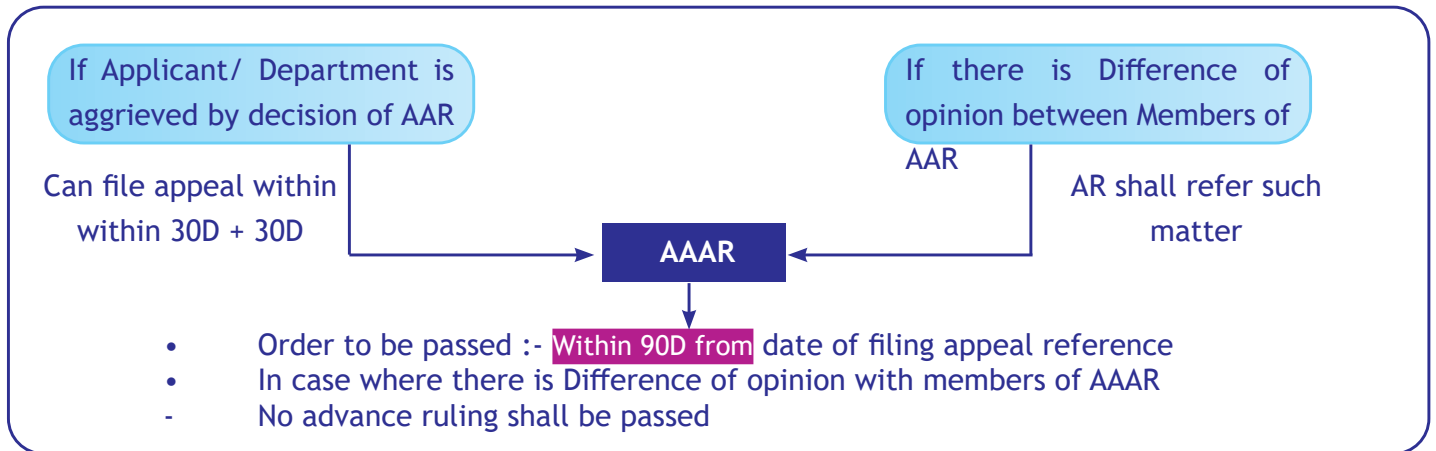
**Note 2 :** Property of a person specified v/s 122(1A) can also be attached a part from taxable person.

## REFUND

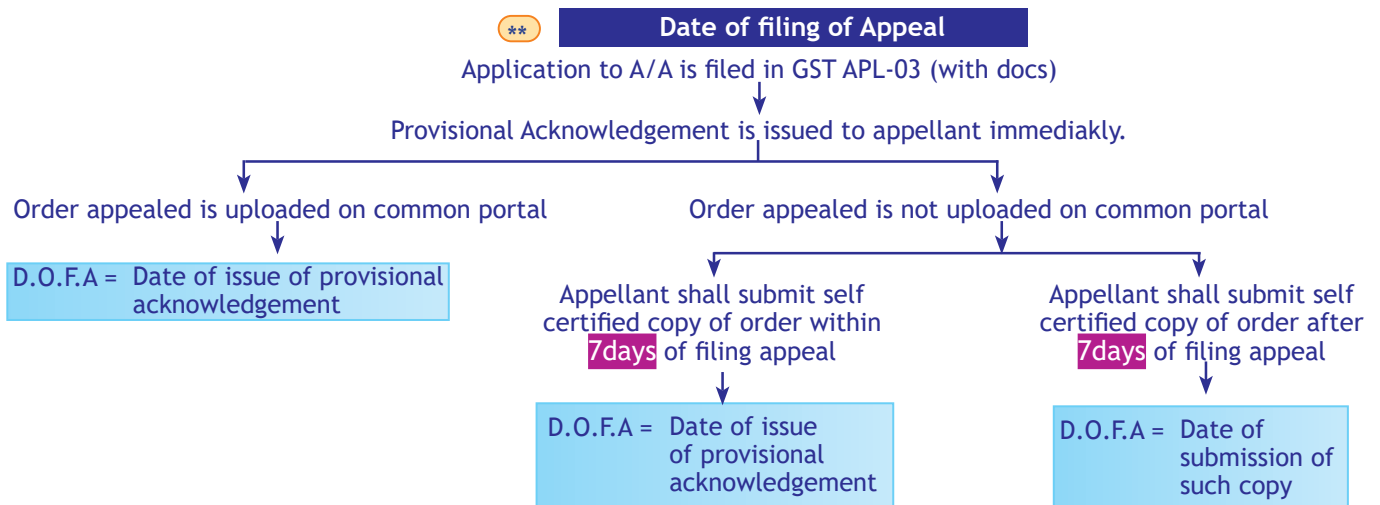
### Refunds under GST



## ADVANCE RULING



## APPEAL AND REVISION





## ACCOUNTS AND RECORDS

### Period of retention of accounts

72 months from the due date of furnishing of annual return for the year pertaining to such accounts and records

Where an appeal/ revision/ any other proceedings before any Appellate/ Revisional Authority or Appellate Tribunal or Court, or an investigation is going on

1 year after final disposal of such appeal/revision/proceedings/ investigation  
or  
72 months from the due date of furnishing of annual return for the year pertaining to such accounts and records whichever is later

## POWER OF INSPECTION SEARCH AND SEIZURE

### Final Release

Where no SCN issued with respect to such seized goods within 6m from the date of seizure of such goods. (Extension - 6m)

The goods shall be returned to person from whom it was seized.

