

TAX INFO

Dated:26.09.2021

Latest update on GST Law: Information regarding **Notification No.35/2021-CT** and **Notification No.36/2021-CT** dated **24.09.2021**.

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Notification 35/2021-CT dated 24.09.2021

1. Relaxation in the requirement of filing FORM GST ITC-04 for giving the details of challans in respect of goods dispatched to a job worker or received from a job worker.

S.No.	Annual Aggregate Turnover	Period of filing
1	Above Rs. 5 crores	Once in 6 months
2	UptoRs. 5 crores	Annually

2. Refund to be disbursed in the bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number. Also in case of proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.
3. Rule 10A has been amended requiring that post Registration furnishing of bank account details should provide bank account which is in the name of the registered person and obtained on his Permanent Account Number. Also in case of proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.
4. New Rule 10B has been inserted which mandates Aadhaar authentication of the registered persons (unless exempted) in the following cases:
 - For filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23
 - For filing of refund application for refund of tax, interest, penalty, fees or any other amount in FORM RFD-01
 - For refund under rule 96 i.e. Refund of integrated tax paid on goods / services exported out of India

The Aadhaar authentication is mandatory for the above purposes for the Authorized Signatory as well as the following persons:

<u>Type of Registered Person</u>	<u>Mandatory Aadhar Authentication Of</u>
Proprietorship firm	Proprietor
Partnership firm	Any Partner
Hindu undivided family	Karta
Company	Managing Director or any whole time Director
Association of persons or Body of individuals	Any of the Members of the Managing Committee
Trust	Any Trustee in the Board of Trustees

In case Aadhaar number has not been assigned to any person mentioned above then, such person **shall furnish the following identification documents** but is required to undergo the authentication of Aadhaar number **within thirty days** of the allotment of the Aadhaar number :

- (a) her/his Aadhaar Enrolment ID slip; and
- (b) (i) Bank passbook with photograph; or
- (ii) Voter identity card; or
- (iii) Passport; or
- (iv) Driving license

5. A registered person shall not be allowed to furnish FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B for the preceding month w.e.f. 01.01.2022
6. Refund in respect of a transaction considered by applicant to be an intra-State supply, which is subsequently held to be an inter-State supply may be claimed before the expiry of two years from the date of payment of the tax on the inter-State supply by filing an application electronically in FORM GST RFD-01 through the common portal, either directly or through a Facilitation Centre notified by the Commissioner. Meaning thereby Refund application can be filed within 2 years from the date of correct payment of tax in case where tax has been paid under wrong head.

Notification 36/2021-CT dated 24.09.2021

1. The following existing registered persons will not have to get verified through Aadhaar number:
 - Not a citizen of India
 - A Department of Central or State Government
 - A Local Authority
 - A Statutory Body
 - A Public Sector Undertaking
 - Any specialized agency of the United Nations Organization

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