

November 2022

In this Communique

INCOME TAX

- + Extension of due dates for various Income-Tax Returns ('ITR') and other form

GOODS AND SERVICES TAX

- + Due date for filing Form GSTR-3B for September 2022 extended by 1 day
- + Sequential filing of GSTR-1 and filing of GSTR-1 before GSTR-3B mandatory
- + Implementation of mandatory mentioning of HSN codes - Form GSTR-1

CENTRAL EXCISE AND SERVICE TAX

- + Mode pre-deposit for appeals

FTP

- + ICEGATE Helpdesk for redressal of RoDTEP grievances

Monthly Communique | November 2022

Income Tax

- + **Extension of due dates for various Income-Tax Returns ('ITR') and other forms:** The CBDT extended the due dates for filing various forms and returns as below:
 - i. For taxpayers to whom the due date for filing the ITR was on the 31.10.2022, such due dates are extended to 07.11.2022.
 - ii. Due date for filing of Form 26Q for the quarter ending 30.09.2022 has been extended from 31.10.2022 to 30.11.2022.

Circular No 20 of 2022 dated 26.10.2022 & Circular No 21 of 2022 dated 27.10.2022

Goods and Services Tax (GST)

- + **Due date for filing Form GSTR-3B for September 2022 extended by a day:** Owing to technical glitches, the due date to furnish FORM GSTR-3B for the tax period September 2022 was extended from 20.10.2022 to 21.10.2022 (effectively one day).

Notification No. 21/2022 –Central Tax dated 21.10.2022

- + **Sequential filing of GSTR-1 and filing of GSTR-1 before GSTR-3B mandatory:** October, 2022 tax-period returns and for subsequent tax periods, taxpayers will not be allowed to file Form GSTR-1 for a particular month, where Form GSTR-1 for the previous tax period is not filed. Further, a taxpayer will not be allowed to file Form GSTR-3B for a particular tax period if Form GSTR-1 for the said tax period is not filed.

Advisory on the sequential filing of GSTR-1 dated 21.10.2022

- + **Implementation of mandatory mentioning of HSN codes in Form GSTR-1:** Effective 01.11.2022, taxpayers having annual aggregate turnover of upto Rs. 5 crores in the preceding financial year would be required to report 4-digit HSN codes in table 12 of Form GSTR-1. It may be noted that taxpayers having aggregate turnover of more than Rs. 5 crores are required to report 6-digit HSN in table 12 of Form GSTR-1.

Advisory on implementation of mandatory mentioning of HSN codes in GSTR-1 dated 22.10.2022

Monthly Communique | November 2022

Central Excise & Service Tax

- + **Form GST DRC-03 is not a valid mode for making pre-deposits for filing appeals under the Central Excise and Service Tax laws:** The CBIC has clarified that payment made through Form GST DRC-03 is not a valid mode for making pre-deposit payments where an appeal is preferred before Commissioner (Appeals) or CESTAT for cases pertaining to Central Excise and Service Tax.

Pre-deposits, under the Service Tax and Central Excise laws, are required to be made by using the CBIC-GST integrated portal (<https://cbic-gst.gov.in>).

Instruction/Guidelines - F.No. CBIC-240137/14/2022- Central Excise dated 28.10.2022

Foreign Trade Policy (FTP)

- + **Availability of ICEGATE Helpdesk for redressal of RoDTEP related grievances:** A platform for exporters for resolution/examination of exporters grievances with regard to scroll out of shipping bills, generation of e-scrips and transfer of e-scrips under Remission of Duties and Taxes on Export Products (RoDTEP)Scheme, mechanism of "ICEGATE Helpdesk", has been made available to the exporters which is functional on 24*7 basis. The exporter can lodge a grievance either through Toll Free No. 1800-3010-1000 or by emailing at icegatehelpdesk@icegate.gov.in. On lodging grievance, a unique ticket/incident number is generated which the exporter receives for record/follow up. For escalations, the exporter may approach the higher authority at email: jsdbk-rev@nic.in.

Trade notice no.20/2022-23 dated 31.10.2022

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