



**Quick bit | November 2023**

**Most favoured nation clause of the DTAA treaties with OECD**

*Nestle SA (CA 1420 of 2023 dated 19.10.2023)*

*India has entered into double taxation avoidance agreements ('DTAAs') with a few countries such as France, Switzerland and Netherlands contain the 'Most Favoured Nation' ('MFN') clause as part of the Protocol to the respective DTAAs. These MFNs seek to provide a lower rate or lower scope for taxation of specific income streams when such lower rate or lower scope is extended by India to another member nation of the Organization for Economic Co-operation and Development ('OECD'). Numerous tribunal rulings and the High Courts had rejected Revenue contentions that:*

- For an MFN to apply, a specific notification should be issued by the Government of India giving effect to the Protocol to the DTAA;*
- Protocol to the DTAA and, therefore MFN, does not apply automatically;*
- The DTAA that provides the lower rate or lower scope should be with a third nation which on the date of its entering into such DTAA has been an OECD member; and*
- Where the third nation becomes an OECD member after entering into the DTAA with India (providing the lower rate or lower scope), such DTAA cannot be adopted to apply the MFN.*

*The Supreme Court affirmed all of the above Revenue contentions and reversed the rulings of the tribunals and High Courts that were being followed across the country. This ruling should be evaluated by Indian taxpayers on transactions involving payees / vendors from Netherlands, Switzerland and France and re-consider the applicability of the TDS positions on payments to such payees / vendors.*

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### Income Tax

- + **Changes to mandatory requirement of quoting PAN number in certain cases:** Persons entering into certain specified transactions (such as purchase of motor cars, immovable properties etc.) are mandatorily required to quote their PAN number at the time of entering such transactions. Where such persons does not have a PAN number and is not required to obtain a PAN number otherwise than for the above transactions, these persons are exempted from quoting their PAN numbers upon filing Form No. 60. The CBDT has now removed such exemptions from quoting PAN numbers to Firms and Companies (except for such foreign companies having no taxable incomes in India and entering into specified transactions in an IFSC). Further, PAN requirements have been relaxed for non-residents and foreign companies transacting in IFSC banking units and with no taxable income in India. The CBDT has further notified revised Form 60.

*Notification No.88 of 2023 dated 10.10.2023*

- + **Notification of Rule 16D and Form 56F with retrospective effect:** In 2021, the CBDT vide notification of Rule 130 of the Income-tax Rules 1962, omitted, inter alia, Rule 16D and Form 56F which were required to be filed by an SEZ undertaking. The CBDT has now reinstated such Rules and Forms with retrospective effect from 29.07.2021 and notified new Rule 16D and Form 56F. It has further extended the due date for filing these Forms for AY 2023-24 till 31.12.2023.

*Notification No.91 of 2023 dated 19.10.2023 & Circular No.18 of 2023 dated 20.10.2023*

- + **Condonation of delay in filing Form 10-IC in certain cases:** Considering representations from stakeholders for condonation of delay in filing Form 10-IC for the AY 2021-22, the CBDT has condoned the delay in filing Form 10IC for the AY 2021-22, subject to the following conditions:

- The return of income for relevant assessment year has been filed on or before the due date specified under section 139(1) of the Act;
- The assessee company has opted for taxation u/s 115BAA of the Act in item (e) of "Filing Status" in "Part A-GEN" of the Form of Return of Income ITR-6; and
- Form No. 10-IC is filed electronically on or before 31.01.2024.

*Circular No.19 of 2023 dated 23.10.2023*

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- + **Relaxation of requirements in Form 10B/10BB:** Trusts and institutions required to file Form 10B / Form 10BB, are required to report, inter alia, information of specified persons who have contributed more than Rs.50,000 during the previous year. On receipt of representation from the stakeholders in enclosing details of relatives of the specified persons or concerns in which the specified persons have substantial stake, the CBDT has now relaxed mandatory requirement of disclosing the above details and the stakeholders are required to disclose the above details based on availability.

*Circular No.17 of 2023 dated 09.10.2023*

### Corporate Law

- + **MCA boosts overseas listing and issue of securities:** Ministry of Corporate Affairs (MCA), vide notification dated 30.10.2023, issued an amendment whereby certain classes of public companies may issue specific classes of securities for the purpose of listing on permitted stock exchanges in permissible foreign/other jurisdictions, as may be prescribed.

These provisions shall come into effect from 30.10.2023 and are aimed at providing public companies with the flexibility to list their securities on foreign stock exchanges.

