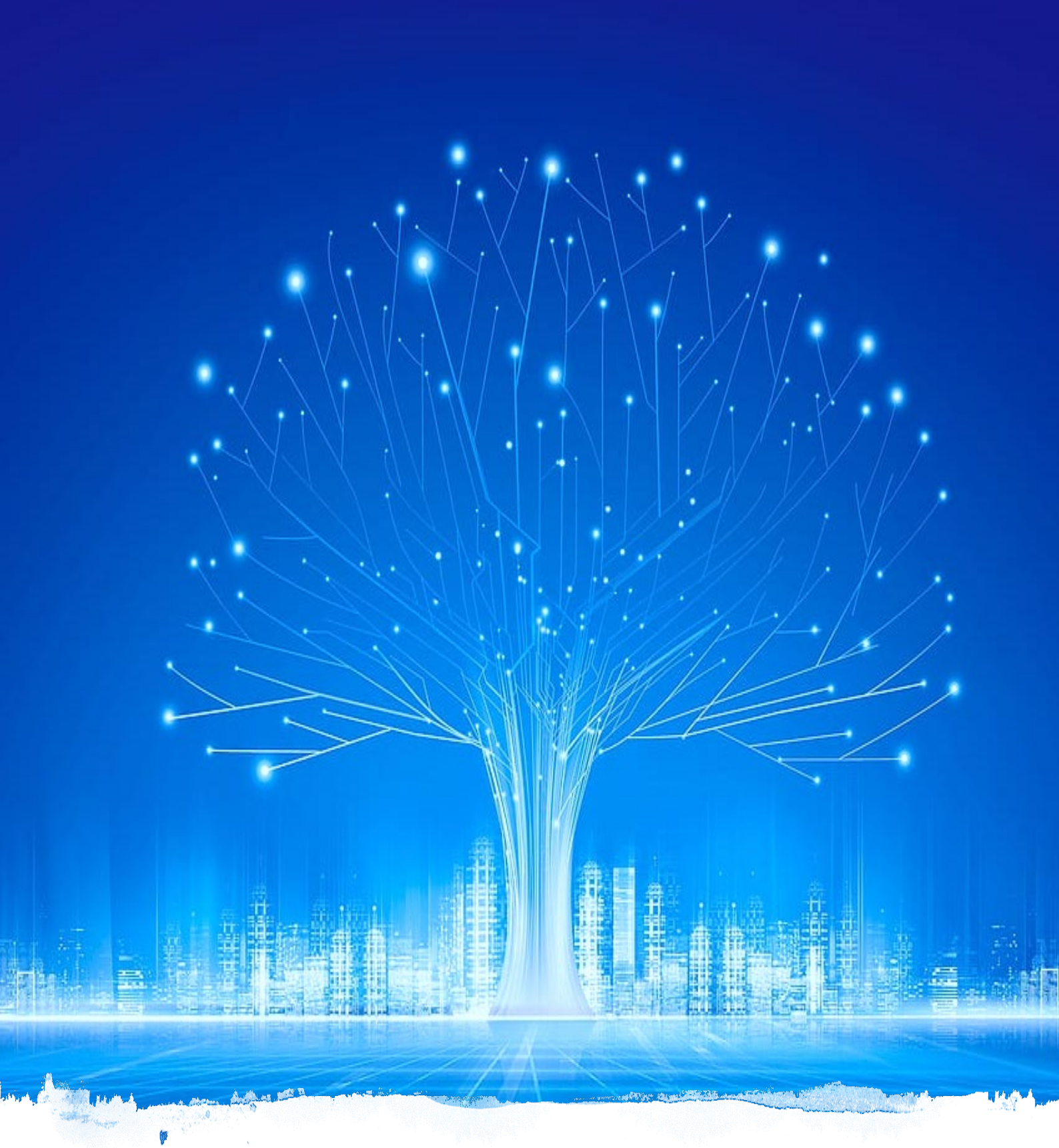

Indirect Tax Compendio

Vol 21: Nov 2024

Newsletter from Mukesh Manish & Kalpesh, Chartered Accountants

Contents

Key Rulings and Insights

1. Bharti Airtel (SC)

Facts of the case

- **The question of law pertains to whether telecommunication towers and prefabricated buildings fall within the ambit of 'capital goods', rendering them eligible for CENVAT Credit?**
- The issue of the eligibility of CENVAT credit on telecommunication towers and prefabricated building was discussed in light of their qualification as "capital goods" and "inputs" under CENVAT Credit Rules.
- The court noted that merely because certain articles are attached to the earth, it does not ipso facto render these immovable properties. If such attachment to earth is not intended to be permanent but for providing support to the goods concerned and make their functioning more effective, and if such items can still be dismantled without any damage or without bringing any change in the nature of the goods and can be moved to market and sold, such goods cannot be considered immovable.
- The tests for movability as summarized in the Court decision are:

