

# GST Trail

## Key Highlights of GST Notifications and Clarification Circulars

November 2024



## Notification Updates

### [Notification 26/2024–Central Tax dated 18 November 2024](#)

The Central Board of Indirect Taxes and Customs (CBIC) has issued a notification for extending the due date for furnishing the return in FORM GSTR-3B for the month of October 2024 till the twenty-first day of November 2024 for the registered persons whose principal place of business is in the state of Maharashtra and Jharkhand.

### [Notification No. 27/2024–Central Tax dated 25 November 2024](#)

The Central Government, through this notification, amends notification no. 02/2017 – Central Tax dated 19 June 2017. In the said notification, table V of notification no. 02/2017 has been substituted by expanding the authority of Principal Commissioners and Commissioners of Central Tax across India. Table V outlines the GST authorities list, which has powers to pass orders or decisions regarding notices issued by officers of the Directorate General of Goods and Services Tax Intelligence (DGGI). This notification shall come into effect from 1 December 2024.

### [Notification No. 28/2024–Central Tax dated 27 November 2024](#)

CBIC, through this notification, appoints Common Adjudicating Authority to adjudicate show cause notices issued by DGGI to the noticee mentioned in the said notification.

### [Notification No. 29/2024–Central Tax dated 27 November 2024](#)

The Central Board of Indirect Taxes and Customs (CBIC) has issued a notification for extending the due date for furnishing the return in FORM GSTR-3B for the month of October 2024 till the thirtieth day of November 2024 for the registered persons whose principal place of business is in the state of Manipur.

## GST News

### [Gross and Net GST revenue collection report for the month of October 2024](#)

The GSTN team has released Gross and Net GST revenue collections for the month of October 2024. The report highlights an 8.9% increase in gross collection from October 2023.

## Technical Updates

### Advisory issued on the time limit for reporting e-invoices on the IRP portal – threshold lowered to AATO INR 100 million and above.

The threshold for the 30-day time limit for reporting e-invoices on IRP portals for taxpayers with an AATO of INR 100 million and above has now been lowered to include taxpayers with an AATO of INR 100 million and above.

1. Effective 1 April 2025, taxpayers with an AATO of INR 100 million and above will no longer be allowed to report e-invoices older than 30 days from the date of reporting on IRP portals.
2. It is further clarified that this reporting restriction will not apply to taxpayers with an AATO of less than INR 100 million at present.

### Advisory for Form GST DRC-03A

GSTN has developed the new Form GST DRC-03A on the GST portal, which is available now to adjust the paid amount through DRC-03 against the corresponding demand order. For a detailed process, taxpayers can refer to [Detailed Advisory](#) and may refer to [FAQs](#).

### Advisory related to 'Other Territory' applications

The applicant applying for a new registration application and selecting the category of 'Other Territory' in the tab of State/UT in Part-A of the GST registration form has been advised to select centre jurisdiction based on classification provided in the advisory, i.e., Commissionerate located Mumbai South and Chennai North.

### [Advisory for Waiver Scheme under Section 128A](#)

The **GST Council** has recommended waiving interest and penalties on demand notices/orders under **Section 73 of the CGST Act** for **FY 2017-18, 2018-19, and 2019-20**, provided no fraud, suppression, or willful misstatement is involved.

For availing the said benefit, taxpayers must file an application in FORM GST SPL-01 or FORM GST SPL-02 by 31 March 2025. These forms are expected to be available on the common portal by January 2025.

In the meantime, taxpayers should pay the demanded tax by 31 March 2025 to qualify for the waiver. Payments can be made via the "Payment towards Demand" facility or Form GST DRC-03. If payment was already made using DRC-03, it must be linked to the demand order through Form GST DRC-03A, available on the portal.

### [Advisory regarding IMS during the initial phase of its implementation](#)

The Invoice Management System (IMS) is an optional feature that allows recipients to accept, reject, or keep invoices/records pending, which are saved or furnished by the supplier in GSTR-1, GSTR-1A, or IFF. Based on the actions taken by the recipient on the IMS, the system will generate the recipient's GSTR-2B on the fourteenth of

the following month. Any record marked as "rejected" will not be available for input tax credit (ITC) in the recipient's GSTR-2B. However, the recipient can edit these auto-populated details in GSTR-3B before filing.

Despite this flexibility, there may be cases where the recipient cannot correct their action on IMS in the initial implementation phase, leading to incorrect ITC auto-population in GSTR-3B. During this initial phase of IMS implementation, taxpayers are advised that if incorrect ITC or liability is auto-populated in GSTR-3B due to inadvertent errors in IMS actions, they should edit the details in their GSTR-3B before filing.

### [Advisory on IMS on Supplier View](#)

The Supplier View of the Invoice Management System (IMS) shall allow the suppliers to see the actions taken by recipients on invoices in GSTR-1, GSTR-1A, or IFF. It is further clarified that Records such as non-eligible ITC documents and RCM Supplies are visible in the Supplier View but with the status 'No Action Taken'.

Additionally, it is informed that the recipients can change their actions until GSTR-3B is filed. After changes, they must click the GSTR-2B recompute button to update GSTR-2B.

## Advisory on GSTR 2B and IMS

Team GSTN has issued an advisory regarding issues with GSTR-2B not being generated for the October 2024 period on 14 November 2024. The following scenarios may cause this:

1. QRMP Scheme: For quarterly filers, GSTR-2B is not generated for the first two months of the quarter. For the October-December 2024 quarter, GSTR-2B will only be generated for December 2024.
2. Pending GSTR-3B: If the taxpayer has not filed the previous period's GSTR-3B, GSTR-2B will not be generated. Taxpayers must file the pending GSTR-3B (e.g., for September 2024) to generate GSTR-2B for October 2024. After filing, they can click the "Compute GSTR-2B (OCT 2024)" button on the IMS dashboard to generate it.

This clarifies the reasons behind missing GSTR-2B for certain taxpayers and provides steps for resolution. For additional details, taxpayers can refer to various advisories & FAQs provided on IMS on GST portal.

## Advisory for Reporting TDS Deducted by scrap Dealers in October 2024

A new requirement under Notification No. 25/2024-Central Tax (effective from 10 October 2024) mandates registered persons receiving supplies of metal scrap (Chapters 72-81 of the Customs Tariff Act) to deduct TDS under Section 51 of the CGST Act, 2017.

It was reported that taxpayers who were granted GST registration in November 2024 but deducted TDS in October 2024 were unable to file their October returns due to the system's restriction on filing returns before the registration month. To resolve this, taxpayers are advised to report the consolidated TDS deducted from 10 October to 30 November 2024 in their GSTR-7 return for November 2024.

## Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Madhya Pradesh

A detailed guide explaining the entire process to be followed has been provided and can be referred [here](#).

## Advisory: E-Invoice Glossary and Steps

GSTN has prepared an informative resource in the form of an e-invoice glossary and a step-by-step guide for your reference. The same can be accessed and downloaded as a PDF document by clicking on the link below:

E-Invoice Glossary:

[https://tutorial.gst.gov.in/downloads/news/glossary\\_on\\_e\\_invoicing\\_v1\\_1.pdf](https://tutorial.gst.gov.in/downloads/news/glossary_on_e_invoicing_v1_1.pdf)

Step by Step Guide:

[https://tutorial.gst.gov.in/downloads/news/e\\_invoice\\_overview.pdf](https://tutorial.gst.gov.in/downloads/news/e_invoice_overview.pdf)





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