

# TAXWEEKLY

The Weekly Magazine on recent updates  
and development in Tax regime.

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JANUARY 2025 | 1st Week

**CA AMEY SHARMA**

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# THE TAXWEEKLY MAGAZINE

- CA AMEY SHARMA

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## Extention of Due Dates - as follows :

Particulars	Original Date	Extended Date
Belated/Revised ITR for AY 2024-25	31-Dec-24	15-Jan-25
Direct Tax Vivad Se Vishwas Scheme, 2024	31-Dec-24	31-Jan-25
GSTR - 1		
> Monthly Returns	11-Jan-25	13-Jan-25
> Quaterly Returns	13-Jan-25	15-Jan-25
GSTR 3B		
> Monthly Filers	20-Jan-25	22-Jan-25
> Quaterly Filers I	22-Jan-25	24-Jan-25
> Quaterly Filers II	24-Jan-25	26-Jan-25
GSTR - 5	13-Jan-25	15-Jan-25
GSTR - 6	13-Jan-25	15-Jan-25
GSTR - 7	10-Jan-25	12-Jan-25
GSTR - 8	10-Jan-25	12-Jan-25

## Enabling filing of Application for Rectification of 16(4) Orders

*In the 54th Council Meeting, a special procedure was introduced wherein the taxpayers who received demand orders under Sections 73, 74, 107, or 108 for wrong ITC claimed against the provisions of CGST Section 16(4) who haven't appealed against the orders; The said ITC is now being allowed.*

The Central Government, on the recommendations of the 54th GST Council, had issued Notification No. 22/2024 – CT dated 08.10.2024 notified that any registered person against whom any order confirming demand for wrong availment of ITC, on account of contravention of provisions of sub-section (4) of section 16 of the said Act had been issued, but where such ITC is now available as per the recently inserted sub-sections (5) and/or (6) of section 16 of the Act, would now be able to file an application for rectification of such demand orders.

A functionality has now been made available on the Portal for taxpayers to file an application for rectification of such orders issued under section 73/74.

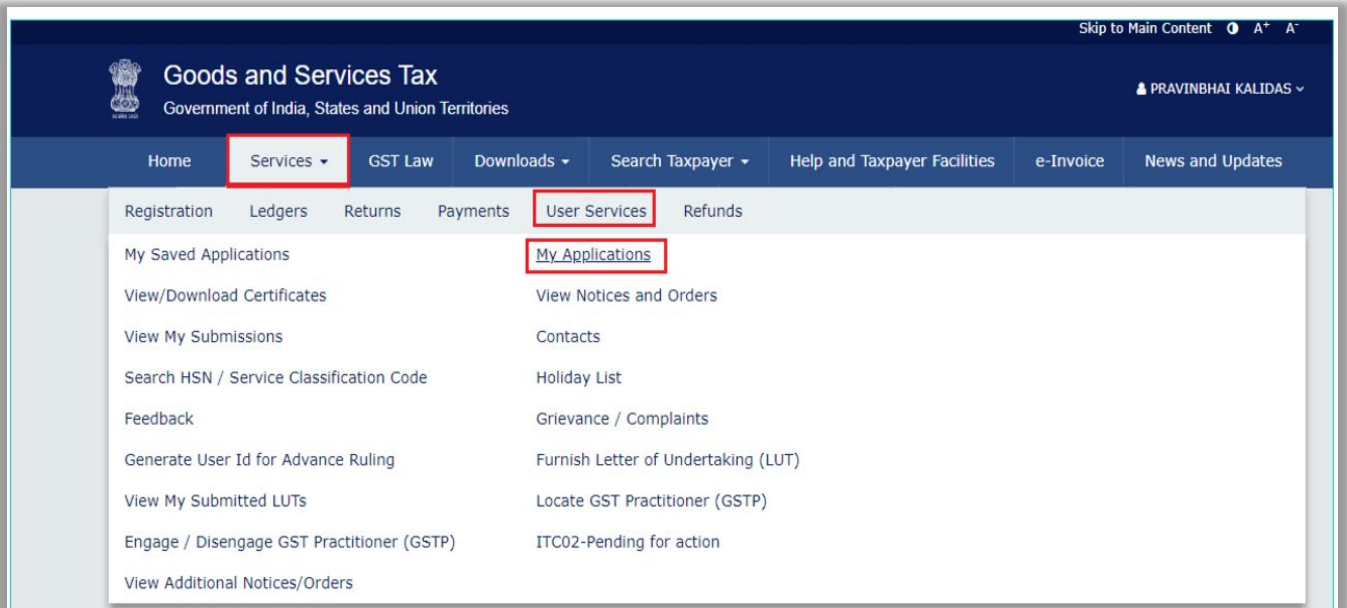
They can file it, post login, by navigating Services > User Services > My Applications, selecting "Application for rectification of order" in the Application Type field, and clicking on the NEW APPLICATION button.