1. Nature of annexation –If the property is so attached that it cannot be removed or relocated without causing damage to it, it is an indication that it is immovable.

2. Object of annexation: If the attachment is merely to facilitate the use of the item itself, it is to be treated as movable, even if the attachment is to an immovable property.

3. Intendment of the parties: The intention behind the attachment, whether express or implied, can be determinative of the nature of the property.

4. Functionality Test: If the article is fixed to the ground to enhance the operational efficacy of the article and for making it stable and wobble free, it is an indication that such fixation is for the benefit of the article, such the property is movable.

5. Permanency Test: If the property can be dismantled and relocated without any damage, the attachment cannot be said to be permanent but temporary and it can be considered to be movable.

6. Marketability Test: If the property, even if attached to the earth or to an immovable property, can be removed and sold in the market, it can be said to be movable.

- It was noted that tower is an essential accessory for keeping the antenna at an appropriate height and in a stable position so that there is no disturbance in receiving and transmission of signal
- It was also noted that these structures are not immovable in nature since they can be dismantled, transported and reassembled.
- It was thus concluded that they would qualify as "inputs" for the purpose of credit benefits under the CENVAT Rules.

Key insights

- While the judgment pertains to the pre-GST regime, its interpretation of the concept of "movability" is significant to the GST law as well, more particularly in the context of the restrictions under Section 17(5)(c) and (d) of the CGST Act, 2017 (wherein ITC can be availed for goods and services if they are movable).
- **Citation:** 2024 INSC 880.

2. L&T IHI Consortium (Bombay HC)

Facts of the case

- **The question of law pertains to whether an assessee can avail ITC on advance payments under GST before the actual receipt of services and if receipt vouchers are valid tax documents for the availment of ITC?**
- The Petitioner is an unincorporated consortium created for the purpose of fulfilling tender obligations for procurement and construction of a bridge for Mumbai Trans Harbour Link (MTHL) Project.
- The Mumbai Metropolitan Development Authority made advance payments towards to the Petitioner as 'interest-free loans' against receipt vouchers, which would be subsequently deducted from the bills to be raised during the execution of contract.
- The Petitioner remitted these advance amounts to its constituent L&T, along with GST, against a receipt voucher.
- ITC on the GST paid by the Petitioner to L&T was denied citing Section 16(2)(b) of CGST Act. This provision necessitates receipt of services for availment of ITC.
- The Petitioner contented that while GST could be levied merely because payment has been made even when service has not been rendered, corresponding ITC be should not be denied until service in fact is rendered (Section 13(2) versus Section 16(2)(b)).
- The Petitioner also argued that the advance payments were loans, and hence does not amount to consideration for supply.
- The Respondent, however, argued that an advance against services qualify as consideration under GST provisions and would be liable to tax upon receipt of the services.
- The Hon'ble Court noted the nature of the huge government projects where upfront advances and loans are common.
- It was noted that the entitlement to take credit of input tax charged on any supply of goods or services depends on such inputs being "used" or "intended to be used" in the course" or furtherance of his business.
- **The words "intended to be used in the course or furtherance of his business" would mean / include the deferred receipt of goods or services or both**.
- In the present case, tax has been deposited by the petitioner on the intended supply of goods or services.
- Thus held, ITC could be claimed on the advance payments made and that the Petitioner cannot be denied ITC merely because of non-compliance with Section 16(2)(b).
- The Court further noted that even though the receipt voucher is not a valid document for ITC availment in general, it is an explicitly recognized document evidencing the receipt of advance payment for the supply.

Key insights

- The decision offers a significant benefit of eligibility of ITC on advances for EPC contracts and also settles the congruity which exist between the time of supply and ITC provisions by giving a harmonious interpretation to the issue.
- **Citation:** W.P. No. 2980 of 2019.

