



**REINA [ ] LEGAL**

# **GST THIS WEEK**

**TOP FOUR GST NEWS UPDATES THAT YOU MUST KNOW**

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## **GST e-Invoice: 4 digit HSN codes to be blocked soon**

The e-Invoice System of GST is set to undergo a major change in the following weeks, after the recent developments of including more Invoice Registration Portal (IRPs). In a few weeks, the e-invoice portal will stop accepting 4-digit Harmonic Nomenclature System (HSN) code and will accept only 6-digit HSN codes. The date for blocking e-invoice generation having HSN code as 4-digits will be intimated shortly on the portal

[Source: Tax Scan](#)



## GST refunds on shopping for foreign tourists on the anvil

While the Integrated GST Act has provided for GST refund to foreign tourists for local shopping that is taken out of the country, the rules and procedure have to be finalised. It is planned to be taken up shortly as the government felt that the indirect tax regime has now sufficiently stabilised, and this is one of the last few issues that remain to be implemented. The proposal will first have to be taken to the GST Council and once finalised, will require its stamp of approval. However, before a full-fledged rollout, Central and State GST authorities may choose to go for a soft launch through a pilot run

[Source: Financial Express](#)



## Govt releases CESTAT e-filing software user manual

The user manual for e-filing of Customs, Excise and Service Tax Appellate Tribunal (CESTAT) appeals and applications is now available. The manual gives step-by-step instructions on e-filing of CESTAT appeals, applications and more. In a bid to enhance the efficiency of the tax-appeals filing process, the e-Filing of CESTAT appeals and applications were implemented on a trial basis from 27th February onwards. The e-filing mode of the CESTAT foreshadows a completely paperless Goods and Service Tax Appellate Tribunal in the future, as per the direction of the Supreme Court

[Source: Tax Scan](#)



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# CESTAT

CUSTOMS EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

## Amnesty for pre-GST tax arrears extended

The amnesty scheme for settlement of arrears of tax, interest, penalty or late fee prior to the implementation of GST has been extended by Maharashtra State Government. The Government will grant a full waiver if the arrear for any year are Rs 2 lakh or less as per the statutory order. Also, dealers having arrear up to Rs 50 lakh or less will get 80% waiver and will have to pay only 20% of the total arrear. The new scheme will be in force from 1 May to 31 October 2023 for the arrears pending as on 1 May 2023

[Source: The Times of India](#)





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