*Notification No. S.O. 4744(E) dated 30.10.2023*

- + **Companies (Prospectus and Allotment of Securities) Second Amendment Rules, 2023:** MCA on 27.10.2023 published the Companies (Prospectus and Allotment of Securities) Second Amendment Rules, 2023. The key highlights are as follows:
  - Rule 9 – Applicable to public companies that have issued share warrants before the commencement of the Companies Act, 2013, and not converted the same into shares:
    - i. Submit PAS-7 within 3 months of the date of commencement of the Amendment to intimate the Registrar about the details of such share warrants; and
    - ii. Submit PAS-8 within 6 months of the date of commencement of the Amendment for surrender of warrants and dematerialization of shares \*
  - \* A notice to be placed on the company's website and published in a newspaper (local and English) mentioning that such share warrants will be dematerialized and transferred to the Investor Education and Protection Fund if the warrant holder does not surrender them within the stipulated time.
  - Rule 9B - Private Companies mandated for Demat Securities
    - i. Private companies, except small companies, must issue securities only in dematerialized form;

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- ii. Companies that are not small companies as per their audited financial statements for the financial year ending after 31.03.2023 must comply with these rules within 18 months of that financial year's closure (i.e. 30.09.2024); and
- iii. Private companies falling under these rules must ensure that the entire holding of securities of their promoters, directors, and Key Managerial Personnel has been dematerialized before any offer for the issuance of securities, buyback of securities, or the issuance of bonus shares or rights offers.

These rules do not apply to government companies.

Notification No. G.S.R. 802(E) dated 27.10.2023

- + **Companies (Management and Administration) Second Amendment Rules, 2023:** The MCA on 27.10.2023, published the Companies (Management and Administration) Second Amendment Rules, 2023.

The key highlights of the amendment as are follows:

- Every company must designate a person responsible for providing information to the Registrar or any authorized officer regarding beneficial interests in the company's shares.
- Such a person may include a Company Secretary, Key Managerial Personnel (other than the Company Secretary), or every Director.
- Until officially designated, certain individuals including the Company Secretary, Managing Director, or Manager, are deemed to have been designated depending on the company's specific circumstances.
- Every company must inform the details of the designated person in its Annual Report.
- Change its designated person has to be intimated to the Registrar via Form GNL-2.

Notification No. G.S.R. 801(E) dated 27.10.2023

- + **Companies (Incorporation) Third Amendment Rules, 2023:** The MCA notified the Companies (Incorporation) Third Amendment Rules, 2023 which allows companies whose management has been taken over by a new management to shift their registered office. This is applicable in cases where a takeover of management has occurred as per a resolution plan approved under Section 31 of the Insolvency Bankruptcy Code, 2016. Further, no appeal against the resolution plan should be pending in any Court or Tribunal, and no inquiry, inspection, or investigation should be pending or initiated after the approval of the said resolution plan.

Notification No. G.S.R. 790(E) dated 20.10.2023

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### SEBI

+ **Relaxation from LODR compliances:** The Securities and Exchange Board of India (SEBI) on 06.10.2023, issued a circular regarding the limited relaxation from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

SEBI has announced relaxation up to 30.09.2024 to listed entities from dispatching physical copies of the financial statements to holders of non-convertible securities, who have not registered their email addresses; to align with a similar extension notified by the MCA.

Additionally, SEBI, on 07.10.2023, issued a circular regarding the relaxation from compliance with certain provisions of the SEBI (LODR) Regulations, 2015, which are listed below:

- Regulation 36(1)(b) – Listed entities are not required to dispatch hard copies of the financial statements to shareholders who have not registered their email address with the listed entity or depository; and
- Regulation 44(4) - Listed entities need not send proxy forms regarding general meetings held electronically.

The above relaxations have been granted until 30.09.2024.

*Circular No. SEBI/HO/DDHS/P/CIR/2023/0164 dated 06.10.2023 & Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated 07.10.2023*

### Customs

+ **Revision in All Industry Rates (AIRs) of Duty Drawback:** Board in supersession of Notification No. 07/2020 – Customs dated 28.01.2020, which provided for All Industry Rates (AIRs) of Duty Drawback, has issued another notification providing for revised AIRs of Duty Drawback, which shall come into effect from 30.10.2023. Board has also issued circular prescribing salient features of revised rates of Duty Drawback and the same are as mentioned below:

- a. For claiming AIR, the relevant tariff item is to be suffixed with letter 'B'. Eg: for export of goods under tariff item 610901, the drawback serial number is 610901B
- b. For claiming AIR on export of items covered under Chapter 61 and 62 of the Schedule (viz. Articles of Apparel and clothing accessories) made under Special Advance Authorisation Scheme, the relevant tariff item is to be suffixed with letter 'D' instead of letter 'B'.

