

# SUMMARY OF NOTIFICATIONS & CIRCULARS

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1.	As per <b><u>Notification No. 05/2021 dated 08.03.2021</u></b> , e-invoicing is applicable to taxpayers having aggregate turnover exceeding Rs. 50 crores from 01.04.2021.
2.	As per <b><u>Notification No. 06/2021-CT dated 30.03.2021</u></b> , the amount of penalty payable by any registered person for non-compliance of the provisions of QR Code is waived between the period 01.12.2020 to the 30.06.2021, subject to the condition that the said person complies with the provisions from the 01.07.2021.
3.	<p><b><u>Circular No. 147/03//2021-GST dated 12.03.2021</u></b>, provides clarification in respect of refund related issues:</p> <p><b>Clarification 1: In respect of refund claim by recipient of Deemed Export Supply</b></p> <p>Para 41 of Circular No. 125/44/2019 – GST dated 18/11/2019 has placed a condition that the recipient of deemed export supplies for obtaining the refund of tax paid on such supplies shall submit an undertaking that he has not availed ITC on invoices for which refund has been claimed.</p> <p>As per 3<sup>rd</sup> proviso to Rule 89(1) of CGST Rules, 2017, there is no restriction on recipient of deemed export supplies in availing ITC of the tax paid on such supplies when the recipient files for refund claim.</p> <p>In order to ensure that there is no dual benefit to the claimant, the portal allows refund of only Input Tax Credit (ITC) to the recipients which is required to be debited by the claimant while filing application for refund claim. Therefore, whenever the recipient of deemed export supplies files an application for refund, the portal requires debit of the equivalent amount from the electronic credit ledger of the claimant.</p> <p>Therefore, the para 41 of Circular No. 125/44/2019-GST dated 18.11.2019 is modified to remove the restriction of non-availment of ITC by the recipient of deemed export supplies on the invoices, for which refund has been claimed by such recipient.</p> <p>In case the refund is filed by the recipient of deemed export supplies, an undertaking shall have to be furnished by him stating that refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period.</p>

**Clarification 2: Extension of relaxation for filing refund claim in cases where zero-rated supplies has been wrongly declared in Table 3.1(a)**

Para 26 of Circular No. 125/44/2019-GST dated 18<sup>th</sup> November 2019 gave a clarification in relation to cases where taxpayers had inadvertently entered the details of export of services or zero-rated supplies to a Special Economic Zone Unit/Developer in table 3.1(a) instead of table 3.1(b) of FORM GSTR-3B of the relevant period and were unable to claim refund of the integrated tax paid on the same through FORM GST RFD-01A.

The said Circular clarified that for the tax periods from 01.07.2017 to 30.06.2019, such registered persons shall be allowed to file the refund application in FORM GST RFD-01A on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the tables 3.1(a), 3.1(b) and 3.1(c) of FORM GSTR-3B filed for the corresponding tax period.

The relaxation provided for filing refund claims where the taxpayer inadvertently entered the details of export of services or zero-rated supplies to a Special Economic Zone Unit/Developer in table 3.1(a) instead of table 3.1(b) of FORM GSTR-3B was extended till 31.03.2021.

**Clarification 3: The manner of calculation of Adjusted Total Turnover under sub-rule (4) of Rule 89 of CGST Rules, 2017**

Doubts have been raised as to whether the restriction on turnover of zero-rated supply of goods to 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, imposed by amendment in definition of the “Turnover of zero-rated supply of goods” vide Notification No. 16/2020-Central Tax dated 23.03.2020, would also apply for computation of “Adjusted Total Turnover” in the formula given under Rule 89 (4) of CGST Rules, 2017 for calculation of admissible refund amount.

It is clarified that for the purpose of Rule 89(4), the value of export/ zero-rated supply of goods to be included while calculating “adjusted total turnover” will be same as being determined as per the amended definition of “Turnover of zero-rated supply of goods” in the said sub-rule.

Thus, the restriction of 150% of the value of like goods domestically supplied, as applied in “turnover of zero-rated supply of goods”, would also apply to the value of “Adjusted Total Turnover” in Rule 89 (4) of the CGST Rules, 2017.