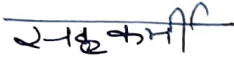


11 दिसम्बर, 2023

D.O. No. GCCO/TECH/MISC/440/2023

प्रिय 

विषय: 'संवाद': दिसंबर 2023

“मनुष्य दुनिया को नियंत्रित करते हैं क्योंकि हम एकमात्र प्राणी हैं जो बड़ी संख्या में लचीले ढंग से सहयोग कर सकते हैं” – युवाल हरारी

हम हाल ही में उत्तरकाशी में सिल्क्यारा टनल में बचाव अभियान के गवाह रहे हैं। 17 दिनों के एक विराट ऑपरेशन के बाद सुरंग में फंसे सभी 41 श्रमिकों को सफलतापूर्वक सकुशल बाहर निकाल लिया गया। यह विपरीत परिस्थितियों पर मानवता की विजय का एक महान उदाहरण है। यह ऑपरेशन कड़ी मेहनत, ज्ञान, प्रौद्योगिकी, आस्था, विश्वास, धैर्य, समर्पण और टीम वर्क के माध्यम से सफलता प्राप्त करने की एक अद्भुत कहानी है। यह दर्शाता है कि जब विभिन्न संगठन समन्वय के साथ कार्य करते हैं तो कोई भी कार्य असंभव नहीं होता और कठिन से कठिन लड़ाई भी जीती जा सकती है। बचाव अभियान में शामिल सभी गुमनाम नायकों को नमन। इससे सीख लेते हुए हमें भी अपने दैनिक जीवन में सहयोग और टीम वर्क की भावना की सराहना करने और उसे आत्मसात करने की आवश्यकता है।

2. राजस्व मोर्चे पर अच्छे समाचार जारी हैं। गत माह के दौरान, पिछले वर्ष के इसी माह की तुलना में राजस्व वृद्धि 22% रही है। हमें विश्वास है कि जयपुर क्षेत्र के लिए दोहरे अंक की विकास दर अब नई सामान्य स्थिति बन जाएगी।

3. नवंबर माह में चुनाव प्रक्रिया के दौरान, बोर्ड द्वारा जारी SOP की अनुपालना में व्यापक रोड पेट्रोलिंग की गई। सीजीएसटी अधिकारियों की कुल 25 टीमों रोड पेट्रोलिंग और निगरानी कार्य में लगी हुई थीं। इसके परिणामस्वरूप कर और शांति

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

CENTRAL REVENUE BUILDING, STATUE CIRCLE, C-SCHEME, JAIPUR-302005

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के रूप में रु. 7.28 करोड़ की वसूली की गई है। ऐसा महसूस किया गया है कि ई-वे बिल जांच के लिए नाकाबंदी का निवारक प्रभाव पड़ता है। इसका सीधा असर राजस्व संग्रह पर भी होता है और यह हमारी आसूचना संग्रह क्षमताओं को भी बढ़ावा देता है। इस प्रकार की गतिविधियों को जारी रखने पर सर्वसम्मति है, हालांकि अधिकारियों की कमी के कारण इसकी तीव्रता कम करने की आवश्यकता हो सकती है।

4. रोड पेट्रोलिंग के दौरान, ई-वे बिल और वैध इनवॉइस के बिना पान ममाला, जर्दा और अंबर सुपारी का परिवहन कर रहे चार ट्रकों को सीजीएसटी जयपुर द्वारा जब्त किया गया। मामले में अग्रेतर जांच के दौरान, यह पता चला कि यह माल बिना वैध इनवॉइस के फरीदाबाद से खरीदा गया और इसका भंडारण मैमर्स खंडेलवाल ट्रेडिंग कंपनी, जयपुर द्वारा किराए पर लिए गए अधोषित गोदाम में किया जाना था। यह कार्य प्रणाली पिछले कई महीनों से जारी थी। पार्टी ने गलती मानते हुए कर और शास्ति के रूप में अब तक 60.36 लाख रुपये जमा करवा दिए हैं। जांच आगे भी जारी है और अधिक राजस्व वसूली की उम्मीद है। मैं ऐसी कुप्रथा को तोड़ने के लिए सीजीएसटी जयपुर के अधिकारियों को बधाई देता हूँ।

