

# SUMMARY OF NOTIFICATIONS & CIRCULARS

S. No.	Contents														
1	<p><b><u>Notification No. 35/2021-CT dated 24.09.2021</u></b>, CGST Rules, 2017 are amended by Central Goods and Services Tax (Eighth Amendment) Rules, 2021.</p> <ol style="list-style-type: none"> <li>1. Refund to be disbursed in the bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number. Also in case of proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.</li> <li>2. Rule 10A has been amended requiring that post Registration furnishing of bank account details should provide bank account which is in the name of the registered person and obtained on his Permanent Account Number. Also in case of proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.</li> <li>3. New Rule 10B has been inserted which mandates Aadhaar authentication of the registered persons (unless exempted) in the following cases:               <ul style="list-style-type: none"> <li>• For filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23</li> <li>• For filing of refund application for refund of tax, interest, penalty, fees or any other amount in FORM RFD-01</li> <li>• For refund under rule 96 i.e. Refund of integrated tax paid on goods / services exported out of India</li> </ul> </li> </ol> <p>The Aadhaar authentication is mandatory for the above purposes for the Authorized Signatory as well as the following persons:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="text-align: center;">Type of Registered Person</th> <th style="text-align: center;">Mandatory Aadhar Authentication of</th> </tr> </thead> <tbody> <tr> <td>Proprietorship firm</td> <td>Proprietor</td> </tr> <tr> <td>Partnership firm</td> <td>Any Partner</td> </tr> <tr> <td>Hindu undivided family</td> <td>Karta</td> </tr> <tr> <td>Company</td> <td>Managing Director or any whole time Director</td> </tr> <tr> <td>Association of persons or Body of individuals</td> <td>Any of the Members of the Managing Committee</td> </tr> <tr> <td>Trust</td> <td>Any trustee in the Board of Trustees</td> </tr> </tbody> </table> <p>In case Aadhaar number has not been assigned to any person mentioned above then, such person shall furnish the following identification documents but is required to undergo the authentication of Aadhaar number within thirty days of the allotment of the Aadhaar number:</p> <ol style="list-style-type: none"> <li>(a) her/his Aadhaar Enrolment ID slip; and</li> <li>(b) (i) Bank passbook with photograph; or</li> </ol>	Type of Registered Person	Mandatory Aadhar Authentication of	Proprietorship firm	Proprietor	Partnership firm	Any Partner	Hindu undivided family	Karta	Company	Managing Director or any whole time Director	Association of persons or Body of individuals	Any of the Members of the Managing Committee	Trust	Any trustee in the Board of Trustees
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	<p>(ii) Voter identity card; or (iii) Passport; or (iv) Driving license</p> <p>4. Refund in respect of a transaction considered by applicant to be an intra-State supply, which is subsequently held to be an inter-State supply may be claimed before the expiry of two years from the date of payment of the tax on the inter-State supply by filing an application electronically in FORM GST RFD-01 through the common portal, either directly or through a Facilitation Centre notified by the Commissioner. Meaning thereby Refund application can be filed within 2 years from the date of correct payment of tax in case where tax has been paid under wrong head.</p>																		
2	<p>As per <b>Notification No. 36/2021 dated 24.09.2021</b>, the following existing registered persons will not have to get verified through Aadhaar number:</p> <ul style="list-style-type: none"> <li>• Not a citizen of India</li> <li>• A Department of Central or State Government</li> <li>• A Local Authority</li> <li>• A Statutory Body</li> <li>• A Public Sector Undertaking</li> <li>• Any specialized agency of the United Nations Organization</li> </ul>																		
