

SA: 30

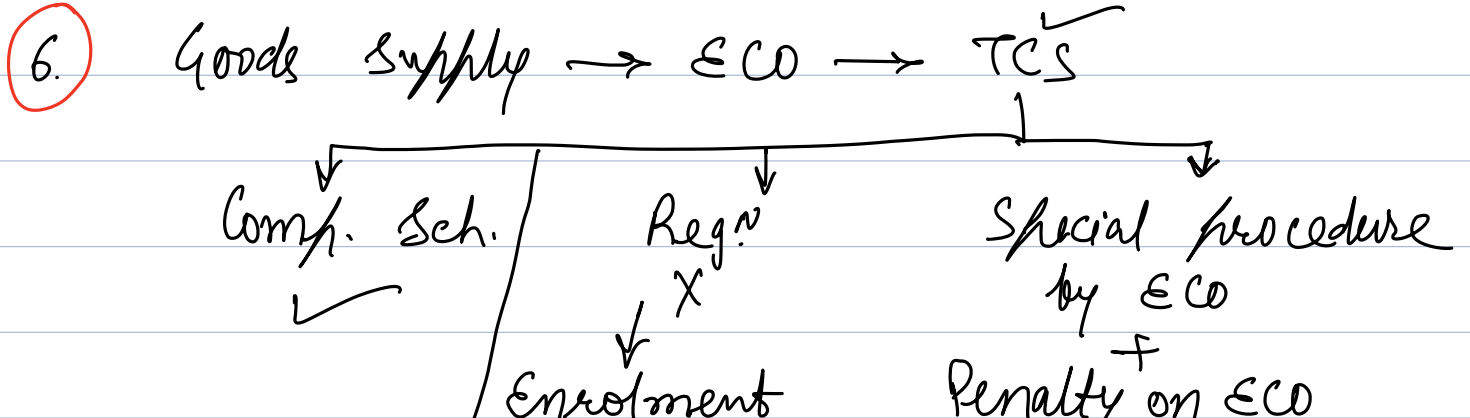
1. SPECIFIED Actionable Claims [Betting, Casinos, gambling, horse racing, lottery, OMG]
- Sch. III, Supplier, Advance (IGST)
- Import → OMG → IGST → Sec. 14A → Sec. 24(xia) + Monthly GSTR - SA (20th)
- Rule 31B + 31C + 31A
[Q.14 of RTP - Fortune 365]

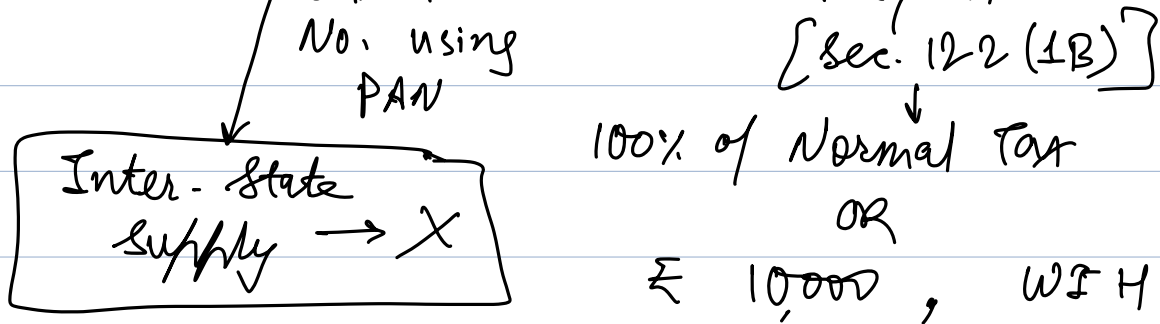
2. Personal Guarantee of Director - Nil Value

3. Corporate Guarantee - Rule 28(2) - 1% of Guar. OR Actual, WITH

4. CSR - Sec 17(s)(F9)

5. Rule 42 & 43 → Exempt Supply includes
↓
Sale of Imm. Prop. (Stamp Duty)
&
Sale by Duty free shops @ intlⁿ airport to incoming passengers





7. Ministry of Railways (Indian Railways)

All services → Always Taxable + FCM

8. Omnibus → Company → ECO → g(5) X

9. IGST Act :-

(i) POS of G → Unregd. Person → LOR [State]

