

GST-RECENT DEVELOPMENT [FEBRUARY 2024]

CA Vaishali B Kharde and Company

DATE : 14.03.2024



Amendments under GST Law and Rules

Notifications,
Advisories etc
Issued



Advisory for furnishing bank account



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bank account

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All Registered Taxpayers are required under the provisions of CGST Act, 2017 and the corresponding Rules framed thereunder to furnish details of their bank account/s within 30 days of the grant of registration or before the due date of filing GSTR-1/IFF, whichever is earlier.

- **Failure to furnish**

- Registration would get suspended after 30 days and intimation in FORM REG-31
- Taxpayer debarred from filing any further GSTR-1/IFF.
- If the bank account details are not updated even after 30 days of issuance of FORM REG-31, it may be taken up for cancellation

Taxpayers should
check the veracity of
any communication
from DGGI/CBIC



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Press Release -
2004867

Taxpayers should check the veracity of any communication from DGGI/CBIC

Why?

- CBIC has recently noticed that some individuals with fraudulent intent are creating and sending fake summons to the taxpayers who may or may not be under investigation by the DGGI.

Way forward

- VERIFY CBIC-DIN' window on the CBIC's website or the DIN Utility Search on the online portal of Directorate of Data Management (DDM), CBIC. [Refer Circular No. 122/41/2019-GST dated 05th November 2019]

New changes in GSTR-
1; Table 14 and Table
15



New changes in GSTR-1; Table 14 and Table 15

GSTR-1

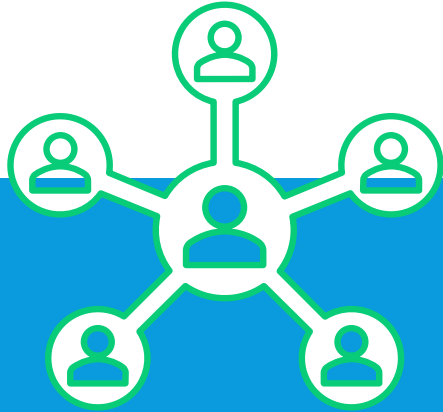
- Table 14 – Supplies Made Through E-Commerce Operators
- Table 15 - Supplies under Section 9(5) of the CGST Act

GST payments through
Credit Cards/Debit
Cards on the GST
Portal



GST payments through Credit Cards/Debit Cards on the GST Portal

The GST Portal has recently issued an update, introducing the option to make GST payments through
*Credit Cards and *Debit Cards.



Open this link to join our WhatsApp Group
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[https://chat.whatsapp.com/Fzcl94Ekw5ho
3BOdB2wWJ3](https://chat.whatsapp.com/Fzcl94Ekw5ho3BOdB2wWJ3)

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Thank You



Firm

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Our
Books

[GST -Decoding of Amendments of Budget 2021](#)

[Vivad Se Vishwas Scheme \(Direct Tax\)](#)