

# BHUJ BRANCH OF WIRC OF ICAI

E-NEWSLETTER FOR THE MONTH OF JUNE-2021

(FOR PRIVATE CIRCULATION ONLY)

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Address:- Hall No. 2, Katira Complex-2 Sanskar Nagar Bhuj-Kachchh Phone:-258580; 9925738543 E-mail:- bhujbranch.wirc@gmail.com	SPECIAL ARTICLE What can I Do In Current Covid Crisis CA Shreyans Gang
<b>DISCLAIMER</b> The views and opinions expressed or implied in this newsletter are those of the authors and do not necessarily reflect those of the Branch. The Branch is not in any way responsible for the result of any action taken on the basis of views and opinions expressed in this newsletter.	GST UPDATES CA Deep Koradia
	EVENTS IN IMAGES



## *CHAIRMAN'S COMMUNICATION*

Respected Members,

India is slowly but steadily coming out from COVID – 19 pandemic situation. Unlocking process have been started slowly by almost all the States in India. We hope that by the end of June whole country will be unlock and all people of the country will enjoy their normal routine.

During the Month of May-2021, We have Organised Virtual Seminar on “COVID – 19 in A Nutshell” and “Immunity, Health and Homeopathy in covid times” for the benefit of Members, Family Members and Students. Big Thanks to Dr. Ashish Makadia and Dr. Jitendra Lalchandani for sharing their expert knowledge and clear our doubts related to Covid-19 pandemic. We have jointly organised CPE Seminars with Gandhidham and Anand Branch on “Awareness on Code of Ethics (by RCM CA Vishal Doshi, Baroda)”, “How to incorporate a Pvt. Ltd. Co. with pre & post compliance along with recent MCA relaxation (by CA P.V. Satishkumar, Vijaywada)”, AND “Recent Amendments in Schedule III, Accounts & Auditors Rules (by RCM CA Chintan Patel, Ahmednagar)”. Thanks to all expert Faculties for sharing their views and expertise with members.

We have also lined up various knowledge Webinars in the Month of June and a lot of initiatives are being planned for the benefit of the Members and Students. We are planning to arrange topics related to new opportunities to Members in coming month.

It is my earnest appeal to all members to come forward and contribute generously to Chartered Accountants Benevolent Fund (CABF). Your valuable contribution can help members and their dependents in time of financial stress.

It is my humble request to members to contribute article for our monthly newsletter. I also request all members to come forward as a faculty with relevant topics to enable us to organise CPE Seminars continuously with in-house faculties.

Best Regards,

CA Ramesh Pindolia

Chairman, Bhuj Branch of WIRC of ICAI

## Summary of Decisions taken by 43<sup>rd</sup> GST Council Meeting

**CA Deep Koradia**  
B.Com., FCA, DISA (ICAI)

On May 28<sup>th</sup>, 2021, The 43<sup>rd</sup> GST Council has taken a few decisions with reference to relaxation in the return filling and other compliance due to Covid-19 Pandemic. The below Tabular summary can be handy during doing such compliance work

### **A. Waiver of Late Fees of GSTR-3B**

Aggregate Turnover	Return Period	Tax Payable in Return	Due date	No late fees if return is filed between	Late fees applicable	Late fees
More than Rs. 5 Cr. in previous year	Mar'21	Any amount	20-04-2021	21-04-2021 to 05-05-2021	From 06-05-2021 onwards	Rs. 50 per day
		NIL				Rs. 20 per day
	Apr'21	Any amount	20-05-2021	21-05-2021 to 04-06-2021	From 05-06-2021 onwards	Rs. 50 per day
		NIL				Rs. 20 per day
	May'21	Any amount	20-06-2021	21-06-2021 to 05-07-2021	From 06-07-2021 onwards	Rs. 50 per day
		NIL				Rs. 20 per day

