

# GST LAW COMMUNIQUE

Latest updates for the month of May 2024

## GST Revenue for the month of May 2024

**Gross GST revenue collection in May 2024 stands at ₹1.73 lakh crore; Records 10% y-o-y growth**

**₹3.83 lakh crore gross GST revenue collection in FY2024-25 (till May 2024) records 11.3% y-o-y growth**

**Net Revenue (after refunds) grows 11.6% in FY 2024-25 (till May 2024)  
Domestic Gross GST Revenue grows 15.3% in May, 2024**

The gross Goods and Services Tax (GST) revenue for the month of May 2024 stood at ₹1.73 lakh crore. This represents a 10% year-on-year growth, driven by a strong increase in domestic transactions (up 15.3%) and slowing of imports (down 4.3%). After accounting for refunds, the net GST revenue for May 2024 stands at ₹1.44 lakh crore, reflecting a growth of 6.9% compared to the same period last year.

### Breakdown of May 2024 Collections:

- Central Goods and Services Tax (CGST): ₹32,409 crore;
- State Goods and Services Tax (SGST): ₹40,265 crore;
- Integrated Goods and Services Tax (IGST): ₹87,781 crore, including ₹39,879 crore collected on imported goods;
- Cess: ₹12,284 crore, including ₹1,076 crore collected on imported goods.

The gross GST collections in the FY 2024-25 till May 2024 stood at ₹3.83 lakh crore. This represents an impressive 11.3% year-on-year growth, driven by a strong increase in domestic transactions (up 14.2%) and marginal increase in imports (up 1.4%). After accounting for refunds, the net GST revenue in the FY 2024-25 till May 2024 stands at ₹3.36 lakh crore, reflecting a growth of 11.6% compared to the same period last year.

Breakdown of collections in the FY 2024-25 till May, 2024, are as below:

- Central Goods and Services Tax (CGST): ₹76,255 crore;
- State Goods and Services Tax (SGST): ₹93,804 crore;
- Integrated Goods and Services Tax (IGST): ₹1,87,404 crore, including ₹77,706 crore collected on imported goods;
- Cess: ₹25,544 crore, including ₹2,084 crore collected on imported goods.

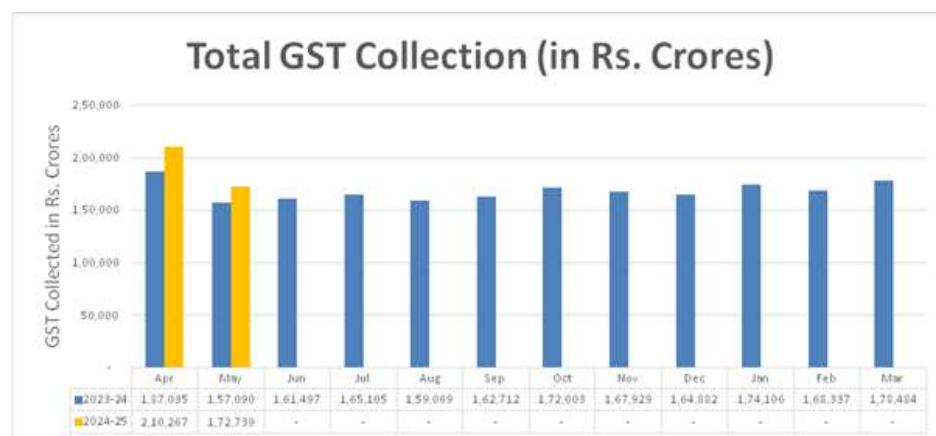
### Inter-Governmental Settlement:

In the month of May, 2024, the Central Government settled ₹38,519 crore to CGST and ₹32,733 crore to SGST from the net IGST collected of ₹67,204 crore. This translates to a total revenue of ₹70,928 crore for CGST and ₹72,999 crore for SGST in May, 2024, after regular settlement.

Similarly, in the FY 2024-25 till May 2024 the Central Government settled ₹88,827 crore to CGST and ₹74,333 crore to SGST from the net IGST collected of ₹154,671 crore. This translates to a total revenue of ₹1,65,081 crore for CGST and ₹1,68,137 crore for SGST in FY 2024-25 till May 2024 after regular settlement.