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- c. AIRs of Duty Drawback have been increased for certain items pertaining to chemicals (Chapter 29), finished and lining leather, leather articles and footwear (Chapter 41, 42 and 64), textiles made of silk/wool/cotton/MMF other than nylon (Chapter 50 to 63), carpets (Chapter 57), glass and glassware (Chapter 70) and gold Jewellery/article (Chapter 71).
- d. AIRs for various items have been increased or rationalized to account for a range of factors like change in duties, change in price (CIF) of imported inputs, FOB value of export goods, import intensity of inputs, etc.
- e. New tariff items have been introduced in the schedule to Notification providing for products from different industries such as sugar confectionery, chemicals, pharma, plastic, leather articles and footwear, cotton and manmade fibers/fabrics, arms and ammunition and so on.
- f. Description of some of the existing tariff items have been revised for better product differentiation and for enabling tax neutralization for specific products.
- g. Appropriate caps of Duty Drawback amount have been provided wherever necessary to prescribe upper limit of duty drawback.

Detailed list of Tariff Item wise revised AIRs of Duty Drawback is provided is listed in the Notification.

[Notification No. 77/2023 – Customs \(N.T\) dated 20.10.2023](#) read with [Circular No. 26/2023 – Customs dated 26.09.2023](#)

### Foreign Trade Policy (FTP)

- + Introduction of new IT module for issuance of Status Holder Certificates (e-SHC) :** As part of the e-Governance initiatives by DGFT, the Ministry of Commerce has introduced a new IT module to automatically issue Status Holder Certificates (e-SHC) to exporters based on their export performance. The e-SHC will be generated electronically using export data available in the Directorate General of Commercial Intelligence & Statistics (DGCI&S) database, eliminating the need for exporters to file any applications.

Exporters will be categorized into five status categories based on their export figures from EDI/non-EDI and SEZ ports. The e-SHC will be sent to exporters on registered email-ids and will also be available on the customer dashboard on the DGFT portal. The data used for categorization will include the preceding 3 financial years' export performance or 2 years export performance in case of gems and Jewellery sector and 3 months of export data from April to June of the current financial year.

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Further, exporters who do not receive their e-SHC within 48 hours of the issue of this trade notice, can apply for a Status Certificate manually in the existing IT Module along with supporting CA Certificate. Additionally, considering that certain export data not being captured online (*such as export service, deemed exports etc.*), auto generated certificate by the system may provide for lower status category, in such cases the IEC holder to move an amendment application at the DGFT portal.

It is emphasized that all Status Holder Certificates issued under the FTP 2015-20 will remain valid until September 30, 2023, and exporters who wish to avail the Status Holder Certificate under the FTP 2023, and not covered under the new mechanism of automatic issue, need to apply online to the concerned jurisdictional RAs of DGFT.

*Trade Notice No. 28/2023-24 dated 09.10.2023 read with Public Notice No. 32/2023 dated 09.10.2023*

- + **Discontinuation of Issuance of Physical copy of Restricted Import Authorization w.e.f. 19.10.2023:** The Ministry of Commerce & Industry has announced the discontinuation of issuing physical copies of Authorisation for Restricted Imports, starting from October 19, 2023. All authorisations for restricted imports issued for EDI ports will be provided electronically, while those issued for non-EDI ports will continue to be issued on paper.

Amendments or revalidations of existing authorisations will still be processed with paper copies. The authorisation number and date for restricted imports under EPCG must be duly endorsed in the condition sheet of the EPCG authorisation. Authorisation holders can download a soft copy of the authorisation from the DGFT website - (<https://dgft.gov.in>). Any difficulties in implementing this change should be reported to the Directorate immediately. *Trade Notice no. 31/2023-24 dated 19.10.2023*

- + **ITC treatment – Transfer of duty-free materials imported/procured against Advance authorisation from one unit to another unit:** Necessary amendment to Para 4.10(i) of Hand Book of Procedures to Foreign Trade Policy 2023 is made to provide for eligibility of ITC of taxes paid under GST laws, upon transfer of duty free materials imported / procured locally under Advance Authorisation, from one unit of the Company to another unit located within same or different State, where such goods are put to use for manufacturing purposes. It is clarified that GST paid on such movement will be allowed as per provisions of GST laws. Hitherto, benefit of input tax credit on such transfers was not allowed. This amendment aims to facilitate ease of doing business and reduce transaction costs. However, the transfer must be done with prior intimation to the jurisdictional Customs Authority.

