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प्रिय साधिका,

विषय: 'संवाद': जनवरी, 2024

हम क्षणों में जीते हैं। समय दिनों में बीतता हुआ प्रतीत होता है। अवकाश हम साप्ताहिक आधार पर लेते हैं और भुगतान मासिक आधार पर पाते हैं। जश्न हम वार्षिक रूप से मनाते हैं। नववर्ष का जश्न मनाने का समय आ गया है। हम आशावाद और उत्साह की भावना के साथ नए वर्ष का स्वागत करते हैं।

2. मानव संसाधन के संदर्भ में, मुझे यह बताते हुए प्रसन्नता हो रही है कि विभिन्न पदों पर पदोन्नति के लिए विभागीय पदोन्नति समिति (डीपीसी) की बैठकें हो चुकी हैं। 1 जनवरी को उपलब्ध रिक्तियों के आधार पर अधीक्षक और आशुलिपिक ग्रेड- I के लिए पदोन्नति आदेश जारी कर हमें अपार खुशी हो रही है। इस वर्ष के लिए पैल तैयार कर लिए गए हैं, अतः रिक्तियां होने पर बिना किसी देरी के आगे के पदोन्नति आदेश भी जारी कर दिए जाएंगे। चूंकि जयपुर जोन के पास अब एक उत्साहित टीम है, यह हमारे प्रदर्शन में भी प्रतिबिंबित होना चाहिए।

3. दिसंबर माह के दौरान और माह तक राजस्व वृद्धि 9% है। दिसंबर, 2022 की तुलना में दिसंबर, 2023 के दौरान राजस्व में 8.7% की बढ़ोतरी हुई है। परन्तु गत माह की तुलना में दिसंबर, 2023 में राजस्व में 273 करोड़ रुपये की गिरावट आई है। यह गिरावट दो आयुक्तालयों उदयपुर और जोधपुर में दर्ज की गई। हमें इस गिरावट के कारणों की गहराई में जाने की आवश्यकता है। इस वित्तीय वर्ष में केवल तीन माह शेष हैं और हम माह दिसंबर, 2023 तक आवंटित लक्ष्य से 1.34% पीछे हैं। लक्ष्य को हासिल करने के लिए हमें शेष तीन महीनों में हर माह 2200 करोड़ रुपये संग्रह करने की आवश्यकता होगी। नये वर्ष में, हमारा यह संकल्प होना चाहिए कि हम अपने लक्ष्यों को प्राप्त करने के लिए पूरी ताकत लगा दें।

4. दिसंबर माह में, सहायक आयुक्तों के साथ दो मीटिंग आयोजित की गईं। पहली मीटिंग 1 दिसंबर को कार्यकारी आयुक्तालयों के सहायक आयुक्तों के साथ और दूसरी 18 दिसंबर को अंकेक्षण

केन्द्रीय राजस्व भवन, स्टेच्यू सर्किल, सी-स्कीम, जयपुर-302005

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और अपील आयुक्तालयों के सहायक आयुक्तों के साथ आयोजित की गई। दोनों बैठकों के दौरान विभिन्न मुद्दों पर परस्पर विचार-विमर्श सत्र आयोजित किए गए। सभी ने बैठक के विचार और निष्कर्षों की सराहना की है। इस तरह की मीटिंग छह माह में कम से कम एक बार आयोजित करने की मांग की जा रही है। यह सुझाव विचाराधीन है।

5. हमने ऐतिहासिक रूप से स्वयं को कर संग्रहकर्ता और हाल ही में कर-प्रशामक कहा है। अतीत में जो भी स्थिति रही हो, वर्तमान में हम कर सत्यापनकर्ता हैं जो कर कानूनों के अनुपालन को सत्यापित करते हैं। ऐसे सत्यापन के लिए, रिटर्न स्कूटनी, अंकेक्षण और कर-अपवंचना हमारे उपकरण हैं। शेष कार्य इन कार्यों के पूरक/ व्युत्पन्न हैं। ऐसे में इन क्षेत्रों पर हमें हमेशा ध्यान केंद्रित रखने की आवश्यकता है।