3. Kerala State Financial Enterprises (Kerala HC)

Facts of the Case

- **The question pertains to whether the amounts received as interest in chit fund transactions fall within the ambit of services and hence come under the purview of GST?**
- The petitioner, a Kerala government-owned company running chit funds, challenged the GST demand on the amounts received defaulting subscribers.
- The petitioner argued that the relationship between a chit foreman and subscriber is like that of a creditor and debtor, as upheld by the Hon'ble Supreme Court in *Oriental Kuries Ltd. v. Lissa*.
- In cases of default, the foreman is entitled to recover the consolidated future subscriptions as a lump sum, which is treated as interest.
- Thus, the petitioner argued that the amounts received in the chit fund transactions were not consideration for services but were interest income.
- Notification No. 12/2017 exempts interest income received from extending deposits, loans, or advances.
- The petitioner relied on the Supreme Court judgment in *Commissioner of Service Tax v. Bhayana Builders* (2018), which held that unless there is a clear nexus between an amount charged and the services rendered, it cannot be subjected to GST.
- The Court agreed with the petitioner, holding that the amounts collected by the foreman from defaulting subscribers were interest and not consideration for services, and therefore, not liable to GST.

Key Insights:

- By distinguishing interest income from consideration for services, the Court has upheld the principle that GST liability incurs only where there is a direct nexus between the payment received and a taxable supply.
- **Citation:** W.P. (C) 28207/2023

4. M/s. Atlan Technologies Pvt. Ltd. (Delhi HC)

Facts of the Case

- **The question of law is whether the petitioner's services to its overseas holding company qualify as "intermediary services" under GST, disqualifying them from an ITC refund, or if they are direct, principal-to-principal services, excluding them from the intermediary category?**
- The petitioner and its parent firm in Singapore signed a Service Level Agreement for the provision of Software Development and Engineering Support Services (ITS).
- The petitioner claimed refund of unutilized ITC, asserting that the services qualify as "export of services".
- The Department rejected the refund applications, stating that the petitioner was deemed to be an "intermediary," which disqualified the services from being considered as "export".
- The Hon'ble Court held that an entity engaged in the main supply of goods or services on a principal-to-principal basis is not an intermediary under Section 2(13) of the IGST Act.
- It was noted that the petitioner was directly engaged in the provision of IT services to the overseas entity, not merely facilitating supply.
- The court found no evidence supporting the respondents' claim and ruled that the petitioner's arm's length markup did not make it an intermediary. The impugned orders were quashed, and a refund of unutilized ITC was allowed.

Key Insights:

- The decision reinforces the principle that entities providing direct, principal-to-principal services to overseas recipients cannot be classified as "intermediaries" under GST law, thereby preserving their entitlement to ITC refunds on exports.
- This ruling is pivotal for Indian exporters of IT/ITES services who often face challenges due to erroneous classification by authorities.
- Service Exporters need to maintain well-documented agreements and pricing structures to substantiate direct service relationships and safeguard export benefits.
- **Citation:** 2024 (10) TMI 1308.

5. Muthoot Fincorp Ltd. (Madras HC)

Facts of the Case

- **The question of law pertains to whether an order can be passed without granting personal hearing when it was specifically requested by the assessee?**
- The Petitioner was issued an SCN dated 24.05.2024, to which, they filed a reply dated 24.06.2024, requesting the Respondent to provide an opportunity of personal hearing.
- The Respondent, however, without acceding to the request made by the Petitioner, passed the impugned order, erroneously recording that an opportunity of personal hearing was granted on 24.06.2024, which was the date of reply furnished by the Petitioner.
- The Petitioner submitted that passing the impugned order without affording an opportunity of personal hearing would amount to gross violation of principles of natural justice and would violate the provisions contemplated under Section 75(4) of the CGST Act.
- The Respondent submitted that a personal hearing was granted to the Petitioner on 24.06.2024, prior to the passing of the impugned order.
- The Court observed that the Petitioner filed the reply on 24.06.2024, requesting a personal hearing, but the impugned order was passed on the very same day.
- The Court further noted that the Respondent is expected to go through the reply of the assessee and either drop the proceedings or issue a notice of personal hearing.
- However, in the present case, no such notice of personal hearing has been given to the Petitioner and the observation made in the impugned order that the Petitioner was granted an opportunity of personal hearing on 24.06.2024 is fallacious.