A hyperlink has also been provided on the Portal to download the proforma in Annexure A in word format, required to be uploaded after entering details of the demand order of the ITC wrongly availed.

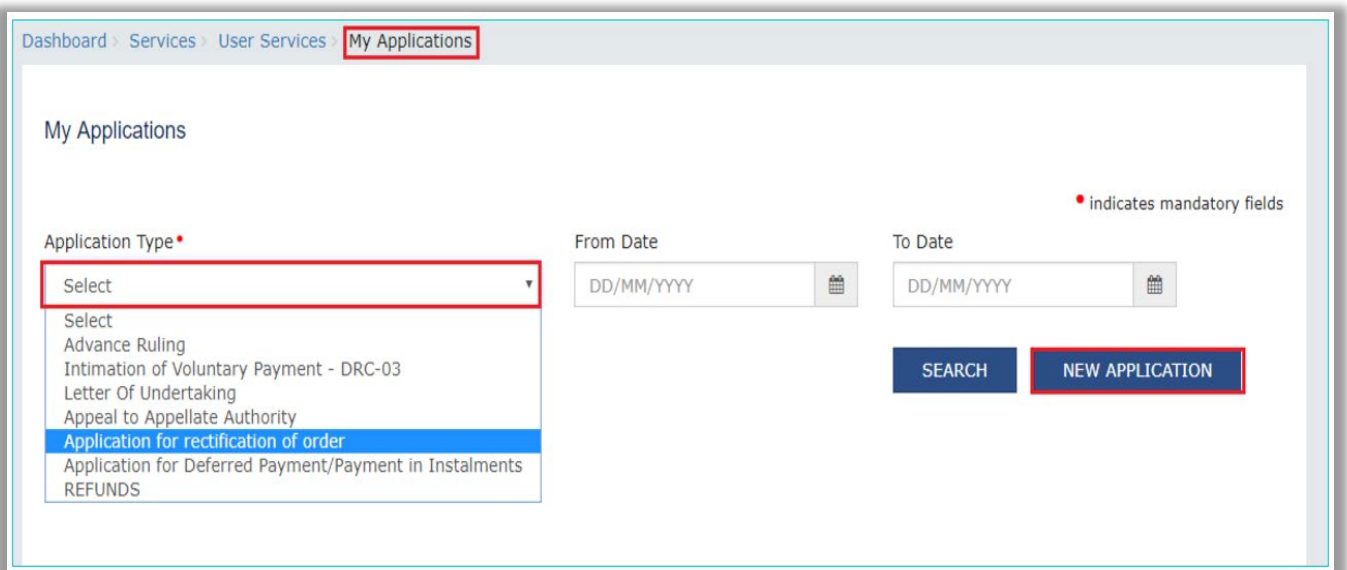
## **Step-by-Step Process for Filing Application for Rectification of Orders**

