

No. CWC/FD-Taxation/GST/2022-23

Date: 21.09.2022

GST CIRCULAR NO. 48

Sub: Action to be taken before filing of GSTR 3B for the month of September 2022 on GSTcompliances to ensure that there is no loss of input credit to the Corporation.

With reference to the GST circulars/instructions issued in the past, following actions should be taken well in advance before filing of GSTR 3B for the month of September 2022 to ensure that there is no loss of input credit to the Corporation:

1. **Input Tax Credit (ITC) pertaining to FY 2021-22 (refer GST circular no. 19 dated 06.01.2020)** As per section 16 of CGST Act, 2017 Input Tax Credit (ITC) with respect to tax invoice/debit notes which pertains to FY 2021-22 can be claimed as a last opportunity in GSTR 3B of September, 22 (due date of which is 20.10.2022).

Therefore, necessary steps be taken to reconcile the input tax credits claimed in GSTR-3B for FY 2021-22 with the ITC appearing in books of accounts to identify the unclaimed input tax credit, if any, so that the same can be claimed in the GSTR-3B of September 2022 month after ensuring reflection in GSTR-2A/2B.

2. **Action on vendor / suppliers with respect to Input Tax Credit of FY 2021-22 not appearing in GSTR 2A (refer GST circular no. 19 dated 06.01.2020)**
Suitable communications be sent to all the suppliers/vendors of CWC in cases where Input Tax Credit on account of GST paid by CWC is not appearing in GSTR 2A or appearing with incorrect particulars (such as incorrect place of supply etc.). Vendors/ suppliers be informed to correct the discrepancies in their GSTR-1 latest by September, 2022 with due follow up. This is necessary as the Corporation will not be able to claim the Input Tax Credit of FY 2021-22 after furnishing GSTR 3B for month of September, 2022.

In case the GST Input Tax Credit is still not reflected by the time GSTR-3B for September 2022 is filed, necessary action for recovery be initiated as advised in GST Circular No. 19.

3. **Issuance of Credit Note pertaining to FY 2021-22 on account of GST charged but not paid by the customers (refer GST circular No. 24 dated 13.05.2020)**
Vide above referred circular, it was advised that where the Corporation agrees to accept any amount less than the billed amount, same is to be dealt with by way of issue of credit note within six months of the end of the FY in which the original invoices were raised.

Based on above, it is instructed to identify such cases pertaining to FY 2021-22 and credit note be issued for FY 2021-22 on or before 30.09.2022 and report the same in GSTR-1 for the month of September, 2022. In case it is not done and the GST charged is not paid by the customer, it will be a loss to CWC.



4. Action on vendor / suppliers with respect to Input Tax Credit of FY 2021-22 appearing in GSTR 2A but not availed by CWC

Cases where GST input credit is appearing in GSTR-2A/2B for FY 2021-22 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 September-2022.

**(RR Aggarwal)
GGM (Fin)**

Distribution to:

1. All HoDs, CWC CO, New Delhi
2. All Regional Managers of CWC
3. Director (Finance), CWC, CO, New Delhi