5. डीजीजीआई, जयपुर ने एक फर्जी इनवॉइसिंग सिंडिकेट पर कार्रवाई की, जिसने फर्जी फर्मों और इनवॉइसिंग का निर्माण और संचालन किया, जिसके परिणामस्वरूप 294 फर्जी फर्मों के जरिए 1032.92 करोड़ रुपये की फर्जी आईटीसी पारित हुई। इस मामले में, मेसर्स श्री जी स्पाइसेस, दिल्ली के प्रोपराइटर श्री आशुतोष गर्ग को हिरासत में लिया गया है। इस मामले में अब तक रु. 2.31 करोड़ की वसूली हो चुकी है।

6. विशेषज्ञता के प्रभावी उपयोग के लिए, हमने कार्यालय आदेश संख्या 29/2023 दिनांक 17.11.2023 के माध्यम से उप निदेशक (लागत) की भूमिका को संशोधित किया है। अब बड़ी और मध्यम इकाइयों के लिए ऑडिट योजना तैयार करने के साथ-साथ बड़े करदाताओं के ऑडिट में उपनिदेशक (लागत) की भागीदारी अनिवार्य की गई है। उप निदेशक (लागत) लेखांकन और लागत मामलों के विशेषज्ञ हैं। हमें उनकी विशेषज्ञता का भरपूर उपयोग करना चाहिए।

7. "My Appstore" की रिमोट एक्सेस को बहाल करने के लिए क्षेत्रीय संरचनाओं की ओर से लंबे समय से लगातार मांग की जा रही थी। यह मुद्दा इस जोन में भी सक्रिय रूप से चर्चा में था। डीजी सिस्टम्स द्वारा एक स्वागत योग्य कदम उठाते हुए "My Appstore" की रिमोट एक्सेस की सुविधा को 01.12.2023 से बहाल कर दिया गया है। बोर्ड द्वारा एक और बड़ा निर्णय लिया गया है जिसके अंतर्गत +एसीईएस-जीएसटी एप्लिकेशन के सभी मॉड्यूल को जीएसटीएन बैंक ऑफिस एप्लिकेशन में स्थानांतरित किया जाना है। अब मॉड्यूल 2 बैंक ऑफिस सिस्टम अपनाने का निर्णय लिया गया है। मुझे उम्मीद है कि क्षेत्रीय संरचनाओं के

प्रदर्शन पर इन निर्णयों का सकारात्मक प्रभाव पड़ेगा। हम सभी को बोर्ड के सक्रिय कार्यों का अनुकरण करने की आवश्यकता है।

8. मैं क्षेत्रीय अधिकारियों का ध्यान जीएसटी पॉलिमी विंग, सीबीआईटी, नई दिल्ली द्वारा जारी एक महत्वपूर्ण निर्देश संख्या 04/2023-जीएसटी की ओर आकर्षित करना चाहता हूँ, जिसमें फॉर्म जीएसटी डीआरसी-01 में नोटिस का सारांश प्रस्तुत करने और उचित अधिकारी द्वारा पोर्टल पर इलेक्ट्रॉनिक रूप से फॉर्म जीएसटी डीआरसी-07 में आदेश का सारांश अपलोड करने की कानूनी आवश्यकता पर प्रकाश डाला गया है। मैं क्षेत्रीय संरचनाओं के सभी अधिकारियों से उपरोक्त निर्देशों पर ध्यान देने का आग्रह करता हूँ।

9. जैसा कि हम जानते हैं कि इस जोन के सभी कर्मचारियों और नोडल अधिकारियों को e-HRMS V2.0 पोर्टल से जोड़ा गया है। यह पोर्टल आसान, पारदर्शी और कागज रहित तरीके से कई प्रकार की सेवाएँ प्रदान करता है। इन सेवाओं में अवकाश प्रबंधन, दौरे, एलटीसी और अर्जित अवकाश नकदीकरण, भत्ते और प्रतिपूर्ति, प्रतिनियुक्ति, प्रशिक्षण, सतर्कता, एपीएआर/आईपीआर, अन्य वेतन-संबंधित मुद्दे और सामान्य सेवाएं शामिल हैं। सभी अधिकारी ई-ऑफिस क्रेडेंशियल्स का उपयोग करके <https://e-hrms.gov.in> पर अपनी प्रोफ़ाइल पर एक्सेस/लॉगिन कर सकते हैं और पोर्टल की पूर्ण कार्यक्षमता का उपयोग करने के लिए प्रोफ़ाइल को 100% अपडेट कर सकते हैं। कर्मचारियों और नोडल अधिकारी के लिए सीसीओ के पत्र दिनांक 17.11.2023 के माध्यम से पहले ही दिशानिर्देश जारी किए जा चुके हैं।

