

CBIC vide Notification No. 21/2022 – CT dated 28th September, 2022 has extended due date of filling of GSTR 3B for the month of September, 2022 by one day i.e. till 21st October, 2022.

CBIC vide Notification No. 22/2022-CT dated 15th November, 2022 has amended FORM GSTR 9 where in any reference of word "April, 2022 to September, 2022 has been substituted with words "April, 2022 to October, 2022 filed upto 30th November, 2022. This amendment is made in view of amendment made by The Finance Act, 2022.

CBIC vide Circular No. 181/13/2022 dated 10th November, 2022 has clarified following Refund Related Issues:

- Vide Notification 14/2022 dated 5th July, 2022, formula prescribed u/r 89(5) for granting refund in case of inverted duty structure (i.e. refund of unutilized ITC in case of tax paid on input is higher rate as compare to outward supply) has been amended.
- CBIC vide impugned Circular has clarified that amendment made in Rule 89(5) is not clarificatory in nature and is applicable prospectively with effect from 05.07.2022. Therefore, amended Rule 89(5) shall be applicable only for the those refund application which is filed on or after 5th July, 2022. The refund applications filed before 05.07.2022 will be dealt as per the formula as it existed before the amendment.
- Notification No. 09/2022 dated 13th July, 2022 provides restriction on refund of unutilized ITC on account of the inverted duty structure in case of goods covered under chapter 15 and 27 which has been made effective from 18th July, 2022.
- CBIC vide impugned Circular has clarified that said amendment relating to restriction imposed by the said notification would be applicable in respect of all refund applications filed on or after 18.07.2022, and would not apply to the refund applications filed before 18.07.2022.

CBIC vide Circular No. 182/14/2022 dated 10th November, 2022 has issued Guidelines to be followed by proper officer while verifying Transitional Credit in view of the decision of the Hon'ble Supreme Court in the *Union of India vs. Filco Trade Centre Pvt. Ltd.*