



GOVERNMENT OF GOA

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES

2nd Floor, Goa Rajya Kar Bhavan, Old IPHB Complex,

Near O/o Chief Electoral Officer, Altinho, Panaji Goa Pin code 403001

Tel: 0832-2229225

Fax :0832-2225032

Email: gst-ctax.goa@gov.in

Website: www.goacomtax.gov.in

www.goagst.gov.in

No. CCT/26-4/2022-23/F / 3880

Date: 29 /03/2023

- Ref.:** - 1) Circular No. 183/15/2022-GST dated 27th December, 2022 issued by CBIC;
- 2) Circular No. CCT/26-4/2022-23/F/3300 dated 07/02/2023;
- 3) Letter No. CCT/26-4/2017-18/F/3213 dated 30/01/2023;
- 4) Letter No. CBIC -20/06/05/2021-GST/215 dated 22/03/2023.

MEMORANDUM

This office vide letter referred at sr. no 3 above had requested the GST policy wing, CBIC for clarification on 2 scenarios with reference to circular referred to at sr. no. 1 and 2 above.

Accordingly, a reply from GST policy wing, CBIC has been received by this office, same is hereby circulated for information of officers/ official of this Department.

This issues with the approval of the Commissioner of State Tax.



(Ashwini Bhagat)

Dy. Commissioner of State Tax (GST),
Altinho, Panaji-Goa

Encl.: letters mentioned at sr. No. 3 and 4 above.

To,
All Deputy CSTs and STOs/ASTOs

Copy to:

1. The Addl. CST - I, Panaji / Addl. CST-II, Margao;
2. Office File;
3. Guard File.



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No. CCT/26-4/2017-18/F/ 3213

Date 30/01/2023

To,
The Principal Commissioner (GST)
GST Policy Wing,
Central Board of Indirect Taxes and Customs
Department of Revenue, Ministry of Finance
Government of India, New Delhi.



Sub: Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19—reg.

Ref: Circular No. 183/15/2022-GST dated 27th December, 2022

Sir,

I am directed to refer to the above mentioned Circular regarding manner in which the difference of ITC in GSTR-2A and GSTR- 3B is to be dealt with.

In this connection this is to seek clarification on following two queries raised various stakeholders regarding whether following situations have been covered by the said circular.

1. Where the supplier has declared the supply against the GSTIN for a different state then the actual place of supply for a recipient with same PAN No. Eg. Instead of 30ABCDE1234Z1F GSTIN reported is 29ABCDE1234Z1E.
2. Where the supplier has filed Form GSTR-1 as well as return in Form GSTR-3B for tax period, but has reported different place of Supply of a particular supply in FORM GSTR- declaring an inter-state supply against the GSTIN, due to which the said supply get reflected as ineligible input in FORM GSTR-2A of the recipient. e.g. Where the actual place of supply was **Goa** but while reporting the Supplier entered the place of supply as **Karnataka**.



c/425

3. Further, it is also suggested that ample time should be given by the department to the concern supplier/noticee for submission of certificate.

A clarification in this regard shall help this office in implementing the said relief in a uniform manner. It is also requested that if the above situation have not been covered under the said circular, an addendum to above mention circular may be issued with appropriate conditions as may be deemed fit to cover the above situations.



Yours faithfully,

Gitte

(Sneha Gitte, IAS)

Deputy Commissioner of State Tax
(GST)

Copy to:

1. Office File
2. Guard file.



F. No. CBEC-20/06/05/2021-GST / 215
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

22/03/2023
New Delhi, 22nd March, 2023

To,
The Commissioner of Commercial Taxes,
Goa Rajya Kar Bhavan, Altinho,
Panaji, Goa - 403001.

Madam/Sir,

Subject: Clarification to deal with the difference in ITC availed in FORM GSTR 3B and ITC available in FORM GSTR-2A for FY 2017-18 and FY 2018-19– regarding.

Kindly refer to your office letter No. CCT/26-4/2017-18/F/3213 dated 30.01.2023, on the above mentioned subject seeking clarification on the manner in which certain discrepancies in FORM GSTR-3B and FORM GSTR-2A are to be handled.

2. As regard the query raised at point number 1 of your letter, regarding the manner of handling the eligibility of ITC, where a supplier mentions a different GSTIN than the GSTIN of the actual recipient, it is to be mentioned that, this scenario is covered under para 3(d) of the Circular No.183/15/2022-GST dated 27th November, 2022 and can be handled as per the clarification provided therein.

3. It appears from perusal of second query in your letter that it refers to such cases where the supplier has filed both FORM GSTR-3B and FORM GSTR-1, and has paid taxes in his FORM GSTR-3B in correct tax heads, but has mentioned wrong place of supply against a particular supply in FORM GSTR-1. In such cases, as the GSTIN of the recipient has been reported correctly, and the taxes have also been paid correctly, the said supply will be reflected in the FORM GSTR-2A of the recipient correctly. Mere mention of incorrect Place of Supply (PoS) in the GSTR-1 of the supplier may not affect the eligibility of the ITC of the said supply by the recipient.

4. This is issued with the approval of the competent authority.

Yours sincerely,

 22/03/23

Soumya
Deputy Commissioner