








**Circulars Issued
Pursuant to
Recommendations of
50th GST Council
Meeting**



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Circular No	Description
199/11/2023-GST	Cross Charge and ISD
192/04/2023-GST	Clarification on charging of interest u/s 50(3) of the CGST Act, 2017, in cases of wrong availment of IGST credit and reversal thereof
193/05/2023-GST	Manner to deal with difference in ITC availed in GSTR-3B vs. GSTR-2A for the period 01.04.2019 to 31.12.2021
194/06/2023-GST	TCS liability u/s 52 of CGST Act, 2017 in case of multiple E-commerce Operators in one transaction
195/07/2023-GST	Taxability & availability of ITC on warranty replacement of parts and repair services during warranty period
196/08/2023-GST	Taxability of shares held in a subsidiary company by the holding company
197/09/2023- GST	Refund related issues
198/10/2023-GST	E-invoice related issues

Cross Charge and ISD

***Circular No. 199/11/2023-GST
dt. 17.07.2023***



- Since inception of the GST regime there was uncertainty with regard to the application of ISD and cross-charge provisions. Different approaches followed by the trade and industry. Certain taxpayers have followed only cross charge mechanism and certain taxpayers have followed only ISD mechanism. Further, there are certain taxpayers who have complied with both the cross charge and ISD provisions.
- Ambiguity also persisted with regard to the valuation mechanism to be adopted in case of cross charge compliance. It was not clear what all element of cost should be considered for determining value in case of cross charge.
- Now the government has issued circular 199/11/2023- GST dated 17.07.2023 whereby it has endeavoured to resolve to the above ambiguities and avoid dispute from the department.

Distribution of ITC on common services received at a registration of the taxpayer

- A taxpayer may have separate GST registrations in multiple State.
- At times, a registration of such taxpayer receives invoices for the services which are attributable to more than one registration.
- Since the service is attributable to more than one registration, entire ITC of such service cannot be retained only by registration receiving the invoice. Such ITC need to be distributed among all the registrations to which underlying service is attributable.

Internally generated services

- One registration of a taxpayer provide certain support (such as administrative support, marketing support, IT support, etc.) to other registrations of the taxpayers.
- Further, support is also provided in form of other specific services (e.g. goods sold by one registration but warranty service provided by other registration).
- Under the GST legislation all the GSTINs of a taxpayer are deemed as distinct person. Therefore, the above support provided by one registration to other registration of a taxpayer shall qualify as supply of service under GST and the tax compliances shall be done accordingly (such as invoicing, discharge of GST liability, etc.).

Issue	Clarifications Issued	Tattvam Comments
<p>HO receives invoice in respect of common input services procured from a third party but attributable to both HO and BOs or exclusively to one or more BOs.</p> <p>Whether HO can avail ITC on the basis of such invoice?</p> <p>Such ITC to be distributed through ISD or tax invoice (i.e. cross charge)?</p>	<ul style="list-style-type: none"> • HO can avail ITC on the basis of invoice received • Distribution of ITC through ISD mechanism not mandatory • HO can distribute ITC either through following ISD mechanism or by raising tax invoice • Distribution can be made only if input services are attributable to the said BO or have actually been provided to the said BO 	<ul style="list-style-type: none"> • Taxpayers should maintain proper backup of the ITC being distributed • Taxpayers should be able to demonstrate attribution of common services to BOs to which ITC distributed and receipt of service by BOs • In case ITC distributed to any GSTIN but attribution cannot be established, department may initiate recovery proceedings

A: Full ITC available to the BOs

Issue	Clarifications Issued	Tattvam Comments
<p>Whether the HO is mandatorily required to issue invoice to BOs under section 31 of CGST Act for the internally generated services provided by it to BOs?</p> <p>Whether the cost of all components including salary cost of HO employees has to be included in the computation of value of services provided by HO to BOs?</p>	<ul style="list-style-type: none"> • Value of supply declared in the invoice by HO shall be deemed to be open market value of such services • If HO has not issued a tax invoice to the BO, the value of such services may be deemed to be declared as nil and such nil value may be deemed as open market value • Option available to not include salary cost in the value of supply 	<ul style="list-style-type: none"> • Non-issuance of invoice may not be considered as non-compliance • Valuation adopted by the taxpayers will have to be considered by the department • In case of issuance of invoice, provision of service may have to be substantiated [Ref: M/S JSW STEEL LTD VS UNION OF INDIA & OTHERS 2022-VIL-348-ORI] • Confirmation can be derived that internally generated services are valid transactions under GST

