

# 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.**

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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.

The screenshot shows the GST Portal interface for filing GSTR-1. The main heading is 'GSTR-1 - Details of outward supplies of goods or services'. Below this, there are fields for GSTIN (FY - 2022-23), Legal Name (Tax Period - July), and Trade Name (Status - Not Filed). A red dot indicates mandatory fields with a due date of 11/08/2022. A checkbox labeled 'File Nil GSTR-1' is highlighted with a yellow box. Below this, there are several buttons for adding record details: '4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices', '5A - B2C (Large) Invoices', '6A - Exports Invoices', '7 - B2C (Others)', '8A, 8B, 8C, 8D - Nil Rated Supplies', '9B - Credit / Debit Notes (Registered)', '9B - Credit / Debit Notes (Unregistered)', and '11A(1), 11A(2) - Tax Liability (Advances Received)'. The interface is in English and shows a system clock of 10:34 AM on 02/08/2022.

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.

The screenshot shows the GST Portal interface for reporting supplies through E-commerce operators. The main heading is '3.1.1 Details of supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provision in IGST/UTGST/SGST Acts'. Below this, there is a table with the following columns: Description, Total Taxable Value (₹), Integrated Tax (₹), Central Tax (₹), State/UT Tax (₹), and CESS (₹). The table has two rows: (i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator] and (ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]. The values in the table are 0.00. There are 'CANCEL' and 'CONFIRM' buttons at the bottom right. The interface is in English and shows a system clock of 10:34 AM on 02/08/2022.

Description	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]	0.00	0.00	0.00	0.00	0.00
(ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]	0.00				

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