10. हमने "ज्ञान संग्रह" के नाम से ज्ञान प्रबंधन (Knowledge Management) के लिए एक महत्वाकांक्षी पहल प्रारंभ की है। इसका उद्देश्य विभाग में उपलब्ध विशेषज्ञता का उपयोग करना है। "संवाद" के इस संस्करण में "ज्ञान संग्रह" नामक लेखों का एक संग्रह संलग्न है। यह मेरे लिए खुशी की बात है कि आप सभी ने उत्साहपूर्वक भाग लिया और "ज्ञान संग्रह" के लिए सेवारत और सेवानिवृत्त अधिकारियों से बहुत सारे लेख प्राप्त हुए हैं। "संवाद" के इस संस्करण में निम्नलिखित चार (4) लेख सम्मिलित किये जा रहे हैं। मुझे आशा है कि ये लेख नई अंतर्दृष्टि देंगे और हम सभी को लाभान्वित करेंगे:-

(क) समीक्षा या पोस्ट ऑडिट प्रक्रिया के दौरान धोखाधड़ी वाले रिफंड दावों की पहचान: प्रकरण सारांश – लेखक: श्री चेतन कुमार जैन, प्रधान आयुक्त, सीजीएसटी, जयपुर।

(ख) भरतपुर का नमक का दरोगा - लेखक: श्री विवेक श्रीवास्तव, सहायक आयुक्त, सीजीएसटी, जयपुर।

- (ग) आपूर्तिकर्ता द्वारा कर का भुगतान नहीं करने के बावजूद जीएसटीआर -2 ए में आईटीसी की उपलब्धता - लेखक: श्री देवी दत्त शर्मा, अधीक्षक, सीजीएसटी संभाग-ई, बहरोडा।
- (घ) आईजीओटी (i-GOT) कर्मयोगी - लेखक: श्री मुकेश कुमार डंग, अधीक्षक, सीसीओ, जयपुर।

इन लेखों को हमारे साथ साझा करने के लिए मैं व्यक्तिगत रूप से इन सभी को धन्यवाद देता हूँ।

11. सेवानिवृत्ति एक कभी न खत्म होने वाला अवकाश है। मैं श्री उमेश कुमार गर्ग, संयुक्त आयुक्त, श्री राजेंद्र सिंह मीना, सहायक आयुक्त, श्री गिरिराज रामफूल मीना, सहायक आयुक्त, श्री सुगन चंद रजवानिया, सहायक आयुक्त, श्री नरेंद्र कुमार, हेड हवलदार और श्री मांगी लाल खटीक, ड्राइवर, को उनकी सेवानिवृत्ति पर बधाई देता हूँ। आगे की नई यात्रा के लिए आप सभी को हमारी शुभकामनाएं।

अगले वर्ष तक,

आपका शुभेच्छु



(महेंद्र रंगा)

सेवा में:- टीम जयपुर जोना।

प्रतिलिपि सूचनार्थ:-

- (i) अध्यक्ष, सीबीआईसी, नई दिल्ली के ओएसडी।
- (ii) निजी सचिव, सदस्य (जीएसटी/केंद्रीय उत्पाद शुल्क/ सेवाकर एवं जोनल प्रभारी), सीबीआईसी, नई दिल्ली।
- (iii) मुख्य आयुक्त, राज्य कर, राजस्थान, जयपुर।
- (iv) अपर महानिदेशक, डीजीजीआई/ नासिन, जयपुर।

ज्ञान संग्रह

दिसम्बर, 2023

GYAN SANGRAH

DECEMBER, 2023

Identification of fraudulent refund claims during review or post audit process : Case Summaries

(A) M/s Borosil Limited: M/s. Borosil Limited, Khasra No. 809-810-811-812, Gram Balekhan, Gram Panchyat Anatpura, Chomu, Jaipur-3037012 having GSTN 08AACCH5367G1ZH filed an application for refund amounting to **Rs. 1,13,80,668/-** vide ARN- AA0802230754483 dated 02.03.2023 under Section 54 of the CGST Act, 2017 in respect of "Exports of Goods/ Services – without payment of Tax (Accumulated ITC)" for the period from 01.04.2022 to 31.12.2022. The authority sanctioned the refund Rs. 1,07,59,017/- and rejected refund of Rs. 6,21,651/- vide RFD-06 dated 06.04.2023.