6. दिसंबर माह में, सीजीएसटी जयपुर ने समीक्षा प्रक्रिया के दौरान मेसर्स ट्रौमवेल्ड ट्रेडिंग सर्विसेज, जयपुर द्वारा 2.19 करोड़ रुपये के फर्जी जीएसटी रिफंड के दावे का एक मामला पकड़ा है। करदाता ने एक ऐसी फर्म के इनवॉइसिस के आधार पर आईटीसी का लाभ उठाया था, जिसका पूंजीकरण विभाग द्वारा रद्द कर दिया गया था और इसका उपयोग निर्यात और रिफंड का दावा करने के लिए किया गया था। इस मामले में अब तक 75.68 लाख रुपये की वसूली की जा चुकी है। सीजीएसटी, जोधपुर ने भी मेसर्स एचपीसीएल-मित्तल पाइपलाइन लिमिटेड, बीकानेर के विरुद्ध 6.55 करोड़ रुपये के पूंजीगत माल की आनुपातिक आईटीसी को वापस न करने और पूंजीगत माल के पांच वर्ष के उपयोगी कार्यकाल के दौरान कर योग्य और छूट प्राप्त आपूर्ति में इसका उपयोग करने के संदर्भ में मामला दर्ज किया है। यह मामला ADVAIT डेटा का उपयोग कर दर्ज किया गया है।

7. इस माह कर-अपवंचना और अंकेक्षण का प्रदर्शन उम्मीद से काफी कम रहा है। समय की मांग है कि हम अपनी साड़ी उर्जा लगाकर बेहतर प्रदर्शन करें। इस प्रयोजन हेतु 31 दिसंबर, 2023 तक ज्ञान द्वारा प्रदान की गई सभी लंबित सूचनाओं को 31 मार्च, 2024 तक निपटाने के लिए (अन्य कदम जो उठाने की जरूरत है के अलावा) एक विशेष अभियान शुरू किया जाना है। इस सम्बन्ध में विस्तृत निर्देश जारी किए जा रहे हैं।

8. डीजीजीआई, जयपुर ने पिछले माह कुछ बड़े मामले बनाए हैं। एक मामला मेसर्स मेरिडियन ओवरसीज एजुकेशन कंसल्टेंट्स प्राइवेट लिमिटेड, जयपुर से संबंधित है जो ग्राहकों (छात्रों) को उनके द्वारा प्रस्तावित पाठ्यक्रमों में प्रवेश लेने के लिए प्रचार/ व्यवस्था करने के लिए विदेशी विश्वविद्यालयों हेतु एक मध्यस्थ के रूप में कार्य करता है। करदाता ने विदेशी विश्वविद्यालयों को उनके द्वारा प्रदान की गई मध्यस्थ सेवाओं को गलत तरीके से सेवाओं का निर्यात मानकर 3.24 करोड़ रु. रुपये की आईजीएसटी का वंचन किया। इस मामले में डीजीजीआई ने अब तक 20 लाख रुपये की वसूली की है। डीजीजीआई द्वारा एक और मामला मेसर्स दीप टायर्स, जयपुर के खिलाफ गलत घोषणा और कम मूल्यांकन द्वारा 2.47 करोड़ रुपये के जीएसटी का भुगतान न करने/ कम भुगतान करने के लिए दर्ज किया गया था। करदाता मोटर साइकिल, स्कूटर, ट्रैक्टर और कार के टायर और ट्यूब (जीएसटी दर 28% / 18%) का व्यापारी है। उन्हें ऐसे आपूर्तिकर्ताओं से साइकिल टायर और ट्यूब (5% की जीएसटी दर वाले) के इनवॉइसिस प्राप्त हुए, जो कभी साइकिल टायर और ट्यूब के निर्माण में शामिल ही नहीं हुए। इन कम मूल्य वाले सामानों को करदाता द्वारा आगे बाजार में बेच दिया गया, जिस पर 2.47 करोड़ रुपये के जी.एस.टी. का

भुगतान नहीं किया गया। सभी अधिकारियों/ ईकाईयों को इन मामलों पर ध्यान देना चाहिए और ऐसे मामलों का पता लगाकर कार्यवाही करनी चाहिए।

