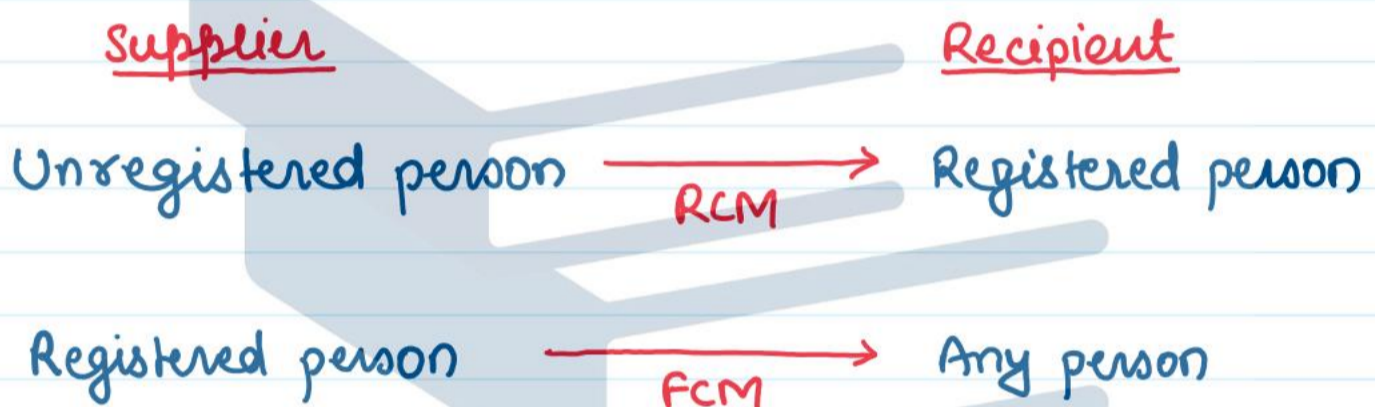


GST Amendments - MAY 2025

Chapter 3 - Charge of GST

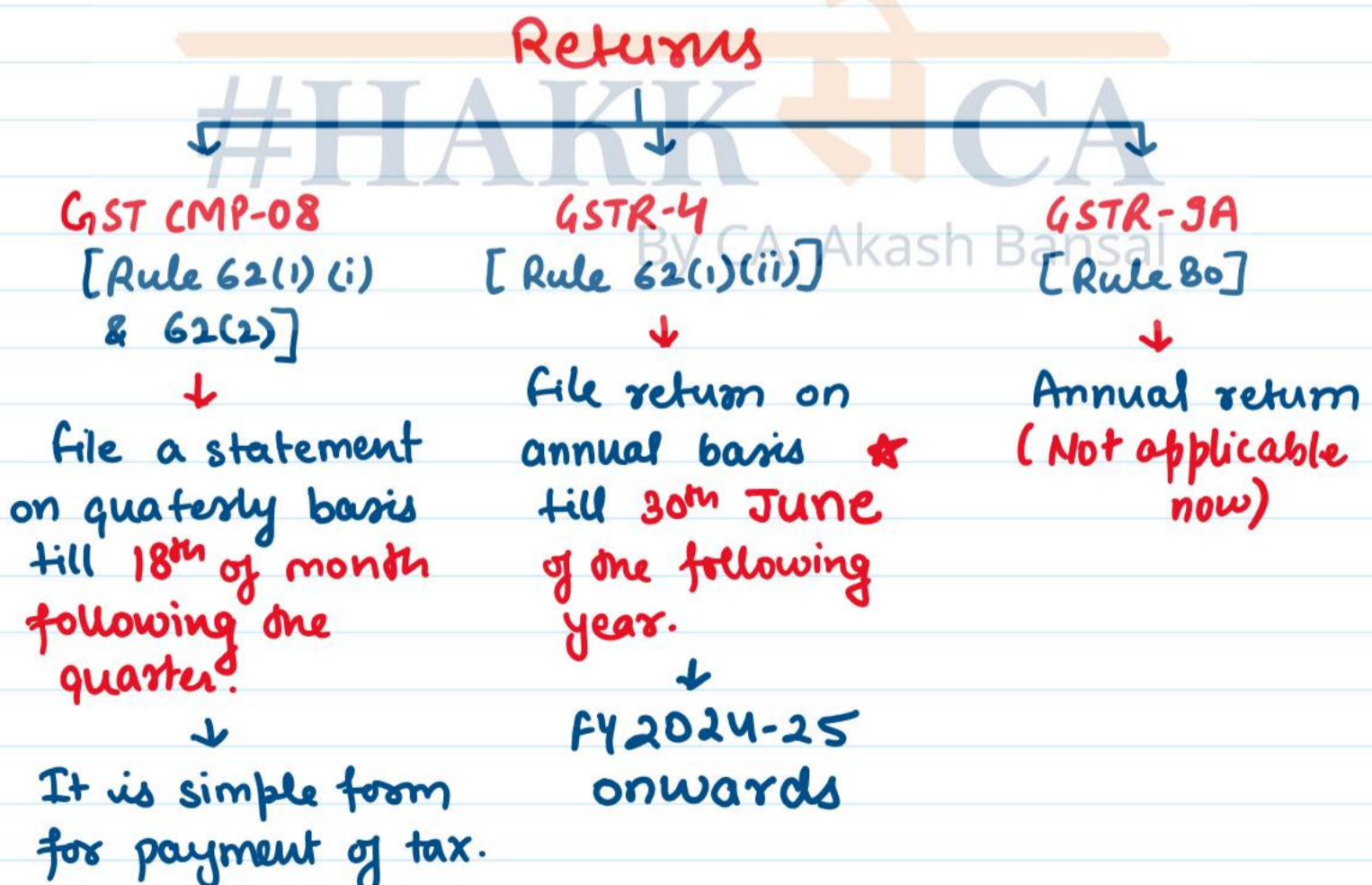
TP:9 Services notified under section 9(3)

SAB. Renting of any immovable property other than residential dwelling i.e. commercial property *



TP:11 Composition Levy u/s 10(1)/10(2) for goods

TP:12 & Composition scheme for services (including goods) u/s 10(2A)