The detailed examination of the referred claim during Post Audit, revealed that the taxpayer has shown accumulation of ITC of HSN 84 and 85 as input, which prima facia appeared to be capital goods and refund of such credit is debarred. Accordingly, the said refund claim was forwarded to the Jurisdictional Authority for re-verification/re-checking of ITC claimed as input under HSN 84 and 85. After re-verification of refund claim, it was observed that the claimant had claimed excess refund of Rs. 21,89,168/-. After pointing out, the said excess refund amount of Rs. 21,89,168/- along with interest of Rs. 2,40,749/- has been deposited by the taxpayer vide DRC-03 ARN ADO811230168267 dated 29.11.2023.

(B) M/s Classic Natural Stone Private Limited: M/s Classical Natural Stone (GSTIN-08AAJFC5390E1ZE) is engaged in manufacture of veneer of Slate Stone/ limestone/sandstone etc. The taxpayer firm is mainly engaged in export of goods. The taxpayer has been filing monthly refunds under category "Exports of Goods / Services - w/o payment of Tax (Accumulated ITC)". During the review of refund sanction orders passed by the Jurisdictional Authority, it has been observed that the taxpayer has shown to have consumed disproportionately higher quantities of resins/chemicals i.e. approx. 70% of total inputs used in manufacture of final products. Hence, the movement of vehicles on analysis of E-way bill portal revealed that some of the vehicles under which the taxpayer has shown to have received the supply of resins and chemicals have not arrived in the factory premises as movement of these vehicles are not reflecting on the portal during the relevant period. Moreover, some of the vehicles were not plying on the route of premises of taxpayer.

Accordingly for verification of these facts, searches were conducted on 20-09-2023 at the declared premise of the taxpayer. During the search stock of chemicals viz. polyester resin, glass fibre mat, surface mat were found short. The taxpayer admitted their mistake and deposited tax on short found goods amounting to Rs.10,49,600/- alongwith penalty of Rs.1,57,440/-. Further, on examination of payment ledger of the taxpayer, it was found that the taxpayer has not made payment of Rs.42,92,292/- (involving GST Rs.6,55,006/-) to their supplier beyond 180 days of invoice. On being pointed out, the taxpayer reversed ITC of Rs.6,55,006/-. Total Rs. 18.61 Lacs have been recovered from the taxpayer.

It is also noticed on verification of the arrival of the vehicles with the respective toll plaza, that most of the vehicles identified on E-way bill portal have not actually passed through the tolls. Further investigation in the matter is under progress.

(C) M/s. Traumwelt Trading Services: During the review process of refund order dated 20.01.2023 passed for sanction of Rs.84,17,720/-, it is observed that M/s. Traumwelt Trading Services, Jaipur has exported Readymade Garments attracting 5% GST and also made supply of such goods to domestic buyers. The encashment of unutilized ITC against Readymade Garment is found at 10.60%. Suppliers from Maharashtra passing on the input tax credit around 90% of accumulated ITC, are found cancelled ab initio since inception. There is also mismatch between the details of invoice value furnished & communicated by such a cancelled supplier in terms of Section 37 and corresponding ITC according to which

there appears excess availment of ITC of Rs.57,53,200/- in terms of the provisions of Section 16(2)(aa) of the CGST Act.

Further, rate of GST in respect of ITC availed against HSN 6202 is found @ 18% whereas only 12%/5% GST rate is applicable against supply of goods under HSN 6202. The claimant was availing ITC against certain goods i.e. Telephone/Mobile Sets (HSN 8517) from a supplier who issued continuous invoices only to this claimant during the whole month with no other supplies and the claimant is showing outward supplies of such Telephone/Mobile Sets (HSN 8517) to the same taxpayer which is having value & ITC more than 6 times than the corresponding inward supplies. Thus, there are clear indication of fictitious supplies and availment and passing of the input tax credit fraudulently. Previously, another refund of Rs.59 Lakh under the same category was sanctioned to the same claimant by the jurisdictional authority wherein all the inward supplies involving ITC of Rs.71 Lakh are found from only 1 supplier of Maharashtra whose registration has also been cancelled ab-initio since inception. Thus, an enquiry is being conducted for verification of all the transactions of ITC and also for recovery of refund obtained fraudulently.

