

GST Trail

Key Highlights of GST Notifications and Clarification Circulars

September 2023



Notification Updates

Notification [45/2023](#) – Central Tax – dated 6 September 2023;
Notifications [49/2023](#) and [51/2023](#) – Central Tax – dated 29
September 2023 (Notification No.51 supercedes Notification No.45)

The Central Board of Indirect Taxes and Customs (CBIC) has notified amendments to the CGST Rules through Central Goods and Services Tax (Third Amendment) Rules, 2023. Effective from 1 October 2023, the key amendments are summarized below:

CGST Rule	Amendment Summary
8(1)	Rule 8(1) amended to exclude persons supplying online money gaming from a place outside India to a person in India from mandatory declaration of Permanent Account Number, State or Union territory in FORM GST REG-01.
14	Rule 14 amended to include persons supplying online money gaming from a place outside India to a person in India for submission of mandatory registration application in FORM GST REG-10.
31B	The value of supply in the case of online gaming and online money gaming shall be the total amount payable to or deposited with the supplier by way of money or money's worth by or on behalf of the player.

CGST Rule	Amendment Summary
31C	The value of supply of actionable claims in case of casino shall be the total amount paid or payable by or on behalf of the player for: <ul style="list-style-type: none"> a. purchase of the tokens, chips, coins or tickets for use in the casino or b. participating in any game, scheme, competition, or any other activity or process in the casino, in cases where the items specified in (a) are not required.
64	It is now mandatory to file GSTR-5A monthly filing for: <ul style="list-style-type: none"> 1. persons supplying online money gaming from a place outside India to a person in India, and 2. persons providing online information and database access or retrieval services from a place outside India to a non-taxable online recipient or to a registered person.

In both of the above cases,

- Any amount returned or refunded by the supplier to the player shall not be deductible from the value of the supply, and
- Any amount received by the player by winning any game, scheme, competition or any other activity that is used for playing in a further event without withdrawing shall not be considered as the amount paid to or deposited with the supplier by or on behalf of the said player.”

There are various changes made to the Form prescribed under CGST Rules

Notification [46/2023](#) – Central Tax – dated 18 September 2023

The CBIC has appointed adjudicating authority in respect of the notice issued to M/s Inkuat Infrasel Pvt. Ltd.

Notification [47/2023](#) – Central Tax – dated 25 September 2023

The CBIC had earlier notified special procedure vide Notification 30/2023 – Central Tax – dated 31 July 2023 to be followed by registered persons engaged in manufacturing of Pan Masala and Tobacco products. Now, the implementation of said new procedure has been postponed and will be effective from 1 January 2024.

Notifications [48/2023](#) – Central Tax and [02/2023](#) – Integrated Tax – dated 29 September 2023

The CBIC has notified that the Central Goods and Services Tax (Amendment) Act, 2023 (30 of 2023) and Integrated Goods and Services Tax (Amendment) Act, 2023 (31 of 2023), shall come into force from 1 October 2023.

Notification [50/2023](#) – Central Tax – dated 29 September 2023

The CBIC has amended Notification [66/2017](#) – Central Tax – dated 15 November 2017 to exclude suppliers registered under the Composition Scheme making a supply of “specified actionable claims” such as those relating to betting, gambling, horse racing and online money gaming for determining the time of supply.

Notification [03/2023](#) – Integrated Tax – dated 29 September 2023

The CBIC has notified the supply of online money gaming as the goods on import of which the proviso to Section 5(1) of the IGST Act shall not apply but on which IGST shall be levied and collected under Section 5(1) of said Act.

Notification [04/2023](#) – Integrated Tax – dated 29 September 2023

The CBIC has notified the Principal Commissioner of Central Tax, Bengaluru West and all the officers subordinate to him as the officers empowered to grant registration in case of supply of online money gaming provided or agreed to be provided by a person located in non-taxable territory and received by a person in India.

Notifications [11/2023](#) – Central Tax (Rate) and [14/2023](#) – Integrated Tax(Rate) – dated 29 September 2023

The CBIC has amended Notifications [1/2017](#) – Central Tax (Rate) and [1/2017](#) – Integrated Tax (Rate) – dated 28 June 2017 to specify CGST and IGST rates of 14% and 28% respectively on “specified actionable claims.”

Notifications [11/2023](#) and [13/2023](#) – Integrated Tax (Rate) – dated 26 September 2023

The CBIC has amended Notifications [8/2017](#) and [10/2017](#) – Integrated Tax (Rate) – dated 28 June 2017 to grant exemption with effect from 1 October 2023 from payment of 5% IGST under the Reverse Charge Mechanism (RCM) for the supply of services pertaining to goods imported via ocean freight.

Notification [12/2023](#) – Integrated Tax (Rate) – dated 26 September 2023

The CBIC has amended Notification [9/2017](#) – Integrated Tax (Rate) – dated 28 June 2017 to revoke IGST exemption with effect from 1 October 2023 for Online Information and Database Access or Retrieval (OIDAR) services provided by a supplier located in non-taxable territory to specified recipients including governmental entities and individuals in relation to any purpose other than commerce, industry or any other business or profession.

Technical Updates

Time limit for Reporting Invoices on the IRP Portal

The Goods and Services Tax Network (GSTN) has announced a time limit on reporting old invoices on the e-invoice IRP portals for taxpayers with Aggregate Annual Turnover (AATO) greater than INR 1 billion. Taxpayers in this category will not be allowed to report invoices (including credit & debit notes) older than 30 days from the date of reporting. GSTN has proposed to implement the same from 1 November 2023 onwards.

Geocoding Functionality for the Additional Place of Business

The geocoding functionality for the "Additional Place of Business" address is now active on the GST portal across all States and Union Territories and builds upon functionality implemented earlier for the principal place of business. The advisory provides a brief guide for accessing, using and viewing this feature. It also specifies that this is a one-time submission and address revisions are not permitted.

Temporary/Short Period Pause in e-Invoice Auto Population into GSTR-1

Consequent to essential system upgrades involving the implementation of e-Invoice JSON download functionality, the auto-population of e-Invoice in GSTR-1 was temporarily halted from 26 September 2023 to 29 September 2023 from all six IRP portals. The said data was subsequently auto-populated on 30 September 2023.

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