

GST Revenue collection for March, 2022

**All time high Gross GST collection in March' 2022, breaching earlier record of Rs. 1,40,986 crore collected in the Month of January, 2022
Rs. 1,42,095 crore gross GST revenue collected in the month**

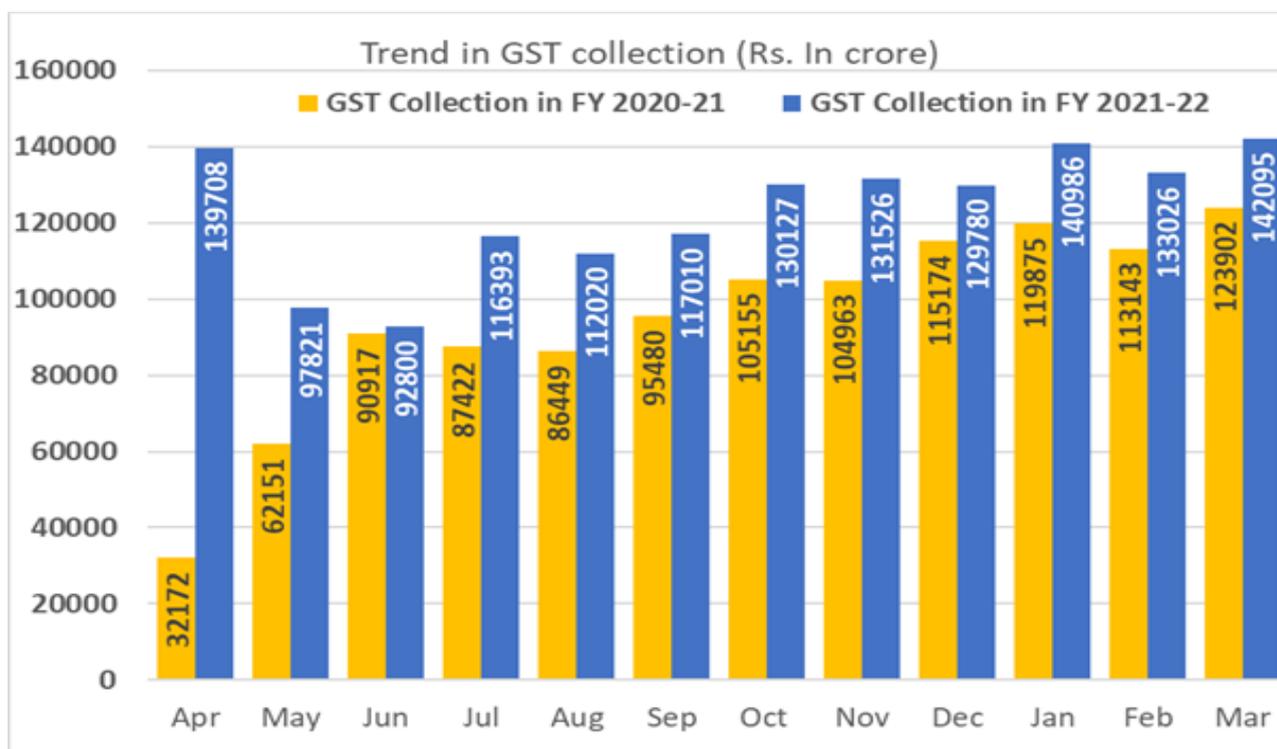
The gross GST revenue collected in the month of March, 2022 is Rs. 1,42,095 crore of which CGST is Rs. 25,830 crore, SGST is Rs. 32,378 crore, IGST is Rs. 74,470 crore (including Rs. 39,131 crore collected on import of goods) and cess is Rs. 9,417 crore (including Rs. 981 crore collected on import of goods). The gross GST collection in March, 2022 is all time high breaching earlier record of Rs. 1,40,986 crore collected in the Month of January, 2022.

The government has settled Rs. 29,816 crore to CGST and Rs. 25,032 crore to SGST from IGST as regular settlement. In addition, Centre has also settled Rs. 20,000 crore of IGST on ad-hoc basis in the ratio of 50:50 between Centre and States/UTs in this month. The total revenue of Centre and the States in the month of March 2022 after regular and ad-hoc settlements is Rs. 65,646 crore for CGST and Rs. 67,410 crore for the SGST. Centre also released GST compensation of Rs. 18,252 crore to States/UTs during the month.