Upto Rs. 5 Cr. in previous year (Monthly GSTR-3B)	Mar'21	Any amount	20-04-2021	21-04-2021 to 19-06-2021	From 20-06-2021 onwards	Rs. 50 per day
		NIL				Rs. 20 per day
	Apr'21	Any amount	20-05-2021	21-05-2021 to 04-07-2021	From 05-07-2021 onwards	Rs. 50 per day
		NIL				Rs. 20 per day
	May'21	Any amount	20-06-2021	21-06-2021 to 20-07-2021	From 21-07-2021 onwards	Rs. 50 per day
		NIL				Rs. 20 per day
Upto Rs. 5 Cr. in previous year (Quarterly GSTR-3B)	Jan'21 to Mar'21	Any amount	22 / 24-04-2021	21 / 23-06-2021	From 22 / 24-06-2021 onwards	Rs. 50 per day
		NIL				Rs. 20 per day

**B. Relaxation in Interest Rate**

Aggregate Turnover	Form	Month	Due Date	No Interest till date	9% Interest for the period	18% Interest for the period
More than Rs. 5 Cr.	GSTR-3B	Mar-21	20-04-2021	20-04-2021	21-04-2021 to 05-05-2021	06-05-2021 onwards
		Apr-21	20-05-2021	20-05-2021	21-05-2021 to 04-06-2021	05-06-2021 onwards
		May-21	20-06-2021	20-06-2021	21-06-2021 to 05-07-2021	06-07-2021 onwards
Up to Rs. 5 Cr. (Normal Taxpayers)	GSTR-3B	Mar-21	20-04-2021	05-05-2021	06-05-2021 to 19-06-2021	20-06-2021 onwards
		Apr-21	20-05-2021	04-06-2021	05-06-2021 to 04-07-2021	05-07-2021 onwards
		May-21	20-06-2021	05-07-2021	06-07-2021 to 20-07-2021	21-07-2021 onwards
Up to Rs. 5 Cr. (QRMP Taxpayers)	GSTR-3B	Mar-21	22/24-04-2021	07/09-05-2021	08/11-05-2021 to 21/23-06-2021	22/24-06-2021 onwards

	PMT-06	Apr-21	25-05-2021	09-06-2021	10-06-2021 to 09-07-2021	10-07-2021 onwards
		May-21	25-06-2021	10-07-2021	11-07-2021 to 25-07-2021	26-07-2021 onwards
Compositio n Taxpayers	CMP-08	Jan'21 - Mar'21	18-04-2021	03-05-2021	04-05-2021 to 17-06-2021	18-06-2021 onwards

**C. Amnesty in Late Fees for pending GSTR-3B for the period from July 2017 to April 2021**

Return Type	Tax Period	If Return is filed between	Liability	Maximum Late Fee per return	
				CGST	SGST
GSTR-3B	July 2017 to April 2021	01-06-2021 to 31-08-2021	NIL Tax Liability	250/-	250/-
			Other Than NIL Tax Liability	500/-	500/-

**D. Rationalization of Late Fees for prospective tax periods**

Return Type	Liability	Aggregate Annual Turnover of Preceding Financial Year	Maximum Late Fee per return	
			CGST	SGST
GSTR-1 or GSTR-3B	Nil Tax Liability in GSTR-3B or Nil Outward Supplies in GSTR-1	Any	250/-	250/-
	With Tax Liability	Up to Rs. 1.5 Cr.	1,000/-	1,000/-
		More than Rs. 1.5 Cr. and Up to Rs. 5 Cr.	2,500/-	2,500/-
		More than Rs. 5 Cr.	5,000/-	5,000/-
GSTR-4	Nil Tax Liability	Any	250/-	250/-
	With Tax Liability	Any	1,000/-	1,000/-
GSTR-7*	Any	Any	1,000/-	1,000/-



**E. Extension in Return Filing Due Dates**

Sr .	Particulars	Tax Period	Actual Due Date	Extended Due Date
1	GSTR-1 (Monthly)	April'21	11-05-2021	26-05-2021
		May'21	11-06-2021	26-06-2021
2	GSTR-1 (Quarterly)- Invoice Furnishing Facility (IFF)	April'21	13-05-2021	28-05-2021
3	GSTR-4 (Yearly)	2020-21	30-04-2021	31-07-2021
4	GSTR-5	April'21	20-05-2021	31-05-2021
5	GSTR-6	April'21	13-05-2021	31-05-2021
6	GSTR-7	April'21	10-05-2021	31-05-2021
7	ITC-04	Jan'21 to Mar'21	25-04-2021	30-06-2021