Where SCN is issued within 6m from the date of seizure of such goods

In this case proceedings shall continue in relation to confiscation of such goods u/s 130.

## OFFENCES AND PENALTIES

### SECTION 130:

Where any person

- Supplies or receives goods in contravention of provisions of this Act with intent to evade payment of tax; or
- Doesn't account for goods on which he is liable to pay tax.
- Supplies any taxable goods without applying for registration.
- Contravenes any of provisions of this Act with intent to evade payment of tax;
- Uses any conveyance for transporting goods in contravention of provisions of this Act unless owner of conveyance proves that it was used without his knowledge/ connivance. Then, all such goods/ conveyance are liable to confiscation and penalty u/s 122 be levied.

Goods/Conveyance shall be liable for confiscation u/s 130

In lieu of confiscation of goods

Owner of such goods shall pay fine

Fine

Max

Min

[ MV (-) GST ] [ Fine + Penalty = 100% x Tax payable on such goods ]

Owner of conveyance

R. Fine = 100% x tax payable

Note

- No order for confiscation shall be issued w/o giving OOBH (ie SCN)
- Where any goods/conveyance are confiscated under this Act

Title

Shall be trf to Govt.

- P.O shall dispose such goods & Deposit the sale proceed with Govt.

After giving a period of 3 months to pay fine in lien of confiscatio

**Section 133**

**OFFENCES COMMITTED BY GST OFFICERS AND CERTAIN OTHER PERSONS (SEC 133)**

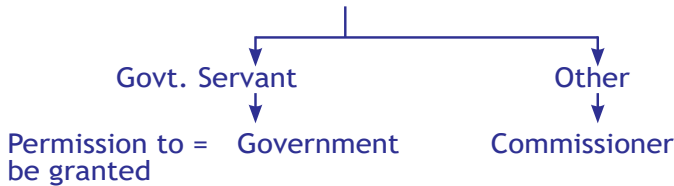
**OMISSION/DEFAULT:** - Wilfully discloses any info or contents of return otherwise than:-

1. in execution of his duties
2. for the purpose of prosecution for an offence

**DEFAULT BY:**

1. Any person engaged in collection of Statistic u/s 151 or compilation or computerization or
2. Any officer or Central tax having access to info. u/s 150(1) or
3. Any person engaged in connection with the provision of service on common portal or agent of common portal

**PUNISHMENT:** - Imprisonment upto **6 months** or fine upto **25,000** or both



**SECTION 129:**

Where any person transports, stores any goods while they are in-transit

in  
Contravention of the provisions of this Act or Rules

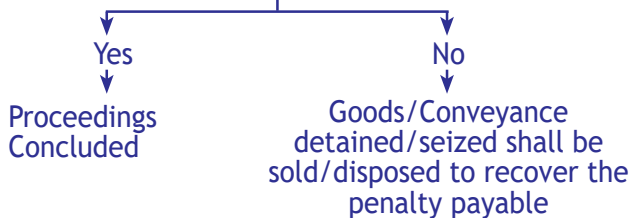
All such goods / conveyance = Shall be liable to detention / seizure

P.O shall issue **SCN within 7 days from D.I Seizure**

Specifying the penalty

P.O shall pass order for payment of penalty within 7 days from D.O service of such notice

Penalty paid within **15 days** of receipt of order



**Penalty u/s 129**

Owner of goods

When owner comes forward

Taxable Goods  
Penalty = **200%** x Tax

Exempted Goods  
Penalty = **2%** x VOG  
or  
**25,000**  
W.I.Lower

When owner does not come forward

Taxable Goods  
Penalty = **50%** x VOG  
or  
**200%** x Tax } W.I.H

Exempted Goods  
Penalty = **5%** x VOG  
or  
**25,000**  
W.I.Lower

**Owner of Conveyance**

Penalty = Penalty us 129 or **₹ 1,00,000** } W.I.L

## MISCELLANEOUS PROVISION

### Competition Commission of India (CCI)

1 If upon receipt of DGAP report

If CCI is of the opinion : Contravention of Sec 171 is made i.r.t of supplies other than what is covered in the DGAP report

It may direct DGAP : within 6 months to investigate

Such investigation deemed to be New Investigation

2 If CCI determines a RP has done profiteering.

It may Pass order within 6 months

Reduction in Prices	Return to Recipient with int @18 p.a. (amt equivalent to benefit not passed) Interest Period: from date of collection - Date of return	Imposition of penalty = 10% of amt profiteered <b>Note: No penalty if amt deposited within 30 days of order</b>	If eligible person does not claim/ not identifiable, Deposit: 50% amount each in Central + State CWF with int @18% p.a.	Cancellation of Registration
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Any order passed by CCI shall be immediately be compiled

Failing which Recovery shall start

3 Duties of CCI

It shall be the duty of the authority-

- i) to determine whether the reduction in tax rate or the benefit of input tax credit has been passed on by the seller to the buyer (hereinafter collectively referred to as 'benefit') by reducing the prices
- ii) to identify the taxpayer who has not passed on the benefit
- iii) to order any of the orders mentioned in 2
- (iv) to furnish a performance report to the GST Council by the 10th day of the month succeeding each quarter.

CA FINAL  
NOV'24/MAY'25

# IDT CHART BOOK

CA KARAN SHETH

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