Key insights

- In light of numberous orders being passed without considering the reply of the assessee and without granting an opportunity of Personal Hearing, the judgement has reiterated reinforced the mandatory nature of Section 75(4) of the CGST Act.
- It is important that the assessees document all requests for hearings and challenge any procedural lapses and violation of the rights guaranteed.
- **Citation:** W.P. No. 29665/ 2024 & W.M.P. Nos. 32315 & 32317/2024

6. Tvl.Sri. Gururaghavendra Electricals (Madras HC)

Facts of the Case

- **The question of law pertains to the validity of demand raised by the due to discrepancies between the turnover in GSTR-3B and the corresponding GSTR-7, without considering the petitioner's explanation and documents submitted.**
- The Respondent noted discrepancies between the taxable supplies reported in GSTR-3B by the Petitioner and the TDS details in GSTR-7 filed by TDS deductors.
- Subsequently, an SCN was issued calling upon the Petitioner to file their reply along with reconciliation statement, proof of records in support of his claim and certain documents.
- The Petitioner filed their reply vide GSTR-06 and produced the reconciliation statement and various other documents. They also appeared for the personal hearing and provided their explanation for the alleged discrepancy.
- However, the Respondent passed the impugned order without considering the explanation provided.
- The Respondents argued that all the documents mentioned in the SCN were not produced by the Petitioner and hence the impugned order was passed confirming the demand.
- The Petitioner filed an additional typed set of papers before the Hon'ble Court, not submitted at the time of filing the reply.
- The Hon'ble Court considered the additional submission and remanded the case back to the department for fresh consideration, with specific directions.

Key Insights

- The Court noted that demand cannot be confirmed solely because the assessee has failed to produce all the documents called for in the SCN.
- However, it is crucial that the taxpayers submit all documents and reconciliations required by the Department in response to an SCN, to avoid disputes and mitigate the risk of adverse orders
- **Citation:** W.P. No. 30178/2024 & W.M.P. Nos. 32853 & 32855/2024/

7. Anita Agarwal (Bombay HC)

Facts of the case

- **The question of law pertains to whether an exporter is entitled to interest under Section 56 of the CGST Act, 2017 for delayed GST refunds despite being red-flagged as a risky exporter?**
- The Petitioner, an exporter of goods, filed shipping bills between August 2018 and July 2019, claiming a refund of ₹3.21 crore IGST.
- The refunds were delayed and only granted in August 2020 after the removal of the Petitioner's name from the "risky exporters list".
- The Petitioner sought interest for the delay under Section 56 of the CGST Act on the ground that the delay was attributable to the Respondents' inaction.
- The petitioner argued that there were no deficiencies in the documents or non-compliance on their part.
- Further, the investigation for red-flagging should have been completed within 30 days as per Circular No. 16 of 2019.
- The petitioner further argued that Section 56 mandates interest for delayed refunds, and there is no provision for excluding time for investigations
- The Respondents objected the claim for grant of interest contending that the delay was due to the Petitioner's name being flagged in the "risky exporters list," which necessitated verification.
- The refund was processed promptly after receiving the necessary NOC in August 2020, and the delay was not arbitrary.
- The Hon'ble Court noted that Section 56 mandates interest for delayed refunds, starting 60 days from the date of receipt of the application until the refund is granted.
- The court agreed to the argument that that Section 56 does not exclude the investigation period for computing interest.
- Hence, it was held that the Petitioner is entitled to interest under Section 56, calculated from 60 days after the shipping bill's date, excluding a reasonable 30-day investigation period.

Key Insights:

- This ruling brings a welcome relief to risky exporters by upholding their statutory right to claim interest on delayed GST refunds, even if they were flagged as a 'risky exporter'.
- Denying interest would amount to rewriting statutory provisions, which is impermissible.
- **Citation:** 2024 (11) TMI 785.