**Covered Under Notification No. 22/2024-CT, Dated-08.10.2024**

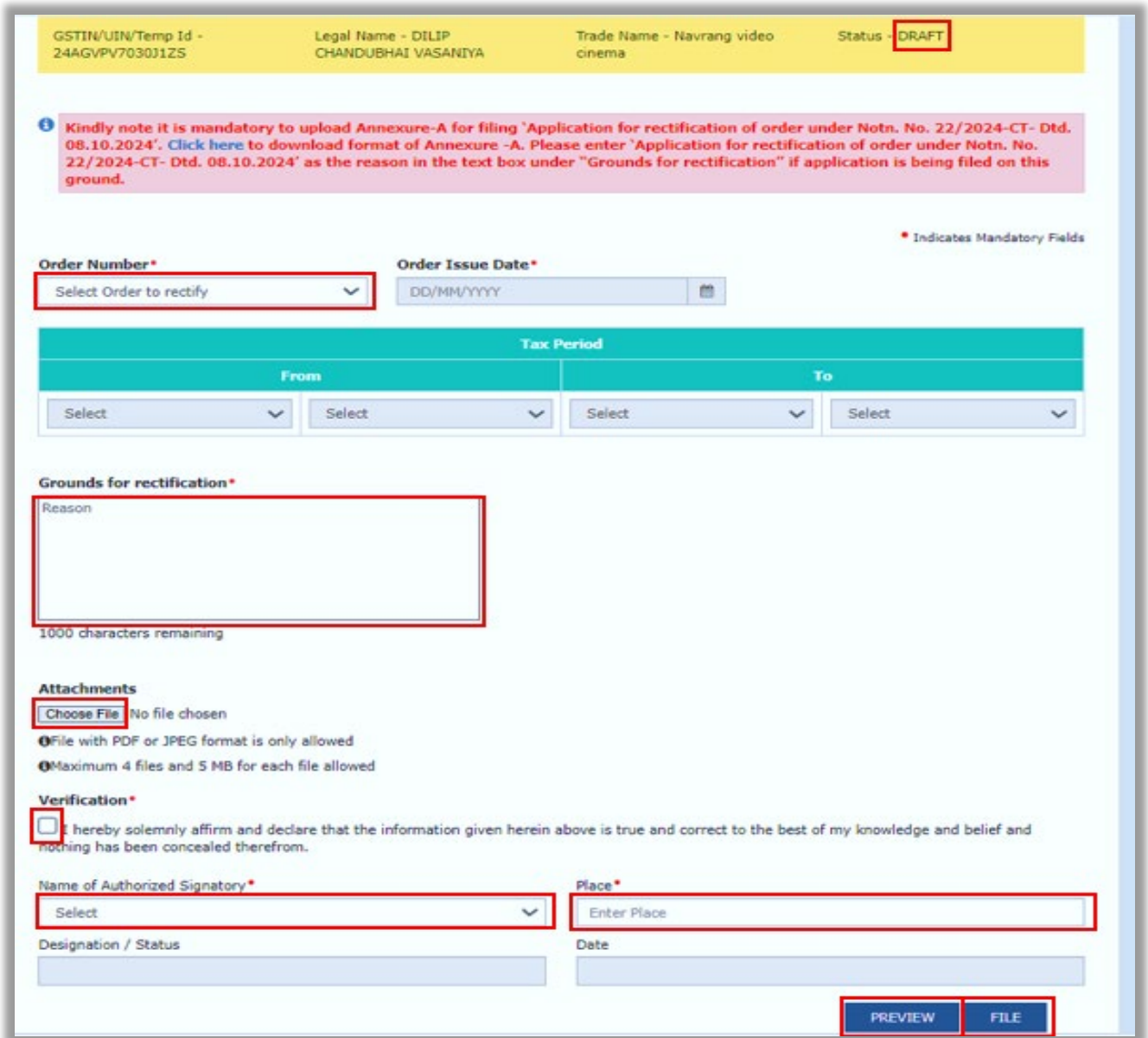
- 1) Access the [www.gst.gov.in](http://www.gst.gov.in) URL and login to the portal with valid credentials.
- 2) Click **Dashboard > Services > User Services > My Applications**



- 3) Select "Application for rectification of order" in the **Application Type** field and click the **NEW APPLICATION** button.



4) Enter details in the displayed fields as mentioned in the following steps:



**GSTIN/UIN/Temp Id -** 24AGVPV70301ZS      **Legal Name -** DILIP CHANDUBHAI VASANIYA      **Trade Name -** Navrang video cinema      **Status -** DRAFT

**Kindly note it is mandatory to upload Annexure-A for filing 'Application for rectification of order under Notn. No. 22/2024-CT- Dtd. 08.10.2024'. Click here to download format of Annexure -A. Please enter 'Application for rectification of order under Notn. No. 22/2024-CT- Dtd. 08.10.2024' as the reason in the text box under "Grounds for rectification" if application is being filed on this ground.**

**Order Number\*** Select Order to rectify      **Order Issue Date\*** DD/MM/YYYY

Tax Period			
From		To	
Select	Select	Select	Select

**Grounds for rectification\***  
Reason  
1000 characters remaining

**Attachments**  
Choose File No file chosen  
• File with PDF or JPEG format is only allowed  
• Maximum 4 files and 5 MB for each file allowed

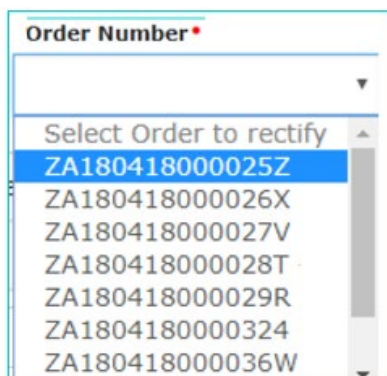
**Verification\***  
 I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

**Name of Authorized Signatory\*** Select      **Place\*** Enter Place

Designation / Status      Date

PREVIEW      FILE

a) In **Order Number** field, select the order number of the order that you wish to rectify.