9. भारतीय राजस्व सेवा (सी एंड आईटी) के 74वें चयन में चयनित अधिकारी सुश्री मान्या और सुश्री रेनु दहिया ने जयपुर जोन में सहायक आयुक्त (प्रशिक्षु अधिकारी) के पद पर अपना कार्यभार ग्रहण किया है। मैं जोन में उनका स्वागत करता हूँ और उनके उज्वल भविष्य की कामना करता हूँ।

10. हाल ही में, बोर्ड ने निरीक्षक, कार्यकारी सहायक और कर सहायक के पद के लिए CGLE, 2023 के माध्यम से राजस्थान राज्य से चयनित 546 उम्मीदवारों के मंत्रंश में भर्ती-पूर्व औपचारिकताएं आयोजित करने की जिम्मेदारी हमें सौंपी थी। जयपुर सीजीएमटी टीम के सम्मिलित प्रयासों से 5 दिनों के भीतर यह कार्य सुचारू रूप से निष्पादित किया गया। सीजीएमटी और केंद्रीय उत्पाद शुल्क, जयपुर जोन में भर्ती के लिए 108 निरीक्षकों, 1 कार्यकारी सहायक और 66 कर सहायकों के संबंध में डोजियर प्राप्त हो गए हैं। जल्द ही जयपुर जोन में उनके शामिल होने की उम्मीद है। मैं कैडर कंट्रोल यूनिट और कार्य से जुड़े सभी अधिकारियों द्वारा निभाई गई उत्कृष्ट भूमिकाओं की सराहना करता हूँ।

11. बोर्ड ने अधिसूचना संख्या 56/2023-सीटी दिनांक 28.12.2023 के अंतर्गत सीजीएमटी अधिनियम, 2017 की धारा 73(9) के तहत आदेश जारी करने की समय सीमा बढ़ा दी है। अब वित्तीय वर्ष 2018-19 एवं 2019-20 की कर वसूली संबंधी आदेश जारी करने की समय-सीमा क्रमशः 30 अप्रैल, 2024 तथा 31 अगस्त, 2024 तक बढ़ा दी गई है। यह विभाग और करदाता दोनों को अनुपालन मामलों को प्रभावी निपटान के लिए अतिरिक्त समय प्रदान करता है।

12. एसीईएस-जीएसटी एप्लिकेशन से जीएसटीएन बैंक ऑफिस एप्लिकेशन पर स्विच करने के संबंध में जानकारी संवाद के पिछले संस्करण में प्रदान की गई थी। डीजी सिस्टम्स कार्यालय इस पर पुरजोर तरीके से काम कर रहा है। नासिन, फरीदाबाद में इस क्षेत्र के 20 अधिकारियों को जीएसटीएन बीओ पर पांच दिवसीय प्रशिक्षण दिया गया है। अब वे जोन के अन्य अधिकारियों को प्रशिक्षण देंगे। अधिकारियों के लिए क्लास 3 पैन-आधारित डीएससी की खरीद के लिए आवश्यक निर्देश भी फील्ड संरचनाओं को जारी किए गए हैं क्योंकि एसएसओआईडी आधारित पहुंच जीएसटीएन बीओ पर काम नहीं करेगी। खरीदे गए डीएससी का विवरण डीजी सिस्टम्स को भेजा जाना आवश्यक है ताकि उन्हें एआईओ में उपयोग योग्य बनाने के संदर्भ में आवश्यक कार्यवाही की जा सके।

13. इस माह के "ज्ञान संग्रह" में निम्नलिखित चार (04) लेख शामिल हैं:

- (ए) साहस और प्रयास – लेखक : श्री मुकेश बिहारी पाठक, अधीक्षक, सीजीएसटी, जयपुर;
- (बी) क्रेडिट नोट जारी करना: आपूर्तिकर्ता की आउटपुट टैक्स देनदारी में कमी और प्राप्तकर्ता द्वारा आईटीसी का रिवर्सल – लेखक : श्री देवी दत्त शर्मा, अधीक्षक, सीजीएसटी डिवीजन, बहरोड़;
- (सी) फॉर्म जीएसटी आरईजी-01 की जांच के लिए एसओपी, नए जीएसटी पंजीकरण के लिए आवेदन – लेखक : श्री दीपक जेटली, अधीक्षक, सीपीसी, जयपुर;