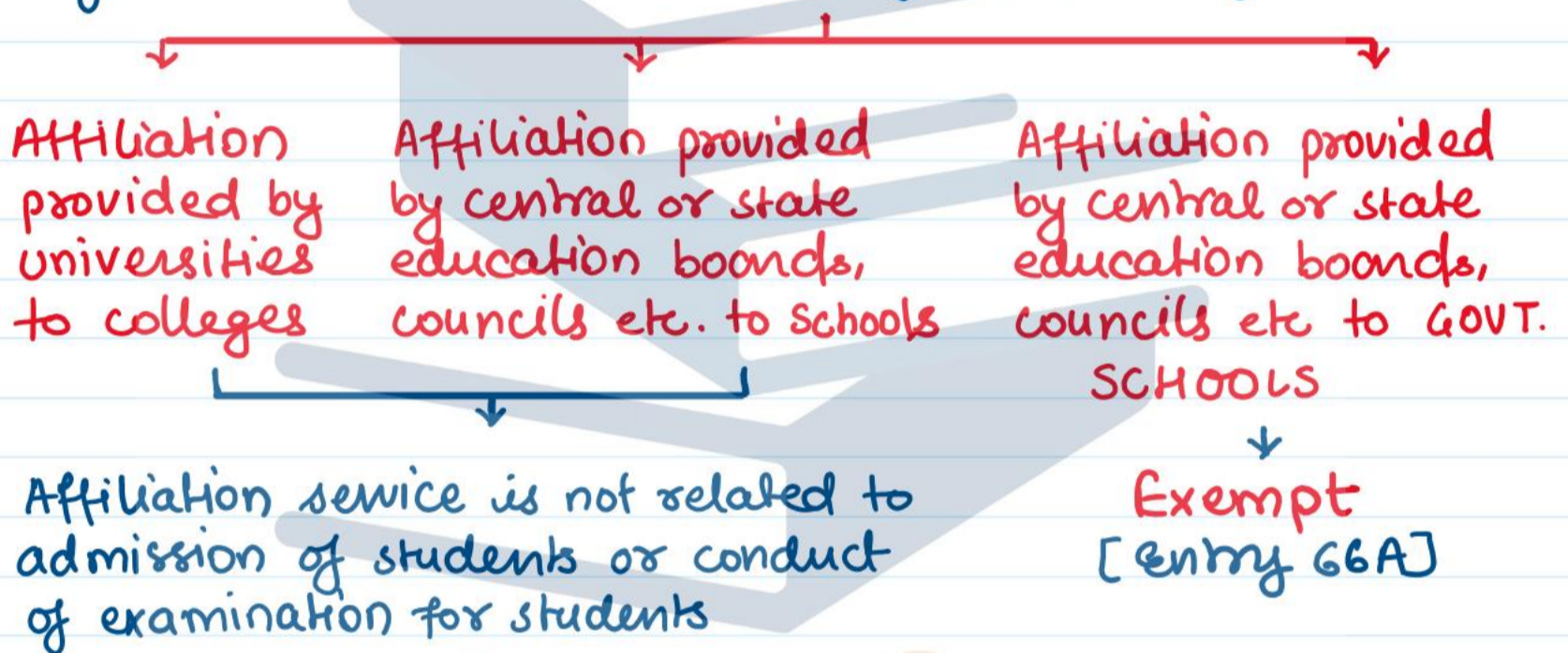
Chapter 5: Exemption from GST

TP: 4 List of services exempt from tax

③ Education services

Entry 66A: Affiliation services ★

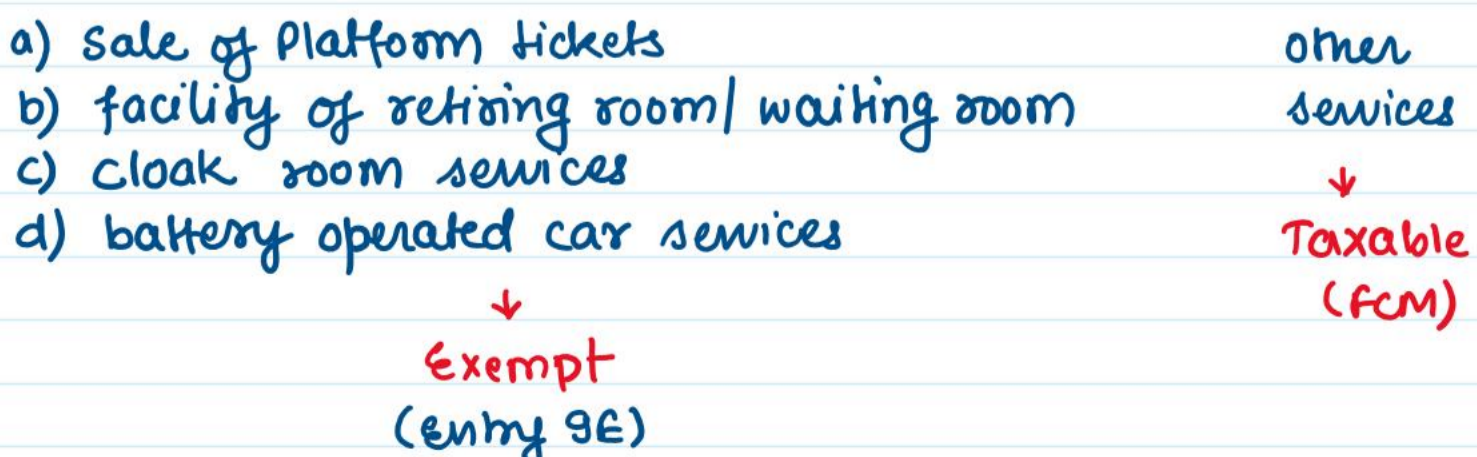
↓
The activity of affiliation is to monitor, and ensure whether the institute possesses the required infrastructure & thereby eligible to conduct course / program for degree.



[CN 234/28/2024 GST dated 11.10.2024]

⑤ Services provided by Government ★

Entry 9E: Services by Indian Railway to Individual ★

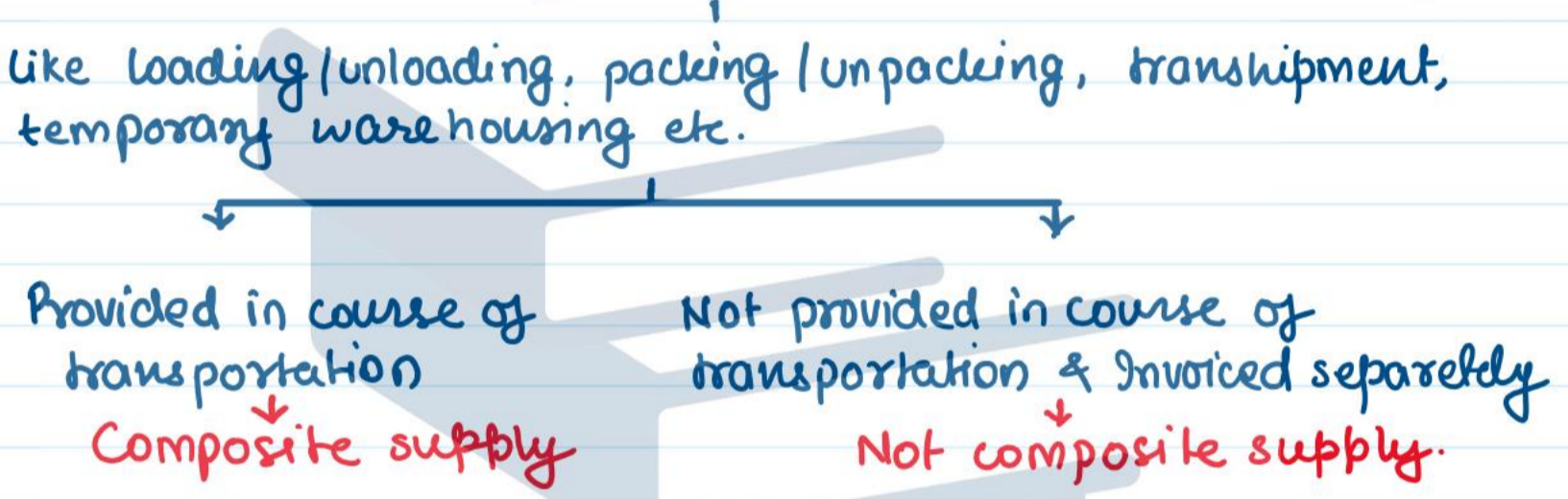


Entry 9F: Services by one zone / division to another zone / division of Indian railway
 ↓
 Exempt

