

GST Trail

Key Highlights of GST Notifications and Clarification Circulars

March 2024



Instructions/Guidelines

[Instruction No. 01/2023-24- \[GST-INV\] dated 30 March 2024](#)

The Central Board of Indirect Taxes and Customs (CBIC) has issued Guidelines for CGST field formations in maintaining ease of doing business while engaging in investigation with regular taxpayers. The Instruction incorporates aspects related to tax investigation, summons and searches to rectify the simplicity of business procedure. A detailed alert covering said Instruction can be accessed [here](#).

Technical Updates

[Advisory: Integration of E-Waybill system with New IRP Portals](#)

The Goods and Services Tax Network (GSTN) has announced the integration of E-Waybill services with four new Invoice Registration Portals (IRPs) via the National Informatics Centre (NIC), enabling taxpayers to generate E-Waybills alongside E-Invoicing on these four IRPs. This new facility complements the existing services available on the NIC-IRP, making E-Waybill services, along with E-Invoicing, available across all six IRPs.

[Advisory on GSTR-1/IFF: Introduction of New 14A and 15A tables](#)

In accordance with Notification [26/2022](#) – Central Tax dated 26 December 2022, the GSTN has announced the introduction of Table 14A and Table 15A to capture the amendment details of supplies made through e-commerce operators (ECO) on which the ECOs are liable to collect tax under Section 52 or liable to pay tax under Section 9(5) of the CGST Act, 2017.

These tables are available in GSTR-1/IFF from February 2024 onwards and are relevant for those taxpayers who have reported the supplies in Table 14 or Table 15 in earlier tax periods.

Table 14A – Amended Supplies made through ECO in GSTR-1:

The supplier can amend the details of supplies reported in Table 14 under the two sections in earlier return periods:

- 14(a) Liable to collect tax under Section 52(TCS).
- 14(b) Liable to pay tax under Section 9(5).

Table 15A – Amended Supplies under Section 9(5) in GSTR-1/IFF:

The supplier can amend the details of supplies in Table 15 under the following four sections in earlier return periods:

- Registered Supplier and Registered Recipient (B2B).
- Registered Supplier and Unregistered Recipient (B2C).
- Unregistered Supplier and Registered Recipient (URP2B).
- Unregistered Supplier and Unregistered Recipient (URP2C).

Other Salient Features:

- Amended taxable values will be auto-populated from Table 14A(b) to Table 3.1.1(ii) of GSTR-3B.
- Amended taxable value along with tax liabilities from all the four sections of Table 15A, i.e., B2B.
- B2C, URP2B and URP2C will be auto-populated to Table 3.1.1(i) of GSTR-3B.

- There will be no auto-population of e-invoice in Table 15A. E-invoices reported for Section 9(5) supplies will be populated in FORM GSTR-1 as per existing functionality. ECOs are advised to examine and add such records in Table 15A related to Section 9(5) supplies.
- ECO shall report amendment of debit or credit notes related to such services notified under Section 9(5) in existing Table 9C of GSTR-1/IFF.

Impact of new tables in GSTR-2B:

A new table “ECO – Documents (Amendment)” is being added in GSTR-2B. In this table, the registered recipient can view the amended document details of the supplies made through ECO on which the ECO is liable to pay tax under Section 9(5) of the CGST Act.



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