8. Rejimon Padickapparambil Alex (Kerala HC)

Facts of the Case

- **The question of law pertains to whether the availment of CGST/ SGST instead of IGST amounts to wrongful utilization of unavailable credit when it was inadvertently split in Form GSTR 3B?**
- The Appellant was entitled to claim IGST credit for the inter-state supplies received. However, the appellant inadvertently split the IGST into CGST and SGST components in Form GSTR 3B, resulting in a mismatch between Forms GSTR 2A and GSTR 3B.
- The assessing authority deemed this as wrongful utilization of unavailable credit and issued a demand notice, and thereafter, the order confirming the liability.
- The appellant contended that the error was technical and caused no revenue loss, as the IGST paid by suppliers was legitimately eligible for credit.
- It was argued that the procedural error did not constitute wrongful ITC utilization under Section 73 of the GST Act, which applies when tax is unpaid, short-paid, or ITC is wrongly availed or utilized.
- The Appellant emphasized that the IGST amount was split only because there were no outward supplies attracting IGST, and the error caused no excess credit utilization or revenue loss.
- Section 49(5) of the GST Act, governing ITC utilization, was analyzed to demonstrate that IGST credits can be used to offset CGST and SGST liabilities in a specific order.
- Reference was made to CBIC Circular No. 192/04/2023, which clarified that ITC is treated as a pooled resource in the electronic credit ledger, and minor misclassifications within the ledger do not warrant penal action unless the total balance falls below the amount of wrongly availed credit.
- The Court quashed the demand order, and declared that the appellant had not availed excess credit.

Key insights

- By quashing the demand order, the Court has relieved concerns for taxpayers who may face disproportionate demands for minor reporting errors that do not result in wrongful ITC utilization.
- Taxpayers should, however ensure that similar errors are minimized, and the clerical errors do not lead to excess credit claims.
- **Citation:** W.A. No. 54 of 2024.

9. Royal Sundaram (Madras HC)

Facts of the case

- **The question of law pertains to whether the taxpayers are entitled to refund of deposit made, pursuant to exclusion of co-insurance premiums and reinsurance commissions from the ambit of "supply"?**
- The petitioners had deposited substantial sums with the Court as per its interim directions. The dispute was relating to the assessment orders confirming GST liability on co-insurance premiums and reinsurance commissions.
- The Petitioner argued that under item No. 9 and 10 of Schedule III of CGST Act, co-insurance premium and re-insurance commission were excluded from the purview of supply of services.
- They sought a refund of these amounts, emphasizing that the deposits were made on Court orders and not voluntarily.
- The Department argued that even though co-insurance premium and re-insurance commission were excluded from the purview of supply of services, any amount already paid before the assessing officer before such inclusion shall not be refunded as it would attract the "as is where is" condition.
- As per the GST Circular dated 11.10.2024, "regularized on as is where is" basis as under GST means that any payment made at a lower rate of GST or exemption shall be accepted and no refund shall be made if tax has been paid at the higher rate. In other words, tax paid at a lower rate is accepted and tax paid at a higher rate will not be refunded.
- In response, the assessee argued that "as is where is" condition will not apply as the payment to the court was made under compulsion and not voluntarily and not for the purpose of discharging their tax liability.
- The court held that as per item 9 and 10 of Schedule III, co-insurance premium and re-insurance commission cannot be considered as supply.
- Further, even though the amount was paid for discharge of tax liabilities, it can be utilized only after disposal of these petitions. Thus, the phrase 'as is where is' is not applicable to the present case.
- Consequently, the court set aside the orders challenged and directed the court to refund the deposits made by the assessee.

Key insights

- The Court has clarified that the "as is where is" principle does not apply to amounts deposited under protest and pending adjudication.
- The decision underscores that the "as is where is" principle cannot override a taxpayer's rights when the liability was not in fact due.
- **Citation:** W.P. No. 8194 of 2024

10. Ford India (Madras HC)

Facts of the case

- **The question of law pertains to whether the 10% pre-deposit while filing a GST appeal can be done vide the Electronic Credit Ledger.**
- The Petitioner argued that as per Section 49(4), Electronic Credit Ledger can be utilized for the payment of 'output tax'.
- Citing Rule 86(2) of the TNGST Rules and CBIC Circular dated July 6, 2022, they contended that input tax credit could also be used for tax liabilities arising from proceedings under GST laws.
- The Respondents argued that the Electronic Credit Ledger should only be used for payment of output tax and pre-deposit does not fall within the ambit of 'output tax', therefore Electronic Cash Ledger must be utilized for the same.
- The Court observed that Section 49(4) uses the word 'may' and not 'shall', and the 10% disputed tax that is paid is towards discharging the liability of output tax.
- The statutory form APL-01 for filing appeals also allows pre-deposit through the Electronic Credit Ledger.
- In the event that an Appellant does not succeed in the appeal, the amount paid by utilizing the Electronic Credit Ledger will be taken as output tax alone.
- Thus, the Court held that the 10% pre-deposit can be made through Electronic Credit Ledger.