**F. Other Relaxations [W.E.F. 15-04-2021]**

Sr .	Relaxation for	Particulars	Time limit expiring between	Extended time limit
1.	General relaxation	Issue of Notice, Notification, Approval order, Sanction order by Department	15-04-2021 to 29-06-2021	30-06-2021
		Reply to Notices, filing of appeal by Taxpayer	2021	
		Furnishing of any Returns (other than discussed above), Statements, Applications, Reports		

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		or any other documents by taxpayer		
2	Refund relaxation	Issuance of Order after serving Notice Rejection of Refund	15-04-2021 to 30-05-2021	15 days from receipt of reply or 31-05-2021 whichever is later

## **Adjustment of IT Refund Against Service Tax Demand: With Reference to SVLDRS**

**(Sew Infrastructure Ltd Vs Director General of GST, Telangana High Court)**

**CA Jagrutkumar Avinash Anjaria**

**B.Com., FCA, DISA(ICAI)**

This article is based on an interesting judgment delivered by the Hon'ble Telangana High Court. The core issues revolves around a Service Tax Demand that was reduced on opting for SVLDRS and adjustment of the same against IT Refund due. The issue also involves the question of time of payment and consequent denial of eligibility under SVLDRS on account of non payment with the time prescribed under SVLDRS.

As we have been doing in this series, we intend to focus more on various observations made and principles established in the course of passing an order; and this judgment seems to be quite rich on such principles and observations.

As far as this case is concerned, it is imperative for us to get the timeline of various events set in our mind before we proceed to have a look at nuances in the judgment. The facts in chronological order were as under:

1. Service tax Returns for Oct 2013 to June 2017 were filed
2. On 22-03-2019, DG GST issued Garnishee Notice to Commissioner Income Tax CPC for Service Tax Demand of around 59 Crore (all the figures have been rounded up for the sake of convenience)
3. On 21-08-2019 SVLDRS was notified
4. On 31-10-2019, the petitioner made an application under SVLDRS
5. On 28-01-2020 SVLDRS application was approved and the demand was reduced from 59 Crore to 19 Crore
6. On 20-02-2020, Intimation under section 143(1) determined a refund of around 34 Crore
7. 30-06-2020 was the extended last date to make the payment for demand determined under SVLDRS

8. On 14-02-2020 the appellant sought modification to Garnishee Notice Dated 22-03-2019 (Such requests were made on 05-08-2019 and 03-02-2020 also)
9. On 11-09-2020 a detailed representation was sent with reference to a phone call dated 17-07-2020 and an email reply to that call on 18-07-2020; stating that the reduced liability could be discharged only if the IT Refund is released to the Appellant.
10. In Sept 2020, this writ petition was filed
11. On 05-11-2020, Garnishee Notice was modified to enhance the demand to around 77 Crore
12. On 24-11-2020, Income Tax Department paid an amount of around 30 Crore towards Service Tax dues of the appellant

The core issue here was that the Service Tax Department took a stand that as the appellant failed to discharge its liability determined under SVLDRS within the time prescribed, its application was liable to be rejected.

The counter claim by the appellant was that it was prevented from discharging its liability under SVLDRS within time by non release of the Income Tax Refund amount in spite of the fact that it had communicated the fact that it can discharge the liability only out of the proceeds of the refund. The argument of the appellant that had the Garnishee Notice been modified in time, that would have made it possible for the Income Tax Department to release the refund amount and the liability towards SVLDRS could have been discharged in time.

On this core issue, the Hon'ble High Court ruled in favour of the appellant and finally refused to treat the Application under SVLDRS as invalid on the ground of non-payment in time. However, the observations made and principles referred to during the course of making of this final decision seem more interesting and enlightening.

An effort is made here to discuss various interesting observations that are made during the course of this proceeding.