*Public Notice no. 34/2023 dated 13.10.2023*



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**Goods and Services Tax (GST)**

- + **Supplies not eligible for refund amended w.r.t construction services:** With effect from 20.10.2023, refund of accumulated ITC in case of supply by way of construction of a complex, building, intended for sale to a buyer, wholly or partly, where the entire consideration is received before issuance of the completion certificate will not be allowed **only when the amount charged from the recipient of service includes the value of land / undivided share of land**, as the case may be. Hitherto, refund on such services were restricted, whether or not the value of supply includes the value of land or undivided share of land.

Notification No. 15/2023- Central Tax (Rate) dated 19.10.2023

- + **Restriction placed on ITC claim on input services from a supplier in the same line of business:** With effect from 20.10.2023, registered persons making the following outward supplies -
  - **Transport of passengers by any motor vehicle designed to carry passengers** where the cost of fuel is included in the consideration charged from the service recipient (SAC 9964) at 5% GST; or
  - **Renting of any motor vehicle designed to carry passengers** where the cost of fuel is included in the consideration charged from the service recipient (SAC 9966) at 5% GST.

are eligible to claim ITC on inward supplies in the same line of business to the extent of 5% (CGST & SGST of 2.5% each) even if the supplier charges GST at a rate higher than 5%.

Notification No. 12/2023- Central Tax (Rate) dated 19.10.2023

- + **Clarification provided on taxability and valuation mechanism w.r.t Personal Guarantee and Corporate Guarantee:** CBIC has clarified that Director and Company are related persons and thus, personal guarantee by the Director to the Banks / Financial Institutions on behalf of the Company would be treated as a 'service', even if made without consideration. Further, where corporate guarantee is provided by a Company to the Bank/Financial institutions for providing credit facilities to the other Company (being a related person including a Subsidiary Company), the activity is to be treated as a 'service', even if made without consideration. The determination of value of supply in all the said cases is provided below:

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Sr.	Type of service	Given By	Given to	On behalf of	Value of Supply
1.	Personal Guarantee - <i>where director is connected with the management</i> of the company.	Director	Bank/ Financial institution	Company	Open Market Value shall be <b>treated as zero</b> as no consideration can be paid for the said transaction as per RBI mandate, and thus, no tax shall be payable.
2	Personal Guarantee - <i>where director is not connected with the management</i> of the company.	Director	Bank/ Financial institution	Company	Taxable Value will be the remuneration / consideration paid to the director, whether directly or indirectly.
3.	Personal Guarantee - <b>exceptional cases where consideration is paid to the promoters / directors / managerial personnel etc.</b>	Director	Bank/ Financial institution	Company	Taxable Value will be the remuneration / consideration paid to the director, whether directly or indirectly.
4.	Corporate Guarantee	Company	Bank/ Financial Institution	Company, being Related Person	Higher of 1% of the guarantee offered <b>OR</b> actual consideration. This valuation method will be applicable, <b>whether or not the recipient is fully eligible to claim ITC;</b>

Notification No. 52/2023-Central Tax dated 16.10.2023 & Circular No. 204/16/2023-GST dated 27.10.2023

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- + **Refund w.r.t. zero-rated supplies made with payment of tax:** With effect from 01.10.2023, refund of tax paid by all suppliers on supply of goods or services (except the notified goods) to Units or Developers in the SEZ with payment of tax for undertaking authorized operations can be claimed. Notification No. 05/2023- Integrated Tax dated 26.10.2023
- + **Exports where remittances are received in Special INR Vostro Account qualify as 'Export of Services':** The CBIC has clarified that when export payments are received in a Special INR Vostro account, as permitted by the RBI, it shall be considered as fulfilment of the conditions under Section 2(6) of the IGST Act, 2017 w.r.t. requirement of receipt of money in convertible foreign exchange / Indian rupees as permitted by RBI and thus will qualify as 'export of services'. Circular No. 202/14/2023-GST dated 27.10.2023
- + **Clarifications provided regarding the determination of Place of Supply:** The CBIC has clarified certain issues relating to place of supply in respect of **a) service of transportation of goods, including through mail and courier; b) services in respect of advertising sector; and c) supply of the "co-location services** as under:

