

Gist of Gst circulars and notifications issued on 31.07.23 and 01.08.23

The CBIC vide Circular No. 201/13/2023-GST dated August 01, 2023 has issued clarifications regarding the applicability of GST on certain services based on the recommendations of the GST Council in its 50th meeting held on July 11, 2023. It is hereby clarified that services supplied by a director of a company or body corporate to the company or body corporate in his private or personal capacity such as services supplied by way of renting of immovable property to the company or body corporate are not taxable under RCM. Only those services supplied by director of company or body corporate, which are supplied by him as or in the capacity of director of that company or body corporate shall be taxable under RCM in the hands of the company or body corporate under notification No. 13/2017-CTR (Sl. No. 6) dated June 28, 2017.

It is hereby clarified that supply of food or beverages in a cinema hall is taxable as 'restaurant service' as long as:

- a) the food or beverages are supplied by way of or as part of a service, and
- b) supplied independent of the cinema exhibition service.

It is further clarified that where the sale of cinema ticket and supply of food and beverages are clubbed together, and such bundled supply satisfies the test of composite supply, the entire supply will attract GST at the rate applicable to service of exhibition of cinema, the principal supply.

200/12/2023-GST

Clarification regarding GST Rates and Classification of certain goods based on the recommendations of the GST Council in its 50th meeting held on 11th July, 2023

27/2023-Central Tax

Seeks to Notify the Provisions of S 123 of the Finance Act, 2021 (13 of 2021).

28/2023-Central Tax

Seeks to Notify the Provisions of Sections 137 to 162 of the Finance Act, 2023 (8 of 2023).

29/2023-Central Tax

Seeks to Notify Special Procedure to be followed by a registered person pursuant to the directions of the Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018.

30/2023-Central Tax

Seeks to Notify Special Procedure to be followed by a registered person engaged in manufacturing of certain goods.

Notification No. 31/2023- Central Tax dated 31.07.2023

The CBIC notified to implement a Pilot based program to take place in the Union Territory of Puducherry to evaluate the effectiveness of risk-based biometric Aadhaar authentication for registration applicants.

Earlier vide Notification No. 27/2022-Central Tax dated 26.12.2022, the same was made applicable for the State of Gujarat.

Notification No. 32/2023- Central Tax dated 31.07.2023 exempts the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

Notification No. 33/2023- Central Tax dated 31.07.2023

The CBIC notified “Account Aggregator” as the systems with which information may be shared by the common portal based on consent under Section 158A of the Central Goods and Services Tax Act, 2017. The Notification shall be effective w.e.f. 01st October, 2023.

Notification No. 34/2023- Central Tax dated 31.07.2023

The CBIC has provided relaxation from mandatory registration to micro-enterprises making sales through E-Commerce platforms. The relaxation is provided to persons making supplies of goods through E-commerce operator, and having aggregate turnover not exceeding threshold limit for registration, subject to fulfillment of certain conditions like person shall not make any inter-state supplies of goods, no supply of goods through E-commerce operator in more than one State or Union territory.

Applicable wef 01.10.2023

35/2023-Central Tax

Seeks to Appoint Common Adjudicating Authority in respect of show cause notices in favour of against M/s BSH Household Appliances Manufacturing Pvt Ltd.

Notification No. 01/2023 – Integrated Tax dated 31.07.2023

The CBIC provided restriction of IGST refund route in respect of exports of Pan masala, Tobacco and Mentha oil.