(D) M/s Jai Ambey Glass Company, Jaipur and others: During the review process of refund order passed in the case of M/s Jai Ambey Glass Company, Jaipur, it was found that the said taxpayer is engaged in supply of Glass and claiming the refund under the category of "ITC Accumulated due to Inverted Tax Structure". Further, it is found that the claimant has procured Glass (HSN 70051090) attracting GST @ 18% and supplied Cullet or other waste or scrap of glass (HSN 7001) which attracts GST @ 5%. Accordingly, the claimant filed refund claim under the category of "Inverted Tax Structure" as they are procuring the goods attracting GST @ 18% and supplying the goods attracting GST @ 5%. On verification of the outward supplies, it was observed that supplies were shown nearby the time of refund claim only and most of the other returns are 'NIL'. The claimant got registered in GST on 11.08.2020 and cancelled their registration on request w.e.f. 15.05.2023. It appeared that the claimant being a trader only, is supplying their destroyed or damaged product i.e. Glass Scarp /Cullet since the same is not arising out of any manufacturing process. Thus, it appears that they are engaged in taking of refund in fraudulent manner. Moreover, such supply appeared to be covered under blocked credit in terms of Section 17(5)(h) of the CGST Act, 2017 in view of the observations of judgment dated 24.06.2021 of the Hon'ble High Court of Madras in the case of M/s. ARS Steels & Alloy International Pvt. Ltd. Vs. The State Tax Officer (W.P.No.2885 of 2021).

Furthermore, on examination of the data on GSTN Portal, the proprietor/mastermind of the said firm has created as many as 7 firms in his name or in the name of his family members. In all these firms, they are adopting the same modus operandi for obtaining the refund from government exchequer. He is getting cancelled the registration of the firm after few transactions and obtained new registration at new place. Such taxpayers have obtained refund of Rs. 4.25 Crore approx. over the period in the name of various firms. Moreover, they are circulating the invoices of input tax credit in their own firms. They are also receiving the invoices from the firms whose registration have been cancelled and also showing supply of goods to the firms which are not in existence during the verification. The investigation against such supplier is under progress.

(E) M/s Baba Super Minerals Private Limited, Kishangarh: The officer of DGGGI, Jaipur detected a case against M/s Baba Super Mineral Private Limited & others. The taxpayer is engaged in manufacture of quartz slabs and quartz powder. However, they are showing purchase of marble blocks for manufacture of quartz slabs and powders from various suppliers. Further, on verification, it was found that there is no use of marble in the manufacture of these products. Thus, the said taxpayers were procuring the input tax credit invoices from marble traders/ manufacturer without receipt of underlying goods. These taxpayers are utilizing the said input tax credit received on goods less invoices towards export of goods and encashing the said input tax credit in the form of refund. The taxpayer has

admitted their fraudulent activities of getting goods less invoices and has deposited part of the amount of wrongly availed ITC. Further, investigation is going on against the supplier of goods less invoices.

(F) M/s Dazzling Jewels: During the review of process of refund orders passed for Rs. 10.50 Lacs in the case of M/S Dazzling Jewels, GSTIN- 08AASF4195K1ZQ, it has been found that the said taxpayer is dealing in gems and jewellery which attracts tax rate only 3%. They are also engaged in availing and providing the production support and management consulting services which attracts GST @ 18%. They are exporting only the goods which attracts tax rate maximum @ 3% under zero rated supply and claiming the refund of accumulated ITC which has accumulated mostly on account of services. They are claiming the refund of accumulated ITC @ 11% (approx.) of total ITC. It is also observed that they are mainly availing services from two units namely M/s KGK Creations (India) Private Limited and M/s KGK Jewellery Manufacturing Pvt Ltd which are related companies. The payment through cash ledger is nil till its inception on account of supply of goods or services. Thus, their activities of availing of ITC and refund of ITC appear to be suspicious.

Further analysis of data of these taxpayers, are under examination.

(G) M/s Tagwright Technologies Private Limited: During the review of process of refund orders passed for Rs. 69 Lacs in the case of M/s Tagwright Technologies Private Limited, it has been found that the said taxpayer is engaged in providing services including management consultancy services and they filed refund claim on account of accumulated input tax credit against "zero rated supply of services". During the course of verification of 78 suppliers, it is found that registration of the 12 service suppliers are found cancelled. Moreover, the taxpayer has also availed refund of Rs. 42 Lacs in earlier period.

Further, investigation against the taxpayer in respect of availing of ITC on the invoices of suppliers, whose registrations are cancelled, is going on.