⑧ Transportation of Goods

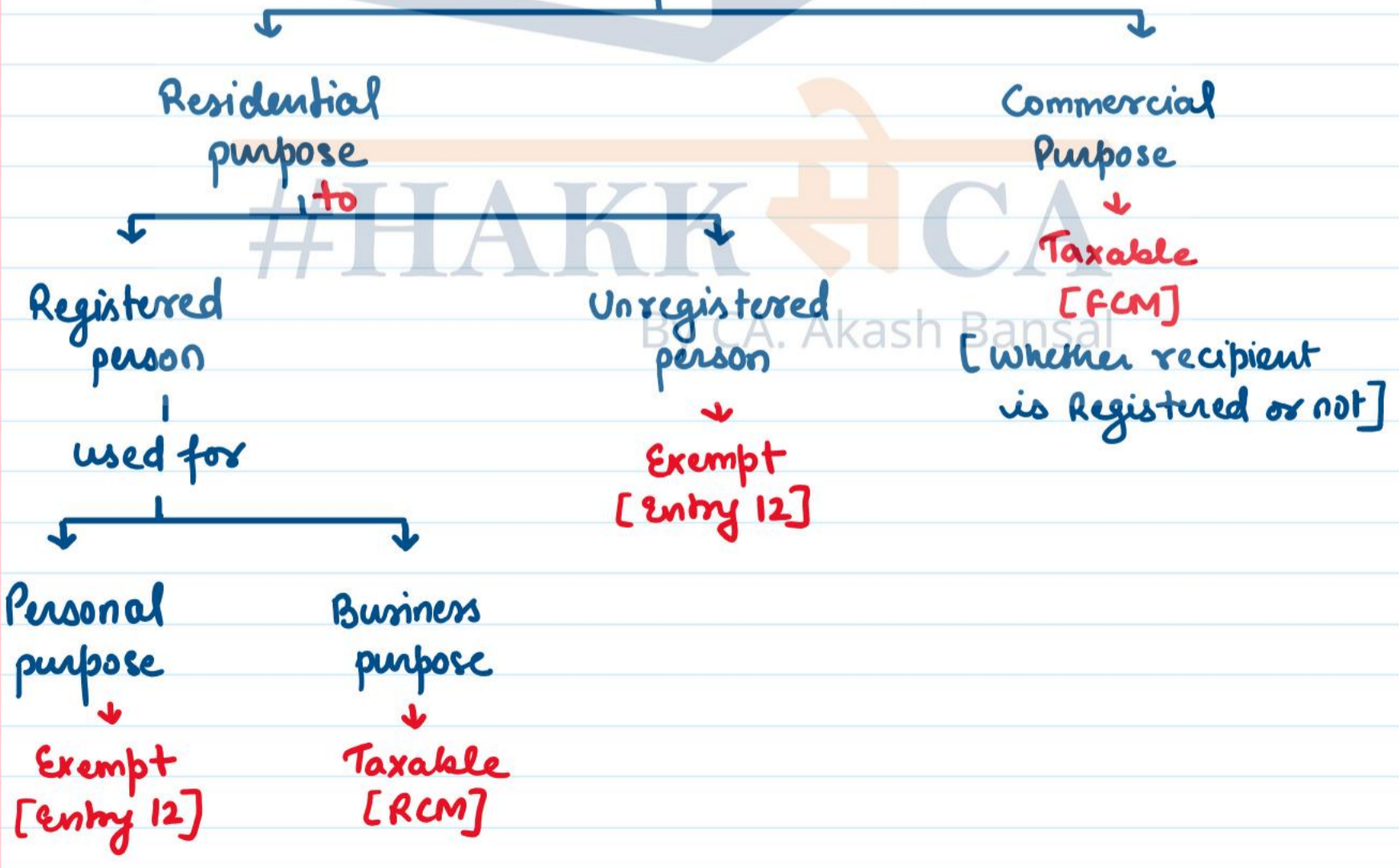
(A) By road

Clarification on ancillary or incidental service provided by GTA



②3 Other exempt services

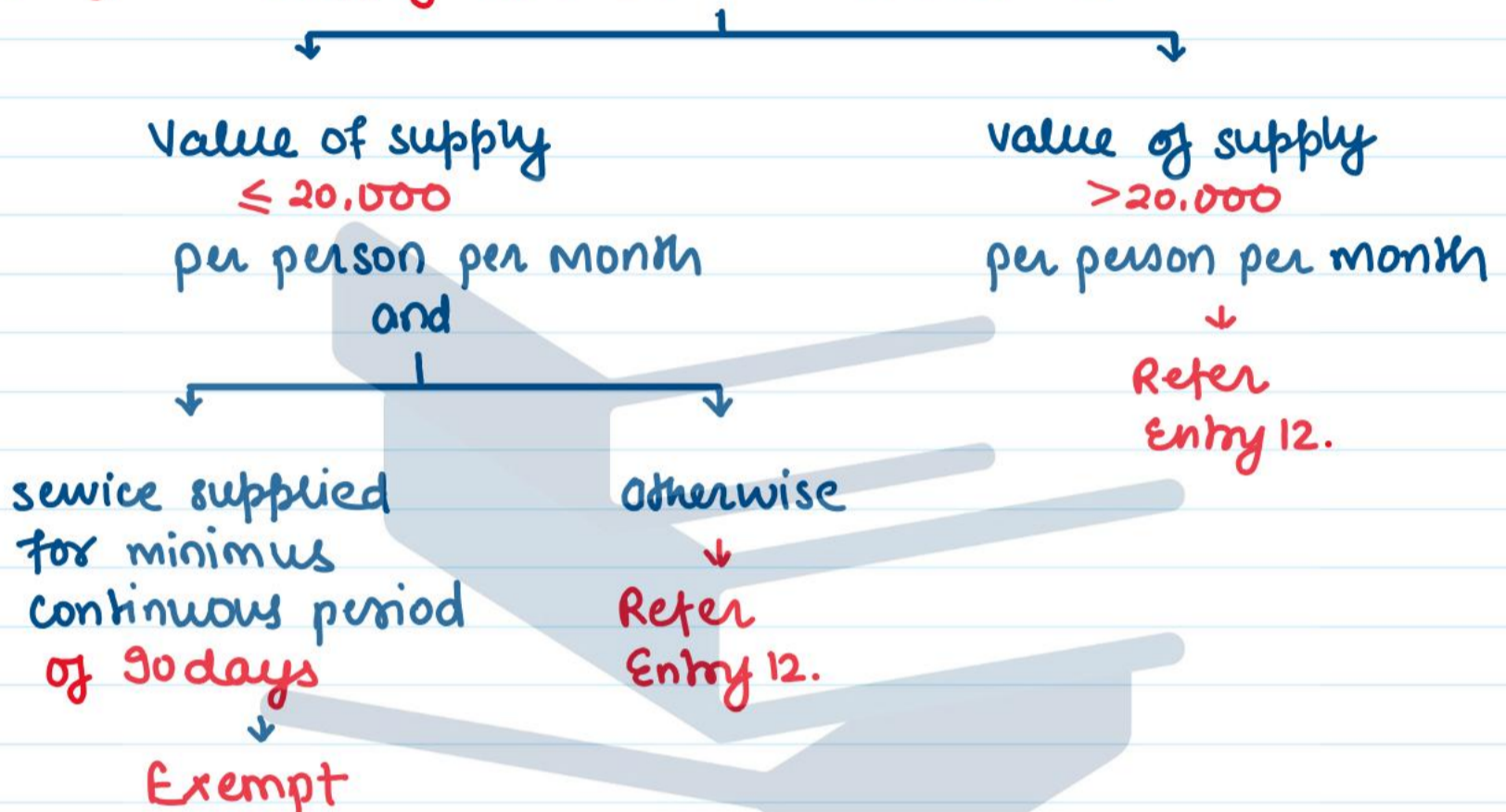
Entry 12: Renting of Residential Dwelling



Note: Exemption does not apply on: *

- a) Accommodation services for students in student residence
- b) Accommodation services by hostels, camps, PG, likewise.

Entry 12A: Supply of accommodation services *



Entry 25A:

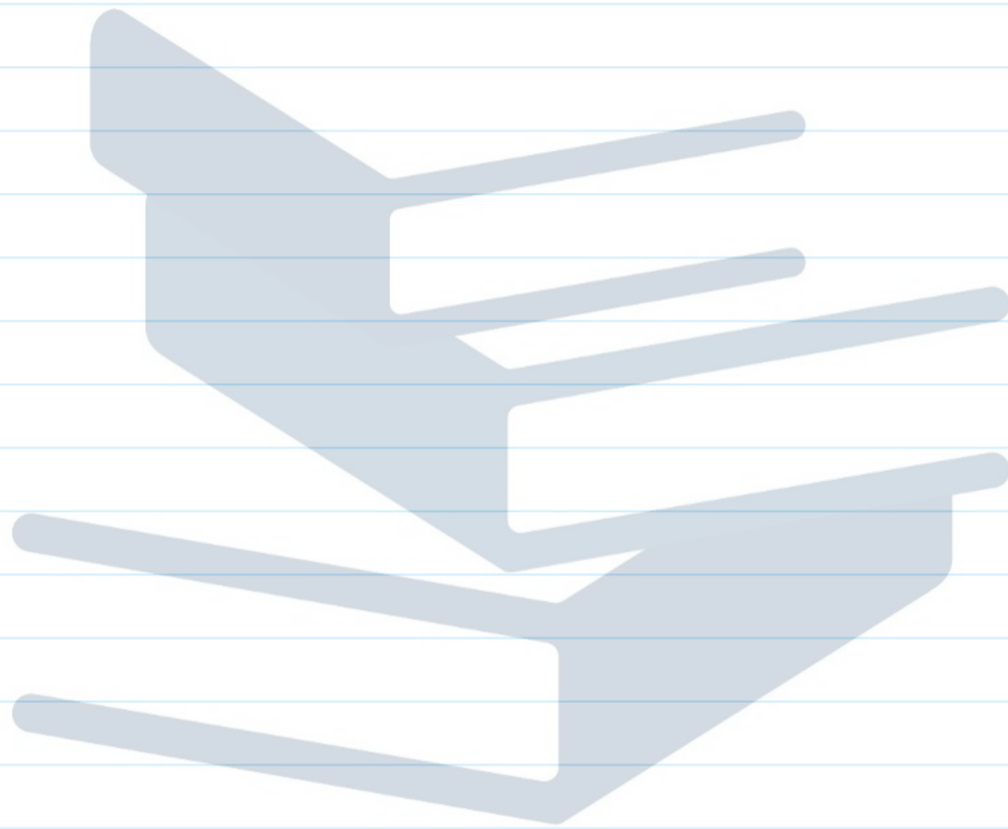


- a) providing metering equipments on rent,
- b) testing for meters / transformers / capacitors etc.
- c) releasing electricity connection
- d) shifting of meters / service lines
- e) issuing duplicate bills etc.

these are incidental or ancillary to the supply of transmission and distribution of electricity.

Entry 44A: Research & Development (R&D) services against consideration received in form of grants supplied by *

- a) a Government Entity or
- b) a research association, university, college or other institution, notified u/s 35(1)(ii)/(iii) of Income tax Act, 1961.