## **COVERAGE OF AN AUTHORITY TO MAKE AN ORDER: GENERAL CLAUSES ACT**

The core issue is the stand taken by the department in refusing the application of the appellant under SVLDRS on the ground of non-compliance of payment date. Contention of the appellant was that the non-payment was on account of non-release of the refund by IT Department. Now IT department could not make payment because there was a Garnishee Notice for around 59 Crore against the Refund of 34 Crore. Now, on acceptance of application under SVLDRS, the demand came down to 19 Crore from 59 Crore. The appellant requested the Department to modify its Garnishee Notice to ITD from 59 Crore to 19 Crore, which the Department did not prefer to do. Had the Department modified its Garnishee Notice to 19 Crores, that would have paved the way for the ITD to proceed with the disposal of the Refund claim and appellant would have been able to meet the payment deadline of the SVLDRS.

Before the Hon'ble High Court, the Department argued that it did not have any power to modify the Garnishee Notice, it can only issue it. The Court was not at all impressed. The court categorically pointed out that the Notice if fact was modified by the Department from 59 Crores to 76 Crores at a subsequent date, so the action of the department was inconsistent with the defense it had taken.

The Court caught the Department on the wrong foot by pointing out that there was a circular that did clarify that a Garnishee Notice can be amended or withdrawn.

Moreover, the Court also referred to the Provisions of General Clauses Act to reiterate that whenever there is a power to issue an order, such power includes the power to add, amend, vary or rescind the order.

## **HOW A SCHEME LIKE SVLDRS TO BE INTERPRETED AND IMPLEMENTED**

The Court confirmed the view that SVLDRS has to be given a liberal interpretation and not a narrow interpretation. The Court observed that the scheme provided for two things, dispute resolution as well as amnesty. The

court also drew support from a couple of judgments delivered by High Courts of different jurisdictions for the decision it reached to.

While discussing the issue of power to amend the Garnishee Notice, the court made an important observation. It said that while the power to modify a Garnishee Notice is always there with the authorities, in case of a scheme like SVLDRS the department is duty bound (bounden duty) to modify such a notice. When the liability gets reduced due to application of such a scheme, the purpose of the scheme can be fulfilled only when the Department is ready to take action such as amending a Garnishee Notice.

Thus, the Court not only reiterated the well entrenched concept of liberal interpretation of a concessional scheme, it also gave a silent hint that the approach of the administration also has to be positive and accommodative while implementing such a scheme.

### **INTERPRETATION OF LAW: CONSTRUCTION, EQUITY AND INJUSTICE**

The Court also has something to say on construction of a provision of a taxing statute. It draws upon a Supreme Court Judgment to convey that if a taxing provision has two possible constructions one of them being a literal construction; and if the other construction results in equity (and removes injustice) , such other construction should be preferred to the literal construction. The Court quotes the words of the Supreme Court to the effect that attempts should be made to find equity by exploring the possibilities to move away from literal construction.

### **NO PARTY CAN TAKE ADVANTAGE OF HIS OWN WRONG.**

The Court has reiterated this well established principle of law. This principle is referred to by the Court to highlight the actions on the part of the respondent department which the court considered as a deliberate attempt to try and make sure that the petitioner is put to inconvenience in payment of the amount due. The refusal to modify the Garnishee Notice which resulted in non

disbursal of refund appears to be the main reason leading the Court to such a strong stand against the Department.

### **WITHHOLDING OF REFUND AND SCOPE OF SECTION 245 OF THE INCOME TAX ACT**

The Court observes that Refund of excess tax collected is the duty of the state and consequently, a right of the assessee. The Courts also discusses the provisions of the Income Tax Act which gives powers to withhold refunds as well as to adjust the refunds due. The court interprets Section 245 to the effect that the right to set off is restricted to Income Tax Dues only. At para 88(vi) the Court has categorically held that Income Tax Refund due to an assessee can not be paid to Service Tax Department towards Service Tax Dues. This observation, coming as it is in the para titled “we hold that” is likely to carry immense evidentiary value.

### **ESTOPPLE AGAINST THE LAW**

When the Court sought to point out that section 245 of the Income Tax Act did not permit adjustment of Income Tax Refund against Service Tax dues, the defendant put forward an argument that the petitioner had filed an affidavit where it agreed to such an adjustment. The Court discarded this argument by referring to the principle that there can not be any estoppel against the law. The meaning may be that when a particular action is not permitted by the provisions of the law, the consent of the party does not go on to make such an action valid.

