## TAX INFO

## Dated 02/08/2022

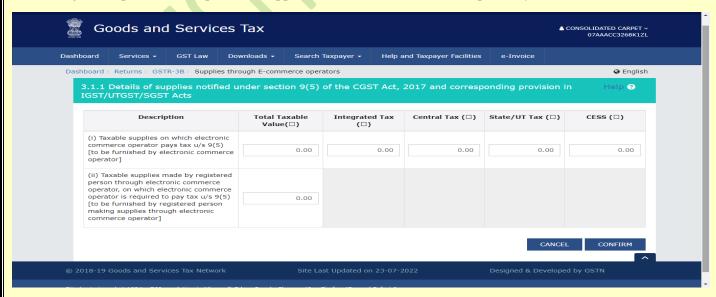
Latest update on GST Law: Updates on GST Portal and E-invoicing applicable on turnover greater than Rs.10 Cr w.e.f. 1st October 2022.

We expressly disclaim liability to any person in respect of anything done in reliance of the contents of this publication.

- 1. E-invoicing is applicable on taxpayers with turnover greater than Rs.10 Cr w.e.f. 1<sup>st</sup> October 2022 vide Notification No. 17/2022 Central Tax dated 1<sup>st</sup>August, 2022. Earlier limit was Rs. 20 Cr. This means that any registered person whose aggregate annual turnover in any of the preceding financial year from 2017-18 onwards exceeds Rs. 10 Cr are liable for e-Invoicing w.e.f. 1<sup>st</sup> October 2022.
- 2. GSTN has introduced a new option to file NIL GSTR-1 wherein the taxpayer can file NIL GSTR-1 by just selecting the check box highlighted in the below-mentioned image.



3. According to section 9(5) of CGST Act, 2017, Electronic Commerce Operator (ECO) is required to pay tax on supply of certain services notified by the government such as Passenger Transport Service, Accommodation services, Housekeeping Services & Restaurant Services, if such services are supplied through ECO. For reporting of such supplies, a new Table 3.1.1 is added in GSTR-3B on GST Portal wherein both ECOs and registered persons can report their supplies made under section 9(5) respectively.



## Suresh Aggarwal, Advocate

Compliance & Litigation under GST

Address: House No. 54, Pocket A-3, Sector-5, Rohini- 110085

Phone: 91-9810032846; 011 - 45131427 Email: sureshagg@gmail.com Website: http://www.sureshtaxation.com