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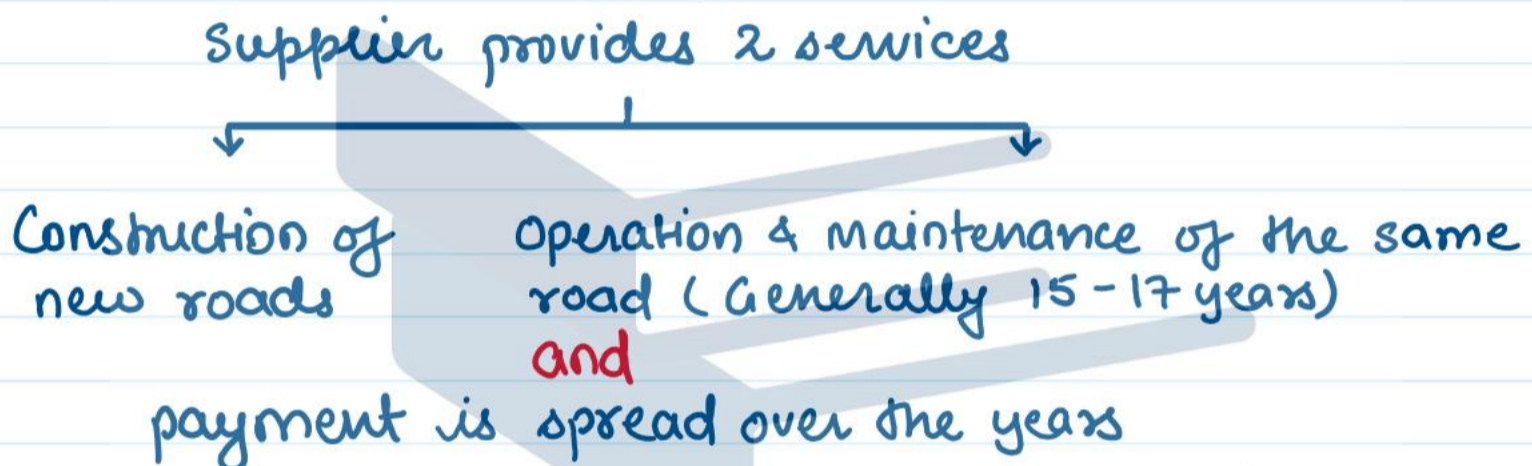
By CA. Akash Bansal

Chapter 6 - Time of Supply

TP:9 TOS of services under forward charge [sec 13(2)]

Note 6: Clarification on TOS in respect of supply of service of construction of road & maintenance thereof of National Highway Projects of NHAI in Hybrid Annuity Mode (HAM) Model.

① Understanding of HAM model



Based on above it can be said that HAM is a single contract for two services & cannot be split into two contracts. Payment is spread over the contract period in installments & each payment made after specified period or event as specified in contract, therefore it is covered under 'continuous supply of service'

② Clarification on time of supply i.e. tax liability

Invoice issued on or before the specified date or completion of event, as per contract

TOS = Earlier of

- On Issue of Invoice or
- Receipt of payment

Invoice not issued on or before the specified date or completion of event, as per contract

TOS = Earlier of

- Date of provision of said service (i.e. due date of payment as per contract) or
- Receipt of payment.

Note: TOS of interest on installment (if any) shall be date of receipt

Chapter 8 - Input Tax Credit

TP:2 Conditions for ITC u/s 16(2)

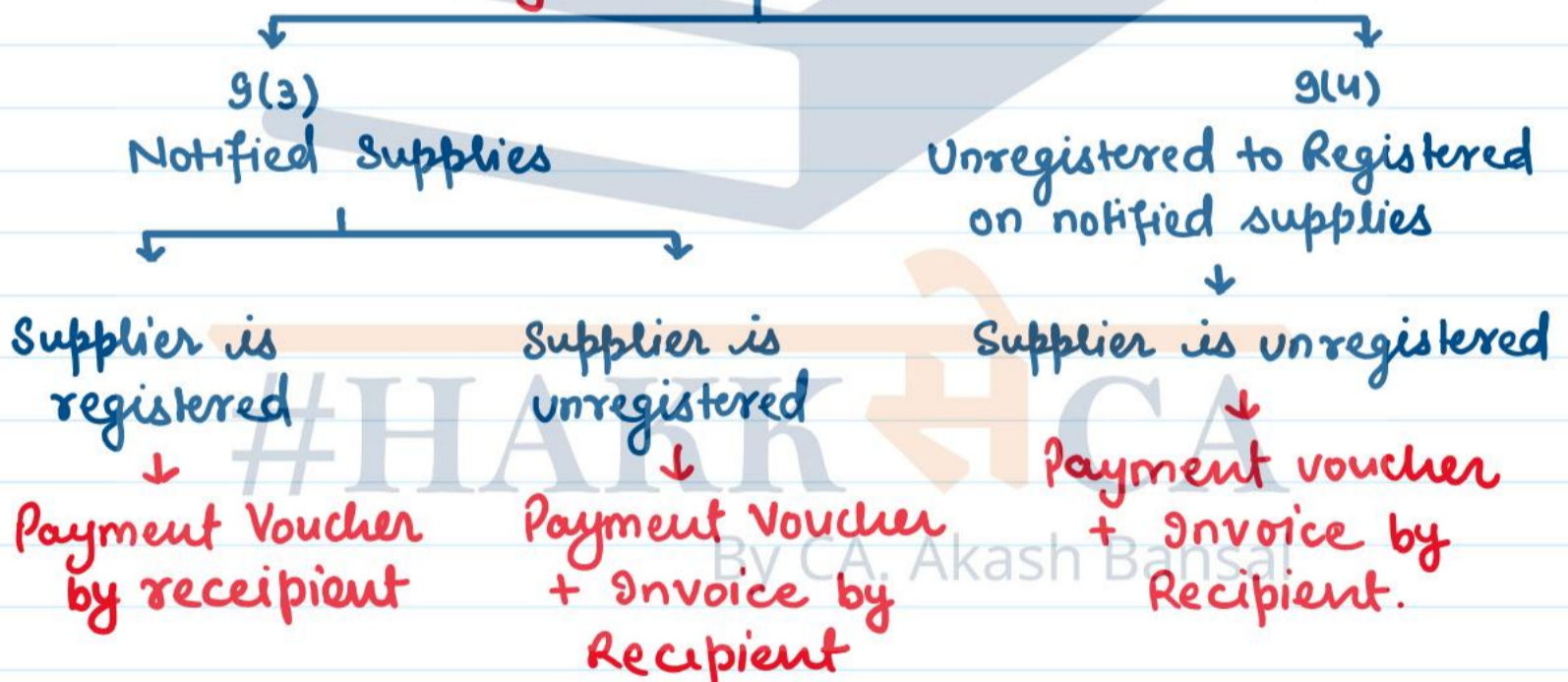
② Details of Invoice / debit Note uploaded by supplier in GSTR 1
* as amended in Form GSTR-1A (if any) or in Invoice furnishing facility (IFF) **and**

& communicated to recipient in GSTR-2B
[Sec 16(2)(aa) & w.r. 36(4)]

TP:6 Time limit for availing ITC [sec 16(4)]

* Clarification on time limit u/s 16(4) in respect of RCM supplies received from unregistered person
[CN 211/5/2024 GST dated 26.06.24]

First understand about requirement of Issue of Invoice & Payment voucher under RCM



Clarification → Where invoice is issued by recipient under RCM (supplies made by unregistered person), the relevant FY for calculation of time limit for availment of ITC u/s 16(4) will be FY in which invoice has been issued by recipient u/s 31(3)(f).

Note: If invoice is not issued within time limit (covered under TOS chapter), interest & penalty shall be paid.

Eg. Mr. X received services under RCM from unregistered supplier on 23.10.2024. Payment made on 12.12.2024.

Invoice was required to be issued → Earlier of
a) Date of payment i.e. 12.12.2024 or
b) 61st days from date of issue of invoice by supplier
(Not applicable in case where supplier is unreg)
therefore, upto 12.12.2024.

However, invoice issued by Mr. X on 01.02.2026.

↳ Relevant FY for section 16(4) shall be FY25-26 & not FY24-25.

↳ ITC can be availed upto 30.11.2026.

TP: 7 Availment of ITC where cancellation of registration is revoked [Sec 16(6)] *

↓
Where GST registration is cancelled u/s 29 and subsequently the cancellation of registration is revoked

Time limit for availment of ITC of goods or services where ITC not availed earlier

Case i) In respect of Invoice / debit note where time limit u/s 16(4) already expired on date of cancellation of registration

↓
Not allowed after revocation of cancellation

Case ii) where Time limit u/s 16(4) did not expire on date of cancellation but expired on date of order of revocation of cancellation of registration.