The chart below shows trends in monthly gross GST revenues during the current year. **Table-1** shows the state-wise figures of GST collected in each State during the month of May, 2024 as compared to May, 2023. **Table-2** shows the state-wise figures of post settlement GST revenue of each State for the month of May, 2024.

Chart: Trends in GST Collection



(Source: PIB press release dt. 01.05.2024)

## Incorporating

- 1] Important Notifications
- 2] Important Circulars/Clarifications
- 3] Important Case laws, AAR, AAAR
- 4] Compliance calendar for the month of May 24



**A] Important Notifications.**

1] **Changes in Jurisdiction of Central Tax:** Changes are made in the jurisdiction of the Principal Commissioner/Commissioner of Central Tax of Alwar, Jaipur, Jodhpur, and Udaipur.  
[Notification No 10 & 11/2024-Central Tax dt. 29<sup>th</sup> May, 2024]

**B] Important Circulars/Clarifications.**

There were no new circulars issued during the month.

**C] Important Instructions.**

1] **Guidelines for initiation of recovery proceedings before three months from date of service of order:** It has been instructed that initiation of recovery proceedings before the end of the specified period of 3 months from the date of service of an order under Section 79 shall be initiated only in exceptional circumstances where it is necessary to protect the interests of revenue. The matter shall be put before the Principal Commissioner/Commissioner of Central Tax by the Deputy or Assistant Commissioner along with reasons/justification. The Principal Commissioner/Commissioner of Central Tax after recording reasons in writing, may direct the concerned taxable person to make payment of such amount within such period, less than the period of 3 months. A copy of such direction must also be shared with the jurisdictional Deputy or Assistant Commissioner. It is also clarified that the Principal Commissioner/Commissioner of Central Tax should provide the specific reason(s) for asking taxable person for early payment.

[Instruction No 01/2024- GST. 30<sup>th</sup> May, 2024]

**D] Important Case-laws**

1] **Baba Sper Minerals Pvt.Ltd.Vs.Union o India- 2024(81) G.S.T.L.322-Rajasthan High Court-**

**Interest - Delayed refund -** Petitioner-assessee filed applications for refund of unutilized input tax credit - Refund was granted beyond period of 60 days - Assessee contended that interest was to be payable on refund as per Section 56 of CGST Act, 2017 - **HELD:** Amount of CGST, SGST and IGST had been refunded to assessee beyond 60 days - Authorities were to be directed to determine actual delay and make payment of amount of interest to assessee in terms of provisions of Section 56 ibid, calculating period of 60 days from date of completing application [Section 56 of Central Goods and Services Tax Act, 2017/Rajasthan Goods and Services Tax Act, 2017.

2] **A.H.Enterprises Vs.Deputy Commercial Tax Officer, Chennai- 2024(81) G.S.T.L.325- Madras High Court-**

**Demands - Violation of natural justice -** Assessee was called upon vide impugned order to pay amount towards difference between returns filed in GSTR 1 and GSTR 3B along with interest and penalty - Assessee asserted that impugned order was issued without providing an opportunity of personal hearing as mandated by Section 75 of Tamil Nadu Goods and Services Tax Act, 2017 - **HELD :** In view of statutory mandate for personal hearing and non-compliance therewith, impugned order was to be quashed and matter was to be remanded for reconsideration [Section 75 of Central Goods and Services Tax Act, 2017/Tamil Nadu Goods and Services Tax Act, 2017.

3] **Santosh Kumar Gupta Vs.Com.of Delhi Goods & Service Tax- 2024(81) G.S.T.L.341- Delhi High Court-**

**Refund of ITC - Deposit during a search under duress - ITC reversal -** Assessee had contended that they were compelled to reverse input tax credit and statement recorded under duress and coercion - **HELD :** Deposit was made at 11:30 pm during conduct of search - Writ petition was filed after one month from recording of statement and same was being retracted - Acknowledgement for receipt of payment was not issued by department and procedure prescribed was not followed - Assessee may have reversed ITC in intimidating circumstances - Contention of department that reversal was voluntary was not acceptable - Assessee would not reverse ITC in normal course late at night - Department was directed to restore ITC [Section 54 read with Section 67, of Central Goods and Services Tax Act, 2017/Delhi Goods and Services Tax Act, 2017.