(ii) POS of S → Sec. 12(8) → Destination outside India → X

(iii) POS of S → Sec. 13(9) → Transp. of G. → X

↓
 Circular - Transport. of G. → Sec. 13(2)
 - Mail / Courier → Sec. 13(2)

(iv) Sec. 14A → OMC

(v) Sec. 16 → ZRS

- SEZ → Authorised Operations ✓

- ZRS → G → Tobacco, etc. → IGST Refund X

- ZRS → G → w/o GST → Goods ↓

Non-realisation → Pmt. ✓

10. Mega Exemptions:

- NTA → Entrance Exam - Edⁿ Inst. → Ex.
- Satellite launching service - Ex.
- ⊖ Ministry of Rail → always Taxable - FCM
- Serv. to Govt. Authority: - Exempt :-
 - Water supply, public health, Sanitation Conservancy, solid waste mgt., slum Improvement & upgradation.
- Import → Vessel → Transport → Exempt

11. Regⁿ → Bio-metric Aadhar → Guj. / Puducherry

→ Rule 25 → Physical Verification

→ Rule 10A → Bank A/c → 30 Days OR

↓
GSTR-1/IFF, WIE
Regⁿ suspend → Cancel

→ Revocation of Cnclⁿ → 90D + 180D [Jt. / Addlⁿ Comm.]

12. TCS → Multiple ECOS → Who is making Pmt. to suppliers

13. Delay in GSTR 1 / 3B / 8 / 9 → After 3 yrs → X

14. Interest on utilisation of IEST ITC
- Loss ITC

15. Services to unregd. → OM4 / ECO / OI DAR → State ✓

16. E-invoice → 5 CR.

17. Supplies to TDS deductors → B2B → E-invoice ✓

18. Rule 88D → ITC → ESTR-3B \approx 2B
19. Bar on ESTR-1 / IFF → 88D + Rule 10A
20. Refund to CTP/NRTP → After filing last return
21. Interest on refund → 60 Days → Exclusions
 - beyond 15 days of notice
 - correcting the Bank A/c / Validation
22. Circular - Rule 96A → IGST refund
 ↓
 Recovery - Non-realisation / Non-Export
 14% (services) (goods) 3M.
 ↓
 Subse. Realised / Exported → Refund both IGST & ITC

23. BJA - Sec. 62 → Valid Return → 60 Days + 60 Days
 ↓
 Addl.^o late fees of ₹ 100 P.D.

24. State Bench / Area Bench → State Bench
 National Bench / Principal Bench → Principal Bench

25. Single member bench → GSTAT → upto ₹ 50 L
 Q. of law → X

26. Appeal → Assessee / Deptt. → App. Auth. ↓
 Comm. / Non-availability of orders on portal ← Manually

27. Sec. 132 → Only in case of → Exceed. 1 CR. - upto 2 CR.
 Bogus Bill ↓
 Imprisonment upto 1 year

28. Compounding of Offences → Sec. 138 - Imp.

29. Sec. 15BA → Consent based sharing of Info.
↓
Account Aggregator → NBFC → Directions of RBI

30. Circulars - GST :-

- ✓ Holding shares of Subs. Co. by Holding Co.
 - Not Supply - No GST.
- ✓ Director - personal capacity - service - No RCM
- ✓ Food & beverages in Cinema Hall
 - Restro service
 - Composite supply - Principal - Cinema
- ✓ H.O. → B.O. → ISD is optional
 - H.O. may issue tax invoice to B.O. for internally generated services (Not Mandatory even if full ITC is not available to B.O.)
- ✓ Export of service → Pmt. in INR from Special Refee Vostro A/c
- ✓ POS of Advertisement services
 - Display of Ad on Hoarding → ^{Sec.} 12(2)
 - Sale of space on Hoarding ^{OR} Right to use Hoarding } Sec. 12(3)

31. Customs :-

- Sec. 20 → RODTEP/ROSCU → Goods returned → Payback to Govt.
- Deferred Pmt.

- El. Cash Ledger - Intlⁿ Courier Terminal
↓
Exempted till 30.11.2023
- Sec. 25(4A) - Exceptions