The revenues for the month of March, 2022 are 15% higher than the GST revenues in the same month last year and 46% higher than the GST revenues in March, 2020. During the month, revenues from import of goods was 25% higher and the revenues from domestic transactions (including import of services) are 11% higher than the revenues from these sources during the same month last year. Total number of e-way bills generated in the month of February, 2022 is 6.91 crore as compared to e-way bills generated in the month of January, 2022 (6.88 crore) despite being a shorter month, which indicates recovery of business activity at faster pace.

The average monthly gross GST collection for the last quarter of the FY 2021-22 has been Rs. 1.38 lakh crore against the average monthly collection of Rs. 1.10 lakh crore, Rs. 1.15 lakh crore and Rs. 1.30 lakh crore in the first, second and third quarters respectively. Coupled with economic recovery, anti-evasion activities, especially action against fake billers have been contributing to the enhanced GST collections. The improvement in revenue has also been due to various rate rationalization measures undertaken by the Council to correct inverted duty structure.

The chart below shows trends in monthly gross GST revenues during the current year.



Source: PIB Press Release dated 01. 04.2022

Notifications

Notification Number	Date	Subject
02/2022-Central Tax	11.03.2022	The Government vide the said Notification has appointed common Adjudicating authority for adjudicating the show cause notices issued by DGGI under GST. The notification states that Additional Commissioners or Joint Commissioners, who are subordinate to the Principal Commissioner /Commissioner of Central Tax as specified in the notification, shall be vested with powers exercisable through the territory of India for passing an order or decision in respect of notices issued by the officers of DGGI under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of Central Goods and Services Tax Act 2017.
03/2022-Central Tax	31.03.2022	The Government vide the said Notification has amended notification no. 10/2019-Central Tax to implement special composition scheme for Brick Kilns, as recommended by 45th GSTC meeting.
04/2022-Central Tax	31.03.2022	The Government vide the said Notification has amended notification no. 14/2019-Central Tax to implement special composition scheme for Brick Kilns, as recommended by 45th GSTC meeting.

Notification Number	Date	Subject
01/2022-Central Tax (Rate)	31.03.2022	The Government vide the said notification has amended notification No. 1/2017-Central Tax (Rate) pertaining to rates of Fly ash bricks, Fly ash blocks, Bricks of fossil meals, Building bricks, Earthen/roofing tiles etc.
02/2022-Central Tax (Rate)	31.03.2022	The Notification provides for a concessional rate on intra state supply of bricks conditional to not availing the ITC , as recommended by 45th GSTC meeting.

Circulars

Circular No.	Date	Subject
169/01/2022 -GST	12.03.2022	<p>The Government vide the said circular has amended Circular No. 31/05/2018-GST, dated 9th February, 2018 on Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017.</p> <p>The circular provides that the Central Tax officers of Audit commissionerate and Directorate General of Goods and Services Tax Intelligence (DGGI) shall exercise the powers only to issue show cause notices and that a show cause notice issued by them shall be adjudicated by the competent Central Tax officer of the executive Commissionerate in whose jurisdiction the noticee is registered when such cases pertain to jurisdiction of one executive Commissionerate of Central Tax only.</p> <p>In respect of show cause notices issued by officers of DGGI, there may be cases where the principal place of business of noticees fall under the jurisdiction of multiple Central Tax Commissionerates or where multiple show cause notices are issued on the same issue to different noticees, including the persons having the same PAN but different GSTINs, having principal place of business falling under jurisdiction of multiple Central Tax Commissionerates. For the purpose of adjudication of such show cause notices, Additional/Joint Commissioners of Central Tax of specified Commissionerates have been empowered with All India jurisdiction vide Notification No. 02/2022-Central Tax dated 11th March, 2022.</p> <p>The Circular further states that in respect of a show cause notice issued by the Central Tax officers of Audit Commissionerate, where the principal place of business of noticees fall under the jurisdiction of multiple Central Tax Commissionerates, a proposal for appointment of common adjudicating authority may be sent to the Board.</p>

Circulars

Circular No.	Date	Subject
169/01/2022 -GST	12.03.2022	The circular provides that in respect of show cause notices issued by the officers of DGGI prior to issuance of Notification No. 02/2022-Central Tax dated 11th March, 2022, involving cases mentioned in the circular and where no adjudication order has been issued till date, may be made answerable to the Additional/Joint Commissioners of Central Tax, having All India jurisdiction, in accordance with the criteria as specified in the circular, by issuing corrigendum to such show cause notices.