4] **Nahasshukoor Vs. Asst. Com. of State Goods & Services Tax Dept., Alappuzha- 2024(81)G.S.T.L.384- Kerala High Court-**

**Input tax credit - Non-production of tax invoice - Burden is on dealer who claims benefit of input tax credit to prove that he is eligible for such benefit - He must produce tax invoice issued by supply dealer - Appellants failed to discharge said burden and having not produced any evidence to prove eligibility, they were not entitled to benefit of input tax credit [Section 16 of Central Goods and Services Tax Act, 2017/Kerala State Goods and Services Tax Act, 2017.**

5] **Shri Krishna Industries Vs.Com.of Delhi Goods & Services Tax- 2024(83) G.S.T.L.337- Delhi High Court-**

**Demands - Tax or ITC not involving fraud, etc. - Non-speaking order - Show cause notice was issued proposing demand against assessee - A detailed reply was filed by assessee to said show cause notice - However, impugned order was passed without taking into consideration reply submitted by assessee - Impugned order was cryptic in nature - **HELD :** Impugned order was not sustainable a detailed reply was filed by assessee - Proper officer ought to have considered reply on merits and then formed an opinion whether said reply was not satisfactory - Further, if proper**

officer was of view that reply was not satisfactory and further details were required, same could have been specifically sought from assessee - However, record did not reflect that any such opportunity was given to petitioner to clarify its reply or furnish further documents/details - Matter was to be remitted to proper officer for readjudication [Section 73 of Central Goods and Services Tax Act, 2017/Delhi Goods and Services Tax Act, 2017.

**6] Dharmadutt Brick Field Vs. State of U.P.-2024(83) G.S.T.L.372- Allahabad High Court-**

**Registration - Cancellation of - Show cause notice - Violation of natural justice - Non-filing of reply -** A show cause notice was issued alleging non-filing of return for six months - Case of assessee was that he had not been able to get show cause notice issued by respondent authority and, therefore, he could not submit reply - Thus, impugned order was passed whereby registration of assessee was cancelled - **HELD :** Non-submission of reply to show cause cannot be a ground for cancellation of registration - In Chandra Sain 2022 (66) G.S.T.L. 272 it was held that where no reason was ascribed to take a harsh action of cancellation of registration, order being without any application of mind, same does not satisfy test of Article 14 of Constitution of India and as such is to be set aside - Impugned order cancelling registration of assessee was to be set aside - Matter was to be rejudicated [Section 29 of Central Goods and Services Tax Act, 2017/Uttar Pradesh Goods and Services Tax Act, 2017.

**7] Signet Industries Ltd.s.State Tax Officer,Commercial Taxes Department,Salem- 2024(84) G.S.T.L.7-Madras High Court-**

**Demand - Tax or ITC not involving fraud etc. - Assessment order - Non-application of mind -** After audit proceedings, assessee-manufacturer received a show cause notice, to which it responded with a CA certificate certifying turnover attributable to operations in Tamil Nadu and a detailed reply to each defect that formed subject of show cause notice - Despite assessee's submissions, impugned assessment order was issued stating that taxpayer did not file any objection/reply or avail of opportunity of personal hearing - **HELD :** In face of chartered accountant's certificate and assessee's reply, impugned assessment order was completely unsustainable and was unseasoned and was issued without application of mind - Therefore, said assessment order was to be quashed and matter was remanded back for consideration [Section 73 of Central Goods and Services Tax Act, 2017/Tamil Nadu Goods and Services Tax Act, 2017.

**8] Sri Sanmuga Hardware Electricals Vs. State Tax Officer, Salem-2024(84) G.S.T.L.34- Madras High Court-**

**Input tax credit - Denial of - GSTR-3B claim -** Period 2017 to 2020 - Assessee claimed eligibility for Input Tax Credit (ITC) which was duly reflected in GSTR-2A returns - Assessee stated that GSTR-9 (annual) returns were filed duly reflecting ITC claims of assessee - Said ITC claims were rejected on ground that assessee had not claimed ITC in GSTR-3B returns - **HELD :** When registered person asserts that he was eligible for ITC by referring to GSTR-2A and GSTR-9 returns, Assessing Officer should examine whether ITC claim was valid by examining all relevant documents, including by calling upon registered person to provide such documents - In instant case, ITC claims were rejected on ground that assessee had not claimed ITC in GSTR-3B returns and reference was not made to GSTR-2A and GSTR-9 returns - Therefore, order rejecting said claim was to be quashed and matter was to be remanded back [Section 16 read with Section 74 of Central Goods and Services Tax Act, 2017/Tamil Nadu Goods and Services Tax Act, 2017.

