

to interact with 'B', to know their specific requirements. In this case, 'C' is providing main supply of service of design and development of software to 'A', and thus, 'C' is not an intermediary in this case.

Illustration 3

An insurance company 'P', located outside India, requires to process insurance claims of its clients in respect of the insurance service being provided by 'P' to the clients. For processing insurance claims, 'P' decides to outsource this work to some other firm. For this purpose, he approaches 'Q', located in India, for arranging insurance claims processing service from other service providers in India. 'Q' contacts 'R', who is in business of providing such insurance claims processing service, and arranges supply of insurance claims processing service by 'R' to 'P'. 'Q' charges P a commission or service charge of 1% of the contract value of insurance claims processing service provided by 'R' to 'P'. In such a case, main supply of insurance claims processing service is between 'P' and 'R', while 'Q' is merely arranging or facilitating the supply of services between 'P' and 'R', and not himself providing the main supply of services. Accordingly, in this case, 'Q' acts as an intermediary as per definition of sub-section (13) of Section 2 of the IGST Act.

Illustrations 4

'A' is a manufacturer and supplier of computers based in USA and supplies its goods all over the world. As a part of this supply, 'A' is also required to provide customer care service to its customers to address their queries and complains related to the said supply of computers. 'A' decides to outsource the task of providing customer care services to a BPO firm, 'B'. 'B' provides customer care service to 'A' by interacting with the customers of 'A' and addressing/processing their queries/complains. 'B' charges 'A' for this service. 'B' is involved in supply of main service 'customer care service' to 'A', and therefore, 'B' is not an intermediary.

5. The illustrations given in para 4 above are only indicative and not exhaustive. The illustrations are also generic in nature and should not be interpreted to mean that the service categories mentioned therein are inherently either intermediary services or otherwise. Whether or not, a specific service would fall under intermediary services within the meaning of sub-section (13) of Section 2 of the IGST Act, would depend upon the facts of the specific case. While examining the facts of the case and the terms of contract, the basic characteristics of intermediary services, as discussed in para 3 above, should be kept in consideration.

6. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the undersigned.

Hemant Kumar, IAS, Commissioner State Tax, Goa.
Panaji, 26th October, 2021.

Note: Similar circular is issued under Central Goods and Services Tax Act, 2017 by the GST Policy wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, GOI, New Delhi vide Circular No. 159/15/2021-GST dated 20th September, 2021.

No. CCT/26-4/2017-18/E/1873

Circular

(No. 11/2021-22-GST)

Subject: Clarification regarding extension of time limit to apply for revocation of cancellation of registration in view of Notification No. 38/1/2017-Fin (R&C)(216)/1886 dated 27th September, 2021- Reg.

Vide Circular No. 1/2021-22 - GST, dated 17th June, 2021, detailed guidelines for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration under Section 30 of the Goa Goods and Services Tax Act, 2017 (hereinafter referred to as "the Goa GST Act/said Act") and Rule 23 of the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as "the Goa GST Rules") have been specified, till the time an independent functionality for extension of time limit for applying in FORM GST REG-21 is developed on the GSTN portal. It may be noted that Notification No. 38/1/2017-Fin(R&C)(199)/1408, dated 25th May, 2021, as amended, had, inter-alia, extended the date of filing of application for revocation of cancellation of registration till 30th June, 2021, where the due date of filing of application was falling between 15th April, 2021 to 29th June, 2021. Government has now issued Notification No. 38/1/2017-Fin (R&C)(216)/1886 dated 27th September, 2021 (hereinafter referred to as "the said notification") under Section 168A of the said Act to extend the timelines for filing of application for revocation of cancellation of registration to 30th September, 2021, where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021. This extension is applicable for those cases where registrations have been cancelled under Clause (b) or Clause (c) of sub-section (2) of Section 29 of the said Act.

2. In order to ensure uniformity in the implementation of the said notification across field formations, the undersigned, in exercise of its powers

conferred by Section 168 of the said Act, hereby clarifies the issues relating to the extension of timelines for application for revocation of cancellation of registration as under:

3. Applications covered under the scope of the said notification.

3.1. The said notification specifies that where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021, the time limit for filing of application for revocation of cancellation of registration is extended to 30th September, 2021. Accordingly, it is clarified that the benefit of said notification is extended to all the cases where cancellation of registration has been done under clause (b) or clause (c) of sub-section (2) of Section 29 of the Goa GST Act, 2017 and where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021. It is further clarified that the benefit of notification would be applicable in those cases also where the application for revocation of cancellation of registration is either pending with the proper officer or has already been rejected by the proper officer. It is further clarified that the benefit of notification would also be available in those cases which are pending with the appellate authority or which have been rejected by the appellate authority. In other words, the date for filing application for revocation of cancellation of registration in all cases, where registration has been cancelled under clause (b) or clause (c) of sub-section (2) of Section 29 of Goa GST Act, 2017 and where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021, is extended to 30th September, 2021, irrespective of the status of such applications. As explained in this para, the said notification would be applicable in the following manner:

(i) application for revocation of cancellation of registration has not been filed by the taxpayer-

In such cases, the applications for revocation can be filed upto the extended timelines as provided vide the said notification. Such cases also cover those instances where an appeal was filed against order of cancellation of registration and the appeal had been rejected.