Issue	Clarification
Effective 01.10.2023, what would be the place of supply of transportation of goods, including through mail and courier	If location of the recipient is available, the place of supply will be the 'location of recipient of services'. In other cases, the place of supply will be the 'location of the supplier'.
a. Place of supply in case of <b>supply/sale of space or right to use the space</b> on a hoarding/ <b>immovable property</b> belonging to the vendor for advertising to the advertising company .	a. The <b><u>hoarding / structure erected on the land should be considered an immovable structure or fixture</u></b> as it has been embedded in the earth and the place of supply in such case shall be the <b><u>location where such hoarding/ structure is located.</u></b>
b. Place of supply in case of services provided by a vendor who <b>arranges hoardings /billboards for advertising but does not supply or sell space on immovable property</b> to the advertising company and the advertising company is not occupying the space / structure.	b. There is no sale of physical space or the rights to use that space on billboards or structures (i.e. immovable property). The services provided by the vendor to the advertising company are purely related to advertising. The place of supply would be: (i) <b>If the recipient (the advertising company) is registered:</b> Location of the recipient;

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Issue	Clarification
	<p>(ii) <b>If the recipient is unregistered:</b> Location of the recipient if address on record exists. If no records exist, the location of the supplier.</p>
<p>What is the place of supply in case of supply of the "co-location services"? <i>Co-location is a "data center facility" in which a business/company can rent space for its own servers and other computing hardware along with various other bundled services related to Hosting and information technology (IT) infrastructure.</i></p>	<p>Co-location services are essentially a type of "hosting and information technology (IT) infrastructure provisioning service", where the services go beyond merely providing physical space for server and network hardware. They also include essential components like air conditioning, security, fire protection, power supply, network connectivity, backup facilities, firewall services, monitoring, and surveillance.</p> <p><b><i>Accordingly, co-location services should not be treated as renting of immovable property and accordingly, the place of supply would be the <u>location of the recipient of the co-location service.</u></i></b></p> <p>Where the agreement between the supplier and the recipient is limited to renting physical space with basic infrastructure and doesn't include hosting and IT infrastructure services, along with responsibilities for server maintenance, monitoring, and surveillance, the service is considered as the rental of immovable property.</p> <p><b><i>Accordingly, the place of supply of services would be the <u>location of the immovable property.</u></i></b></p>

Circular No. 203/15/2023-GST dated 27.10.2023

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- + **Clarification of applicability of GST on certain services:** CBIC has clarified the applicability of GST on the following services: –

Service	Issue	Clarification						
<p>a) <b>Transportation of passengers</b> by any motor vehicle (SAC 9964); and</p> <p>b) <b>Renting of motor vehicle</b> designed to carry passengers with operator (SAC 9966), - cost of fuel is included in the consideration;</p>	<p>Whether "<b>Leasing of motor vehicles without operator (SAC 9973)</b>" attracting the same rate of tax as that of the sale of such motor vehicle, can be considered as input services in the "<b>same line of business</b>"?</p>	<p>'Leasing of motor vehicles' (SAC 9973), which attracts GST / compensation cess at the same rate as supply of motor vehicles by way of sale, <b>cannot be</b> considered as input services in the same line of business</p>						
<p><b>Reimbursement of electricity</b> received by the real estate companies, malls, airport operators etc. to their lessees/ occupants</p>	<table border="1"> <thead> <tr> <th>Scenario</th> <th>Clarification</th> </tr> </thead> <tbody> <tr> <td> <p>Supply of electricity is <b>bundled with renting of immovable property and/ or maintenance of premises</b></p> </td> <td> <p>It forms part of composite supply and is <b>liable to GST</b> as rent or maintenance services, as applicable (whether or not the electricity charges are billed separately)</p> </td> </tr> <tr> <td> <p>Electricity being supplied by the Real Estate Owners / Developers, Resident Welfare Associations (RWAs) etc. to lessors as a <b>'Pure agent'</b></p> </td> <td> <p>It <b>will not form part of the value of supply</b>, if reimbursements are made on actuals i.e. at the same amount charged by the State Electricity boards or DISCOMs.</p> </td> </tr> </tbody> </table>		Scenario	Clarification	<p>Supply of electricity is <b>bundled with renting of immovable property and/ or maintenance of premises</b></p>	<p>It forms part of composite supply and is <b>liable to GST</b> as rent or maintenance services, as applicable (whether or not the electricity charges are billed separately)</p>	<p>Electricity being supplied by the Real Estate Owners / Developers, Resident Welfare Associations (RWAs) etc. to lessors as a <b>'Pure agent'</b></p>	<p>It <b>will not form part of the value of supply</b>, if reimbursements are made on actuals i.e. at the same amount charged by the State Electricity boards or DISCOMs.</p>
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Circular No.206/18/2023-GST dated 31.10.2023

