



Updates/GST/Legal-22-05/2023

Dt. 01/03/2023

Important updates from

Dt. 01/02/2023 to 28/02/2023

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

અપડેટમાં સમાવેશ કરવામાં આવેલ બાબતો

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



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

૧.૧ જીએસટી કાઉન્સિલની ૪૯મી બેઠકમાં લેવાયેલ નિર્ણયો અન્વયે કેટલીક સેવાઓ પર વેરાનાં દર અંગે નીચે મુજબ ફેરફાર કરવામાં આવેલ છે:

- ❖ વેરામાફીનો લાભ આપવા માટે, Educational Institutions માં પ્રવેશ માટેની Entrance Exam લેનાર any authority, board or body set up by the Central Government or State Government including National Testing Agency ને પણ “educational institute” હેઠળ આવરી લેવામાં આવે છે.

[\[Notification No. 01/2023- Central/State Tax \(Rate\)\]](#)

- ❖ વિવિધ કોર્ટ અને ટ્રીબ્યુનલ દ્વારા પૂરી પાડવામાં આવતી કેટલીક વેરાપાત્ર સેવાઓ (જેવી કે Tower Installation માટે Telecommunication Companies ને જગ્યા ભાડે આપવી, વકીલોને ચેમ્બર્સ ભાડે આપવી) પર Reverse Charge Mechanism (RCM) હેઠળ વેરો વસૂલવા માટેની જોગવાઈ કરવામાં આવે છે.

[\[Notification No. 02/2023- Central /State Tax \(Rate\)\]](#)



૧. જીએસટી કાયદા હેઠળ વેરાનાં દર અંગે જારી કરવામાં આવેલ નોટિફિકેશન અન્વયેની અગત્યની જોગવાઈઓ: **Cont...**

૧.૨ જીએસટી કાઉન્સિલની ૪૯મી બેઠકમાં લેવાયેલ નિર્ણયો અન્વયે કેટલીક ચીજ-વસ્તુઓ પર વેરાનાં દર અંગે નીચે મુજબ ફેરફાર કરવામાં આવેલ છે:

- ❖ Pre-packaged and labelled “Rab” પર ૧૮% ને બદલે ૫% દરે વેરો વસુલવાનો રહેશે.
- ❖ Pencil Sharpener પર ૧૮% ને બદલે ૧૨% વેરાનો દર લાગુ પડશે.

[\[Notification No. 03/2023- Central /State Tax \(Rate\)\]](#)

- ❖ Pre-packed and labeled સિવાયની “Rab” ને વેરામાફી આપવામાં આવે છે.

[\[Notification No. 04/2023- Central /State Tax \(Rate\)\]](#)



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

૨.૧ Introduction of Negative Values in Table 4 of GSTR-3B, Dt. 17/02/2023

- ❑ The Government vide Notification No. 14/2022 – Central Tax dated 05th July, 2022 has notified few changes in Table 4 of Form GSTR-3B for enabling taxpayers to report correct information regarding ITC availed, ITC reversal and ineligible ITC in Table 4 of GSTR-3B. According to the changes, the net ITC is to be reported in Table 4(A) and ITC reversal, if any, is to be reported in Table 4(B) of GSTR-3B.
- ❑ Currently in GSTR-3B, credit note (CN) is being auto-populated in Table 4B(2), as ITC reversal. Now in view of the said changes, the impact of credit notes are also to be accounted on net off basis in Table 4(A) of GSTR-3B only. Accordingly following changes have been made in the GST Portal from January-2023 period onwards and shall be applicable from tax period - January 2023' onwards.
 - a. The impact of credit note & their amendments will now be auto-populated in Table 4(A) instead of Table 4(B) of GSTR-3B . In case the value of credit notes becomes higher than sum of invoices and debit notes put together, then the net ITC would become negative and the taxpayers will be allowed to report negative values in Table-4A. Also, taxpayers can now enter negative values in Table 4D(2) of GSTR-3B.
 - b. Consequent updates/ modification in the advisory, messages, instructions, and help-text in form GSTR-2B, without any structural changes in form GSTR-2B summary or tables have also been done in GSTR-2B.
 - c. The calculation logic of *Comparison Report* has now been changed accordingly.
- ❑ The taxpayers are advised to go through instructions/help text carefully in GSTR-2B & System Generated GSTR-3B pdf before filing GSTR-3B.