### **ASSESSEE IN DEFAULT UNDER SERVICE TAX**

During the course of the proceeding, while defending its action of paying the amount of refund due to the petitioner directly towards the Service Tax dues, the Income Tax Department took a stand that had it not paid the amount directly to the Service Tax Department, it would have become “Assessee in Default” under the provisions governing the Service Tax law.

The Court overruled this stand by referring to the definition of the Assessee under the Service Tax enactment. Interestingly, under the Service Tax enactment, while defining the term Assessee, the legislature has not opted for an inclusive definition. The definition uses the word “means.” In the case of the Income Tax Act, the definition of the term Assessee specifically includes persons held as assessee in default under that act. Words to such an effect are missing in the Service Tax enactment. On the strength of this, the Court held that even if the ITD did not pay the amount to the Service Tax Department, it does not expose itself to any action on the ground of being held as assessee in default.

### **INTEREST ON DELAYED PAYMENT OF INCOME TAX REFUND**

The Courts also observe that the obligation to refund is not subject to discretion of the authorities. The right to refund carries with it the right to receive interest on delayed payment of refund. The Court has used an interesting word while describing the nature of the right to interest on delayed payment of refund; it says that this right is “parasitical.” (The way a parasite sustains its existence out of the existence of the other living organism, right to interest derives its existence from right to get refund of excess tax paid.)

### **FINALLY, ONE POINT THAT IS NOT DISCUSSED AT ALL**

The basic defense on the part of the petitioner throughout the proceeding is that it did not have any other means to pay its liability towards Service tax (as reduced under SVLDRS) except for its claim for refund from the IT Department. What is interesting to note is that nowhere in the proceeding has this contention of the petitioner been challenged by the respondent, nor has the court examined or discussed it or deemed it necessary to go into the merit of the claim or the need to verify the correctness of the same. Does this mean that the genuineness of this claim was not vital to the basic issue at hand? We do not find any answer to this from the text of the judgment we can keep thinking and guessing over this!



## What Can I do in the current COVID crisis?

CA Shreyans Gang

B.Com., ACA,

You all agree with me that we are going through very tough time facing Pandemic. Covid 19 has impacted life of all of us including our family members and kids. Kids are badly hit restricting their movement to home reluctantly. They are deprived of fun of going to school and meeting friend which are very essential to their physical and mental growth.

Remaining positive in this difficult time is one of the biggest challenge. To remain positive, we need higher level of thinking and paradigm shift.

