GST Circulars issued on 6th July 2022 – A Summary

Circular No.	Brief Description	Brief Summary
Circular-170-02-2022-GST	Inter-state supplies to unregistered persons	Report such supplies place of supply-wise in Table 3.2 of GSTR-3B and Table 7B or Table 5 or Table 9/10 of GSTR-1
	Inter-state supplies to registered persons under composition scheme	Report such supplies place of supply-wise in Table 3.2 of GSTR-3B and Table 4A or 4C or 9 of GSTR-1
		Correct state of customer to be mentioned in Tax invoice and Table 3.2 of GSTR-3B
	Reversal of ITC	To be mentioned in Table 4(B)(1)
	ITC not available	Due to recipient of intra-state supply is located in a different state/UT other than place of supply (or) on account of limitation of time period to be reported in Table 4D(2)

Circular No.	Brief Description	Brief Summary
Circular-171-03-2022-GST	Fake invoices	Invoices generated without actual supply of goods or services: - No tax liability arises - Registered person liable for penal action u/s 122(1)(ii) of the CGST Act for issuing such tax invoices
		- Registered person availing and utilizing fraudulent ITC on the basis of fake invoice shall be liable for the demand and recovery of said ITC along with penal action - Any further outward supply by such person – no tax was required to be paid and liable for penal action u/s 122 of CGST Act

Circular No.	Brief Description	Brief Summary
Circular-172-04-2022-GST	Deemed Export	The ITC of tax paid on deemed export supplies is not ITC in terms of provisions of Chapter V of the CGST Act
	Blocked Credit	Availment of ITC is not barred in case of leasing, other than leasing of motor vehicles, vessels and aircrafts
	Perquisites provided by employer to employee in the course of employment	Not be subjected to GST
	Utilization of amounts available in the electronic credit ledger	- Any payment towards output tax, whether self-assessed or payable on account of proceedings can be made by utilization of amount available in the electronic credit ledger except for making payment of tax under RCM. - Can be used for payment of output tax only
	Utilization of amounts available in the electronic cash ledger	Amount available may be used for making payment towards tax, interest, penalty, fees or any other amount payable under GST laws

Circular No.	Brief Description	Brief Summary
Circular-173-05-2022-GST	Claiming refund under inverted duty structure	Subject to fulfillment of other conditions, refund of accumulated input tax credit would be available where accumulation of input tax credit is on account of rate of tax on outward supply being less than the rate of tax on inputs (same goods) as per concessional notification issued providing for lower rate of tax

Circular No.	Brief Description	Brief Summary
Circular-174-06-2022-GST	Re-credit in electronic credit ledger	- Taxpayer shall deposit the amount of erroneous refund along with interest and penalty by debit from electronic cash ledger using Form GST DRC-03 - Taxpayer shall make written request for re-credit - The proper officer shall re-credit an amount in electronic credit ledger equal to the refund deposited by the registered person by passing an order in Form GST PMT-03A

Circular No.	Brief Description	Brief Summary
Circular-175-07-2022-GST	Refund of unutilized ITC on account of export of electricity	Manner of filing refund of unutilized ITC on account of export of electricity by power generating units has been prescribed

Circular No.	Brief Description	Brief Summary
Circular-176-08-2022-GST	Omission of Rule 95A and Withdrawal of Circular	Said rule for refund of taxes paid on inward supply of goods at retail outlets at departure area of international airport has been omitted w.e.f. 1.7.2019 and Circular No.106/25/2019-GST dated 29th June, 2019 had been withdrawn