

# GST Trail

## Key Highlights of GST Notifications and Clarification Circulars

March 2022



### Notification No. 02/2022-Central Tax dated 11 March 2022

This notification empowers the Additional Commissioners/Joint Commissioners of specified Central Tax Commissionerate, subordinate to the Principal Commissioners of Central Tax or the Commissioners of Central Tax, as the case may be, to adjudicate (pass an order or decision) in respect of specified notices issued by the officers of Directorate General of Goods and Services Tax Intelligence (DGGI).

\*Specified notices are the notices issued by DGGI involving the power of inspection, search, seizure, demands, recovery and penalty.

### Notification No. 03/2022-Central Tax Dated 31 March 2022

Through this notification, additional goods have been included in the list of specified goods, whereby any person supplying such goods will not be eligible to claim the exemption from registration under Notification 10/2019-CT, dated 7 March 2019:

"4.	6815	Fly ash bricks or fly ash aggregate with 90%. or more fly ash content; Fly as blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earth
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles".

### Notification No. 04/2022-Central Tax Dated 31 March 2022

Similar to above, any person engaged in manufacturing the below-specified goods will not be eligible to opt for the Composition levy under subsection (1) of Section 10 of the Act, as specified under Notification 14/2019-CT, dated 7 March 2019:

"4.	6815	Fly ash bricks or fly ash aggregate with 90%. or more fly ash content; Fly ash
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles".

## Circulars - 169/01/2022-GST dated 12 March 2022

The notices issued by officers of Audit Commissionerates and the DGGI shall be adjudicated by the competent Central Tax officer of the executive Commissionerate in whose jurisdiction the noticee is registered as specified under Notification 2/2022, dated 11 March 2022 above.

In a case where the principal place of business of a noticee falls under the jurisdiction of multiple Commissionerates or multiple notices have been issued on the same matter to different noticees, including the persons having the same PAN but different GSTINs having a place of business falling under the jurisdiction of multiple Central Tax Commissionerates, the Additional/Joint Commissioner of Central Tax of specified Commissionerates have been empowered with all India jurisdiction to adjudicate such notices, irrespective of the amount involved, unless the highest demand of tax jurisdiction falls under 'Central Tax Zone.'

The circular clarifies that a proposal for appointment of common adjudicating authority may be sent to the Board in respect of notices issued by the above officers. Furthermore, the notices already issued by DGGI officers and where no adjudication order has been issued to date may be made answerable to the Additional/Joint Commissioners having all India jurisdiction, in accordance with the criteria, by issuing corrigendum to such notices.

## Guidelines - 02/2022-GST Dated 22 March 2022

### Standard Operating Procedure (SOP) for scrutiny of GST returns

The CBIC has issued a detailed SOP for initiating scrutiny of GST returns for FY 2017-18 and FY 2018-19 by the officers of Central GST. The SOP has been issued as an interim measure in order to ensure uniformity in - (i) selection/identification of returns for scrutiny, (ii) methodology of scrutiny of such returns, and (iii) related procedures pertaining to scrutiny.

## About Nexdigm

Nexdigm is an employee-owned, privately held, independent global organization that helps companies across geographies meet the needs of a dynamic business environment. Our focus on problem-solving, supported by our multifunctional expertise enables us to provide customized solutions for our clients.

We provide integrated, digitally driven solutions encompassing Business and Professional Services, that help companies navigate challenges across all stages of their life-cycle. Through our direct operations in the USA, Poland, UAE and India, we serve a diverse range of clients, spanning multinationals, listed companies, privately-owned companies, and family-owned businesses from over 50 countries.

Our multidisciplinary teams serve a wide range of industries, with a specific focus on healthcare, food processing, and banking and financial services. Over the last decade, we have built and leveraged capabilities across key global markets to provide transnational support to numerous clients.

From inception, our founders have propagated a culture that values professional standards and personalized service. An emphasis on collaboration and ethical conduct drives us to serve our clients with integrity while delivering high quality, innovative results. We act as partners to our clients, and take a proactive stance in understanding their needs and constraints, to provide integrated solutions. Quality at Nexdigm is of utmost importance, and we are ISO/ISE 27001 certified for information security and ISO 9001 certified for quality management.

We have been recognized over the years by global organizations, like the International Accounting Bulletin and Euro Money Publications.

**Nexdigm** resonates with our plunge into a new paradigm of business; it is our commitment to **Think Next**.

Follow us on



USA • Canada • Poland • UAE • India • Hong Kong • Japan



[www.nexdigm.com](http://www.nexdigm.com)

Reach out to us at [ThinkNext@nexdigm.com](mailto:ThinkNext@nexdigm.com)

### Disclaimer

This alert contains general information which is provided on an "as is" basis without warranties of any kind, express or implied and is not intended to address any particular situation. The information contained herein may not be comprehensive and should not be construed as specific advice or opinion. This alert should not be substituted for any professional advice or service, and it should not be acted or relied upon or used as a basis for any decision or action that may affect you or your business. It is also expressly clarified that this alert is not intended to be a form of solicitation or invitation or advertisement to create any adviser-client relationship.

Whilst every effort has been made to ensure the accuracy of the information contained in this alert, the same cannot be guaranteed. We accept no liability or responsibility to any person for any loss or damage incurred by relying on the information contained in this alert.