

**By CA. Keval Mota**

**LIST OF IMPORTANT NTFN AND CIRCULAR TO BE REMEMBERED**

<b>Sr. No.</b>	<b>Chapter</b>	<b>Ntn/Circular</b>	<b>Brief</b>
1	Supply, Value of supply	CIRCULAR NO. 47/21/2018 - GST	- Original Equipment manufacturer & component manufacturer - Servicing of cars
2	Supply	CIRCULAR NO. 57/31/2018 - GST	Principal Agent
3	Supply	CIRCULAR NO. 11/11/2017 - GST	Printing of paper - Service or goods
4	Supply	CIRCULAR NO. 116/35/2019	Levy Of Gst On Service Of Display Of Charitable Organisations
5	Charge of GST	Notification 13/2017 - CTR	RCM (CGST, SGST)
6	Charge of GST	Notification 10/2017 - ITR	RCM (IGST)
7	Exemption	Notification 12/2017 - CTR	Exemption of services (CGST, SGST)
8	Exemption	Notification 9/2017 - ITR	Exemption of services (IGST)
<i>Imp Sectors: Agriculture, Education, Passenger transport, Goods transport, Charitable &amp; Religious</i>			
9	Time of supply	Notification 66/2017 - CT	GST not applicable on advance for goods
10	Value of supply	CIRCULAR NO. 76/50/2018.	TCS to be levied on Invoice value incl. GST
11	Place of supply	Notification No. 04/2019	Clarification in pharma sector
12	Place of supply	Circular No. 3/ 1/ 2018-IGST	IGST shall be levied and collected at the time of final clearance of the warehoused goods for home consumption
13	Place of supply	Circular No. 33/ 2017-Cus	IGST on 'High Sea Sales' transactions of imported goods, shall be levied and collected only at the time of importation
14	Place of supply	Circular No. 46/ 2017-Cus	IGST is not applicable on warehoused goods until bill of entry for home consumption is filed
15	Registration	Circular No. 71/45/2018 GST	Casual taxable person, period of registration, advance tax etc.
16	Registration	Notification 10/2019 - CT	40 Lakhs benefit
17	Documentation & E way Bill	Circular 72/46/2018	Pharmaceutical Sector Expired drugs
18	Documentation & E way Bill	Circular 146, 156 & 165	QR Code clarifications
19	Documentation & E way Bill	Notification No. 01/2022 – Central Tax	E - Invoice applicability
20	Returns	Circular No. 143/13/2020	QRMP Scheme
21	Returns	Notification No. 82& 84/2020-CT	
22	Payment of Tax	Circular No. 98/17/2019	Utilisation of Input Tax credit
23	Refunds under GST	Circular No. 125/44/2019 - GST	Master circular for refund
24	Refunds under GST	Circular No.135/05/2020 – GST	Refund of accumulated input tax credit (ITC) NOT ALLOWED on account of reduction in GST Rate as inverted duty structure
25	Refunds under GST	Circular No.137/07/2020 – GST	Advances   Refund Voucher   GSTR 3B aspects
26	Refunds under GST	Circular No.108/27/2019 – GST	Procedure & Documentation In Respect Of Goods (Specifically) Sent/Taken Out Of India For Exhibition Or On Consignment Basis For Export Promotion
27	Refunds under GST	NN 40/2017 - CTR or 41/2017 - ITR	Merchant Exports
28	Refunds under GST	NN 48/2017 - CT	Deemed Exports
29	Demand & Recovery	Circular No. 76/50/2018-GST	Penalty under the provisions of section 73(11) of the CGST Act is not payable in cases of delayed filing of 3B
30	Job work	Circular 88/07/2019- GST	Process of sending goods to job worker and return