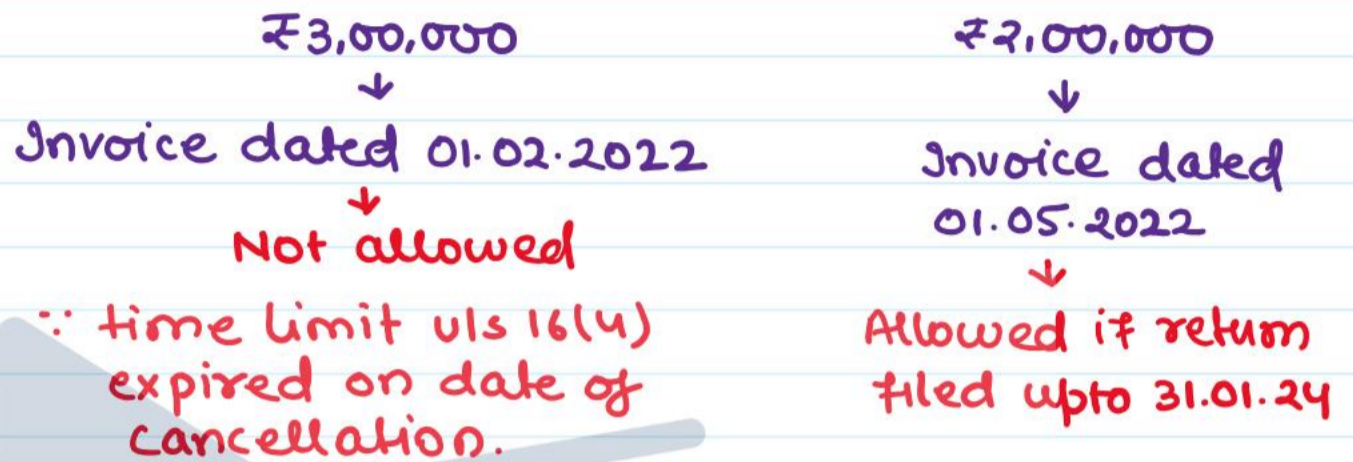
↓
ITC allowed if return for

Period from date of cancellation or effective date of cancellation

— (till) — date of order of revocation of cancellation

is filed within 30 days from order of revocation.

Eg. Date of order of cancellation 31.03.2023
 Date of revocation of cancellation 01.01.2024
 Total ITC pending to be claimed = ₹ 5,00,000



TP:9 Blocked Credit [sec 17(5)]

Clause (a) - Motor vehicle

Note 1: Clarification on availability of ITC on demo vehicle used by authorised dealer to provide trial run and to demonstrate features to potential buyers [CN 231/25/2024 GST dated 10.9.24]

To be considered as used for making 'further supply of such motor vehicle.'

ITC not blocked

Clause (c): works contract service

Clarification on availability of ITC on ducts and manholes used in network of optical fiber cables (OFCs)

[CN 219/13/2024 GST dated 26.06.24]

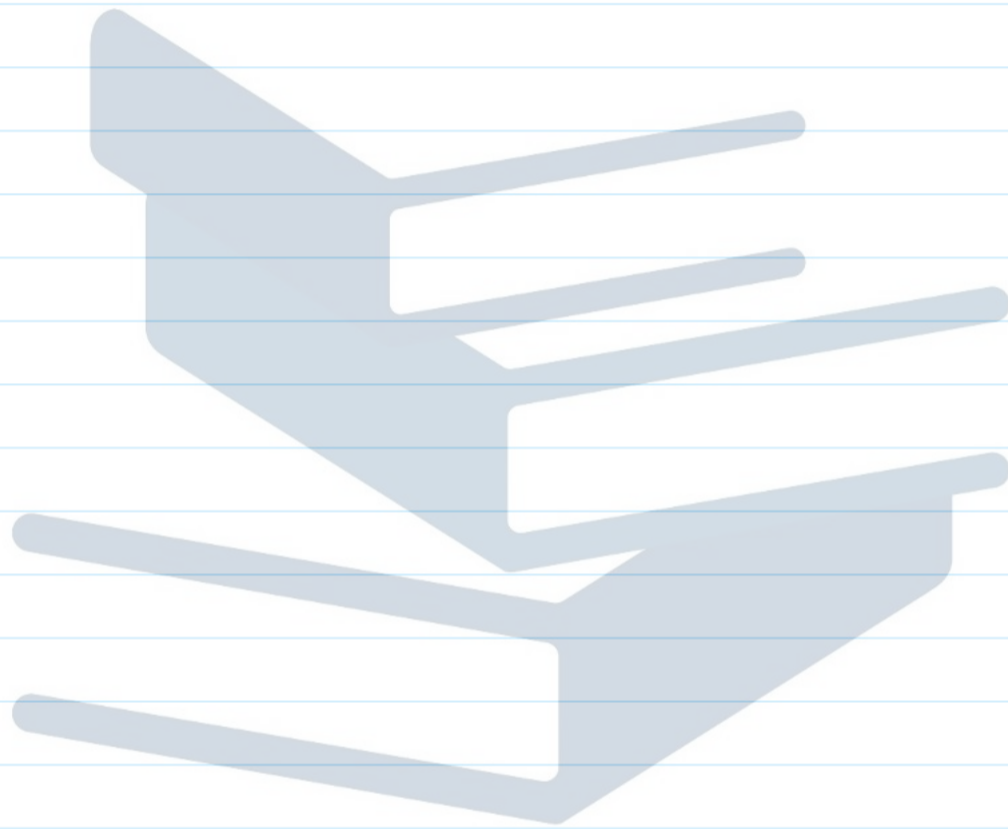
Ducts & manholes are basic components for optical fibre cable (OFC) network used in providing telecom services. These are necessary for laying of optical fiber cable & also for their upkeep & maintenance.

↓

∴ Ducts & manholes are covered under definition of Plant & machinery' & not specifically excluded from plant & machinery.

↓

ITC not restricted u/s 17(c) & (d).



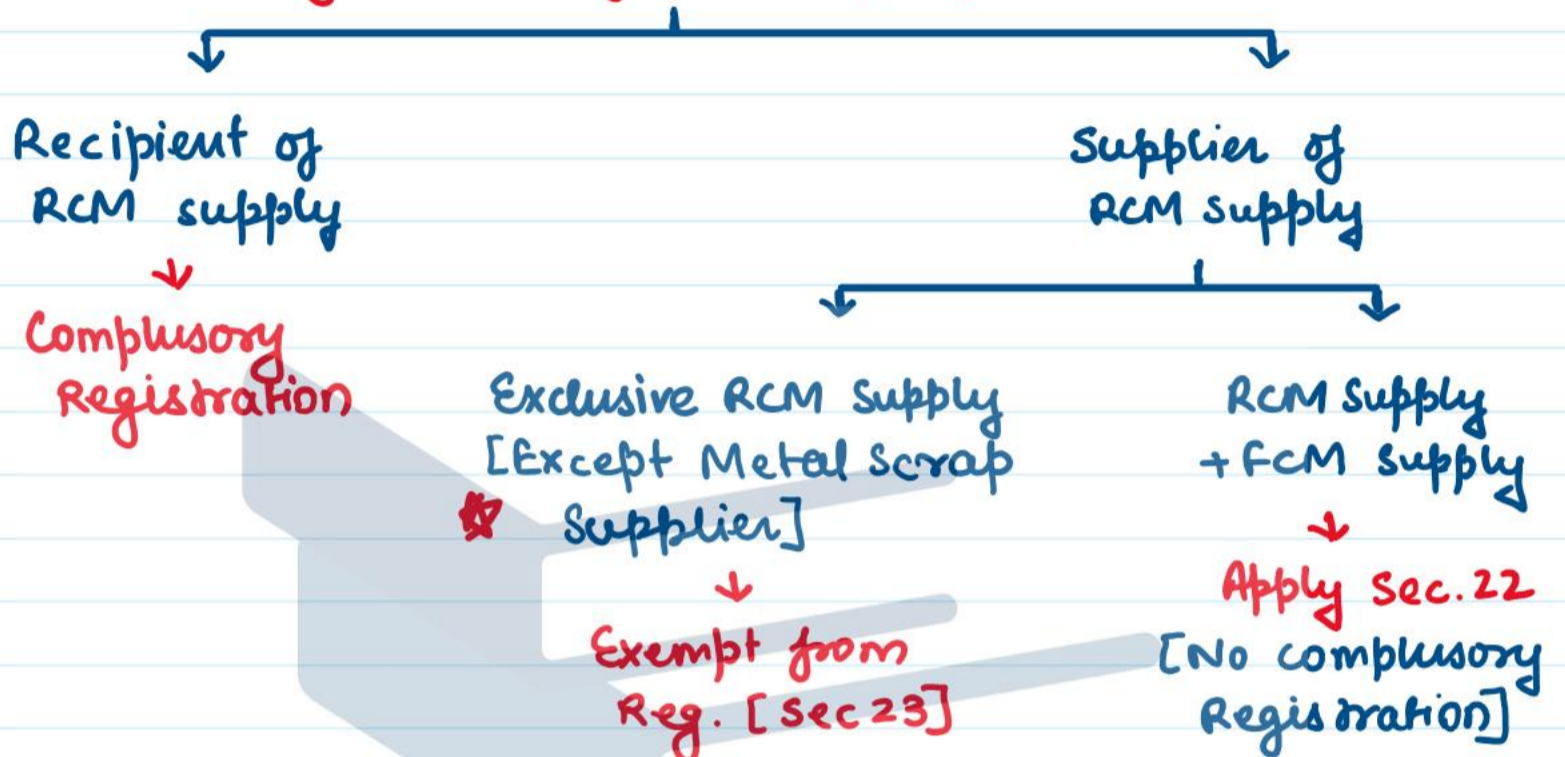
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By CA. Akash Bansal