**Order Number\***

Select Order to rectify

- ZA180418000025Z
- ZA180418000026X
- ZA180418000027V
- ZA180418000028T
- ZA180418000029R
- ZA1804180000324
- ZA180418000036W

- b) Based on your selection, latest **Order Issue Date** and **Tax Period** fields will get auto-populated.

The screenshot shows a form with the following fields:

- Order Number\***: ZA1805180100015
- Order Issue Date\***: 29/5/2018
- Tax Period**: A table with columns 'From' and 'To'. Both columns have 'APR' for the month and '2018' for the year.

- c) In **Grounds for rectification** field, enter the reason, "*Application of rectification of order under Notification No. 22/2024-Central tax dated 08.10.2024*".
- d) Click **Choose File** to upload details in **Annexure A** as notified vide Notification No. 22/2024, dated 8<sup>th</sup> October 2024, in support of your application. This would be a mandatory step.
- e) Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory.
- f) Based on your selection, the fields **Designation/Status** and **Date** (current date) displayed below will get auto-populated. Enter the name of the place where you are filing this application.

The screenshot shows the **Verification** section with the following details:

- I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.
- Name of Authorized Signatory\***: ANGAD ARORA
- Place\***: Delhi
- Designation / Status**: Manager
- Date**: 17/08/2018

Buttons for **PREVIEW** and **FILE** are visible at the bottom right.

- g) Complete the filing process by clicking on **PREVIEW** and **FILE**.

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## Advisory to Taxpayers on Extension of E-Way Bills

**Expired on 31st December, 2024**

On 31st December 2024 there were technical challenges encountered in the e-way bill generation process.

The following facilitation measures have been put in place:

### Extension of Expired E-Way Bills:

(a) As per the existing procedure, e-way bills that expired at midnight on 31st December, 2024, could be extended either within 8 hours prior to the expiry or 8 hours after the expiry.

(b) Due to the technical glitch, this process was disrupted. To mitigate the impact, the window period for extending the e-way bills expiring on 31st December, 2024, has been extended up to 1st January, 2025, midnight. Taxpayers and transporters are advised to utilize the "Extend EWB" facility on the portal to extend these e-way bills, if required.

### Generation of E-Way Bills for Goods Moved During the Glitch:

Taxpayers and transporters who moved goods on 31st December 2024 without generating e-way bills due to the technical issues are hereby advised to generate the necessary e-way bills on 1st January 2025 using the existing facility on the portal.

## Implementation of mandatory mentioning of HSN codes in GSTR-1 & GSTR 1A

After successful implementation of Phase-I & Phase-II now Phase-III regarding Table 12 of GSTR-1 & 1A is being implemented, from return period January 2025.

In this phase manual entry of HSN has been replaced by choosing correct HSN from given Drop down.

Also, Table-12 has been bifurcated into two tabs namely B2B and B2C, to report these supplies separately.

Further, validation regarding values of the supplies and tax amounts involved in the same, have also been introduced for both the tabs of Table-12.

However in initial period these validations have been kept in warning mode only, which means failing the validation will not be a blocker for filling of GSTR-1& 1A.



## **Reporting of HSN codes in Table 12 of GSTR-1/1A**

1. Vide Notification No. 78/2020 – Central Tax dated 15<sup>th</sup> October 2020, it is mandatory for the taxpayers to report minimum 4 digits or 6 digits of HSN Code in table-12 of GSTR-1 on the basis of Aggregate Annual Turnover (AATO) in the preceding Financial Year. To facilitate the taxpayers, these changes are being implemented in a phase-wise manner on GST Portal wherein Phase 2 was implemented on GST Portal effective from 01<sup>st</sup> November 2022.
2. In continuation of the phase wise implementation, Phase-3 of reporting of HSN codes in Table 12 of GSTR-1 & 1A is being implemented from January 2025 return period. The changes implemented are detailed in the table below.