B: Full ITC not available to the BOs

Issue	Clarifications Issued	Tattvam Comments
Whether salary cost of HO employees has to be included in the computation of value of services provided by HO to BOs?	<ul style="list-style-type: none">The cost of salary of employees of the HO is not mandatorily required to be included while computing the taxable value	<ul style="list-style-type: none">Issuing invoice in this case is mandatory.No clarification provided about inclusion of other expense in the computation of taxable value such as depreciation, finance cost, etc.In case of issuance of invoice, provision of service may have to be substantiated [Ref: M/S JSW STEEL LTD VS UNION OF INDIA & OTHERS 2022-VIL-348-ORI]

Issue	Tattvam Comments
Application of clarifications in respect of internally generated services other than support service?	<ul style="list-style-type: none">• The benefit of these clarifications may also be available for other services internally generated (e.g. provision of repair / warranty service by company branches to plants / depots (were sale made by such plants depots directly to clients), provision of trucks among distinct person in logistic sector or GTA sector who have opted for 12 percent rate)
Application of clarifications in respect of services provided by BO to HO or one BO to another BO?	<ul style="list-style-type: none">• The clarifications issued by the circular shall also be applicable in respect of services provided by BO to HO or one BO to another BO

Issue	Tattvam Comments
Application of clarifications in respect of <u>related party transaction</u>?	<ul style="list-style-type: none">• The department has started raising huge demand on related party transactions such case use of brand name/trade name, provision of corporate guarantee, secondment of employees, etc.• The clarifications with regard to valuation of transactions effected between the distinct persons were provided considering the provisions contained in rule 28 of the CGST Rules.• Since the provisions contained in the said rule 28 are equally applicable to the related party transactions, the said clarification shall also be applicable in respect of the related party transactions

Issue	Tattvam Comments
Valuation in case some registrations eligible to avail full ITC and some registrations not eligible to avail full ITC?	<ul style="list-style-type: none">• Since different valuation mechanism provided for the scenarios where full ITC is available to the registration ('eligible recipient') and full ITC may not be available ('in-eligible recipient'), different valuation approach may be opted• In case there is no accumulation of ITC at eligible recipient, the valuation approach followed for in-eligible recipient may also be adopted for eligible recipient
Way forward for ITC distribution	<ul style="list-style-type: none">• Going forward, as proposed in the 50th GST council meeting, the government may make ISD provisions mandatory• Option to distribute ITC through tax invoice may not be available• Obtaining ISD registration shall become mandatory

Issue	Tattvam Comments
Dispute by department for past period	<ul style="list-style-type: none">• Different approach provided in the circular for distribution of common ITC and invoicing for internally generated services.<ul style="list-style-type: none">• Possibility to substantiate such different approach was followed correctly?• What if the same cannot be substantiated or the approach was different?• Valuation mechanism adopted for exempted GSTINs different from department approach.

**Interest on wrong
Availment & Utilization
of IGST ITC
&
Credit of Compensation
Cess for Calculation of
Interest on Wrongly
Availed ITC**

***Circular No. 192/04/2023- GST
dt. 17.07.2023***



Background:

- In case of wrong availment & utilization of ITC, interest is applicable.
- As per GST provisions, IGST has to be utilized first for payment of IGST, and then CGST & SGST.
- IGST ITC has to be utilized entirely before utilization of CGST & SGST credit.

Clarifications:

- The circular clarifies that for calculation of interest on reversal of wrongly availed & utilized ITC of IGST, the total amount of ITC available in Electronic Credit Ledger (ECRL) under the heads of IGST, CGST and SGST has to be considered together on consolidated basis.