(डी) ईएचआरएमएस 2.0 - "ज्वाइनिंग से रिटायरिंग" तक कार्मिक प्रबंधन और प्रशासन के लिए डिजिटल प्लेटफॉर्म - लेखक : श्री मनीष कुमार, कार्यकारी सहायक, सीसीओ, जयपुर द्वारा।

उपरोक्त अधिकारियों का योगदान सराहनीय है। मुझे यकीन है कि इस ज्ञान से हम सभी लाभान्वित होंगे।

14. मैं श्री राम प्रताप मीना, सहायक आयुक्त, श्री जगदीश नारायण मीना, सहायक आयुक्त, श्री राधे श्याम सैनी, मुख्य लेखाधिकारी, श्री जे.पी. आडवानी, मुख्य लेखाधिकारी और श्री मुनील माथुर, मुख्य लेखाधिकारी को एक शानदार सेवा के उपरान्त सेवानिवृत्ति पर शुभकामनाएं देता हूं।

15. मैं सभी को सुखद एवं सफल नव वर्ष की शुभकामनाएं देता हूं। यह उच्च लक्ष्य रखने का समय है। मैं श्री शुभ चिंतन, प्रधान आयुक्त (अंकेक्षण), सीजीएसटी, देहरादून द्वारा रचित निम्नलिखित दोहे के साथ अपनी बात समाप्त करना चाहूंगा:-

“बरस-ए-नौ में उम्दा ख़ाब देखें,
कहो कतरों से कि सैलाब देखें।”
[बरस-ए- नौ : नया वर्ष]

भवदीय,



(महेंद्र रंगा)

सेवा में:- टीम जयपुर जोना।

प्रतिलिपि सूचनार्थ :-

- (i) ओएसडी, अध्यक्ष, सीबीआईसी, नई दिल्ली।
- (ii) निजी सचिव, सदस्य (जीएसटी/सीई/एसटी एवं क्षेत्रीय प्रभारी), सीबीआईसी, नई दिल्ली।
- (iii) मुख्य आयुक्त, राज्य कर, राजस्थान, जयपुर
- (iv) प्रधान एडीजी, नासिन /डीजीजीआई, जयपुर

ज्ञान संग्रह

जनवरी, 2024

GYAN SANGRAH

JANUARY, 2024

SAHAS AUR PRAYAS

During the posting at CGST Range-XXI, Bhilwara from Sept., 2020 to Aug., 2022, I was in discussion on a issue, one Chartered Accountant just said that many of the 'Yarn and Textile' exporters of Bhilwara had availed Input Tax Credit as well as higher rate of drawback (Category 'A' of Drawback Schedule) during the July, 2017 to September, 2017 which is not proper and against the provisions as for claiming drawback of higher rate, the exporter had to provide an undertaking that no input tax credit would be availed in respect of the inputs used for making such export supplies. He also told me that he had shared this input to many GST Officers but due to heavy work load nobody could initiate the matter.

On the basis of a simple and general input, I started to further process and develop the said information, I find that conditions Notification No. 59/2017 (NT) dated 29.06.2017 issued by CBIC is as under:

(iii) after paragraph (12), the following paragraph shall be inserted, namely:-

“(12A) The rates and caps of drawback specified in columns (4) and (5) of the said Schedule shall be applicable to export of a commodity or product if the exporter satisfies the following conditions, namely:-

(a) the exporter shall declare, and if necessary, establish to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, **that no input tax credit of the central goods and services tax or of the integrated goods and services tax has been availed on the export product or on any of the inputs or input services used in the manufacture of the export product;**

(b) if the goods are exported under bond or letter of undertaking or on payment of integrated goods and services tax, a certificate from the officer of goods and services tax having jurisdiction over the exporter, **to the effect that no input tax credit of the central goods and services tax or input tax credit of the integrated goods and services tax has been availed on the export product or on any inputs or input services used in the manufacture of the export product or no refund of integrated goods and services tax paid on export product shall be claimed, is produced;**

From the above, I observed that input provided by the CA is correct on legal point but now, I have to find out exporters who availed higher rate of drawback and input tax credit as well during the period July, 2017 to September, 2017. First, I shortlisted name of some exporters and verified from the GST Returns that they had availed Cenvat Credit during the period in question. Now, I used my manual source to get is checked that the exporters shortlisted had availed drawback on higher rate & succeed to get names of some exporters who had availed higher rate of drawback and input tax credit simultaneously during the period July, 2017 to September, 2017 in contravention of conditions of said Notification dated 29.06.2017. With effect from 01.10.2017, higher drawback rates were discontinued vide Notification No. 88/2017-Customs (NT) dated 21.09.2017.

