



Certain Notifications and Circulars have been issued by CBIC on 31.07.2023 and 01.08.2023 notifying and clarifying various matters. A brief summary of all the said Notifications and Circulars are as follows:

Notification No.	Summary of Notification
Notification No. 28/2023–Central Tax dated. 31.07.2023	⇒ CBIC has notified 1st day of October, 2023, as the date on which the provisions of sections 137 to 162 (except sections 149 to 154) of the Finance Act 2023 shall come into force; and 1st day of August, 2023, as the date on which the provisions of sections 149 to 154 of the said Act shall come into force.
Notification No. 29/2023 – Central Tax dated. 31.07.2023	⇒ CBIC has notified special procedure to be followed by a registered person or an officer referred to in sub-section (2) of Section 107 of the said Act who intends to file an appeal against the order passed by the proper officer under section 73 or 74 of the said Act in accordance with Circular No. 182/14/2022-GST, dated 10th of November, 2022 ⇒ The circular gives Guidelines for verifying the Transitional Credit in light of the order of the Hon'ble Supreme Court in the Union of India vs. Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709-32710/2018, order dated 22.07.2022 & 02.09.2022"
Notification No. 30/2023–Central Tax dated. 31.07.2023	⇒ CBIC notifies Capacity based taxation and Special Composition Scheme for manufacturers of tobacco, pan masala & other similar items.
Notification No. 31/2023- Central Tax dated. 31.07.2023	⇒ Pilot to be conducted in U.T. of Puducherry for risk-based biometric-based Aadhaar authentication of registration applicants. Puducherry is the second state after Gujarat to have risk-based biometric-based Aadhaar authentication .
Notification No. 32/2023- Central Tax dated. 31.07.2023	⇒ CBIC notifies exemption from filing of GST annual return for taxpayers having aggregate annual turnover up to two crore rupees, for FY 2022-23.



Notification No. 33/2023- Central Tax dated. 31.07.2023	<p>⇒ The CBIC, based on the Council's recommendation, has designated "Account Aggregator" as the system for sharing information with the common portal under Section 158A of CGST and IGST Act.</p> <p>This notification shall come into force with effect from the 1st day of October 2023.</p> <p>For the purpose of this notification, "Account Aggregator" means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the Reserve Bank of India under section 45JA of the Reserve Bank of India Act, 1934 (2 of 1934) and defined as such in the Non-Banking Financial Company – Account Aggregator (Reserve Bank) Directions, 2016.</p>
Notification No. 34/2023- Central Tax dated. 31.07.2023	<p>⇒ CBIC has exempted certain taxpayers from making supplies of goods through an electronic commerce operator.</p> <p>Conditions:</p> <ul style="list-style-type: none">• Aggregate turnover not exceeding the registration threshold,• no inter-State supplies,• one-State or UT operations,• valid PAN, and• enrollment on the common portal.
Notification No. 01/2023 – Integrated Tax dated. 31.07.2023	<p>⇒ CBIC has amended section 16 of the IGST Act, to provide for restriction of IGST refund route in respect of exports of tobacco, pan masala & other similar items as well as mentha oil.</p> <p>⇒ The notification comes into effect from October 1, 2023.</p>
Circular No. 200/12/2023- GST dated. 01.08.2023	<p>⇒ Supply of un-cooked/un-fried extruded snack pellets falling under CTH 1905 will attract GST rate of 5% w.e.f. 27.07.2023. Extruded snack pellets in ready-to-eat form will continue to attract 18% GST.</p> <p>⇒ To regularise the matters relating to Desiccated Coconut for the past period from 01.07.2017 till 27.07.2023 on 'as is basis</p> <p>⇒ To regularise the matters relating to Biomass briquettes for the past period from 01.07.2017 till 12.10.2023 on 'as is basis</p> <p>⇒ Supply of raw cotton, including kala cotton, by agriculturists to</p>



	<p>cooperatives is taxable under reverse charge mechanism. Issues related to past periods to be regularized on 'as is basis'</p> <p>⇒ Goods on which GST rate has been changed w.e.f. 27.07.2023, the issues related to past periods upto 27.07.2023 to be regularize on 'as is basis'</p>
<p>Circular No. 201/12/2023- GST dated. 01.08.2023</p>	<p>⇒ <u>Services supplied by director of a company in his personal capacity such as renting of immovable property to the company or body corporate:</u> It is clarified that only those services supplied by director of company or body corporate, which are supplied by him as or in the capacity of director of that company or body corporate shall be taxable under RCM in the hands of the company or body corporate under notification No. 13/2017-CTR (Sl. No. 6) dated 28.06.2017</p> <p>⇒ <u>Taxability of supply of food or beverages in cinema hall:</u> It is clarified that supply of food or beverages in a cinema hall is taxable as 'restaurant service as long as:</p> <p>a) the food or beverages are supplied by way of or as part of a service and</p> <p>b) supplied independent of the cinema exhibition service.</p> <p>Also, it is clarified that where the sale of cinema ticket and supply of food and beverages are clubbed together, and such bundled supply satisfies the test of composite supply, the entire supply will attract GST at the rate applicable to service of exhibition of cinema, the principal supply</p>