

Effective dates for legislative amendments in GST law

The Central Government *vide* Notification No. 17/2024-Central Tax dated September 27, 2024, has notified September 27, 2024 and November 1, 2024 as the dates from which certain GST amendments introduced in the Finance Act, 2024 shall come into force.

The details are encapsulated below:

Amendments in Central Goods and Services Tax Act, 2017 ('CGST Act') effective from September 27, 2024

Relevant provision	Particulars
Insertion of Section 16(5) and 16(6)	<ul style="list-style-type: none"> • Insertion of new sub-sections extending the time limit to avail Input Tax Credit (ITC): <ul style="list-style-type: none"> - Sub-Section (5) inserted to allow taxpayers to avail ITC on invoices or debit notes relating to Financial Year (FY) 2017-18 to FY 2020-21 until November 30, 2021. - Sub-Section (6) inserted w.e.f. July 1, 2017, to allow taxpayers, whose registration were cancelled but subsequently revoked, to avail ITC within thirty days from the date of revocation of the cancellation order. • Further, the said section shall apply "on as is basis", meaning no refund will be granted for taxes paid or ITC already reversed.
Section 109	Amended to expand the responsibilities of the Principal Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) to include examination and adjudication of anti-profiteering cases.

Amendments in CGST Act effective from November 01, 2024.

Relevant provision	Particulars
Section 9	<ul style="list-style-type: none"> • Provision amended to exempt the levy of GST on un-denatured extra neutral alcohol or rectified spirit used in the manufacture of alcoholic liquor for human consumption.



Amendments in CGST Act effective from November 01, 2024.

Relevant provision	Particulars
	<ul style="list-style-type: none"> Note: similarly, sections are inserted in Integrated Goods and Services Tax Act, 2017 and Union Territory Goods and Services Tax Act, 2017.
Section 11A	<ul style="list-style-type: none"> The newly inserted Section allows the Government to waive the recovery of GST that was not levied or was short levied as a result of a generally prevalent practice regarding the levy of central tax, provided the waiver is recommended by the Council and notified in the Official Gazette. Note: similarly, sections are also inserted in Integrated Goods and Services Tax Act, 2017, Goods and Services Tax (Compensation to States) Act, 2017 and Union Territory Goods and Services Tax Act, 2017
Section 13	Sub-Section 3 amended. It relates to time of supply in respect of supplies on which tax is to be paid on RCM. It now includes 'date of issuance of invoice by the recipient' as a determinant factor.
Section 16(4)	Amended to provide for time limit to avail ITC on tax paid under RCM on the basis of self-invoice generated by the recipient taxpayer and not on the basis of invoice issued by the supplier.
Section 39	Sub-Section 3 substituted to provide monthly filing of Form GSTR-7 (applicable to registered persons required to deduct tax under Section 51), irrespective of TDS deduction, with a relaxation in late fee for NIL returns.
Section 54	Sub-Section 15 inserted to bar refund of unutilized ITC or IGST paid on account of zero-rated supplies of goods that are subject to export duty.
Section 70	Sub-Section 1A inserted to allow authorised representatives to appear in case of summons.
Section 73, Section 74 and insertion of new Section 74A	<ul style="list-style-type: none"> Provisions of Sections 73 and 74 of the CGST Act (issuance of notices and orders in fraud or non-fraud cases) to be applicable only for matters pertaining to period up to FY 2023-24. From FY 2024-25 onwards, a common timeline for issuance of notices and orders under Sections 73 and 74 has been provided vide newly inserted Section 74A. Vide Section 74A, the time limit to pay tax and interest, in order to avail benefit of reduced penalty, has been increased from 30 days to 60 days.
Section 107 and 112	<ul style="list-style-type: none"> Time limit of 3 months under Section 112 for filing appeal before the GSTAT to begin from a date to be notified (and not the date when the President assumes office). Pre-deposit amount for appeals set out in Section 107 (Appeals before Appellate Authority) and 112 (Appeals before GSTAT) have been reduced as follows: <ul style="list-style-type: none"> For appeal before the Appellate Authority, the cap is now set at Rs.20 crores for CGST and SGST, reduced from existing Rs.25 crores each. For appeal before the GSTAT, the pre-deposit requirement is reduced from 20% to 10%, with a maximum limit of Rs.20 crores for CGST and SGST, from existing Rs.25 crores each.



Amendments in CGST Act effective from November 01, 2024.

Relevant provision	Particulars
Section 128A	An amnesty scheme introduced to waive interest and penalties on demands raised under Section 73 of CGST Act, for the period FY 2017-18 to FY 2019-20, upon payment of tax demand up to March 31, 2025.
Section 140	Sub-section 7 amended retrospectively, effective July 1, 2017, to allow transitional credit for invoices related to services provided before the appointed date, where invoices were also received by the Input Service Distributor (ISD) before the appointed date.
Schedule III	Activity of apportionment of premium between lead insurer and co-insurer and transaction relating to ceding commission/reinsurance commission between insurer and re-insurer, to be covered under Schedule III of the CGST Act and accordingly not to be considered as a supply.





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