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

૨.૨ Advisory on Geocoding of Address of Principal Place of Business, Dt. 24/02/2023

- ❑ GSTN is pleased to inform the taxpayers that the functionality for geocoding the principal place of business address (i.e. the process of converting an address or description of a location into geographic coordinates) is now available on the GST Portal. This feature is introduced to ensure the accuracy of address details in GSTN records and streamline the address location and verification process.
- ❑ This functionality can be accessed under the Services/Registration tab in the FO portal. The system-generated geocoded address will be displayed, and taxpayers can either accept it or update it as per their requirements of their case. In cases where the system-generated geocoded address is unavailable, a blank will be displayed, and taxpayers can directly update the geocoded address.
- ❑ The geocoded address details will be saved separately under the "Principal Geocoded" tab on the portal. They can be viewed under **My profile>>Place of Business** tab under the heading "**Principal Geocoded**" after logging into the portal. It will not change your existing addresses.



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

- ❑ The geocoding link will not be visible on the portal once the geocoding details are submitted by the taxpayer. This is a one-time activity, and once submitted, revision in the address is not allowed and the functionality will not be visible to the taxpayers who have already geocoded their address through new registration or core amendment. GSTN emphasizes once again that the address appearing on the registration certificate can be changed only through core amendment process. This geocoding functionality would not impact the previously saved address record.
- ❑ This functionality is available for normal, composition, SEZ units, SEZ developers, ISD, and casual taxpayers who are active, cancelled, and suspended. It will gradually be opened for other types of taxpayers.
- ❑ GSTN would like to also inform you that this functionality is currently being made available for taxpayers registered in Delhi and Haryana only, and it will gradually be opened for taxpayers from other States and UTs.



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

૨.૩ Advisory on New e-Invoice Portal, Dt. 25/02/2023

- ❑ We would like to inform you that GSTN has onboarded four new IRPs (Invoice Reporting Portals) for reporting e-invoices in addition to NIC-IRP. As a result, the beta launch of a new e-Invoice portal (www.einvoice.gst.gov.in), has been done where taxpayers can find comprehensive information on e-invoice compliance in a user-friendly format, such as check your enablement status, self-enable themselves for invoicing, search for IRNs, web links to all IRP portals – all the relevant links/information in one convenient location. Taxpayers can log in to the new e-invoice portal using their GSTN credentials for select services pertaining to their GSTIN profiles.
- ❑ Taxpayers may note that the portal einvoice.gst.gov.in is reference site for all masters (data), news and updates, latest releases etc. For registering e-invoices and to access APIs, you still need to go to einvoiceX.gst.gov.in sites. The urls of IRPs sites authorised to generate IRNs as on date are as follows:

URL	URL Activation Status
einvoice1.gst.gov.in	Active
einvoice3.gst.gov.in	Shall be available soon
einvoice4.gst.gov.in	
einvoice6.gst.gov.in	



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

- ❑ Also, at the helpdesk for e-invoice issues, for supporting the taxpayers vis-a-vis IRP issues is available at our Grievance Redressal Portal <selfservice.gstsystem.in> where the relevant IRP can be selected using the dropdown created for each of the private IRP.
- ❑ Please note that taxpayers can continue to report e-invoices on the NIC IRP portal <einvoice1.gst.gov.in> as previously.
- ❑ GSTN is committed to making your compliance journey as smooth as possible. If you have any questions or concerns, please do not hesitate to contact us.



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

૨.૪ Advisory on opting for payment of tax under the forward charge mechanism by a Goods Transport Agency (GTA), Dt. 25/02/2023

- ❑ In compliance of Notification No. 03/2022-Central Tax (Rate), dated 13th July, 2022, an option is being provided on the portal to all the existing taxpayers providing Goods Transport Agencies Services, desirous of opting to pay tax under the forward charge mechanism to exercise their option. They can navigate Services > User Services > Opting Forward Charge Payment by GTA (Annexure V), after login, to submit their option on the portal.
- ❑ Option in Annexure V FORM is required to be submitted on the portal by the Goods Transport Agencies every year before the commencement of the Financial Year. The Option once filed cannot be withdrawn during the year and the cut-off date for filing the Annexure V FORM is 15th March of the preceding financial year.
- ❑ Annexure V has been made available on the portal for GTA's to exercise their option for the Financial Year 2023-24, which would be available till 15TH March, 2023.



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.