**9] Mahabir Prasad Kedia Vs. Asst. Com. of State Tax, Howrah-2024(84) G.S.T.L.91-Calcutta High Court-**

**Audit - Parallel proceedings by SGST and CGST authority -** Period 2017 to 2022 - Appellant-assessee was issued an audit memo by audit wing of SGST Department in which several discrepancies had been pointed out - Assessee informed that a show cause notice had already been issued by anti-evasion wing of CGST Department wherein all points as mentioned in audit memo had been considered and same was under adjudication - Over such reply audit wing of SGST authority was of opinion that it was not clear from reply whether a particular discrepancy had been settled - **HELD :** Audit Wing of SGST authority had issued another show cause notice since relevant discrepancy pointed out by Audit Wing was subject matter of adjudication of CGST authority - Audit authority of SGST department had failed to take note of submission made by assessee and subject matter was pending adjudication by CGST authority - Therefore, audit wing was to be directed to keep in abeyance all proceedings in respect of discrepancy including show cause notice dated 29-12-2023 [Section 65 of Central Goods and Services Tax Act, 2017/West Bengal Goods and Services Tax Act, 2017.

**10] Manish Anand Vs. Avato, State Goods & Services Tax-2024(84)G.S.T.L.118- Delhi High Court-**

**Registration - Cancellation of - Show cause notice - Violation of natural justice -** Show cause notice was issued for cancelling assessee's GST registration retrospectively as assessee had not filed returns for continuous period of six months - Thereafter order was passed stating that same was with reference to assessee's reply in response to notice to show cause - However, reason stated for cancellation of registration was that no reply to notice to show cause has been submitted - **HELD :** Said order in itself was contradictory - Show Cause Notice and impugned order were bereft of any details, neither show cause notice, nor order spell out reasons for retrospective cancellation - Since assessee did not seek to carry on business or continue registration, registration cancellation order was to be modified to limited extent that registration should be treated as cancelled with effect from date when show cause notice was issued [Section 29 of Central Goods and Services Tax Act, 2017/Delhi Goods and Services Tax Act, 2017.

**11] TVL Aditya Automobiles Vs. Asst. Com. (State Tax), Chennai- 2024(84)G.S.T.L.193-Madras High Court-**



**Assessment - Ex Parte order - Natural justice - Order-in-Original** was passed on ground that petitioner had not replied to show cause notice - Petitioner contended that he was unable to reply to show cause notice as same was uploaded on "view additional notices and order" tab of GST portal and not communicated to petitioner through any other mode - On writ, **HELD:** Documents on record disclosed that petitioner had replied to notice in Form GST ASMT 10, but failed to respond to intimation and show cause notice that followed - As evident from impugned order, tax liability was confirmed because petitioner did not reply to show cause notice - Petitioner's reply to notice in Form GST ASMT 10 was not taken into consideration - In these circumstances, albeit by putting petitioner on terms, it was just and appropriate that petitioner was to be provided an opportunity - Impugned order was to be set aside on condition that petitioner remits 10 per cent of disputed tax demand within two weeks and also permitted to submit a reply to show cause notice - Upon receipt of petitioner's reply and upon being satisfied that 10 per cent of disputed tax demand was received, Assessing Authority was directed to provide a reasonable opportunity to petitioner, including a personal hearing, and thereafter issue a fresh order within two months [Section 60 of Central Goods and Services Tax Act, 2017/Tamil Nadu Goods And Services Tax Act, 2017.

#### 12]Dream Electrical Wires & Watts Vs. Deputy Com. of State Tax- Calcutta High Court-

**Appeal to Appellate Authority - Pre-deposit - Delay in filing - Calamity in family and financial crunch - Appellate Authority** had to be directed to hear appeal on merit on condition that statutory pre-deposit of 10 per cent was to be made within 10 days [Section 107 of Central Goods And Services Tax Act, 2017/West Bengal Goods And Services Tax Act, 2017.