(H) M/s E-Channel Trading Company: During the course of review of Refund Order dated 28.02.2023 passed by the Jurisdictional Authority for sanction of Rs. 831356/- to M/s E-Channel Trading Company, it was observed that it was filed under the category of "Exports of Services- with payment of Tax whereas the major portion of ITC is on account of goods falling under HSN 6304 (Furnishing Articles). Apart from this, other HSN of different goods such as Hearing Aids, Tools, Ceramic Items etc. have been furnished against which ITC is claimed to have been availed during the relevant period.

As regards ITC on account of Input Services, it is observed that the same is availed of mainly under SAC 996111 (Services in wholesale trade) which is mainly flowing from EZ-MALL ONLINE LIMITED and also from AMAZON SELLER SERVICES PVT LTD. Such ITC appears to be related to commission for using e-commerce platform for the purpose of trading. As per GSTR-1, the claimant has shown supplies under different HSN in addition to providing Zero Rated Supply of Service. As per their declarations, it appears that the claimant is engaged in trading of goods through e-commerce operator as well as export of IT services and there appears no local supply of service. Moreover, the claimant has shown ITC of Rs.7558787/- during the relevant period of refund out of which ITC of Rs.3060000/- has flown under a single invoice against HSN 6304 from their distinct entity in Delhi i.e. 07AKCPG5970F1Z9. There are 8 entries under which ITC of Rs.22 Lakh (approx.) has flown in under SAC 996111 (Services in wholesale trade) from another distinct entity of Rajasthan i.e. 08AKCPG5970F2Z6 which is under the category of ISD (INPUT SERVICE DISTRIBUTOR) invoices.

As per GST portal, the claimant was having total 17 distinct entities out of which 12 are being shown as Inactive and 5 are being shown as Active including 2 distinct entities of Rajasthan and 1 of Delhi.

The aforesaid activities of the taxpayer create suspicions that they are circumventing the legal provisions by claiming refund of goods under the services. The matter is under investigation.

(I) M/s Offshore Infrastructures Limited: The claimant filed a refund claim of Rs.2,80,00,000/- for "Excess Balance in Electronic Cash Ledger" and same has been sanctioned by the jurisdiction authority. During the course of review of the case, it was found that the turnover during the relevant period October-2022 to March-2023 was Rs.2,31,69,23,550/- against which liability of Rs.39,13,28,786/- has been discharged through ITC and Rs.2,60,20,564/- has been discharged through Cash. Further, the examination of the records, as per TDS deduction @ 2% being government supply, the turnover during the relevant period should have been Rs. 240 Crore whereas no payment through cash ledger remained in government account as more than the tax paid through cash ledger by them has been allowed as refund of balance in electronic cash ledger.

(J) M/s Flemingo (DFS) Private Limited, Duty Free Shop, Airport Sanganer, International Arrival and Departure Halls, Jaipur (GSTIN: 08AAACF7189GIZD): The claimant filed an application for refund amounting to Rs.20,58,731/- on 23.09.2022 against "accumulated ITC" on account of zero rated supply of liquor for the period from 01.04.2021 to 31.03.2022 and it was sanctioned by the Authority. During the course of review of the case, it was found that the claimant was selling the goods falling under HSN 2208 to passengers who are proceeding for international departure and the said goods appear to be "warehoused goods" within the meaning as assigned to it in the Customs Act, 1962 from where international passengers buy such goods from their Duty-free shop and take the said goods along with them at the destination country. The claimant was treating such transaction of goods as Zero-Rated Supply and disclosing them accordingly in their respective GSTRs.

It is submitted that according to legal provisions, the refund of unutilized ITC on account of Zero-Rated Supply is allowed in terms of Section 54(3) of the CGST Act, 2017 wherein following conditions are mentioned: (i) the transaction must be covered under the scope of a supply; (ii) such supply must be Zero Rated Supply. Thus, the activities or transactions in relation to supply of warehoused goods to any person before clearance for home consumption shall not be treated as a supply of goods. The nature of transactions as claimed to be 'Zero Rated Supplies' cannot be treated as 'Zero Rated Supplies' in terms of Section 16 of the IGST Act, 2017 even if such transactions or activities are in the nature of export since such transactions have been kept out of the purview of 'Scope of Supply' in terms of Section 7 of the CGST Act, 2017 and such provisions of Scope of Supply' shall also, by virtue of Section 20 of the IGST Act, 2017, be applicable for the purpose of defining 'Supply' under the IGST Act, 2017. When a transaction or activity not to be treated as 'Supply' under the IGST Act, 2017, it cannot be treated as 'Zero Rated Supply' either. Accordingly, the subject activities of the claimant cannot be considered as "Zero Rated Supply" for the purpose of granting refund of Accumulated ITC in terms of Section 54(3) of the CGST Act, 2017.

