

GST Trail

Key Highlights of GST Notifications and Clarification Circulars

April 2024



Notification Updates

Notification 07/2024– Central Tax – dated 8 April 2024

The Central Board of Indirect Taxes and Customs (CBIC) has exempted four taxable persons with specified GSTINs from payment of interest on late filing of GSTR-3B for specified months, subject to there being sufficient balance in their electronic cash ledger or electronic credit ledger, or them depositing the required amount through challan. The same is on account of the inability of said persons to file the return due to a technical glitch on the portal. The GSTINs and corresponding tax periods are as below:

Sr. No	GSTIN	Months
1	19AAACI1681G1ZM	June 2018
2	19AAACW2192G1Z8	October 2018
3	19AABCD7720L1ZF	July 2017 and August 2017
4	19AAECS6573R1ZC	July 2017 to February 2018

Notification 08/2024– Central Tax – dated 10 April 2024

The CBIC has extended the date from which Notification 04/2024 – Central Tax – dated 5 January 2024 shall come into effect, from 1 April 2024 to 15 May 2024. The said Notification specifies the special procedure to be followed by a registered person engaged in the manufacturing of certain goods like pan masala, tobacco products, etc.

Notification 09/2024– Central Tax – dated 10 April 2024 r/w GSTN Advisories dated 11 April 2024 and 13 April 2024 on Extension of GSTR-1 due date for March 2024 to 12 April 2024

The CBIC had extended the due date for filing GSTR-1 for taxpayers not registered under the Quarterly Returns with Monthly Payment (QRMP) Scheme to 12 April 2024.



Technical Updates

[Advisory: Self-enablement for e-invoicing](#)

The Goods and Services Tax Network (GSTN) has highlighted that taxpayers whose turnover exceeds INR 50 million in the financial year 2023-2024 will be required to start e-Invoicing from 1 April 2024 onwards and the same is applicable for any of the proceeding financial years too. Furthermore, the advisory informs taxpayers meeting the E-invoicing criteria who have not yet been enabled on the portal to self-enable for e-invoicing by visiting the prescribed links and start reporting through the Invoice Registration Portals (IRPs).

[Advisory on reset and re-filing of GSTR-3B of some taxpayers](#)

The GSTN has intimated the facility for re-filing of GSTR-3B for some taxpayers to whom the Grievance Redressal Committee of the GST Council has given the opportunity to correct the discrepancy observed between the saved data in the GST system and the data actually filed in the fields of ITC availment and payment of tax liabilities. Accordingly, said returns

have been reset and the affected taxpayers have been communicated on their registered email-ids to re-file their GSTR-3B within 15 days of receipt of such communication.

[Advisory: Auto-populate the HSN-wise summary from e-invoices into Table 12 of GSTR-1](#)

The GSTN has announced that a new feature to auto-populate the HSN-wise summary from e-Invoices into Table 12 of GSTR-1 is now available on the GST portal. Taxpayers are advised to reconcile and manually correct any discrepancies or errors between the auto-populated data and their internal records before final submission.

[Important Update: Enhancement in the GST Portal](#)

The GSTN has announced important enhancements to the GST portal to be launched on 3 May 2024. The key updates are summarized below:

News and Updates Section:

A dedicated tab for all news and updates, with beta search functionality, module-wise drop downs and access to archived advisories dating back to 2017.

User Interface Improvements:

Minor tweaks to the homepage to enhance usability, aesthetics and convenience.

Updated Website Policy:

Updates to the website policy and the data archival policy with details regarding web managers being included.

The Advisory also provides a [pdf tutorial](#) with screenshots comparing the modifications with the old portal.

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