Key insights

- The decision, effectively allowing the payment of pre-deposit through electronic credit ledger brings is a significant clarification for taxpayers.
- **Citation:** 2024 (11) TMI 1333.

Notifications, Circulars and Other Developments

Notifications

1. Additional officers authorised to decide on DGGI Notices

- This notification empowers more Principal Commissioners and Commissioners of Central Tax to pass orders or decisions in respect of notices issued by the officers of the Directorate General of Goods and Services Tax Intelligence (DGGI).
- Effective date of the notification: 01.12.2024.

(Notification No. 27/2024- CT dated 25.11.2024)

Portal Updates

Time Limit for Reporting e-Invoice – Now applicable to businesses with Rs.10 Crore+ turnover

- Earlier, the 30-day time limit for reporting e-Invoices on the Invoice Registration Portal (IRP) applied to businesses with an Annual Aggregate Turnover (AATO) of ₹100 crores or more.
- This threshold has now been reduced to ₹10 crores, effective from 1st April 2025.
- Taxpayers with an AATO of ₹10 crores or more must report their e-Invoices, including invoices, credit notes, and debit notes, within 30 days from the document date.
- The 30-day reporting limit does not apply to taxpayers with an AATO below ₹10 crores.
- Effective date: 01.04.2025

Waiver Scheme under Section 128A

- To avail the Waiver Scheme notified by the government, if a notice or order is issued under Section 73 for FY 17-18, 18-19 and 19-20, the taxpayers are required to file an application in FORM GST SPL-01 or FORM GST SPL-02 within 3 months from 31.03.2025.
- The said forms will be made available tentatively by 1st week of January 2025 on the portal.

Portal Updates

- In the meantime, the taxpayers are advised to pay the demanded tax vide "payment towards demand" facility for demand orders and Form DRC-03 for notices.
- In case payment is already discharged vide DRC-03 for any demand orders, the taxpayer is required to link the said payment through Form DRC-03A.

GST Registration under "Other Territory" category:

- For applicants applying for a new GST registration under the 'Other Territory' category, the jurisdiction will be administered under either the 'Mumbai South' or 'Chennai North'
- Jurisdiction for applicants whose operations fall within the continental shelf or exclusive economic zone along the western coast of India - Mumbai South Commissionerate.
- Jurisdiction for those located along the eastern coast - Chennai North Commissionerate.
- The division and range are assigned based on the first letter of the applicant's name.

Form GST DRC-03A

- DRC-03A was introduced to adjust payments made through DRC-03 against any outstanding demand in electronic liability register.
- The new Form GST DRC-03A is made available for DRC-03 forms, only where the cause of payment is either 'Voluntary' or 'Others'.

  The path to file the same is **Login to the portal → Click on Services → User Services → My Applications → FORM GST DRC-03A**

- Taxpayers are required to enter the ARN of DRC-03 and relevant demand order number of any outstanding demand.
- The system will auto-populate relevant information of the DRC-03 form as well as from the specified demand order against which the payment is to be adjusted.
- Once the adjustment is made, the corresponding entries will be updated in the liability ledger.

Portal Updates

Some of the FAQs are given hereunder for easy reference.

FAQs on Filing of DRC-03A	
Which demand orders can be adjusted vide DRC-03A filing?	Any outstanding demand order which has not yet been completely paid can be adjusted, such as, DRC 07/ DRC 08/ MOV 09/ MOV 11/ APL 04.
Can a taxpayer adjust the amount paid in DRC 03 partially vide DRC-03A?	Yes, a taxpayer can adjust amount paid in DRC-03 partially against a single demand order or multiple demand orders; this has to be filled accordingly.
Can a taxpayer use multiple DRC-03s to adjust a single demand and vice-versa?	Yes, a taxpayer can adjust multiple DRC-03s against a single demand order & a single DRC-03 can also be used for adjustment against multiple demand orders.