<b>Phases</b>	<b>Taxpayers with AATO of up-to 5 cr.</b>	<b>Taxpayers with AATO of more than 5 cr.</b>
<b>Phase 2</b>	<p>Taxpayers are required to mandatorily report 4-digit HSN codes for goods &amp; services.</p> <p>Manual user entry is allowed for entering HSN or description and warning or alert message shall be shown in case of manual HSN. However, taxpayers will be able to file GSTR-1 after manual entry.</p>	<p>Taxpayers are required to mandatorily report 6-digit HSN codes for goods &amp; services.</p> <p>Manual user entry is allowed for entering HSN or description and warning or alert message shall be shown in case of incorrect HSN code. However, taxpayers will be able to file GSTR-1 after manual entry.</p>
<b>Phase 3</b>	<p><b><i>Mandatorily reporting 4-digit HSN codes for goods &amp; services.</i></b></p>	<p><b><i>Mandatorily reporting 6-digit HSN codes for goods &amp; services.</i></b></p>
	<p><b><i>i. Manual user entry of HSN will not be allowed.</i></b></p> <p><b><i>ii. HSN code can be selected from drop down only.</i></b></p> <p><b><i>iii. A customized description mentioned in HSN master will auto-populate in a new filed called "Description as per HSN Code".</i></b></p>	
	<p><i>In Table-12 validation with regards to value of the supplies have also been introduced.</i></p> <p><i>i. These validations will validate the value of B2B supplies shown in different Tables viz: 4A, 4B, 6B, 6C, 8 (recipient registered), 9A, 9B (registered), 9C (registered), 15 (recipient registered), 15A (recipient registered) with the value of B2B supplies shown in table-12.</i></p> <p><i>ii. Similarly, validations will validate the value of B2C supplies shown in different tables viz: 5A, 6A, 7A, 7B, 8 (recipient unregistered), 9A (export), 9A (B2CL), 9B (unregistered), 9C (unregistered), 10, 15 (recipient unregistered), 15A (recipient unregistered) with the value of B2C supplies shown in Table-12.</i></p> <p><i>iii. In case of amendments, only the differential value will be taken for the purpose of validation.</i></p> <p><i>*However, initially these validations have been kept in warning mode only, that means warning or alert message shall be shown in case of mismatch in values, whereas taxpayers will be able to file GSTR-1 in such cases. Further, in case B2B supplies are reported in other tables of GSTR-1, in that case B2B tab of Table-12 cannot be left empty.</i></p>	
<b>Phase 4</b>	To be communicated in due course.	

3. Apart from above, the following additional enhancement have been made in Table-12 of GSTR-1/1A:
- i. Table 12 of GSTR-1/1A is now bifurcated into two tabs, namely, "**B2B Supplies**" & "**B2C Supplies**". Taxpayers need to enter HSN summary details of B2B Supplies and B2C Supplies separately under respective tab.
  - ii. A new button has been introduced in Table 12, "Download HSN Codes List". Upon clicking of this button, taxpayer would be able to download an excel file with the updated list of HSN & SAC codes for goods and services along with their description.
  - iii. The button for "Product Name as in My Master" has now been made searchable. Taxpayer can search the description provided by them in My HSN Master and upon selection of the same, the HSN code, Description as per HSN Code, UQC & Quantity shall be auto-populated. This is an optional functionality.

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**Pre-Budget consultation meetings for the forthcoming  
Union Budget 2025-26  
concluded in New Delhi, on 06th Jan 2025**

The Pre-Budget consultations chaired by Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman for the forthcoming Union Budget 2025-26 concluded in New Delhi, today. The consultations were held over a month-long period and started on 6th December 2024.

In the course of the in-person consultations, more than 100 invitees across 09 stakeholder groups, including experts and representatives from farmer associations & agriculture economists; trade unions; education & health sector; MSME; trade & services; industry; economists; financial sector & capital markets; as well as, infrastructure, energy and urban sector, participated in the meetings.



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Incometax | goods and service tax (GST) | Customs | FTP

Respected all, I am a practicing chartered accountant currently partner with M. Sharma S. Agrawal & Co. Head Office, Nagpur.

I have major interests in field of Direct Tax, Indirect Taxes, Insolvency Laws etc. During my Articleship, I have presented papers on the same at the ICAI student conferences and also written various articles on GST at various platforms. I have also started a weekly tax magazine named TAXWEEKLY regarding weekly updates on taxation.

Kind Regards, CA AMEY SHARMA, Nagpur (9372223834)

Through this newsletter, I am not rendering any professional advice or service whatsoever and Every effort has been made to avoid errors or omissions