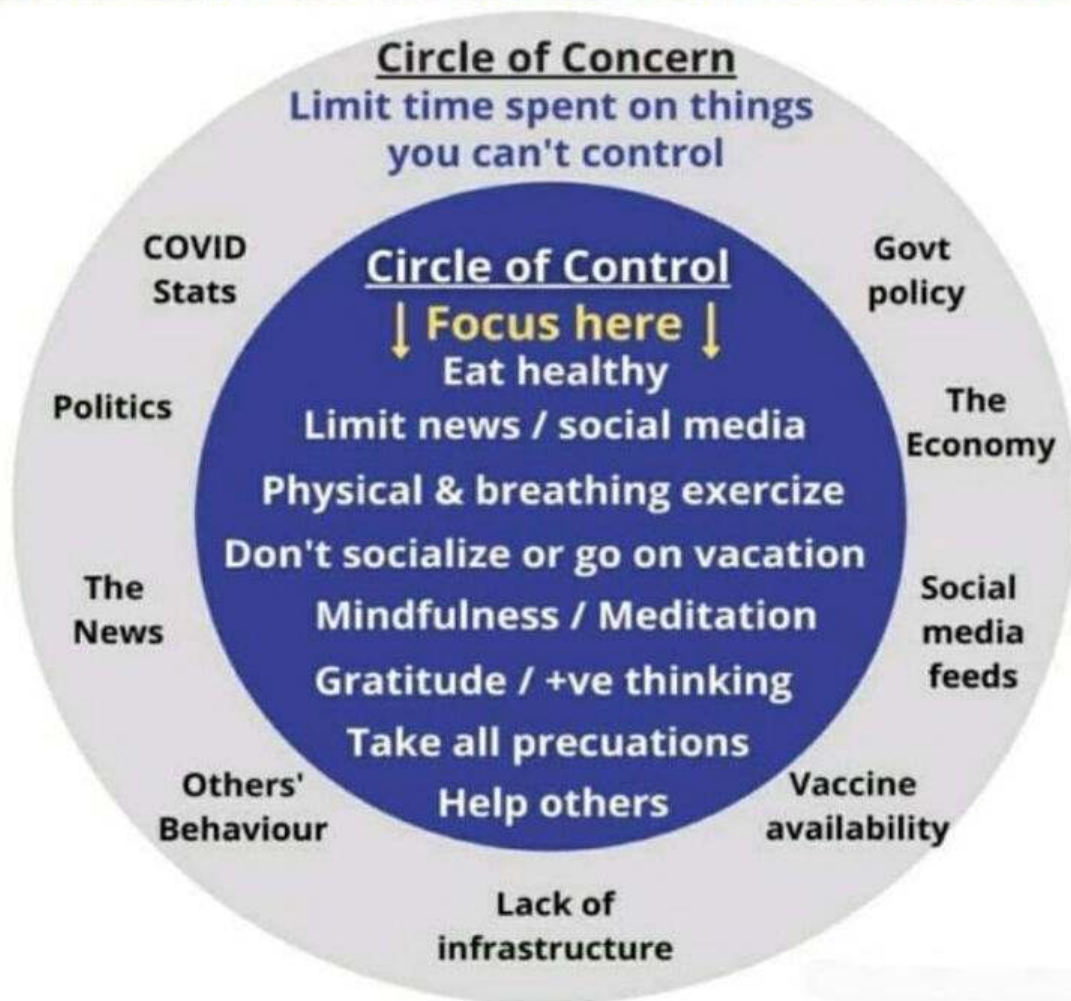
We should focus and act on what we can control and influence, instead of what we can't.

Stephen R Covey has nicely identified this as a key habit as "Be Proactive" in his book "The 7 Habits of Highly Effective People".

Most of our discussion is disproportionately focused on those areas which is outside our circle of control eg. Govt policy, lack of infrastructure etc non availability of O2, Medicine and covidmis-management by government.

Ideally we should focus more on areas in our circle of control and influence rather than those areas in the circle of concern as depicted in the picture given below. Focusing more on the area of concern induces fear and bring despair and pessimism which do no good to our positive frame of mind which is so important to our well-being.

## What can I do in the current COVID crisis?



Adapted from Stephen R. Covey's The 7 Habits of Highly Effective People

It has been more than 15 months since Corona virus was first reported. During this period the industry has witnessed a massive change..Depending on their ability to respond to the challenge, some have closed down, many have downsized and few have transformed the business to even a greater height, by following different strategies like increasing online marketing and sales e.g. online education or using same infrastructure for different products having increased demands like masks, sanitizers