3	<p><b>Notification No. 06 /2021- Central Tax (Rate)</b> amends Notification No. 11/2017- (CT Rate) which specify the rate for supply of services by substitution or insertion of entries:</p> <table border="1"> <thead> <tr> <th>No.</th> <th>Description of Services</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.</td> <td>9</td> </tr> <tr> <td>2</td> <td>Services by way of job work in relation to manufacture of alcoholic liquor for human consumption</td> <td>9</td> </tr> <tr> <td>3</td> <td>Other manufacturing services; publishing, printing and reproduction services; material recovery services</td> <td>9</td> </tr> <tr> <td>4</td> <td>Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet, - other than anyplace covered by (iiia) below</td> <td>9</td> </tr> <tr> <td>5</td> <td>Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League.</td> <td>14</td> </tr> </tbody> </table>	No.	Description of Services	Rate	1	Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.	9	2	Services by way of job work in relation to manufacture of alcoholic liquor for human consumption	9	3	Other manufacturing services; publishing, printing and reproduction services; material recovery services	9	4	Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet, - other than anyplace covered by (iiia) below	9	5	Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League.	14
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5	<b>Notification No. 08/2021- Central Tax (Rate)</b> amends Notification No.1/2017- (CT Rate) which specifies rate on goods through insertion or omission or substitution of various entries. For detailed list refer the Notification.																									
6	<b>Notification No. 09/2021- Central Tax (Rate)</b> exempts “Seeds, fruit and spores, of a kind used ONLY for sowing” by amending the earlier Notification No. 2/2017- (CT Rate).																									
7	<b>Notification No. 10/2021- Central Tax (Rate)</b> brings supply of mentha oil from unregistered person under reverse charge by amending earlier Notification No. 4/2017- (CT Rate)																									
8	As per <b>Notification No. 11/2021- Central Tax (Rate)</b> , Supply of Fortified Rice Kernel (Premix) for ICDS or similar scheme of Government to be taxed at the rate of 5%.																									
9.	<p><b>Notification No. 12/2021- CT (Rate) dated 30.09.2021</b> provides GST rates on specified medicines used in Covid-19 upto 31.12.2021:</p> <table border="1"> <thead> <tr> <th>Description of Goods</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>Tocilizumab</td> <td>Nil</td> </tr> <tr> <td>Amphotericin B</td> <td>Nil</td> </tr> <tr> <td>Remdesivir</td> <td>5%</td> </tr> <tr> <td>Heparin (anti-coagulant)</td> <td>5%</td> </tr> <tr> <td>Itolizumab</td> <td>5%</td> </tr> <tr> <td>Posaconazole</td> <td>5%</td> </tr> <tr> <td>Infliximab</td> <td>5%</td> </tr> <tr> <td>Bamlanivimab &amp; Etesevimab</td> <td>5%</td> </tr> <tr> <td>Casirivimab &amp; Imdevimab</td> <td>5%</td> </tr> <tr> <td>2-Deoxy-D-Glucose</td> <td>5%</td> </tr> <tr> <td>Favipiravir</td> <td>5%</td> </tr> </tbody> </table>		Description of Goods	Rate	Tocilizumab	Nil	Amphotericin B	Nil	Remdesivir	5%	Heparin (anti-coagulant)	5%	Itolizumab	5%	Posaconazole	5%	Infliximab	5%	Bamlanivimab & Etesevimab	5%	Casirivimab & Imdevimab	5%	2-Deoxy-D-Glucose	5%	Favipiravir	5%
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10	As per <b>Circular No. 158/14/2021-GST dated 06.09.2021</b> , the date for filing application for revocation of cancellation of registration in all cases, where registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of CGST Act, 2017 and where the due date of filing of application for revocation of cancellation of registration falls between 1 <sup>st</sup> March, 2020 to 31 <sup>st</sup> August, 2021, is extended to 30 <sup>th</sup> September, 2021, irrespective of the status of such applications.																									
11	<p><b>Circular No. 159/15/2021-GTS dated 20.09.2021</b>, provides clarification on scope of Intermediary. Requirements of Intermediary services are:</p> <ol style="list-style-type: none"> <li><u>Minimum Three Parties</u>: An intermediary is someone who arranges or facilitates the supplies of goods or services or securities between two or more persons. Thus, the arrangement requires minimum of three parties.</li> <li><u>Two distinct supplies</u>: Out of three parties, two of them transacts the supply of goods or services or securities (the main supply) and one arranges or facilitates</li> </ol>																									