The claimant is also making similar supply of liquor to the incoming passengers and the said activity of supply to incoming passengers will not satisfy the condition of export of goods and thereby, they are not eligible for refund of accumulated ITC. These facts remained unexamined by the refund sanctioning authority.

Chetan Kumar Jain, IRS
Pr. Commissioner,
CGST & CX, Jaipur

“Namak Ka Daroga of Bharatpur”

Though, department is having e-way bill checking mechanism, yet for long it was not in vogue. To check freebees, Election Commission stressed on checking of vehicles. We are having a big tool in our hand in the form of checking e-way bills. I would like to share my experience of Bharatpur Division.

It was a big challenge, as staff was not tuned for such operations. Shortage of staff was also a big issue. I was made to remember my capabilities like Hanuman ji.

I got lesson, that it is our zeal, which makes the cases, whatever may be our constraints. For example, I expressed my faith in Ministerial staff and put them with very short Executive staff. They rose to my expectation and Shri Deepak, TA and Shri Pradeep, EA did wonderful job. Work in Nakabandi by Shri Pradeep and Paper work by Shri Deepak was worth appreciating.

Staff worked day and night, though with relaxation, they attended office as well.

As a result of this, we made 13 cases of detention of vehicles of goods of value of Rs. 2.27 crore in 2 weeks and Rs. 30.36 lacs cash revenue was collected, of which no appeal will be filed. Grey areas of tax evasion detected.

Shri Sunil Kumar Rohilla's (Supdt) robust personality was an added feature. He worked dedicatedly. Shri Vinod Kumar Mourya, Supdt's high spirit kept my thrill. Only Shri Amit Parashar, Inspector was having e-way bill access, so in every Nakabandi, his presence was needed. Similarly, Shri Ramesh Hawaldar was needed every time for stopping the vehicle. They rose to the occasion, without any reluctance. Shri Bharat Lal Meena, Inspector was also thrilled to do such activities for the first time. Contingent staff also did good job and kept vigil on detained vehicles, day and night.

I felt, as if I am real 'Namak ka Daroga' of Munshi Prem Chand.

It was really a challenging job, as borders of 3 states meet and two states were having elections. Crime rate is also high, so staff security was my biggest concern. Every Law Enforcement Agency was busy due to Election, so some times, we did not get support from them and had to work alone. 'Ekla chalo re' of Gurudev Rabindranath inspired us.

During this period, many hectic meetings were to be attended at Collectorate, which include high level meetings with Election Observers.

Work of Agency was reflected in ESMS app, so every agency was aware of the activities of CGST Bharatpur. Many Agency Heads, at meetings gave me compliments, though these appeared, left handed.

It gave us immense pleasure when we detained trucks of Arecanuts, coming from Bangaluru. Without e-way bills, they had crossed nearly 2000 kms between these 2 Bs.

i.e. Bangaluru and Bhartpur but their fate did not favour them at Bharatpur due to 'Namak ka darogas', standing on road at late night. A big syndicate unearthed.

Many times it happened that many detained vehicles were standing inside and outside office. As Election Office of a candidate was also in front of office, so our action attracted thousands of eyes.

Higher officers also appreciated our efforts.

Among this hectic schedule, one day I got a congratulation call that first prize has been conferred on my Hindi poem by 'NARAKAS' Bharatpur and I was called in prize giving ceremony. They asked me how I get the time for writing from my busy schedule? I replied smilingly that, Rahim, apart from warrior was also poet.

During this period, I got transfer to my native place Jaipur, but was relieved after elections, I consider it a reward for my work, as leader of the team.

Vivek Shrivastava
Assistant Commissioner,
CGST & CX, Jaipur

Availability of ITC in GSTR-2A despite the supplier not having paid Tax

CBIC's Instruction No. 04/2022-GST, dated 28.11.2022 provides for the manner of processing and sanction of IGST refunds, withheld in terms of clause (c) of sub-rule (4) of Rule 96 of the CGST Rules, 2017, transmitted to the jurisdictional GST authorities under sub-rule (5A) of rule 96 of the CGST Rules, 2017.