(ii) application for revocation of cancellation of registration has already been filed and which are pending with the proper officer-

In such cases, the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.

(iii) application for revocation of cancellation of registration was filed, but was rejected by the proper officer and taxpayer has not filed any appeal against the rejection-

In such cases, taxpayer may file a fresh application for revocation and the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.

(iv) application for revocation of cancellation of registration was filed, the proper officer rejected the application and appeal against the rejection order is pending before appellate authority-

In such cases, appellate authorities shall take the cognizance of the said notification for extension of timelines while deciding the appeal.

(v) application for revocation of cancellation of registration was filed, the proper officer rejected the application and the appeal has been decided against the taxpayer-

In such cases, tax payer may file a fresh application for revocation and the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.

4. It may be recalled that, with effect from 01-01-2021, proviso to sub-section (1) of Section 30 of the Goa GST Act has been inserted which provides for extension of time for filing application for revocation of cancellation of registration by 30 days by Additional Commissioner and by another 30 days by the Commissioner. Doubts have been raised whether the said notification has extended the due date in respect of initial period of 30 days for filing the application (in cases where registration has been cancelled under clause (b) or clause (c) of sub-section (2) of Section 29 of Goa GST Act, 2017) under sub-section (1) of Section 30 of the Goa GST Act or whether the due date of filing applications for renovation of registration can be extended further for the period of 60 days (30+30) by the Additional Commissioner/Commissioner, as the case may be, beyond the extended date of 30-09-2021. It is clarified that:

(i) where the thirty days' time limit falls between 1st March, 2020 to 31st December, 2020, there is no provision available to extend the said time period of 30 days under Section 30 of the Goa GST Act. For such cases, pursuant to the said notification, the time limit to apply for revocation of cancellation of registration stands extended up to 30th September, 2021 only; and

(ii) where the time period of thirty days since cancellation of registration has not lapsed as on 1st January, 2021 or where the registration has been cancelled on or after 1st January, 2021, the time limit for applying for revocation of cancellation of registration shall stand extended as follows:

(a) Where the time period of 90 days (initial 30 days and extension of (30+30 days) since cancellation of registration has elapsed by 31-08-2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September, 2021, without any further extension of time by Additional Commissioner/Commissioner.

(b) Where the time period of 60 days (and not 90 days) since cancellation of registration has elapsed by 31-08-2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September, 2021, with the extension of timelines by another 30 days beyond 30-09-2021 by the Commissioner, on being satisfied, as per proviso to sub-section (1) of Section 30 of the Goa GST Act.

(c) Where the time period of 30 days (and not 60 days or 90 days) since cancellation of registration has elapsed by 31-08-2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September, 2021, with the extension of timelines by another 30 days beyond 30-09-2021 by the Additional Commissioner and another 30 days by the Commissioner, on being satisfied, as per proviso to sub-section (1) of Section 30 of the Goa GST Act.

3. Difficulty, if any, in implementation of this Circular may be please be brought to the notice of the undersigned.

Hemant Kumar, IAS, Commissioner State Tax, Goa.
Panaji, 26th October, 2021.

Note: Similar circular is issued under Central Goods and Services Tax Act, 2017 by the GST Policy wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, GOI, New Delhi vide Circular No. 158//14/2021-GST dated 6th September, 2021.

No. CCT/26-4/2017-18/E/1874

Circular

(No. 13/2021-22-GST)

Subject: Clarification in respect of certain GST related issues – reg.

Various representations have been received from taxpayers and other stakeholders seeking clarification in respect of certain issues pertaining to GST laws. The issues have been examined. In order to ensure uniformity in the implementation of the provisions of the law across field formations, the undersigned, in exercise of its powers conferred by Section 168 of the Goa Goods and Services Tax Act, 2017 (hereinafter referred to as "Goa GST Act"), hereby clarifies each of these issues as under:

Sr. No.	Issue	Classification
1	2	3
1.	Section 16 (4), as amended with effect from 01-01-2021, provides that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under Section 39 for month of September following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier. Doubts has been raised seeking following clarification: 1. which of the following dates are relevant to determine the 'Financial year' for the purpose of Section 16(4):	1. With effect from 01-01-2021, Section 16(4) of the Goa GST Act, 2017 was amended vide The Goa Goods and Services Tax (Second Amendment) Act, 2020 (Goa Act 13 of 2020), so as to delink the date of issuance of debit note from the date of issuance of the underlying Invoice for purposes of availing input tax credit. The amendment made is shown as Below: " <i>A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under Section 39 for the month of September following the end of financial year to which such invoice or invoice relating</i>