No. CCT/26-2023-24/G/1375

Subject: Clarification on issue pertaining to e-invoice.

Ref.: Circular No. 198/10/2023-GST dated 17th July, 2023 issued under Central Goods and Services Tax Act, 2017 by the GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, GOI, New Delhi.

Circular

(No. 07/2023-24-GST)

The Central Board of Indirect Taxes and Customs (CBIC) has issued the above referred circular. For the uniformity and in exercise of the powers conferred under Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) it is hereby directed that the Said Circular issued by the CBIC shall be applicable, mutatis mutandis, in implementation of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017). Copy of the referred CBIC Circular is attached herewith as Annexure.

This Trade Circular is clarificatory in nature. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the undersigned.

S. S. Gill, IAS, Commissioner of State Taxes, Goa.

Panaji, 4th August 2023.

Circular No. 198/10/2023-GST

F. No. CBIC-20001/5/2023-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 17th July, 2023.

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/Commissioners of Central Tax (All).

The Principal Directors General/Directors General (All).

Madam/Sir,

Subject: Clarification on issue pertaining to e-invoice.

Representations have been received seeking clarification with respect to applicability of e-invoice under Rule 48(4) of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as "CGST Rules") w.r.t. supplies made by a registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, to Government Departments or establishments/ /Government agencies/local authorities/PSUs registered solely for the purpose of deduction of tax at source as per provisions of Section 51 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act").

2. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by Section 168 (1) of the CGST Act, hereby clarifies the issue as under:

Sr. No.	Issue	Clarification
1	2	3
1.	Whether e-invoicing is applicable for supplies made by a registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, to Government Departments or establishments/Government agencies/local authorities/PSUs which are registered solely for the purpose of deduction of tax at source as per provisions of Section 51 of the CGST Act?	Government Departments or establishments/ /Government agencies/local authorities/PSUs, which are required to deduct tax at source as per provisions of Section 51 of the CGST/SGST Act, are liable for compulsory registration in accordance with Section 24(vi) of the CGST Act. Therefore, Government Departments or establishments/Government agencies/local authorities/PSUs, registered solely for the purpose of deduction of tax at source as per provisions of Section 51 of the CGST Act, are to be treated as registered persons under the GST law as per provisions of Clause (94) of Section 2 of CGST Act. Accordingly, the registered person, whose turnover exceeds the prescribed threshold for generation of

1	2
	e-invoicing, is required to issue e-invoices for the supplies made to such Government Departments or establishments/Government agencies/local authorities/PSUs, etc. under Rule 48(4) of CGST Rules.

3. It is requested that suitable trade notices may be issued to publicise the contents of this Circular.

4. Difficulty, if any, in the implementation of this circular may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal), Principal Commissioner (GST).

No. CCT/26-4/2023-24/G/1376

Subject: Clarification on refund-related issues.

Ref.: Circular No. 197/09/2023-GST dated 17th July, 2023 issued under Central goods and Services Tax Act, 2017 by the GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, GOI, New Delhi.

Circular

(No. 06/2023-24-GST)

The Central Board of Indirect Taxes and Customs (CBIC) has issued the above referred circular. For the uniformity and in exercise of the powers conferred under Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) it is hereby directed that the Said Circular issued by the CBIC shall be applicable, mutatis mutandis, in implementation of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017). Copy of the referred CBIC Circular is attached herewith as Annexure.

This Trade Circular is clarificatory in nature. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the undersigned.

S. S. Gill, IAS, Commissioner of State Taxes, Goa.

Panaji, 4th August, 2023.

Circular No. 197/09/2023-GST

F. No. CBIC-20001/5/2023
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing
New Delhi, Dated the 17th July, 2023.

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/Commissioners of Central Tax (All).

The Principal Directors General/Directors General (All).

Madam/Sir,

Subject: Clarification on refund related issues.

References have been received from the field formations seeking clarification on various issues relating to GST refunds. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law in this regard across the field formations, the Board, in exercise of its powers conferred by Section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act"), hereby clarifies the issues detailed hereunder:

1. Refund of accumulated input tax credit under Section 54(3) on the basis of that available as per FORM GSTR 2B:-

1.1 In terms of Para 5 of Circular No. 135/05/2020-GST dated 31-03-2020, refund of accumulated input tax credit (ITC) is restricted to the inputtax credit as per those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant. Para 5 of the said circular is reproduced below:

"5. Guidelines for refunds of Input Tax Credit under Section 54(3):

5.1 In terms of para 36 of Circular No. 125/44/ /2019-GST dated 18-11-2019, the refund of ITC availed in respect of invoices not reflected in FORM GSTR-2A was also admissible and copies of such invoices were required to be uploaded. However, in wake of insertion of sub-rule (4) to Rule 36 of the CGST Rules, 2017 vide notification No. 49/2019-GST dated 09-10-2019, various references have been received