



**Updates/GST/Legal-29-12/2023**

**Dt. 03/07/2023**

**Important updates from**

**Dt. 01/06/2023 to 30/06/2023**

**Legal Branch  
Office of the Chief Commissioner,  
State tax, Gujarat**

# અપડેટમાં સમાવેશ કરવામાં આવેલ બાબતો

અનુ. નં.	વિષય
૧.	જીએસટી કાયદા હેઠળ જૂન-૨૦૨૩ દરમિયાન જારી કરવામાં આવેલ નોટીફિકેશન અન્વયેની અગત્યની જોગવાઈઓ
૨.	જીએસટી પોર્ટલ દ્વારા જૂન-૨૦૨૩ દરમિયાન જારી કરવામાં આવેલ અપડેટ્સ/News



૧. જીએસટી કાયદા હેઠળ જારી કરવામાં આવેલ  
નોટીફિકેશન અન્વયેની અગત્યની જોગવાઈઓ

# ૧. જીએસટી કાયદા હેઠળ જારી કરવામાં આવેલ નોટીફિકેશન અન્વયેની અગત્યની જોગવાઈઓ :

- ગુજરાત રાજ્યનાં કચ્છ, જામનગર, મોરબી, પાટણ અને બનાસકાંઠા જિલ્લાઓમાં ધંધાનું મુખ્ય સ્થળ ધરાવતાં માસિક પત્રક રજુ કરતાં કરદાતાઓ માટે મે-૨૦૨૩ માસ માટેનાં પત્રક ફોર્મ GSTR-3B રજુ કરવાની સમયમર્યાદા કમિશનર ઓફ સેન્ટ્રલ ટેક્સ દ્વારા તા. ૨૦/૦૬/૨૦૨૩ ને બદલે તા. ૩૦/૦૬/૨૦૨૩ સુધી લંબાવેલ છે.

**[Notification No. [17/2023-Central Tax](#)]**



૨. જીએસટી પોર્ટલ દ્વારા જૂન-૨૦૨૩ દરમિયાન જારી કરવામાં આવેલ અપડેટ્સ/News

## ૨. જીએસટી પોર્ટલ દ્વારા જૂન-૨૦૨૩ દરમિયાન જારી કરવામાં આવેલ અપડેટ્સ/News:

### ૨.૧ E-Invoice Verifier App by GSTN - Advisory, Dt. 08/06/2023

- ❑ The **E-Invoice Verifier App developed by GSTN**, has been introduced which offers a convenient solution for verifying e-Invoices and other related details. GSTN understands the importance of efficient and accurate e-invoice verification, and this app aims to simplify the process for your convenience.
- ❑ **E-Invoice Verifier App - Key Features and Benefits:**
  - i. **QR Code Verification**: The app allows users to scan the QR code on an e-Invoice and authenticate the embedded value within the code. This helps in identifying the accuracy and authenticity of the e-Invoice.
  - ii. **User-Friendly Interface**: The app provides a user-friendly interface with intuitive navigation, making it easy for users to navigate through the app's features and functionalities.



## ૨. જીએસટી પોર્ટલ દ્વારા જૂન-૨૦૨૩ દરમિયાન જારી કરવામાં આવેલ અપડેટ્સ/News: Cont...

- iii. **Comprehensive Coverage**: The app supports verification of e-Invoices reported across all six IRPs, ensuring comprehensive coverage and convenience.
- iv. **Non-Login Based**: The app operates on a non-login basis, meaning users are not required to create an account or provide sensitive personal information to access its functionalities. This simplifies the user experience and makes it more convenient for users.

### **How to use the e-Invoice Verifier App:**

- i. **Download the App**: Visit the Google Play Store and search for "E-Invoice QR Code Verifier." Download and install the app on your mobile device free of charge. The iOS version will be available shortly.



## ૨. જીએસટી પોર્ટલ દ્વારા જૂન-૨૦૨૩ દરમિયાન જારી કરવામાં આવેલ અપડેટ્સ/News: Cont...

- ii. **QR Code Scanning**: Utilise the app to scan the QR codes on your e-Invoices. The app will authenticate the information embedded in the code and one can compare it with information printed on the invoice.
- ❑ GSTN emphasizes that the e-Invoice Verifier **App does not require any user login or authentication process**. Anyone can freely scan QR codes and view the available information.
  - ❑ For more detailed information please **see the FAQs in the app**. This comprehensive FAQ document will provide you with additional guidance on using the app and resolving any queries you may have.
  - ❑ GSTN is dedicated to enhancing your experience with the E-Invoice Verifier App and providing a process of seamless e-Invoice verification. GSTN is also working towards launching Version 2 with the Search IRN functionality, which will further streamline your e-Invoice verification.