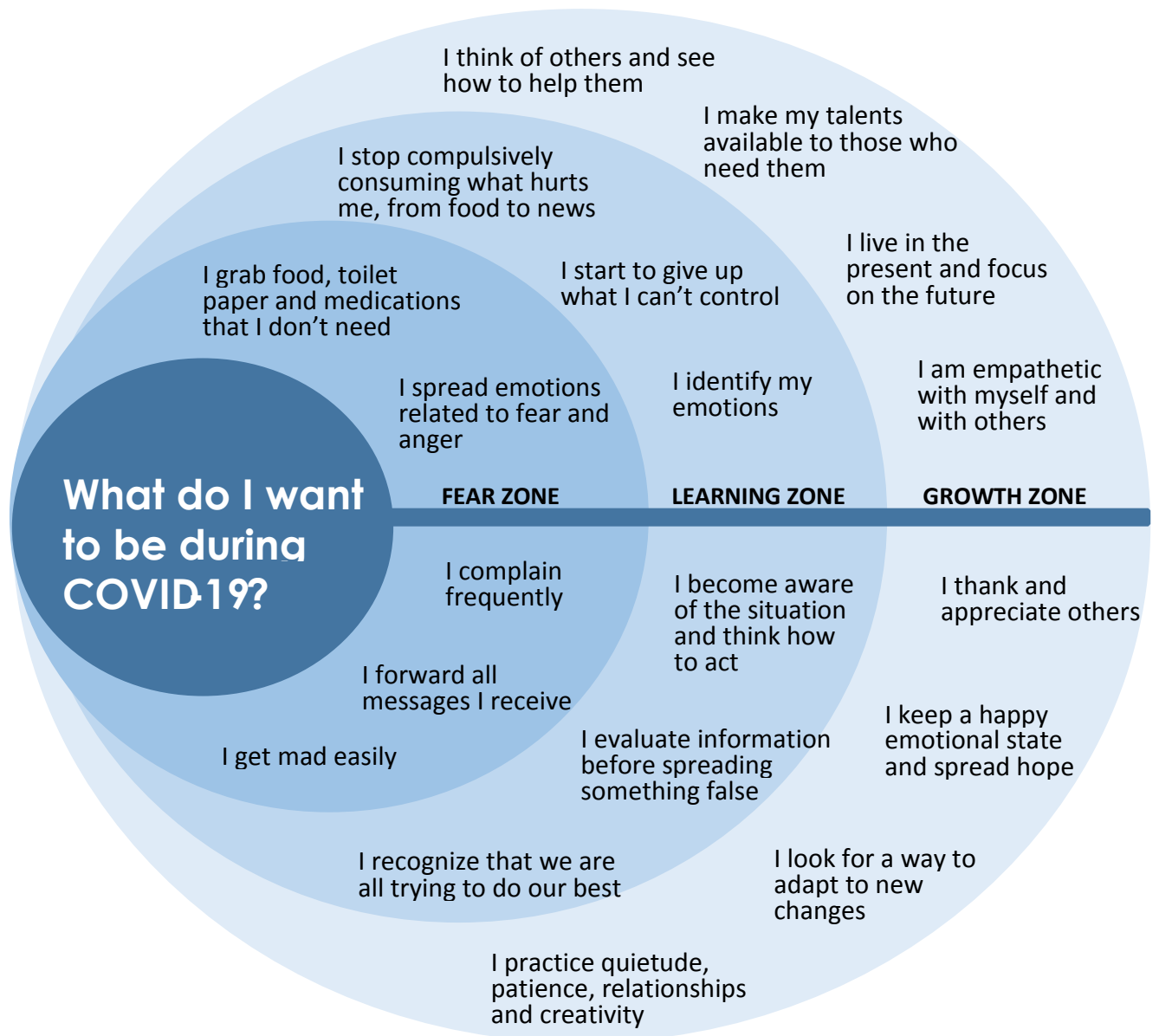
These changes in the industry and environment have had a far-reaching implication in our personal lives. The question we need to ask ourselves - have we as individuals changed eg learned new skills adopted new habits etc. or are we vegetating, feeling helpless and are just living in a state of fear.

I would suggest a three-step approach to move from your present comfort state to a growth state:

- (1) Define the fears you are facing in personal or professional life
- (2) Seek solutions to those fears, don't accept status quo. Identify the WHAT (Strategy) you need to do and the HOW (Tactics) you need to act on the same.
- (3) Most important is implementing the solutions. Remember no strategy or tactic is good unless acted on.

I request all of you not to get stuck to your comfort zone, but move to the growth zone by taking proactive steps. I came across following two graphics which vividly capture what I have stated. First Graphic states basic philosophy and paradigm and second is developed to respond to Covid19 threat.





