



केन्द्रीय भण्डारण निगम
(भारत सरकार का उपक्रम)
CENTRAL WAREHOUSING CORPORATION
(A Govt. of India Undertaking)
जन-जन के लिए भण्डारण/Warehousing for Everyone

No. CWC/FD-Taxation/GST/2023-24

Dated: 16-07-2023

GST CIRCULAR NO. 56

Sub: Action to be taken before filing of GSTR 3B for the month of October 2023 on GST compliances to ensure that there is no loss of GST to the Corporation.

Ref: (i) GST circular No. 24 dated 13.05.2020

The following actions should be taken well in advance before filing of GSTR 3B for the month of October 2023 to ensure that there is no loss of GST to the Corporation:

1. Input Tax Credit (ITC) pertaining to FY 2022-23

As per section 16 of CGST Act, 2017, Input Tax Credit (ITC) in respect of tax invoice/debit notes pertaining to FY 2022-23 can be availed in GSTR 3B up to the month of October, 23 (due date of which is 20.11.2023).

Therefore, input tax credits claimed in GSTR-3B for FY 2022-23 should be reconciled with the ITC appearing in books of accounts and unclaimed input tax credit, if any, shall be availed immediately latest in GSTR-3B of October 2023 after ensuring reflection in GSTR-2A/2B.

In case the input credit is not appearing in GSTR-2A/2B, the issue should be taken up for rectification of return or recovery of the input loss from the vendor immediately.

In case the input credit in respect of any vendor does not appear in GSTR-2A/2B by 30.09.2023, the withheld amount should be reversed with input control amount.

2. Action on vendor / suppliers with respect to Input Tax Credit of FY 2022-23 appearing in GSTR 2A/2B but not availed by CWC –

Cases where GST input credit is appearing in GSTR-2A/2B for FY 2022-23 but has not been entered in the books must be identified and concerned divisions must be pursued for submission of corresponding invoices to ensure that the GST input credit with respect to such invoices is availed before the due date for filing of GSTR-3B for the month of October-2023.

3. Issuance of Credit Note pertaining to FY 2022-23 on account of GST charged but not paid by the customers

All taxable invoices raised during FY 2022-23 for which payment has not been received should be reviewed and the disputes, if any, in respect of such invoices should be resolved immediately. If any credit note in respect of such invoices is required to be issued, the same

shall be issued immediately and latest by 31.10.2023 so as to avoid any loss to the Corporation on such invoices.

(RR Aggarwal)
GGM (Fin)

Distribution to:

1. All HoDs, CWC CO, New Delhi
2. All Regional Managers of CWC
3. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers /Accountants in Finance, Accounts & Internal Audit Wings of all ROs/Cos

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4. MD, CWC, CO, New Delhi
5. PPS to GGM (systems), CWC, CO, New Delhi with the request to place this Circular on CWC's website under GST circulars