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### + GST news and advisory

- **Advisory on Registration of Online Money Gaming or OIDAR suppliers & reporting of such supplies:** In terms of the recent legislative amendments, a person located outside India supplying online money gaming to a person in taxable territory is liable to get registered (or amend his existing registration, if already registered), pay tax on such supplies and report details of such supplies in Form GSTR-5A (Monthly return). However, due to a delay in implementing the required changes in the relevant Forms/ GSTN portal, CBIC has suggested the below workaround: –

Area	Proposed Amendment	Workaround, until implementation of the amendment
Registration In Form GST REG -10	Requirement of declaration of <b>“Type of supply”</b> by the person getting registered/ amending the registration, by selecting one of the following options- a) Supply of online money gaming; b) Supply of online information and database access or retrieval services; c) Both (a) and (b) above.	<ul style="list-style-type: none"> <li>• The persons required to obtain registration can file their registration application in <b>Form GST REG-10 itself</b>; and</li> <li>• <b>Upload a pdf copy in the ‘Documents Upload’</b> section of Part A of the Form GST REG-10, with the following information: <ul style="list-style-type: none"> <li>- Type of Supply;</li> <li>- Date of commencement of the online service or online money gaming in India; and</li> <li>- Details of the URL through which online money gaming or OIDAR are provided.</li> </ul> </li> </ul>
Return in Form GSTR-5A	Details of the supply of Online Money Gaming are required to be furnished under <b>Table 5D &amp; 5E of Form GSTR-5A.</b>	Details of the supply of Online Money Gaming are to be <b>furnished in the Tables 5 &amp; 5A of Form GSTR-5A</b> itself.
	Details of B2B supplies by OIDAR suppliers are required to be furnished under <b>Table 5B of Form GSTR-5A.</b>	Details of the supply of OIDAR services are to be <b>furnished in the Tables 5A of Form GSTR-5A</b> itself.

*GST News & updates dated 17.10.2023 & GST News & updates dated 27.10.2023*

- **E-invoice JSONs download facility introduced on GST e-invoice portal:** GSTN has introduced a functionality for downloading the JSON file of the e-invoices generated and received by them. The following are the salient features of this functionality:-

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- Download of e-invoice JSON files upto 6 months from the date of generation of IRN;
- Registered persons view both the active or cancelled IRNs, but only the details of the active IRNs can be downloaded;
- Bulk download permissible;
- Taxpayers whose GSTIN is cancelled, will be allowed to download the JSON files for the period when their registration is active;

Taxpayers can access this functionality by logging into the e-invoice portal and navigating to the "Download E-Invoice JSONs" section on the main portal page. For a detailed manual or FAQs on this functionality, kindly refer the [FAQs/ Detailed manual](#).

[GST News & updates dated 03.10.2023](#)

- **Facility for integration with GSTN for e-commerce operators (ECO) to obtain details of unregistered suppliers introduced:** GSTN has provided Application Programming Interfaces (APIs) for ECOs to integrate the same with GSTN for verification of the demographic details of the unregistered suppliers who are supplying goods through the ECO as under:

- **Unregistered Applicants API:** To fetch the details of Unregistered Applicant by passing the enrolment ID in the 'GET' request;
- **Unregistered Applicants Validation API:** To validate the Mobile Number and Email ID of an Enrolment ID.

These APIs are not publicly available and can be accessed and integrated by ECOs only after obtaining the relevant APIs Authentication Token through GST Suvidha Providers.

[GST News & updates dated 12.10.2023](#)

- **Functionality for enrolment of unregistered persons supplying goods through ECO introduced:** In line with the recent legislative developments permitting any person to make intra-state supply of goods through the E-Commerce Operators (ECOs) without obtaining GST registration subject to the issuance of an Enrolment Number, GSTN has now introduced the functionality for enrolment of such unregistered persons. The unregistered persons can apply for the Enrolment ID on the GSTN portal as follows -

- Select the option "Generate User Id for Unregistered Applicant" under "User Services" tab;
- Check the "To apply as a supplier to e commerce operators" box; and
- Proceed to fill the relevant details on the Form that opens on the screen.

On successful validation of the PAN of the Unregistered person, enrolment number will be generated by the portal. [GST News & updates dated 12.10.2023](#)

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