**Contributed By CA Deep Koradia**  
B.Com., FCA, DISA(ICAI)

Sr No	Notification No	Category	Date	Description	Keyword / Reference / Comment	Link
1	05/2021	Central Tax	08-03-2021	Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 50 Cr from 01st April 2021.	Einvoice applicable for TO having 50Cr (reduced from 100Cr)	<a href="#">Click Here</a>
2	06/2021	Central Tax	30-03-2021	Seeks to waive penalty payable for non-compliance of provisions of Notification No. 14/2020 dated 21st March 2020.	Relaxation in QR Code penalty till 30062021	<a href="#">Click Here</a>
3	07/2021	Central Tax	27-04-2021	Seeks to make second amendment (2021) to CGST Rules..	For Companies, EVC is enabled for G1 and 3B from 27.04.21 to 31.05.21	<a href="#">Click Here</a>
4	08/2021	Central Tax	01-05-2021	Seeks to provide relief by lowering of interest rate for the month of March and April, 2021	Interest Reduction for March and April month from the due date till - for TO above 5 cr, 9% for 15 days, then 18% - for TO below 5 cr MONTHLY & QUARTERLY & COMPOSITE PERSON - 0% for 15 days, 9% for next 15 days and then 18%	<a href="#">Click Here</a>
5	09/2021	Central Tax	01-05-2021	Seeks to amend notification no. 76/2018-Central Tax in order to provide waiver of late fees for specified taxpayers and specified tax periods	Late fee waived for March & April month if filled within 15 days from due date (for TO above 5 cr) if filled within 30 days (for TO below 5 cr + those who have selected QRMP)	<a href="#">Click Here</a>
6	10/2021	Central Tax	01-05-2021	Seeks to extend the due date for filing FORM GSTR-4 for financial year 2020-21 to 31.05.2021	GSTR-4 (Annual compliance) for FY 20-21 extended to 31-05-2021	<a href="#">Click Here</a>
7	11/2021	Central Tax	01-05-2021	Seeks to extend the due date for furnishing of FORM ITC-04 for the period Jan-March, 2021 till 31st May, 2021.	ITC-04 for Q4 extended to 31-05-2021	<a href="#">Click Here</a>

8	12/2021	Central Tax	01-05-2021	Seeks to extend the due date of furnishing FORM GSTR-1 for April, 2021	GSTR1 for April-21 extended to 26th May 2021	<a href="#">Click Here</a>
9	13/2021	Central Tax	01-05-2021	Seeks to make third amendment (2021) to CGST Rules.	- 36(4) to be followed cummulative for April and May month, in May's 3B - IFF for Apr-21 extended to 28th May21	<a href="#">Click Here</a>
10	14/2021	Central Tax	01-05-2021	Seeks to extend specified compliances falling between 15.04.2021 to 30.05.2021 till 31.05.2021 in exercise of powers under section 168A of CGST Act.	Covid Relief in other proceedings from 150421 to 300521 extended to 310521	<a href="#">Click Here</a>
11	15/2021	Central Tax	18-05-2021	Seeks to make fourth amendment (2021) to CGST Rules, 2017.	- Deficiency period will not be counted in 2 year refund limitation period - Refund can be withdrawn in RFD-01W - Revocation of cancellation can be filled even after 30 days with the permission of Add Commissioner / JC - Other refund related changes	<a href="#">Click Here</a>
12	01/2021	Integrated Tax	01-05-2021	Seeks to provide relief by lowering of interest rate for the month of March and April, 2021	Interest Reduction for March and April month from the due date till - for TO above 5 cr, 9% for 15 days, then 18% - for TO below 5 cr MONTHLY & QUARTERLY & COMPOSITE PERSON - 0% for 15 days, 9% for next 15 days and then 18%	<a href="#">Click Here</a>

13	147/2021	Circular - CGST	12-03-2021	seeks to clarify certain refund related issues	<ul style="list-style-type: none"><li>- Recipient of Deemed Exports shall take the ITC and then claim the refund</li><li>- Zero rated supply wrongly declared in table 3.1 can claim the refund till 31.3.21</li><li>- if Zero rated TO restricted to 1.5 times of domestic supply, then ATT also restricted</li></ul>	<a href="#">Click Here</a>
14	148/2021	Circular - CGST	18-05-2021	Seeks to prescribe Standard Operating Procedure (SOP) for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration under section 30 of the CGST Act, 2017 and rule 23 of the CGST Rules, 2017.	SOP for Revocation of cancellation of registration can be applied beyond 30 days by getting approval from JC / Add Commissioner. The max days capped in the circular is 90 days, and other procedure prescribed	<a href="#">Click Here</a>