#### 13]Biba Fashion Ltd. Vs. Govt.of NCT of Delhi - 2024(84) G.S.T.L.195-Delhi High Court-

**Adjudication- Show cause notice -** Petitioner filed a detailed reply to SCN dated 24-9-2023 proposing a demand of Rs. 56,32,814, however, impugned order dated 26-12-2023 did not take into consideration reply submitted by petitioner and was a cryptic order - **HELD;** Proper Officer had to at least consider reply on merits and then form an opinion - He merely held that reply was incomplete, not duly supported by adequate documents, not clear and unsatisfactory, which ex-facie showed that Proper Officer had not applied his mind to reply submitted by petitioner - Further, if Proper Officer was of view that any further details were required, same could have been specifically sought from petitioner - However, record did not reflect that any such opportunity was given to petitioner to clarify its reply or furnish further documents/details - Impugned order was to be set aside and matter was to be remitted to Proper Officer for re-adjudication [Section 73 of Central Goods and Services Tax Act, 2017/Delhi Goods and Services Tax Act, 2017.

#### 14]Suzuki Motor Gujrat Pvt.Ltd.- Authority for Advanced Ruling, Gujarat-2024(84) G.S.T.L.275-

**Supply - Canteen services to employees -** Applicant-assessee employs more than 250 employees who have been provided with canteen facility in terms of Section 46 of Factories Act, 1948 - Assessee provide canteen facility to their employees and bears 70 per cent of cost and rest is borne by said permanent employees - **HELD :** In terms of CBI&C Circular 172/04/2022-GST, prerequisites provided by employer to employee in terms of contractual agreement between employer and employee will not be subjected to GST - Thus, deductions made by assessee from employees who are availing food in factory would not be considered as supply in terms of Section 7 of CGST Act, 2017 - Therefore, in instant case GST is not liable to be discharged on portion of amount recovered by assessee from it permanent employees towards canteen facilities provided to them [Section 9 of Central Goods and Services Tax Act, 2017/Gujarat Goods and Services Tax Act, 2017.

**Supply - Canteen services to contract workers -** Applicant-assessee employ more than 250 employees who have been provided with canteen facility in terms of Section 46 of Factories Act, 1948 - Assessee provides canteen facility to employees of SMC on deputation, employees of MSIL on business travel and a temporary employees including lease employees who are on third party roll within factory premises and assessee bears 70 per cent of cost and rest is recovered by said employees/workers - **HELD :** Assessee has established canteen facilities as mandated under Section 46 of Factories Act, 1948 and supplies food at a subsidized cost through a canteen service provider - As per definition of business, supply of food by assessee to said employees/workers would come under Section 2(17)(b) of CGST Act, 2017 as transaction incidental or ancillary to main business as contractual worker are working for company to run business activity of assessee - Said supply of food by assessee is supply of service by assessee to such workers and cost recovered from workers, as deferred payment is consideration for supply - Therefore said supply of service would fall within definition of outward supply as per Section 2(83) ibid and therefore liable to tax as a supply under GST [Section 9 of Central Goods and Services Tax Act, 2017/Gujarat Goods and Services Tax Act, 2017.

**Input tax credit - Apportionment of credit - Food and beverages supplied in canteen -** Applicant-assessee employ more than 250 employees who have been provided with canteen facility through a canteen service provider (CSP) in terms of Section 46 of Factories Act, 1948 - Assessee provides canteen facility to employees of SMC on deputation, employees of MSIL on business travel and a temporary employees including lease employees who are on third party roll a within factory premises and assessee bears 70 per cent of cost and rest is recovered by said employees/workers - **HELD :** In terms of Section 17(5)(b)(i) of CGST Act, 2017, ITC is restricted in respect of supply of food and beverages - Thus, assessee is not eligible for ITC in respect of GST charged by CSP for canteen facilities provided to employees on deputation, employees on business travel and temporary/ contract workers [Section 17 of Central Goods and Services Tax Act, 2017/ Gujarat Goods and Services Tax Act, 2017.