Refund claim of IGST (amounting to Rs. 51,14,825) paid by an exporter [M/s **Graintex International (India) Private Limited**] of the jurisdiction of CGST Range-XXII, Neemrana was transmitted by ICEGATE to GSTN by creation of RFD-01 under the category of "Refund of IGST paid on export of goods (Refund not processed by ICEGATE)" for verification and sanction by jurisdictional GST authorities as there was an DGARM alert of risky exporter against the taxable person.

The said Instruction No. 04/2022-GST, dated 28.11.2022 directs that "the proper officer shall ascertain the genuineness of the exporter and verify the correctness of availment and utilization of ITC by the exporter and exercise due diligence in processing the said refund claims to safeguard interest of revenue. Accordingly, the figures of ITC available as per GSTR-2A and ITC availed as per GSTR-3B were matched.

In a specific case of inward supplies of goods [from **M/S Graintex Exports (India) Private Limited having GSTIN 07AAECG4990Q1ZU**] it was observed that six invoices raised by the supplier in the months of December 2019 and January 2020 involving IGST ITC of Rs.10,32,301/- were auto-drafted in the GSTR-2A of the exporter but not shown in the ITC Reconciliation Statement available on the portal.

It was observed that the supplier filed his GSTR-1 for the said months of 12/2019 and 01/2020 on 11.04.2021 enabling auto-drafting of the ITC in GSTR-2A of the exporter whereas the GSTR-3B returns had already been filed on 15.01.2020 and 20.03.2020 respectively. Examination of the supplier's GSTR-3B returns revealed that out of six invoices, the supplier had not paid an aggregate amount of Rs.6,72,912/- of IGST relatable to four invoices in the GSTR-3B returns.

Accordingly, despite the ITC having been auto-drafted in GSTR-2A returns and the supplier having filed both the GSTR-1 and GSTR-3B returns, the tax involved in four out of six invoices had not been paid by the supplier. Thus, the availment of ITC amounting to Rs.6,72,912/- by the exporter without the supplier having paid the tax was in contravention of the provisions of Section 16(2)(c) of the CGST Act, 2017 and the refund claim was rejected upto that extent.

It, therefore, follows that cases of mismatch of figures of GSTR-2A vis-à-vis ITC Reconciliation Statement or delayed filing of GSTR-1 return by the supplier especially where GSTR-3B return has been filed at an earlier date may involve non-payment of tax by the supplier.

Devi Dutt Sharma
Superintendent
CGST Division-E, Behror

iGOT Karmayogi

iGOT Karmayogi Digital Platform, a Learning Management System (LMS) is the launchpad for the National Programme for Civil Services Capacity Building (NPCSCB). It is the common learning platform across all ministries, departments, states and organizations. Courses from various training academies and Institutes of India and international universities are also be made available for the officers. The aim of said portal is to harmonize training standards across the country.

2. Some of the benefits are listed below:

- (i) The platform enables officials to identify, acquire, and certify their essential abilities for performing their tasks.
- (ii) Platform also helps the Govt. Employees to interact and communicate across silos for more effective execution of their duties.

3. The portal shall aid in “Anytime Anywhere Learning” on digital mode to all the officers and is a landmark in the direction of digital learning, being the new and effective trend in the field of capacity building. Also, the portal has various other features apart from learning hub, which includes career and events hub which can be explored by learners to their benefits. The departmental officers can register and onboard themselves on iGOT Karmayogi platform through their gov/nic email ids and access the courses available on iGOT, directly through the URL <https://igotkarmayogi.gov.in>.

4. To facilitate learning on topics such as GST, Customs and Narcotics, NACIN has uploaded following courses on iGoT Portal:

1. Registration under GST Law,
2. Cancellation and Revocation of GST Registration,
3. Advance Ruling in Customs,
4. Composition Scheme under Goods and Services Tax,
5. Import Export through Foreign Post Office
6. Return Filing under GST
7. विदेशीय डाकघर के माध्यम से माल का आयात एवं निर्यात
8. Intellectual Property Rights
9. E-way Bill System under GST Law - Part 1
10. E-way Bill System under GST Law - Part 2
11. E-way Bill System under GST Law - Part 3
12. Role of CBIC in PM Gati Shakti for Logistics Efficiency

I wish you a happy e-learning journey ahead.

Mukesh Kumar Dang
Superintendent,
CCO, Jaipur