Tattvam Comments:

- A welcome clarification provided by CBIC, and it will certainly reduce litigation on this issue and provide relief to the taxpayers.
- However, it still needs to be clarified as to whether the balance of IGST ITC will be considered in the cases of wrongly availed and utilized ITC of CGST and SGST respectively on similar lines. This issue will be more relevant for the initial period wherein there was no requirement of exhaustion of IGST ITC before utilization of CGST ITC and SGST ITC.
- The circular is clarificatory in nature thus, applicable retrospectively.

The clarification provided vide the captioned circular can be understood in an easily manner with the help of following illustrations:

Illustration-1:

(Figures in Rs.)

Formula	Particulars	IGST	CSST	SGST	Total	Relevant Dates
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A	Total availed amount of ITC	100	200	200	500	20.02.2022
B	Total utilized amount of ITC	100	125	125	350	22.03.2022
C=A-B	Closing balance of ITC in ECRL	0	75	75	150	22.03.2022
D	ITC self-assessed/determined to be wrongly utilized out of total utilized amount of ITC	50	0	0	50	22.03.2022
E	ITC amount reversed	50	0	0	50	20.05.2022
F	ITC amount on which interest needs to be calculated	0	Remarks: As per clarification provided in the circular, no amount of interest payable in this case as the closing balance of ITC of IGST, CGST & SGST if taken on consolidated basis [ref. C(6)] is more than the amount of IGST ITC which is wrongly availed & utilized [ref. D(3)].			

Illustration-2:

(Figures in Rs.)

Formula	Particulars	IGST	CSST	SGST	Total	Relevant Dates
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A	Total availed amount of ITC	100	200	200	500	20.02.2022
B	Total utilized amount of ITC	100	190	190	480	22.03.2022
C=A-B	Closing balance of ITC in ECRL	0	10	10	20	22.03.2022
D	ITC self-assessed/determined to be wrongly utilized out of total utilized amount of ITC	100	0	0	100	22.03.2022
E	ITC amount reversed	100	0	0	100	20.05.2022
F	ITC amount on which interest needs to be calculated	80	Remarks: (i) As per clarification provided in the circular, interest will be payable on Rs. 80 (i.e., 100 minus 20) or say [D(3)] minus [C(6)] . (ii) Interest shall be calculated for the period 22.03.2022 to 20.05.2022 [ref. B(7) & E(7)] .			

Background:

- As per the provisions of section 8 of GST (Compensation to States) Act, 2017, compensation cess is levied.
- Further, ITC in respect such cess can be utilized only towards the payment of said cess on supply of good and services leviable under said Section i.e., Section 8 of GST (Compensation to States) Act, 2017.

Clarifications:

- Question arises as to whether at the time of reversal of ITC in respect of wrongly availed and utilized amount of IGST, CGST or SGST ITC, whether the balance of cess credit lying in the ECRL shall be taken into account for the purpose of calculation of interest on such ITC reversal.
- The captioned circular unambiguously clarifies that in case of excess availment and utilization of IGST, CGST or SGST ITC, the balance of ITC of compensation cess available in ECRL will not be taken into account for the purpose of determination of interest liability.

