

GST Trail

Key Highlights of GST Notifications and Clarification Circulars

March 2023



Circular

[Circular No. 191/03/2023-GST Dated 27 March 2023](#)

As recommended in the GST Council's 49th meeting, with effect from 1 March 2023, 5% GST rate has been notified on Rab, when sold in pre-packaged and labeled, and Nil GST when sold in other than pre-packaged and labeled (02/2023 and 03/2023 dated 28 February 2023).

However, in view of the prevailing divergent interpretations and genuine doubts regarding the applicability of the GST rate on Rab for past periods, the Central Board of Indirect Taxes and Customs (CBIC) clarified that Rate applicability in the past period would remain the same as adopted by the taxpayer in the past.



Technical Updates

[Advisory: GSTN launches e-invoice registration services with private IRPs](#)

GSTN has launched multiple private Invoice Registration Portal (IRP). The taxpayers now have a choice of more than one IRP (earlier being the only single portal of NIC), which they can use to register their e-invoices. This adds significant capacity and redundancy to the existing single e-invoice registration portal. The details of the existing and new IRPs are available [here](#).

[Advisory for the taxpayer wishing to register as “One Person Company” in GST](#)

The option of choosing One Person Company does not appear in form REG-01, notified by CGST/SGST Acts; hence, it does not appear on the GSTN portal either.

Wherein GSTN has advised that in the ‘Part B’ of GST Registration Form ‘REG-01’, the applicant may select (Constitution of Business under ‘Business Details’ tab using the dropdown list) option “Others,” if the taxpayer wants to register for GST as “One Person Company.” After selecting the option “Others,” the applicant shall also mention “One Person Company” in the text field and follow the steps for a normal registration application to complete the process.

[HSN Code Reporting in e-Invoice on IRPs Portal](#)

It is mandatory for taxpayers to report a minimum of six-digit valid HSN code for their outward supplies having Aggregate Annual Turnover (AATO) of more than INR 50 million in any previous financial year and relevant reporting requirement is successfully implemented in GST System. However, relevant implementation at the IRP portal for E-Invoice is still under process. Hence, it is suggested that wherever a valid six digit HSN code is unavailable, a corresponding valid eight digit HSN code should be reported instead of artificially creating six digit HSN code.

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