Chapter 9 - Registration under GST

TP:4 Compulsory Registration [sec 24]

③ Person making / receiving RCM supply



TP:11 Revocation of cancellation of registration [sec 30]

① Suo-motu cancellation by PO

(i) Apply for revocation of cancellation within **90 days** [extended time by commissioner upto **180 Days**] from date of service of order of cancellation. *

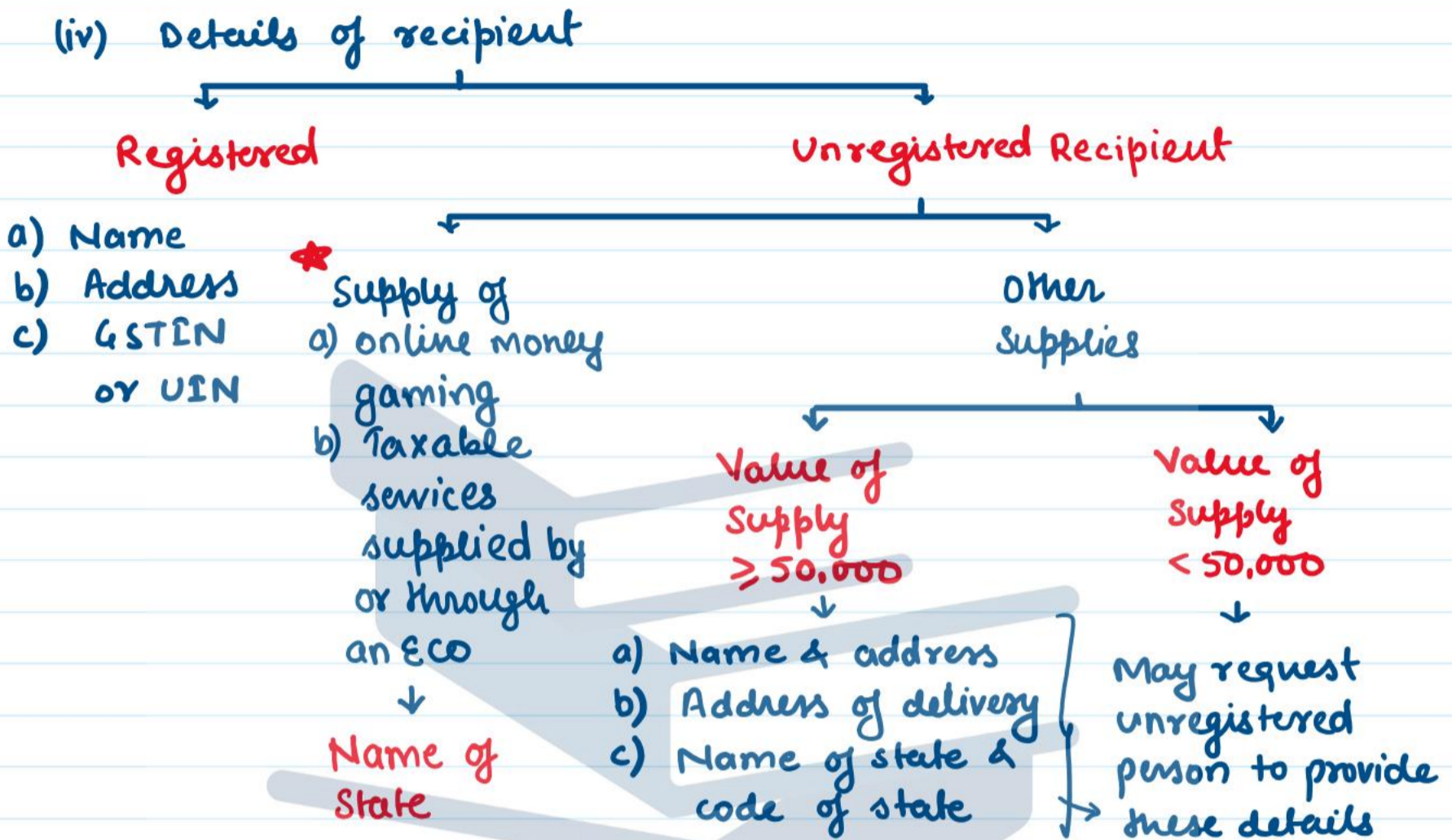
(ii) If PO is satisfied, he may revoke the cancellation within **30 days**.

(iii) If PO is not satisfied, then first issue SCN to applicant asking for clarification within **7 working days**.

(iv) PO shall dispose off the application within **30 days**.

Chapter 10 - Tax invoice, credit Note & Debit Note

TP:2 Particulars of a tax invoice



TP:5 E-Invoice [Rule 48(4)]

Clarification on applicability on e-invoicing to Govt. deptt. / PSU etc. registered solely for purpose of TDS u/s 51

[CN 198/10/2023 GST dated 17.7.23]

It is clarified that Govt. deptt. or establishments / govt. agencies / local authorities / PSUs which are required to deduct TDS u/s 51, are liable for compulsory registration as per section 24(vi).

Therefore, such person are to be treated as registered persons.

Therefore, E-invoice applicable on supplies made to such persons. (B2B)

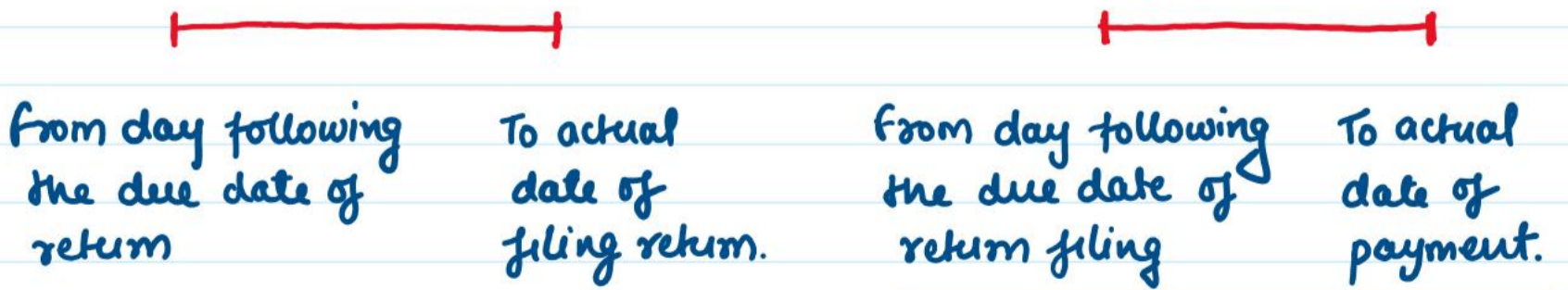
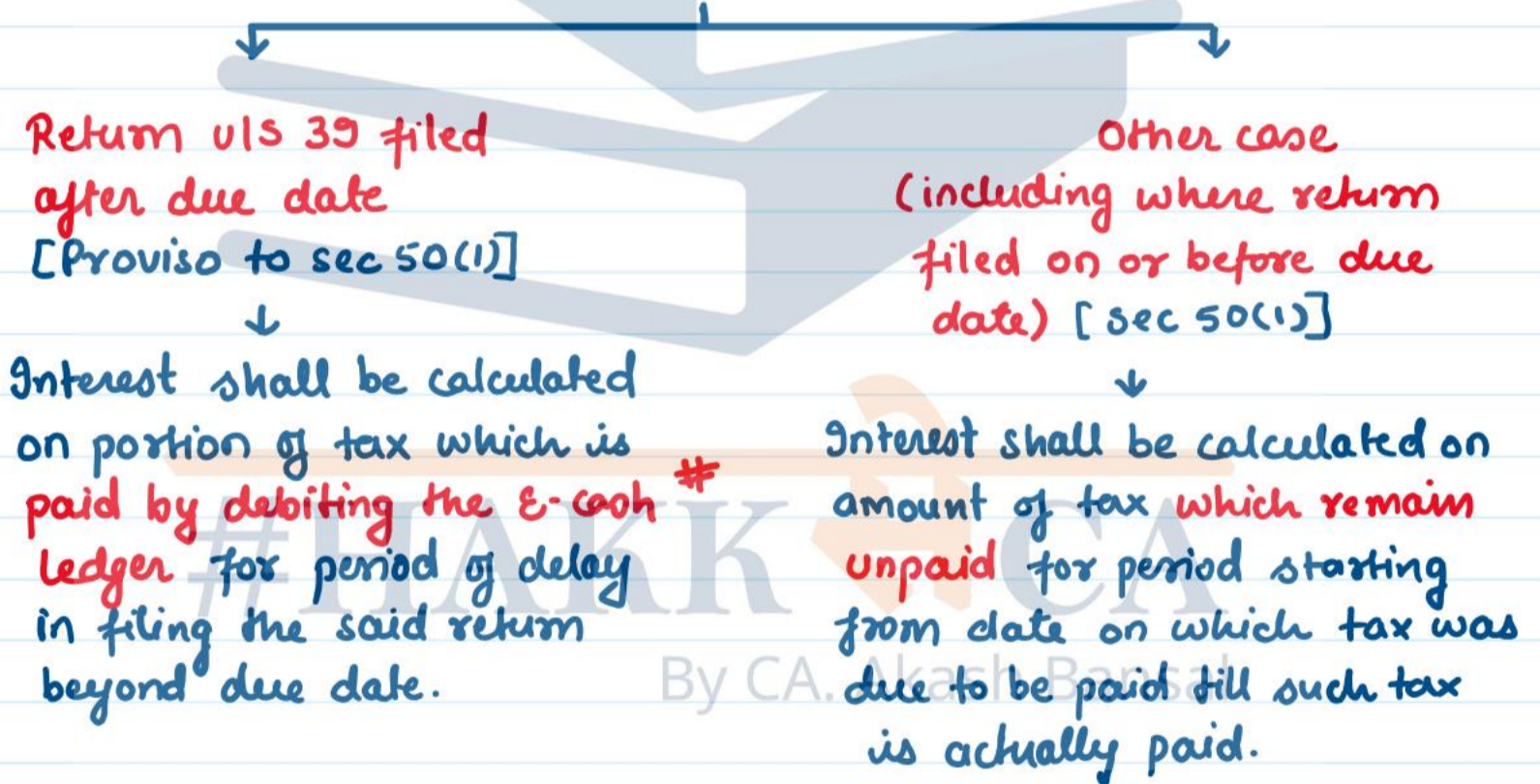
Chapter 13 - Payment of tax