**Input tax credit - Apportionment of credit - Kitchen utensils and equipments of canteen - Applicant-assessee employ more than 250 employees who have been provided with canteen facility through a canteen service provider (CSP) in terms of Section 46 of Factories Act, 1948 - In terms of contract with CSP assessee is obligated to provide CSP with kitchen utensils and equipments and on termination of contract, CSP will vacate premises and will handover all equipments - HELD :** In terms of Section 17(5)(b)(i) of CGST Act, 2017 and Notification No. 13/2017-Central Tax(Rate) wherein GST rate is without input tax credit on supply of food or any other article for human consumption or any drink at canteen, mess etc. - Therefore assessee is not eligible for ITC on kitchen utensils and equipments [Section 17 of Central Goods and Services Tax Act, 2017/ Gujarat Goods and Services Tax Act, 2017.

**15] Suswani Foundations ( P ) Ltd.- Authority for Advanced Rulings, Tamilnadu-2024(84) G.S.T.L.292-**

**Input tax credit - Credit and blocked credit apportionment - Restriction on availment of ITC - Construction of industrial building - Applicant assessee is constructing an industrial building which is to be rented out as 'godowns' for commercial purposes - Assessee will be purchasing cement, steel, other building material and will be engaging architects/consultants for construction of said building - HELD :** Section 17(5)(d) of CGST Act, 2017 provided that no ITC is available in respect of any goods or services received by a taxable person for construction of immovable property on his own account even if inputs and input services are used in course and furtherance of business - In instant case, assessee himself built godown for which he has used various goods such as cement, steel, brick etc. as inputs and services by architects, consultancy etc. as input services and furthermore, assessee is proposing to rent out to large companies for storing their stocks for future sale i.e. for furtherance of his business - Therefore, as per Section 17(5)(d) ibid no ITC is available on any goods or services by applicant for said construction and same cannot be claimed [Section 17 of Central Goods and Services Tax Act, 2017/Tamil Nadu Goods and Services Tax Act, 2017.

**16] Seagull Maritime Agencies Pvt.Ltd. Vs.Union of India- 024(84) G.S.T.L.350-Delhi High Court-**

**Demand - ITC not involving fraud etc. - Violation of natural justice - Impugned orders were issued whereby ex-parte demand was created - Both orders merely stated that since no reply/explanation had been received from taxpayer despite sufficient and repeated opportunities, which indicated that taxpayer had nothing to say in matter, and, hence, ex-parte demand was created - Petitioner submitted that it had no knowledge about impugned Show Cause Notices, as they were uploaded on common portal and were not served to petitioner on his address or email, and considering that GST registration of petitioner had been cancelled retrospectively it did not check said portal - HELD :** Impugned orders which had been passed solely because petitioner had not filed a reply could not be sustained - Matter was liable to be remitted to Proper Officer for re-adjudication [Section 73 read with section 75 of Central Goods and Services Tax Act, 2017/Delhi Goods and Services Tax Act, 2017.

**17] Reet Traders Vs.State of U.P.- 2024(84) G.S.T.L.354-Allahabad High Court-**

**Demand - Violation of natural justice - Assessee had challenged order passed by revenue under Section 75(4) imposing tax and penalty - Assessee submitted reply to show cause notice issued but said order made no discussion of same and on contrary, a perverse observation had been recorded by revenue therein that assessee did not file any reply to show cause notices issued - Rules of natural justice are mandatory to extent they bind revenue to deal with objection of assessee and if required grant opportunity of hearing to assessee before adverse order is passed - Since assessee was not afforded opportunity of hearing, order imposing tax and penalty was to be set aside [Section 75 of Central Goods and Services Tax Act, 2017/Uttar Pradesh Goods and Services Tax Act, 2017.**

**18] Divya Jyothi Petrochemicals Co.Vs.Joint Comm. of Commercial taxes,Hubballi-2024(84) G.S.T.L.365- Karnataka High Court-**

**Tax invoice - Duplicate copy - Container transporting consignment was intercepted and inspected - Original tax invoice was not carried in vehicle and, therefore, tax and penalty was imposed - In appeal, levy of tax and penalty was confirmed - Assessee contended that as per Rule 48 of GST Rules, it was only duplicate copy which was to be carried by transporter during transit - HELD :** Invoices are prepared in triplicate in case of supply of goods - Original copy is meant for recipient or purchaser and therefore, same is not to be carried by transporter and only duplicate copy is meant for transporter - Under such circumstances, stand of respondent authority that assessee was liable for tax and penalty as transporter had not carried original tax invoice, could not be accepted - Impugned order was to be quashed and tax and penalty paid by assessee was to be refunded [Section 31 of Central Goods and Services Tax Act, 2017/Karnataka Goods and Services Tax Act, 2017 - Rule 48 of Central Goods and Services Tax Rules, 2017/Karnataka Goods and Services Tax Rules, 2017.