Advisory on GSTR 2B and IMS:

- GSTR-2B for October 2024 was not generated for certain taxpayers under the QRMP scheme for October and November 2024. The issue is due to the design of the IMS, which impacts the generation of GSTR-2B under certain conditions:
    - QRMP Scheme Filers: GSTR-2B is generated only for December 2024, and not for October or November.
    - Pending GSTR-3B Filings: If a taxpayer has not filed their GSTR-3B for a prior period (e.g., September 2024), GSTR-2B for the current period (October 2024) will not be generated.
    - Once the pending GSTR-3B is filed, GSTR-2B for the corresponding period can be generated by clicking the “Compute GSTR-2B” button on the IMS dashboard.

Portal Updates

IMS during initial phase of its implementation

- The Invoice Management System (IMS), introduced in October 2024, allows recipients to accept, reject, or keep invoices pending based on the actions taken in GSTR-1/1A/IFF.
- These actions will affect the recipient's GSTR-2B, which in turn auto-populates the ITC details in the recipient's GSTR-3B.
- If the recipient makes a mistake while accepting, rejecting, or keeping invoices pending, they can correct the action on IMS and recompute the GSTR-2B before filing the GSTR-3B for that tax period.
- However, if the recipient is unable to correct the error on IMS, they are advised to manually edit the ITC or liability details in the GSTR-3B to ensure the correct information is filed and the correct tax is paid.

Supplier View in IMS

- The Supplier View functionality in IMS facilitates the supplier to view the actions taken by their recipients on the invoices they reported in GSTR-1/1A/IFF. This helps suppliers track whether the recipient has accepted, rejected, or kept invoices pending.
- Notably, the records/invoices where ITC is not eligible under Section 16(4) or those attracting RCM supplies are not for action by the recipient but is visible to supplier as 'No Action Taken'.

Reporting TDS Deducted by Scrap Dealers

- Any registered person receiving supplies of metal scrap classified under Chapters 72 to 81 of the Customs Tariff Act, 1975, from another registered person, is required to deduct TDS under section 51 of CGST Act.
- However, taxpayers who applied for GST registration in October 2024 were unable to report TDS for the month of October since their registration was only approved in November 2024.
- Such taxpayers who were granted registration in November 2024, but deducted TDS in October 2024, are advised to report the consolidated amount of TDS deducted for the period from 10.10.2024 to 30.11.2024 in the GSTR-7 return to the filed for the month of November 2024.

Portal Updates

Authorised e-Invoice Verification Apps

- GSTN has released a consolidated list of approved B2B e-Invoice verification apps, available for download

  (https://tutorial.gst.gov.in/downloads/news/authosied_e_invoice_verification_apps.pdf)

E-Invoice Glossary & Steps

- A glossary on e-invoicing and a step-by-step guide for e-invoicing can be accessed from the following links:

  E-invoice glossary:

  https://tutorial.gst.gov.in/downloads/news/glossary_on_e_invoicing_v1_1.pdf

  Step-by-Step Guide:

  https://tutorial.gst.gov.in/downloads/news/e_invoice_overview.pdf

Indirect Tax Compliance Calendar for December 2024

December 2024

Important Due Dates under Indirect Tax

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Important Due Dates under Indirect Tax

Due Date	Description
10 December 2024	↳ Filing of GSTR-7 - By Tax Deductor for the month of November 2024. ↳ Filing of GSTR-8 - By E-Commerce Operator for the month of November 2024.
11 December 2024	↳ Monthly filing of GSTR-1 for the month of November 2024 (Regular taxpayers).
13 December 2024	↳ Filing of GSTR-1 IFF - By Taxpayers under QRMP Scheme for the month of November 2024. ↳ Filing of GSTR-5 - By Non-Resident Taxable Persons for the month of November 2024. ↳ Filing of GSTR-6 - By Input Service Distributor for the month of November 2024.
20 December 2024	↳ Filing of GSTR-3B (Regular Taxpayers) for the month of November 2024. ↳ Filing of GSTR-5A by OIDAR Service Providers for the month of November 2024.
22 / 24 December 2024	↳ Filing of GSTR-3B under QRMP Scheme.
25 December 2024	↳ GST PMT-06- Challan for depositing GST for the month of November 2024 by taxpayers who have opted for QRMP Scheme for the quarter October-December 2024
28 December 2024	↳ Filing of GSTR-11 - Statement of Inward supplies by persons having Unique Identification Number (UIN) for claiming GST refund.
31 December 2024	↳ Filing of GSTR 9- Annual Return for FY 23-24 ↳ Filing of GSTR 9C- Annual Reconciliation Statement for FY 23-24

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