Mismatch in ITC between GSTR-3B vs GSTR-2A

***Circular No. 193/05/2023- GST
dt. 17.07.2023***



Mismatch in ITC between GSTR-3B vs GSTR-2A

Particulars	Condition of ITC to be availed on the basis of 2A/2B as per law	Circulars
FY 2017-18	Not applicable	Relaxation provided by <i>Circular No. 183/15/2022-GST, dated 27.12.2022</i> to avail ITC if GSTR-3B filed by the supplier even if subject ITC not appearing in GSTR-2A/2B , subject to conditions
FY 2018-19	Not applicable	
FY 2019-20:		<u>Above circular made applicable for FY 2019-20 till 31.12.2021 subject to the restriction provided under rule 36(4) w.e.f. 9.10.2019.</u>
• 01.04.2019 to 08.10.2019	Not applicable	
• 09.10.2019 to 31.12.2019	120% of total ITC appearing in GSTR-2A as per Rule 36(4) however, no legal backing in CGST Act	
• 01.01.2020 to 31.03.2020	110% of total ITC appearing in GSTR-2A as per Rule 36(4) however, no legal backing in CGST Act	
FY 2020-21		
• 01.04.2020 to 31.12.2020	110% of total ITC appearing in GSTR-2A as per rule 36(4) however no legal backing in CGST Act	
• 01.01.2021 to 31.03.2021	105% of total ITC appearing in GSTR-2A as per rule 36(4) however no legal backing in CGST Act	
FY 2021-22		
• 01.04.2021 to 31.12.2021	105% of total ITC appearing in GSTR-2A as per rule 36(4) however, no legal backing in CGST Act	
• 01.01.2022 onwards	ITC to be availed only as per GSTR-2B. Section 16(2)(aa) also applicable	

Mismatch in ITC between GSTR-3B vs GSTR-2A (Contd.)

Illustration:

(Figures in Rs.)

Sr. No.	Period	ITC as per GSTR-3B	ITC as per GSTR-2A	Relaxation % as per Rule 36(4)	Relaxation in ITC	Total ITC in compliance of Rule 36(4)	CMA/CA certificate produced for ITC amount	ITC to be allowed as per the captioned circular
(a)	(b)	(c)	(d)	(e)	(f)=(d)*(e)	(g)=(d)+(f)	(h)	(i)=(g)
1	09.10.2019 to 31.12.2019	5,00,000	3,00,000	20%	60,000	3,60,000	5,00,000	3,60,000
2	01.01.2020 to 31.12.2020	5,00,000	3,00,000	10%	30,000	3,30,000	5,00,000	3,30,000
3	01.01.2021 to 31.12.2021	5,00,000	3,00,000	5%	15,000	3,15,000	5,00,000	3,15,000

Tattvam Comments:



- In the case of **Wipro Limited**, the Karnataka High Court held that the benefit of Circular No. 183/15/2022 should be extended to the assessee during FY 2019-20.
- Vide the present Circular, the benefit of the earlier Circular has been extended to from FY 19-20 to 31.12.2021 i.e. till the time Section 16(2)(aa) was implemented.
- As per earlier Circular for FY 17-18 and FY 18-19, where the difference in GSTR-2A and GSTR-3B exceeded Rs. 5 lakh, the applicant was supposed to provide CA/CMA certificate that payment has been made to the supplier by recipient and tax is paid by the supplier in its GSTR-3B return.
- Same procedure is required to be followed for the subsequent FYs as well. However, the excess ITC (to the extent not reflected in GSTR-2A) will be available to the extent of the permissible limits in terms of Rule 36(4) of the CGST Rules. (As reflected in above Table).
- The compliance as per Rule 36(4) of the CGST Rules will have to be examined on a monthly basis except for the periods February to August, 2020 and April to June, 2021 wherein the same will have to be examined on cumulative basis.

Multiple E-Commerce Operators (ECOs) in Single Transaction

***Circular No. 194/06/2023- GST
dated 17.07.2023***



Multiple E-Commerce Operators (ECOs) in Single Transaction

	Scenarios	Clarification
Case-1	 <pre> graph LR Buyer[Buyer] --> BuyerSideECO[Buyer-side ECO] BuyerSideECO --> SupplierSideECO[Supplier-side ECO] SupplierSideECO --> Supplier[Supplier] </pre>	Where Supplier-Side ECO himself is not the supplier of goods or services or both: ✓ 'TCS' compliance u/s 52 is to be done by supplier-side ECO who releases payment to the supplier for particular supply made by it.
Case-2	 <pre> graph LR Buyer[Buyer] --> BuyerSideECO[Buyer-side ECO] BuyerSideECO --> Supplier[Supplier (Also an ECO)] </pre>	Where Supplier-Side ECO himself is the supplier of goods or services or both: ✓ 'TCS' compliance u/s 52 is to be done by buyer-side ECO while making payment to the supplier for particular supply made through it.