I shared this intelligence with one of my colleague, Shri Sudhanshu Joshi, Inspector (now Superintendent at CCO, Ahemedabad) who had been working in CCO, Jaipur and he was in DRI, Jaipur in December, 2021. He further processed the said intelligence sincerely and booked cases against eight exporters of this Zone.

I was very glad when Mr Sudhanshu shared me data for my APAR 2022-23 which revealed that a small input which was processed by us properly resulted into detection of Rs.5.41 Crores and recovery of Rs.4.24 Crores till March, 2023. Recently, he updated that one of the exporter namely M/s RSWM Ltd. had got settled their case in Settlement Commission in April, 2023 and one more exporter M/s BSL Ltd. has also moved to Settlement Commission and four exporters out of eight have deposited entire fraudulent claimed Drawback amount.

Recovery of fraudulent drawback amount could be possible by sparing a little bit time from busy schedule of office hours and having **courage with small efforts (SAHAS AUR PRAYAS)**.

-By-
(Mukesh Bihari Pathak)
Superintendent
CGST, Jaipur

Issuance of Credit Note : Reduction in Output Tax Liability of the Supplier and Reversal of ITC by Recipient

Many show cause notices have been issued raising demands of tax based on audit paras with the observation that the taxable person has reduced his output tax liability by the amount of tax involved in credit notes without ensuring that the recipient of original supply has reversed the amount of corresponding ITC availed by him based on the invoice of original supply.

2. Contravention of the provisions of Section 34 of the CGST Act, 2017 is normally alleged in such cases with the specific attention to the proviso to sub-section (2) of the said Section 34 which requires that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person. In some cases contravention of Section 43 of the CGST Act, 2017 has also been alleged.

3. Section 34 of the CGST Act, 2017 provides for issuance of credit notes in certain circumstances which can be summarized as follows:-

- (i) Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply;
- (ii) Where the goods supplied are returned by the recipient; and
- (iii) Where goods or services or both supplied are found to be deficient.

4. As can be seen there are two different types of situations wherein credit note can be issued. First being the taxable value or tax charged being found to exceed the tax payable on such supply and the second being sales return from the recipient or deficient supply of goods or services.

5. The only condition that has been prescribed in sub-section (2) of the said Section 34 for issuance of credit note is that the registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued. Outer limit of time for such a declaration is September following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier.

6. The said Section 34 does not require that the registered person shall ensure that the recipient of supply should have reversed the ITC availed of the tax already paid on the invoice of original supply. However, the proviso to sub-section (2) prohibits reduction in output tax liability of the supplier, if the incidence of tax and interest on such supply has been passed on to any other person.

7. It is important to note that Section 43 of the CGST Act, 2017 provides a detailed mechanism according to which the details of every credit note relating to outward supply furnished by a registered person shall be matched with the corresponding reduction in the claim for input tax credit by the corresponding "recipient" in his valid returns and the claim for reduction in output tax liability by the supplier that matches with the corresponding reduction in the claim for input tax credit by the recipient shall be finally accepted and communicated to the supplier. However, the said mechanism could not be brought into force and finally the said Section 43 has since been omitted with effect from 01.10.2022 by the Finance Act, 2022.

8. It goes without saying that a tax invoice has already been issued for supply of any goods or services or both wherein both the taxable value and the tax payable on such supply

has been charged from the recipient of supply. It, therefore, follows that the incidence of tax on such supply has already been passed on by the taxable person to the recipient of supply when the invoice is issued for the supply. However, by issuance of credit note to the recipient of supply the effect of passing on of such incidence is undone. The additional condition for claiming reduction in tax liability in the case of issuance of credit note as prescribed vide the proviso to sub-section (2) of Section 34 is that the incidence of tax and interest on such supply should not have been passed on to any other person.