TP:5 Interest on delayed payment of tax [sec 50]

- ① Interest is payable in case of delay in payment of tax in full or in part within prescribed period.
- ② Rate of Interest - 18% p.a.
- ③ Computation of period for calculation of Interest



④ Determination of amount on which interest shall be calculated



However, if any amount is credited in e-cash ledger on or before due date of filing said return & then utilised for payment of tax while filing return after due date, such amount shall be excluded while calculating interest.



Eg. Due date of filing GSTR 3B for Jan → 20.02.2025
 Actual filing date → 15.04.25
 Amount of tax = 70,000
 Tax paid through e-cash ledger = 50,000

£10,000 → Deposited in cash ledger on 19.02.2025
 £40,000 → Deposited in cash ledger on 21.02.2025

Int. U/s 50 = $40,000 \times 18\% \times \frac{54 \text{ days}}{365}$
 = 1065

Feb = 8
 Mar = 31
 Apr = 15
54

Eg. GSTR 3B filed for July = 20.08.2024
 Amount of tax not paid in return = 40k
 Amount paid with GSTR 3B of sept. on 20.10.2024

Int. U/s 50 = $40,000 \times 18\% \times \frac{61 \text{ days}}{365}$
 = 1203

Aug = 11
 Sep = 30
 Oct = 20
61

⑤ Interest on ITC wrongly availed & utilised [sec 50(3)]

Interest shall be calculated on the amount of ITC wrongly availed & utilised for period starting from date of utilisation of wrongly availed credit till the date of reversal of credit or payment of tax.

a) What is meaning of wrongly availed & UTILISED?

ITC wrongly availed shall be considered to be utilised when balance in e-credit ledger (e.g. 20,000) becomes less than amount of ITC wrongly availed (e.g. 30,000)

b) How to calculate amount of ITC wrongly availed & utilised?

ITC wrongly availed & utilised (30,000) = Amount of ITC wrongly availed (e.g. 40,000) (-) Balance in e-credit ledger (e.g. 10,000)

c) How to determine date of utilisation of ITC wrongly availed?

Imp

If ITC wrongly availed & utilised under return

↓
Earlier of
i) due date of return
ii) Actual filing of return

Other case

↓
Date on which balance in e-credit ledger falls below the ITC wrongly availed.

Eg: Due date of GSTR 3B for Jan → 20.02.2025
Actual filing date of GSTR 3B → 18.02.2025
ITC available in credit ledger → 1,00,000
Total output tax in GSTR 1 → 90,000
During April, it was discovered that ITC of ₹30,000 was wrongly availed.
ITC reversed on 15.04.2025

Calculate int. u/s 50

Sol: Interest u/s 50 = $20,000 \times 18\% \times \frac{56 \text{ days}}{365}$

= 552

⇒ wrongly utilised [30k-10k]

Feb = 10

Mar = 31

Apr = 15

Note: If ITC is wrongly availed but not utilised, then no interest shall be payable.

By CA. Akash Bansal

Clarification on charging of interest u/s 50(3) in case of wrong availment of ITC credit & reversal thereof.

[CN 192/04/2023 GST dated 17.07.23]

↓

① Doubt: In case of wrong availment of ITC credit & reversal thereof, whether balance of ITC under ITC shall be considered or balance of ITC under ITC + CGST + SGST/UTGST shall be considered while calculating interest on ITC wrongly availed & utilised.

↓

It has been clarified that balance under ITC of IGST, CGST, SGST/UTGST can be utilised for payment of output IGST, therefore, ITC available in all heads together in e-credit ledger shall be considered.

Eg. Due date of GSTR 3B for Jan → 20.02.2025
Actual filing date of GSTR 3B → 18.02.2025
ITC available in CGST = 40,000, SGST = 40,000, IGST = 20,000
Total output tax in GSTR 1 - IGST = 30,000
During April, it was discovered that ITC of ₹30,000 was wrongly availed.
ITC reversed on 15.04.2025

Calculate int. v/s 50

→ wrongly utilised [30k-10k]

Sol: Interest v/s 50 = $20,000 \times 18\% \times \frac{56 \text{ days}}{365}$

= 552

Feb = 10
Mar = 31
Apr = 15

② Doubt - whether credit of compensation cess available in e-credit ledger shall be considered while calculating interest v/s 50(3) i.e. interest on ITC wrongly availed & utilised.

↓

ITC of compensation can only be utilised only towards payment of compensation cess

↓

Not to be considered.

Chapter 14 - TDS & TCS

TP:1 Tax deduction at source [sec 51]

① Deductor of tax at source [sec 51(1)]

- a) Cg deptt | Sg deptt or establishment of Cg | Sg
- b) Local authority
- c) Governmental agencies.
- d) Notified persons [NN 50/2018 CT dated 13.09.2018]
 - (a) An authority or board or body setup by an act of parliament or a state legislature or established by govt. with 51% or more participation by way of equity or control.
 - (b) Society established by Cg | Sg | LA under the Societies Registration Act, 1860
 - (c) Public Sector Undertakings.
 - (d) registered person receiving supplies of metal scrap from other registered person. *

② Categories of persons not liable to TDS

- i) Supply from PSU to another PSU [NN 61/2018]
- ~~ii) Supply from above specified persons to another specified person [NN 73/2018]~~
- ii) Supply between one person to another person specified under clause (a), (b), (c) & (d) of sec 51(1), except the person referred in clause (d) of notification. *

TP:2 Collection of tax at source [sec 52]