Transactions During Warranty Period

***Circular No. 195/07/2023- GST
dt. 17.07.2023***



Scenarios		Conditions	Clarification
Part-1	Supply by way of Replacement of Parts and/or Repair Service directly by Manufacturer to Customer	No Consideration	✓ 'No' GST is payable as original supply includes cost of replacements/repairs. Thereby, 'No' free supply/exempt supply and 'No' ITC is liable to be reversed.
		Additional Consideration charged	✓ GST is payable
Part-2	Supply by Dealer to Manufacturer where FOC replacement provided by Dealer to Customer	Issuance of Tax Invoice to Manufacturer towards parts purchased from third party or by using own stock	<ul style="list-style-type: none"> ✓ GST is payable by Dealer and ✓ Manufacturer is entitled to claim ITC subject to Section 16.
		Issuance of Requisition Memo to Manufacturer and parts provided on 'FOC' Basis to be used in replacement	<ul style="list-style-type: none"> ✓ 'No' GST is payable ✓ 'No' ITC is liable to be reversed by Manufacturer.
		Issuance of Credit Note u/s 34(2) by Manufacturer for replacement	✓ Manufacturer is entitled to adjust its tax liability subject to reversal of ITC by Dealer.

Scenarios		Conditions	Clarification
Part-3	Repair Service by Dealer to Manufacturer	Issuance of Tax Invoice – Manufacturer is recipient	<ul style="list-style-type: none"> ✓ GST is payable by Dealer and ✓ Manufacturer is entitled to claim ITC subject to Section 16.
Part-4	Extended Warranty	Enters into an agreement at the time of original supply	<ul style="list-style-type: none"> ✓ It would be treated as 'Composite Supply of Goods'. ✓ GST Rate of 'Principal Supply' of Goods would be applicable on entire amount received. ✓ E.g. Supply of Goods is taxable @ 5%/12%/18%/28% then respective rate would be applicable on Extended Warranty.
		Enters into an agreement before Expiry of warranty period	<ul style="list-style-type: none"> ✓ It would be treated as Separate Supply. ✓ Rate of GST would be dependent on nature of contract: <ul style="list-style-type: none"> • For Replacement of Parts only; • For Repair Service only; • For Replacement of Parts and Repair Services

Tattvam Comments: A welcome clarification by the Government which will certainly reduce litigation and provide relief to the taxpayers, especially in the auto components and consumer durables industries, where the warranty is generally provided to the end customers.

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- A welcome clarification by the Government which will certainly reduce litigation and provide relief to the taxpayers, especially in the auto components and consumer durables industries, where the warranty is generally provided to the end customers.
- **Barter Transactions**
 - It seems that the Circular only deals with a scenario wherein the dealer places a requisition list to the manufacturer in respect of the parts which are **to be** used for replacement in the future. The Circular clarifies that no GST is payable in such cases and manufacturer is not required to reverse ITC.
 - The Circular does not cover a scenario wherein the replacement parts are issued by the manufacturer to the dealer after the defective parts are replaced by the dealer. Such scenario should be regarded as a **barter transaction** and both the **dealer and the manufacturer should raise an invoice on each other** for the parts at the open market value of the goods.

- **Issuance of Credit Notes**

- In the recent judgment of **Tata Motors**, the Supreme Court held that the credit notes issued by manufacturers to dealers for replacement parts is valuable consideration and the dealer is required to pay sales tax in these cases.
- In this Circular, it is clarified that in such cases manufacturer may issue credit note under Section 34 of CGST Act to the dealers and adjust its tax liability, subject to reversal of ITC by the dealer. As per the SC judgment in Tata Motors, dealer should issue GST invoice to manufacturer for replacement parts as the transaction would be regarded as separate sale/supply of goods made by dealer.

- **Scope of sales return amplified?**

- Credit Notes u/s. 34 can be issued under specific scenarios only. It seems that the department is considering issuance of replacement parts by dealers from its stock as per directions of manufacturers as 'sales return' by dealer.