9. As can be seen, sub-section (2) of Section 34 mainly concerns the declaration of the details of credit note in the return of outward supplies filed by the taxable person. Thus, the main condition for reduction of output tax liability is that the details of credit note should be declared in the return (of outward supplies) and the additional factor that would work against the permission to reduce the output tax liability of the supplier would be the fact of passing on the incidence of tax to any other person.

10. It, therefore, logically follows that non-availment of ITC by the recipient of supply or reversal of the ITC availed by the recipient of supply based on the original invoice of supply is not a condition provided in sub-section (2) of Section 34 *ibid*. However, as a necessary fall out of the details of credit note having been shown in the return by the supplier or the credit note showing the amount of GST having been issued by the supplier to the recipient of supply, ITC of tax as mentioned in the original invoice of supply would become liable to be reversed at the end of the recipient of supply. Therefore, the responsibility of the supplier or the taxable person as per section 34 is to declare the details of credit note in the return of outward supplies and rest is the responsibility of the recipient of supply.

11. The taxable person supplying taxable goods or taxable services is required to issue an invoice in accordance with the provisions of Section 31 of the CGST Act, 2017 wherein the amount of value of supply and tax charged thereon is required to be shown. Details of all the tax invoices shall be furnished in the return in FORM GSTR-1 as details of outward supplies in terms of Section 37 of the CGST Act, 2017. The details of such outward supplies furnished by a taxable person in FORM GSTR-1 are made available electronically to the recipient of supply in 'B2B Section' of FORM GSTR-2A in terms of the provisions of Section 38 of the CGST Act, 2017 read with Rule 60 of the CGST Rules, 2017 for availing input tax credit. The amount of tax involved in the credit note uploaded in the GSTR-1 return will auto-populate in the negative in 'CDN Section' of FORM GSTR-2A of the recipient of supply. Therefore, the recipient of supply will be obliged to deduct from the amount of credit available the amount of tax mentioned in the credit note which reflects in the negative in his GSTR-2A return.

12. In view of above analysis, if the taxable person shows the amount of tax relatable to the value reduced by the credit note in the credit note itself and uploads the details in the GSTR-1 return, the conditions prescribed in sub-section (2) of Section 34 *ibid* stand satisfied for the purpose of reduction in tax liability. So far as satisfaction of the additional condition to the effect that the incidence of tax should not have been passed on to any other person is concerned it can be seen that the words employed in the proviso are "any other person" which are quite distinct from the words "registered person" or "supplier" and "recipient" as employed elsewhere in the scheme of section 34. Once the section speaks of issuance of credit note to the recipient of supply or about return of the goods by the recipient and the proviso speaks of passing on the incidence of tax on any other person, it logically implies that 'any other person' is not the recipient of supply rather he is someone else whom the incidence of tax can be passed on in the given circumstances.

13. The term "any other person" as employed in the proviso, therefore, has been used for someone else who is other than the supplier and the recipient of supply in respect whereof credit note has been issued. One such example of 'any other person' is the transporter whom

the incidence of tax included in the overall value of goods can be passed on if it is found that he is responsible for the loss of goods or the deficient supply. Another example could be the insurance company who may be required to reimburse the value of goods including GST in case of loss or destruction of goods in transit. Be that as it may, 'any other person' as mentioned in the proviso is not the recipient of supply whom credit note has been issued.

14. Therefore, Section 34 of the CGST Act, 2017 does not require reversal of ITC by the recipient as a pre-condition for reduction of tax liability relatable to the credit note by the taxable person. However, there may be cases of credit note having been issued to pass on post-sale discount which situation is covered by Section 15(3) of the CGST Act, 2017. The said sub-section (3) provides that any discount which is given after the supply has been effected shall not be included in the value of supply if such discount is given in terms of an agreement entered into at or before the time of supply and input tax credit attributable to such discount on the basis of document (say credit note) issued by the supplier has been reversed by the recipient of supply.