② Rate of TCS

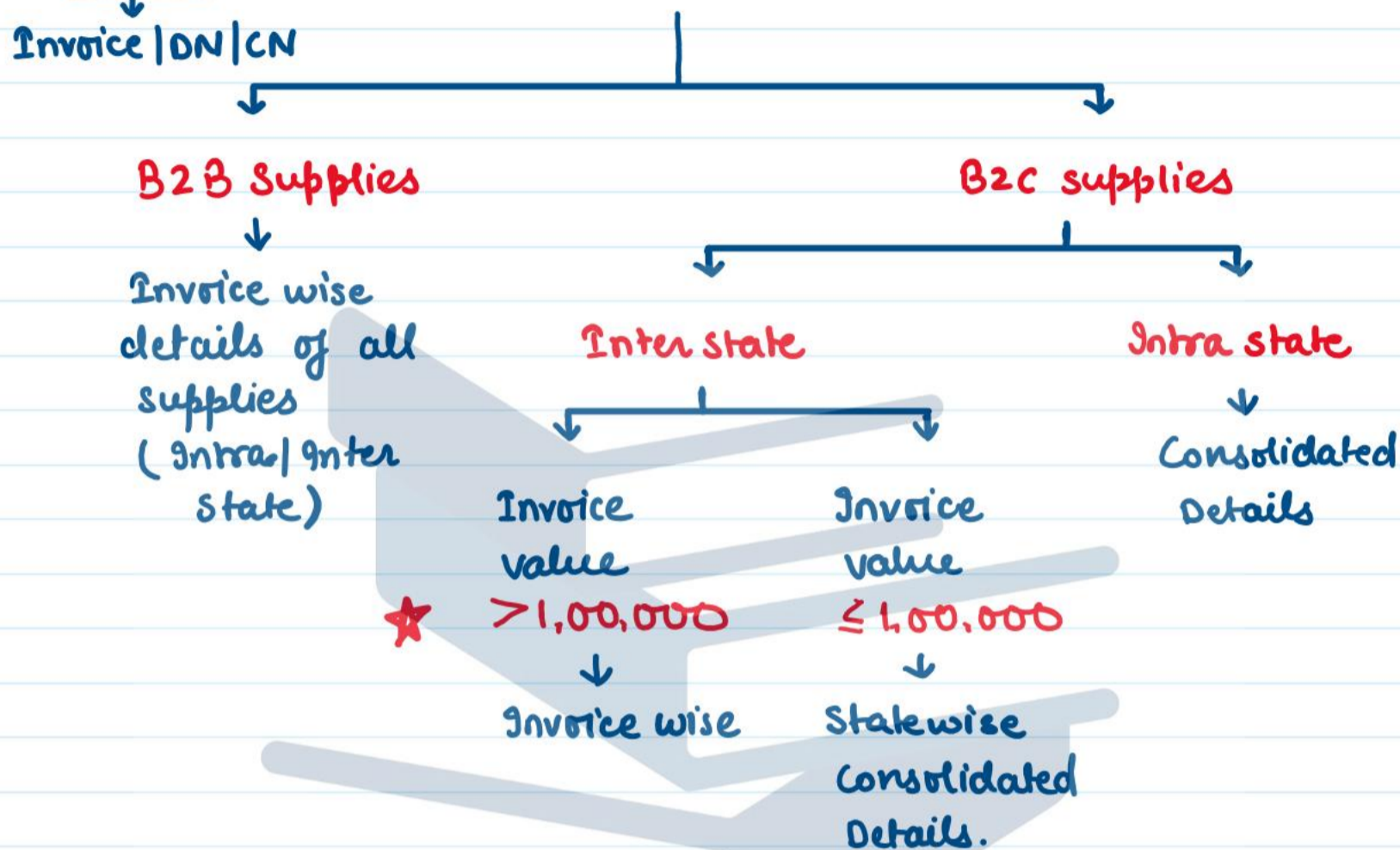
↓
0.25% → CGST 0.25% → SGST or 0.5% → IGST *

of net value of taxable supplies (excluding GST).

Chapter 15 - Returns under GST

TP:1 Furnishing details of outward supplies

⑧ **Details** to be furnished in GSTR-1 w.r.t. outward supplies



⑨ Amendment of details furnished in current period [Proviso to rule 59(1)]

↓
Details can be amended in **Form GSTR-1A**

In case where a taxpayer, after filing GSTR-1, realises that some amendments are required to be made in GSTR-1, he can file **Form GSTR-1A**

Time limit to file GSTR-1A: After furnishing GSTR-1 but before filing GSTR-3B.

Key features of form GSTR-1A.

- (i) Form GSTR-1A is an optional facility.
- (ii) Can be filed only once in a return period.
- (iii) It allows amendment of record in current tax period only.
- (iv) Changes made in GSTR-1A will be reflected in GSTR-3B for same period.

Eg. Output tax in GSTR-1 for Jan 2025 = 10,00,000
Revised output tax in GSTR-1A for Jan 25 = 9,00,000

↳ Output tax in GSTR-3B for Jan 25 = ~~10,00,000~~
9,00,000

- (v) ITC for supplies amended in form GSTR-1A will be available in GSTR-2B generated for next tax period to the recipient.

Eg. tax on supplies made by Mr. X to Mr. Y during Jan 25 shown in GSTR-1 2,00,000
Amended tax on supplies to Mr. Y during Jan 25 shown in GSTR-1A 2,50,000

↳ ITC available to Mr. Y for Jan 25 → 2,00,000
ITC available to Mr. Y during Feb 25 → 50,000.

- (vi) Form GSTR-1A can be filed electronically only.

- (vii) There is no due date to file GSTR-1A.

For monthly filers

↓
From due date of filing form GSTR-1 or Actual date of filing form GSTR-1, whichever is later, till actual filing of form GSTR-3B of same tax period.

For quarterly filers

↓
From due date of filing form GSTR-1 (Qtr) or Actual date of filing form GSTR-1 (Qtr), whichever is later, till actual filing of form GSTR-3B (Qtr) of same tax period.

Eg. GSTR-1 filed for June 2024 on 12.07.2024
GSTR-3B filed on 25.07.2024

↳ GSTR-1A can be filed from 12.07.24 to 25.07.24

Eg. GSTR-1 filed for June 2024 on 09.07.2024
GSTR-3B filed on 25.07.2024

↳ GSTR-1A can be filed from 12.07.24 to 25.07.24

Eg. GSTR-1 filed for Qtr 2 on 15.10.2024
GSTR-3B filed on 26.10.2024

↳ GSTR-1A can be filed from 15.10.24 to 26.10.24

Note: Supplies reported in IFF for Month 1 & month 2 can be amended in GSTR-1A for the quarter before GSTR-3B.

Eg. Supplies reported in IFF for Jan 25 = 10,00,000
IFF can be amended in GSTR-1A during April 2025.

(viii) In case where change is required to be made in GSTIN of recipient for a supply reported in GSTR-1, same can be amended/rectified through GSTR-1 of subsequent tax period only.

TP:4 GSTR-4 i.e. Return for composition supplier

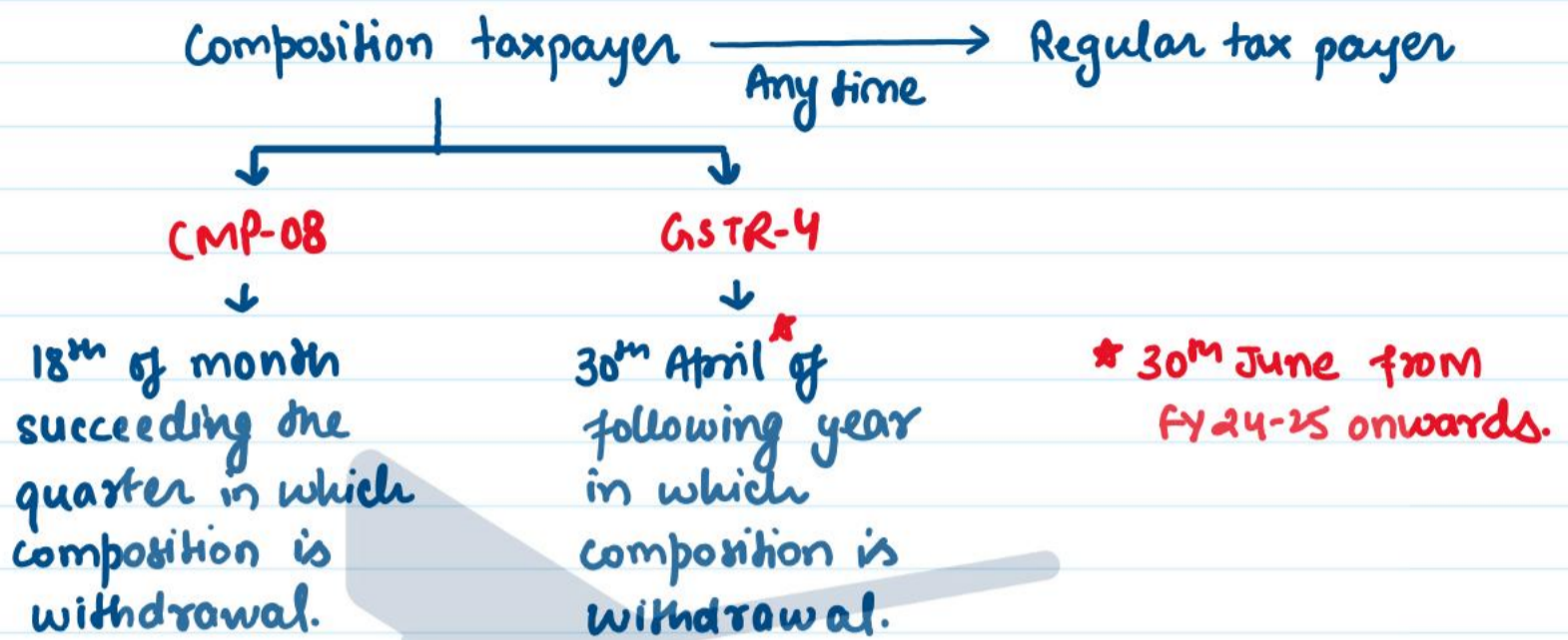
③ Due date of form GSTR-4 & Form GST CMP-08

↓
Ⓐ By 30th June* following the end of FY.

↓
By 18th of the month succeeding such quarter.

* from FY 24-25 onwards

⑨ GSTR-4 & CMP-08 for period prior to exiting from composition scheme



XX

For DT Amendments - Refer 'Transition Batch'



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By CA. Akash Bansal