Holding Shares in Subsidiary Company is Not Supply of Service by Holding Company

***Circular No. 196/08/2023- GST
dt. 17.07.2023***



- SAC entry '997171' in the scheme of classification of services covers "the services provided by holding companies, i.e. holding securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest.
- Basis the said entry, notices were being issued to holding companies regarding non-payment of GST on the service of holding equity interests in subsidiary companies.
- Vide the Circular, it has been clarified that mere purchase and sale of shares is neither supply of Goods nor Services under GST law. **Therefore, GST is not applicable on activity of mere holding of shares of the subsidiary company by a holding ccompany.**
- GST to be applicable is only there is supply of any underlying service by Holding Co. to Subsidiary Co.

Tattvam Comments:

- Holding of shares of another company is not a service. Beneficial Clarification issued by department which will put an end to the baseless notices which were issued on this issue.

Refund Related Issues

***Circular No. 197/09/2023- GST
dt. 17.07.2023***



- **Scenario: Amendments in Section 16(2)(aa) of CGST Act and Rule 36(4) of CGST Rules have been brought into effect from 01.01.2022, which allows ITC only for those invoices/debit note which have been communicated vide GSTR-2B.**
- **Accordingly, it has been clarified that for refund claims for tax period of January 2022 onwards:**
 - ✓ Refund of the accumulated ITC u/s 54(3) of CGST Act for a tax period shall be restricted to ITC as per those invoices, the details of which are reflected in GSTR-2B for the said tax period or for any of the previous tax periods and on which the ITC is available to the applicant.
 - ✓ Already disposed off refund claims for the period January 2022 onwards shall not be reopened because of the clarification being issued by this circular.

Tattvam Comments:

- At present, the taxpayers are availing ITC on the basis of GSTR-2B whereas refund calculations were based on GSTR-2A. The above clarification has aligned existing practice of availing credit on the basis of GSTR-2B with that of claiming refund.

- **Scenario:** Rule 89(4) provides following formula to calculate refund of ITC in case of zero-rated supply of goods/services without payment of tax:

“Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover”

- Explanation to Rule 89(4) has been inserted w.e.f. 05.07.2022 to define the value of goods exported out of India to mean lower of FOB value declared in Shipping Bill/Bill of Export, or the value declared in tax invoice or bill of supply.
- ✓ **Now, it has been clarified that value of goods exported out of India for calculating “adjusted total turnover” will be determined as per the Explanation to Rule 89(4) of CGST Rules.**

- **Scenario: Where goods/services are exported under LUT, Rule 96A requires payment of IGST with interest if export of goods not made or export proceeds could not be realized for export of service within stipulated time period.**
- **It is clarified that in such cases, on actual export of the goods or on realization of payment in case of export of services, subsequently where IGST and interest was discharged for non-adherence of the time limits prescribed under Rule 96A:**
 - ✓ Exporter is entitled to refund of unutilized ITC u/s 54(3) CGST Act, if otherwise admissible; and
 - ✓ Exporter is also entitled to refund of IGST paid when goods were not exported/payment was not realized for export of service.
 - ✓ Refund of interest paid in compliance of Rule 96A(1) shall be **NOT** be admissible.
 - ✓ Refund application may be made under the category "Excess payment of tax". However, till the time this facility is not available on portal, refund application may be filed under the category "Any Other" on the portal.

E-invoice Related Issues

***Circular No. 198/10/2023-GST
dt. 17.07.2023***



- It is clarified that Generation of **e-invoice mandatory** on supplies made to the Government Departments or establishments/ Government agencies/ local authorities/ PSUs **(recipients) who are registered solely for the purpose of deducting TDS**, if the turnover of the supplier exceeds the prescribed threshold (i.e., 10 crores currently).

Tattvam Comments:

- The circular is clarificatory in nature thus, applicable retrospectively.
- Accordingly, taxpayers are advised to generate e-invoice w.r.t all the supplies made to above recipients till date and in future.

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