## ૨. જીએસટી પોર્ટલ દ્વારા જૂન-૨૦૨૩ દરમિયાન જારી કરવામાં આવેલ અપડેટ્સ/News: Cont...

### ૨.૨ Advisory: Update on Enablement Status for Taxpayers for e-Invoicing, Dt. 16/06/2023

- ❑ It is to inform that as per Notification No. 10/2023 - Central Tax dated 10<sup>th</sup> May 2023, the threshold for **e-Invoicing for B2B transactions has been lowered from 10 crores to 5 crores. This change will be applicable from 1<sup>st</sup> August 2023.**
- ❑ To this effect **GSTN has enabled all eligible taxpayers with an Aggregate Annual Turnover (AATO) 5 crores and above as per GSTN records in any preceding financial year for e-Invoicing.** These taxpayers are now enabled on all six IRP portals including NIC-IRP for e-Invoice reporting.
- ❑ You can check your enablement status on the e-Invoice portal at <https://einvoice.gst.gov.in>.
- ❑ It would be in the interest of trade to register and utilize the sandbox testing facility available at the IRP portals. This will help taxpayers to familiarize themselves with the invoice reporting mechanism and ensure a seamless transition to the e-Invoice system.



## ૨. જીએસટી પોર્ટલ દ્વારા જૂન-૨૦૨૩ દરમિયાન જારી કરવામાં આવેલ અપડેટ્સ/News: Cont...

- ❑ Please note that the enablement status indicated on the e-Invoice portal does not indicate a legal obligation on taxpayers to use e-Invoicing. However, actual liability to generate IRN shall be checked by taxpayers with respect to applicable notification in the light of facts pertaining to them.
- ❑ While the listing of enabled GSTINs is purely based on the turnover criteria reported in GSTR-3B, it is essential for taxpayers to confirm whether they fulfil the conditions outlined in the notification/rules. Thus, it is the legal responsibility of the concerned taxpayer, both buyers and suppliers, to ensure compliance.
- ❑ In case, a taxpayer who is otherwise but not auto enabled on the e-Invoice portal, can self-enable for e-Invoicing using the functionality provided on the portal.
- ❑ GSTN once again emphasizes that all eligible taxpayers should familiarize themselves with the e-Invoicing requirements and take the necessary steps to ensure compliance with the new threshold.



## ૨. જીએસટી પોર્ટલ દ્વારા જૂન-૨૦૨૩ દરમિયાન જારી કરવામાં આવેલ અપડેટ્સ/News: Cont...

### ૨.૩ Advisory: Online Compliance Pertaining to Liability / Difference Appearing in R1 – R3B (DRC-01B), Dt. 29/06/2023

- It is informed that **GSTN has developed a functionality to enable the taxpayer to explain the difference in GSTR-1 & 3B return online** as directed by the GST Council. This feature is now live on the GST portal.
- The functionality compares the liability declared in GSTR-1/IFF with the liability paid in GSTR-3B/3BQ for each return period. If the declared liability exceeds the paid liability by a predefined limit or the percentage difference exceeds the configurable threshold, taxpayer will receive an intimation in the form of DRC-01B.



## ૨. જીએસટી પોર્ટલ દ્વારા જૂન-૨૦૨૩ દરમિયાન જારી કરવામાં આવેલ અપડેટ્સ/News: Cont...

- ❑ Upon receiving an intimation, the **taxpayer must file a response using Form DRC-01B Part B**. The taxpayer has the option to **either provide details of the payment** made to settle the difference using Form DRC-03, **or provide an explanation** for the difference, or even choose a combination of both options.
- ❑ To further help taxpayers with the functionality, a detailed manual containing the navigation details is available on the GST portal. It offers step-by-step instructions and addresses various scenarios related to the functionality. The link is stated below:

[https://tutorial.gst.gov.in/downloads/news/return\\_compliance\\_in\\_form\\_drc\\_01b.pdf](https://tutorial.gst.gov.in/downloads/news/return_compliance_in_form_drc_01b.pdf)



# આભાર

નોંધ:

- a) ઉક્ત કાયદા-નિયમોનાં સુધારા, નોટીફિકેશન્સ, પરિપત્ર ડિપાર્ટમેન્ટની વેબ સાઈટ પર મુકેલ છે, જેનો અભ્યાસ કરવા વિનંતિ.
- b) પ્રસ્તુત બાબતે જો કોઈ અસ્પષ્ટતા હોય તો ડિપાર્ટમેન્ટની કાયદા શાખાનો સંપર્ક કરવા વિનંતિ છે.