15. It, therefore, follows that where a credit note is issued to pass on any post sale discount such as quantity discount or target based discount or year end discount and the value of supply is reduced with corresponding reduction in tax payable thereon the supplier can reduce his tax liability only after ensuring that the recipient has reversed the ITC of tax involved in the credit note that was taken by him based on the invoice of original supply. In other situations such as sales return of goods, recipient's refusal to take delivery of the goods or deficient supply of goods etc. the taxable person, before claiming reduction in his tax liability based on a credit note, is not required to first ensure that the recipient has reversed the ITC of tax involved in the credit note.

-By-
(Devi Dutt Sharma)
Superintendent
CGST Division, Behror

SOP (Standard Operating Procedure) for examination of FORM GST REG-01, Application for New GST Registration

- (i) View Details**
- (ii) Verify Earlier Registrations**
- (iii) Registration with Same PAN***

Status of Previous registration on same PAN, if:

Active at same place address: The query to be raised, as below :

“It appears that the applicant has already registered with same PAN and same address by GSTIN Please submit reasons for obtaining new registration and also intimate whether all returns have been filed and no Govt. dues are pending in respect of previous registration. The registration cannot be granted for a place where the applicant is already registered with same PAN.”

Cancelled by taxpayer: To be ensured that Final return (i.e. GSTR-10/Comp-8) have been filed of cancelled registration. In case of failure the following query to be raised:

Your earlier GSTN _____ was cancelled by the proper officer on your request. Please intimate whether all returns (including Final GSTR 10 Return) have been filed in respect of previous registration and paid all pending dues.

Suo-moto Cancelled: In case of Suo-moto cancelled, the following query to be raised.

“Your earlier GSTN No -----was cancelled suo-motto by the proper officer. Please intimate whether all returns (including Final GSTR 10 Return) have been filed in respect of previous registration and paid all pending dues. Also intimate that application for revocation of cancellation of registration has been filed or not. If not, you are suggested to file an application in Appeal office to revoke the same”.

Authority:

- Circular No. 95/14/2019-GST 28th March, 2019 Subject: Verification of applications for grant of new registration (Suo-moto Cancelled.)
- Notification. No.03/2023-GST dated 14.06.2023 Guidelines for processing of applications for registration.
- Notification. No.03/2019-CT dated 29.01.2019 registration on same place cannot be granted.

Query to be raised under sub -rule (2) of Rule 9 of CGST Rules 2017 citing discrepancy noticed.

If proper officer is not satisfied with the response of SCN, application to be rejected under sub-rule (4) of Rule 9 of CGST Rules 2017.

Registration Details

All column of Part A and Part B should be filled.

Following points should be examined with due care:

5. Option for Composition Yes No
7. Date of commencement of business.....
8. Date on which liability to register arises.....
9. Are you applying for registration as a casual taxable person? Yes No
12. Are you applying for registration as a SEZ Unit? Yes No
13. Are you applying for registration as a SEZ Developer? Yes No
14. Reason to obtain registration.

Document attached, if any, should be downloaded and examined properly.

It may be certificate of incorporation/partnership deed etc.

If it is partnership deed, it should be executed on Rs. 2000/- stamp paper, as per Rajasthan Stamp Act 1998 and Rajasthan Stamp Rule 2004.

Existing Registration

Generally, not found any information.

Principal Place of Business

16(a). Address of Principal Place of Business

There should be proper identifiable address of principal place of business in row no. 16(a) in all columns i.e. plot no./ Khasra no./shop no. and Latitude/ Longitude.

(b) Contact Information should be filled.

(c) Nature of premises

It should be examined whether it is: -

- (i) **Owned:** - Proper ownership documents i.e. Registered sale deed/ Registered Patta/ Original Electricity bill should be checked.
- (ii) **Rented:** - Proper Rent agreement i.e. legal contract between the landlord and tenant for a fixed period. Should be executed on Rs.500/- stamp paper for 11 months duly attested by notary and for more than 11 months, duly registered by sub registrar. Proper ownership documents should also be checked.
- (iii) **Leased:** - Proper and complete lease agreement. Proper ownership documents should also be checked.
- (iv) **Consented:** - Proper Consent letter from the Consenter, Consent should be on Rs. 50/- Stamp and should be notarized. Proper ownership documents should also be checked.