(the ancillary supply) the said main supply. A person involved in supply of main supply on principal to principal basis to another person cannot be considered as supplier of intermediary service.

3. Intermediary service provider to have the character of an agent, broker or any other similar person: The intermediary must arrange or facilitate some other supply and does not himself provides the main supply. Thus, the role of intermediary is only supportive.
4. Does not include a person who supplies such goods or services or both or securities on his own account: In cases wherein the person supplies the main supply, either fully or partly, on principal to principal basis, the said supply cannot be covered under the scope of “intermediary”.
5. Sub-contracting for a service is not an intermediary service: The supplier of main service may outsource the supply of the main service, either fully or partly, to one or more sub-contractors. Such sub-contractor provides the main supply and does not merely arrange or facilitate the main supply between the principal supplier and his customers, and therefore, clearly is not an intermediary.

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**Circular No. 160/16/2021-GTS dated 20.09.2021,** provides clarification on GST related issues:

**1. ITC in respect of Debit Notes:**

- a. Section 16(4) was amended to delink the date of issuance of debit note from the date of issuance of the underlying invoice for purposes of availing input tax credit.
- b. In case of debit notes, the date of issuance of debit note (not the date of underlying invoice) shall determine the relevant financial year in which the ITC has to be claimed.
- c. In respect of debit notes issued prior to the 01.01.2021:

Particulars	To be Governed
ITC availed prior to 01.01.2021	By earlier provision
ITC availed after 01.01.2021	By amended provision

**2. Carrying of physical copy of invoice during movement of goods:**

There is no need to carry the physical copy of tax invoice in cases where invoice has been generated by the supplier in the manner prescribed under rule 48(4) of the CGST Rules and production of the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) electronically, for verification by the proper officer, would be enough.

**3. Refund of GST on goods where Export Duty is applicable:**

Refund on zero rated supplies (Exports sales under LUT) is also not eligible if the goods exported out of India are **subject to export duty** and the term

	<p><b>‘subjected to export duty’ means where the goods are actually leviable to export duty and suffering export duty at the time of export. Therefore, goods in respect of which either NIL rate is specified in Second Schedule to the Customs Tariff Act, 1975 or which are fully exempted from payment of export duty by virtue of any customs notification cannot be considered to be subjected to any export duty meaning thereby No Exports Duty and hence will be eligible for refund of accumulated ITC</b></p>			
13	<p><b><u>Circular No. 161/17/2021-GTS dated 20.09.2021</u></b>, provides clarification on Export of Services:</p> <ol style="list-style-type: none"> <li>1. A company incorporated in India and a body corporate incorporated by or under the laws of a country outside India, which is also referred to as foreign company under Companies Act, are separate persons under CGST Act, and thus are separate legal entities. Accordingly, these two separate persons would not be considered as “merely establishments of a distinct person in accordance with Explanation 1 in section 8”.</li> <li>2. Supply of services by a subsidiary/ sister concern/ group concern, etc. of a foreign company, which is incorporated in India under the Companies Act, 2013 (and thus qualifies as a ‘company’ in India as per Companies Act), to the establishments of the said foreign company located outside India (incorporated outside India), would not be barred by the condition (v) of the sub-section (6) of the section 2 of the IGST Act 2017 for being considered as export of services, as it would not be treated as supply between merely establishments of distinct persons under Explanation 1 of section 8 of IGST Act 2017 .</li> <li>3. Similarly, the supply from a company incorporated in India to its related establishments outside India, which are incorporated under the laws outside India, would not be treated as supply to merely establishments of distinct person under Explanation 1 of section 8 of IGST Act 2017. Such supplies, therefore, would qualify as ‘export of services’, subject to fulfilment of other conditions as provided under sub-section (6) of section 2 of IGST Act.</li> </ol>			
14	<p><b><u>Circular No. 162/18/2021 dated 25.09.2021</u></b>, provides clarification on refund of tax wrongly paid as Inter-state or Intra-state:</p> <p>It is clarified that the term “<b>subsequently held</b>” covers both cases where the inter-State or intra-State supply made by a taxpayer, is either subsequently found by taxpayer himself or by the tax officer in any proceeding as intra-State or inter-State respectively.</p> <p>Rule 89(1A) of CGST Rule prescribe the manner and conditions for refund under the said Sections.</p> <table border="1" data-bbox="284 1982 1401 2020"> <thead> <tr> <th data-bbox="284 1982 375 2020">S. No</th> <th data-bbox="375 1982 1002 2020">Particulars</th> <th data-bbox="1002 1982 1401 2020">Last date for claiming</th> </tr> </thead> </table>	S. No	Particulars	Last date for claiming
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		<b>refund</b>
1	Payment in the correct head before the date of issuance of Notification No. 35/2021-Central Tax dated 24.09.2021	23.09.2023
2	Payment in the correct head after the issuance of Notification No. 35/2021-Central Tax dated 24.09.2021	Two years from the date of payment of tax under the correct head

It is also clarified that any refund applications filed, whether pending or disposed off, before issuance of notification No.35/2021-Central Tax, dated 24.09.2021, would also be dealt in accordance with the provisions of rule 89 (1A) of the CGST Rules, 2017.