## **D] GST portal updates**

**1] Information from manufacturers of Pan Masala and Tobacco taxpayers:** Government had issued a notification to seek information from taxpayers dealing in the goods mentioned therein vide Notification No. 04/2024 - Central Tax dated 05-01-2024. Two forms have been notified vide this notification namely GST SRM-I and GST SRM-II. The former pertains to registration and disposal of machines while the later asks information on inputs and outputs during a month.

To begin with, facility to register the machines have been made available on the GST Portal to file the information in Form GST SRM-I. All taxpayers dealing in the items mentioned in the said notification may

use the facility to file the information about machines. Form GST SRM-II will also be made available on the portal shortly.

**2] Advisory on launch of E-Way Bill 2 Portal:** GSTN is pleased to inform that NIC is releasing the E-Way Bill 2 Portal (<https://ewaybill2.gst.gov.in>) on 1st June 2024. This portal ensures high availability and runs in parallel to the e-way Bill main portal (<https://ewaybillgst.gov.in>). The e-way bill 2 portal synchronises the e-way bill details with main portal within a few seconds. The highlights of the portal are as follows:

- Presently, E-Way Bill 2 Portal provides the critical services of E-Way Bill system, and gradually it will be extended with other services of e-way bill system.
- E-Way Bills can be generated and updated on the E-Way Bill 2 Portal independently.
- E-Way Bill 2 portal provides the web and API modes of operations for e-way bill services.
- The taxpayers and logistic operators can use the E-Way Bill 2 portal with the login credentials of the main portal.
- The taxpayers and logistic operators can use the E-Way Bill 2 portal during technical glitches in e-way bill main portal or any other exigencies.
- The Criss-Cross operations of printing and updating of Part-B of E-Way Bills can be carried out on these portals. That is, updating of Part-B of the E-Way bills of portal 1 can be done at portal 2 and vice versa.
- In case E-Way Bill main portal is non-operational because of technical reasons, the Part-B can be updated to the E-Way Bills, generated at Portal 1, at portal 2 and carry both the E-way Bill slips.
- For further details, please visit the e-way bill portals..

[Source: GST portal]

**Compliance Calendar for the month of June 2024**

<b>Due Date of Compliance</b>	<b>Compliance</b>
10.06.2024	Monthly GSTR 7 for the month of May 2024 (TDS deductor) Monthly GSTR 8 for the month of May 2024 (TCS collector)
11.06.2024	Monthly GSTR 1 for the month of May 2024 (Regular Monthly Taxpayer)
13.06.2024	IFF facility under the QRMP scheme (May 24)
13.06.2024	GSTR-5 for the month of May 2024 (Non-Resident Taxpayer)
13.06.2024	GSTR-6 for the month of May 2024 (Input Service Distributor)
20.06.2024	Monthly GSTR 3B for the month of May 2024 (Regular Monthly Taxpayer) Monthly GSTR 5A for the month of May 2024 (OIDAR service provider)
25.06.2024	Monthly tax payment for the month of May 2024 in Form GST PMT 06 under the QRMP scheme

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For Private Circulation only. This note presents a summary of various notifications in simple language for easy understanding. You are requested to refer respective notification before the application of the text of this newsletter. While utmost care has been taken to provide up-to-date & current information, any person using this information may exercise sufficient caution. We shall not be responsible for any errors/omissions or any losses arising out of the use of the contents of this newsletter.

**Editorial Team**

CMA R.K. Deodhar

CMA Dipak N Joshi

“Harsh”, Plot No 89, Mahatma Nagar, Trimbak Road, Satpur,  
Nashik - 422 007 Contact: +91 98220 49980, +91 99221 59279

**Email:** info@edugst.com