In the above context, the documents i.e. ownership proof documents and rent/lease deed/consent should be checked cautiously in view of Fake and Fabricated documents.

In case ownership proof documents, **electricity bill** should be check on concerned VVNL (Vidyut Vitran Nigam Limited) site with K. No. and also cross-check the AEN mentioned in Electricity bill with address mentioned in principal place of business. The modus operandi used in case of fake registration, the electricity bill fabricated with changing Names of owner, address and K. No.

In case of Sale deed/ Patta/ Jamabandi, the seal of Registrar and issuing authority should be check properly.

If found any discrepancy, the relevant query has to be raised.

In case of **rent deed/lease deed/ Consent letter**, the Stamp paper should be original and proper sealed by the issuing authority. Further, the stamp duties should be paid vis-à-vis Rajasthan Stamp Act.

In case of found any malfunction in rent/lease deed, it should be confirmed by the owner's mobile no. which are mentioned in electricity bill.

((d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)

Bank Account

Applicant has option to update information in due course.

Goods and Services

In Details of the Goods/Commodities supplied by the Business, description of goods and HSN should be checked.

In Details of Services supplied by the Business, Description of Services and Service Accounting Code should be checked.

Additional Place of Business

Details of Additional Place(s) of Business, if any, should be checked with proper ownership documents.

Partners details

Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. should be checked with clear and proper photo.

Signatory

Details of Authorized Signatory, should be checked with clear and proper photo.

Others

Details of Authorized Representative. Should be checked with clear and proper photo.

In case of ARN received "Pending for Approval for PV", it has to be forward to the jurisdictional formation, with the following remarks :

"Please get the physical verification conducted for the application of new registration and submit the PV report before (3) three days of ARN Target Date. It should be clearly mentioned that registration may be granted or rejected. If the same does not pertain to your office, the same may be forwarded to the concerned jurisdictional office."

-By-
(Deepak Jetly)
Superintendent (CPC)

eHRMS 2.0 - Digital platform for Personnel Management and Administration from “joining to retiring”

eHRMS 2.0 is a part of CBIC’s endeavor to digitize & to automate the Human Resources Management System and Personnel Administration, from joining of an official to superannuation. Basically, it is a digital platform facilitates government employees by providing various end-to-end HR services like service book; leave; reimbursement of leave travel concession (LTC), Medical Bill, child education; Tour/Training programs, APAR, Deputation etc. The DoPT in its large role is the nodal agency providing the requisite support related to e-HRMS software and National Informatics Center (NIC) shall provide support for hosting infrastructure and implementation of the project.

Digitization has its own merits and e-HRMS 2.0 will save several thousand man-hours and tons of printing paper. This will also go a long way in improving employee satisfaction, promoting ease of doing/processing, HR work and enhancing productivity and transparency in administrative functioning. Implementation of e-HRMS is now in full swing in Jaipur Zone by following the directives of the Board Office received time to time. e-HRMS (<https://e-hrms.gov.in/login>) can be accessed through Parichay by using e-office credentials.

In eHRMS, it is essential for employees to diligently complete their profiles, ensuring that all sections are filled to 100% accuracy. This includes providing details under the following categories: personal information, service history, address, professional experience, training, qualifications, and any awards or publications. These details should be aligned with the information recorded in service book.

Updation of personal profile for each & every employee is the first condition to access services of the platform. In this context, e-guide (for employees & Nodal office) providing support for completion of profile etc. has also been circulated to all the jurisdictional formations. Since, it is imperative for every employee to update & complete his/her profile accurately and submit; thereafter the same shall be reviewed/approved by the nodal officers (nominated in every formation) for enabling access of all the features of e-HRMS to the concerned employees.

It’s indeed a great effort by CBIC to provide automated HR Services through e-HRMS to all the stakeholders. Now all we have to do is to first login the platform and fill the details for updating profile & submit. Any difficulty in the process of profile completion may be address to the nominated nodal officer of the concerned formation. Employee can also raise a ticket to address any concerns by contacting the dedicated help-desk at support.ehrmsdopt@gov.in.

(Maneesh Kumar)
Executive Assistant,
CCO, Jaipur