Instructions

Instruction No.	Date	Subject
Instruction No. 02/2022- GST	22.03.2022	The government vide the said instruction has set out a standard operating procedure (SOP) for scrutiny of returns for FY 2017-18 and 2018-19. The instructions detail the selection of returns for scrutiny, Proper Officer for scrutiny of returns, Scrutiny Schedule, Process of scrutiny by the Proper Officer, Timelines for scrutiny of returns, indicative list of parameters to be verified and the process of Reporting and Monitoring the progress of the scrutiny exercise.

GST Portal Updates

► Auto-population of e-invoice details into GSTR-1

- i. Generation of e-invoice is mandatory for certain class of taxpayers, as notified by the Government. These taxpayers are required to prepare & issue their e-invoices by reporting their invoice data in the prescribed format (e-invoice schema in FORM GST INV-01) and reporting the same on the Invoice Registration Portal (IRP). Invoices reported successfully on the IRP are given a unique Invoice Reference Number (IRN). The documents (invoices, debit notes, credit notes) reported on the IRP are then transmitted electronically to the GST system and are auto-populated in the respective tables of GSTR-1.
- ii. For a detailed advisory regarding auto-population of e-invoice data into GSTR-1 tables, please click [here](#).

Portal update on 03.03.2022

► Webinar on Smart Search HSN- An Enhanced search HSN functionality for taxpayers.

The Search HSN Code functionality has been enhanced, where taxpayers can search the HSN code and the applicable Technical description through common parlance / trade description of the goods/ services as they are known in the Trade. It helps the taxpayers to search HSN Code by providing description/ part of a description. For creating awareness amongst all the stakeholders, GSTN organized webinars on the functionality as per details given below:

Webinar Topic	Smart Search HSN- An Enhanced search HSN functionality for taxpayers			
Language of webinar	English	Hindi	Tamil	Marathi
Date	09.03.2022 Wednesday	10.03.2022 Thursday	14.03.2022 Monday	22.03.2022 Tuesday
Time	1530 Hrs to 1600 Hrs	1530 Hrs to 1600 Hrs	1230 Hrs to 1300 Hrs	1230 Hrs to 1300 Hrs
Speaker	Sh. Mohammad Saim AVP, GSTN	Sh. Vishal Pal Singh VP, GSTN	Sh. Rafi Ahmed Kidwai Manager, GSTN	Sh. Bhagwan Patil VP, GSTN
YouTube link to view	https://youtu.be/uKhSOpkYITM	https://youtu.be/rYURRrz3w1k	https://youtu.be/7Z0otoKnCA	https://youtu.be/ZqP3Uwdo8Do

Recording of these sessions is available on GSTN's dedicated YouTube channel, at

https://www.youtube.com/channel/UCFYpOk92qurIO5t-Z_y-bOQ for viewing later on.

Portal update on 08.03.2022 & 17.03.22

► Enhanced Registration application user interface (UI)

- i. User Interface (UI) with respect to the address fields in the Registration Application GST REG-01 has been enhanced as follows: -
 - Incorporation of a map tile along with a drag and drop facility of address pinhead on to the exact location of the applicant's address.
 - Once selected, the details will automatically fill in the various address input fields given in the application

- Address fields have been linked so as to auto- fill other macro level address entry fields based on the entry in one of such fields particularly PIN Codes. For example: on entering the PIN code, the corresponding State and Districts will get auto- filled.
- The user can also directly fill-up the address input fields which are now aided with suggestive address input dropdowns from which the user can select the appropriate/relevant address field(s). This action will reduce errors in the address texts and will also ease the filling up of the appropriate address input fields by the user.
- The address fields have been segregated appropriately to reduce confusions while entering the relevant inputs under various address heads.
- Based on the address entries given by the user, the Latitude/ Longitude of the address will get auto populated which is non-editable.

ii. For more information on the Registration Application, please [click here](#).

Portal update on 10.03.2022

Updates

- The Government vide Notification No 01/2022 dated 24th February, 2022, has made e-invoice under GST mandatory for registered persons having aggregate turnover above Rs. 20 crores in any of the previous years from 2017-18 till 2021-22 with effect from 01st April, 2022.
- The Government has deployed a functionality in the name of ‘Restoration of Cancelled Registration’ with effect from 23.03.2022, to facilitate the jurisdictional Range officers to restore the registrations in pursuance of judicial / appellate orders. This functionality would cover both the cancellations viz. ordered suo motu by Range officers against which appeal orders were obtained without applying for revocation through form REG-21, and cancelled on the request from the taxpayers. (Registration Advisory No. 07/2022 dated 23.03.2022)

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