



FILING OF INFORMATION BY MANUFACTURERS OF PAN MASALA AND TOBACCO TAXPAYERS - DATED JUN 7TH, 2024

Please refer to the notification Notification No. 04/2024 – Central Tax dated 05-01-2024 to seek information from taxpayers dealing in the goods mentioned therein. Two forms have been notified vide this notification namely GST SRM-I and GST SRM-II. The former pertains to the registration and disposal of machines while the latter asks for information on inputs and outputs during a month. Form GST SRM-I meant for registration of machines has already been made available on the portal w.e.f. 15-05-2024. Concerned taxpayers are using the same for the registration of machines and other information asked therein.

Now, the second form namely, Form GST SRM-II is also available on the portal. Taxpayers dealing in the manufacture of Pan Masala and Tobacco products can now report the details of inputs and outputs procured and consumed for the relevant month.

Source: <https://www.gst.gov.in/newsandupdates/read/500>

CIRCULARS

CIRCULAR NO. 207/1/2024-GST DATED THE 26TH JUNE 2024

Reduction of Government Litigation – fixing monetary limits for filing appeals or applications by the Department before GSTAT, High Courts and Supreme Court.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003214/ENG/Circulars>

CIRCULAR NO. 208/2/2024-GST DATED THE 26TH JUNE 2024

Clarifications on various issues pertaining to special procedure for the manufacturers of the specified commodities as per Notification No. 04/2024 -Central Tax dated 05.01.2024.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003213/ENG/Circulars>

CIRCULAR NO. 209/3/2024-GST DATED THE 26TH JUNE 2024

Clarification on the provisions of clause (ca) of Section 10(1) of the Integrated Goods and Service Tax Act, 2017 relating to place of supply of goods to unregistered persons.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003212/ENG/Circulars>

CIRCULAR NO. 210/4/2024-GST DATED THE 26TH JUNE 2024

Clarification on valuation of supply of import of services by a related person where recipient is eligible to full input tax credit.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003211/ENG/Circulars>

CIRCULAR NO. 211/5/2024-GST DATED THE 26TH JUNE 2024

Clarification on time limit under Section 16(4) of CGST Act, 2017 in respect of RCM supplies received from unregistered persons.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003210/ENG/Circulars>

CIRCULAR NO. 212/6/2024-GST DATED THE 26TH JUNE 2024

Clarification on mechanism for providing evidence of compliance of conditions of Section 15(3)(b)(ii) of the CGST Act, 2017 by the suppliers.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003209/ENG/Circulars>

CIRCULAR NO. 213/7/2024-GST DATED THE 26TH JUNE 2024

Seeking clarity on taxability of re-imbusement of securities/shares as SOP/ESPP/RSU provided by a company to its employees through its overseas holding company.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003208/ENG/Circulars>

CIRCULAR NO. 214/8/2024-GST DATED THE 26TH JUNE 2024

Clarification on the requirement of reversal of input tax credit in respect of the portion of the premium for life insurance policies which is not included in taxable value.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003207/ENG/Circulars>

CIRCULAR NO. 215/9/2024-GST DATED THE 26TH JUNE 2024

Clarification on taxability of salvage/ wreck value earmarked in the claim assessment of the damage caused to the motor vehicle.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003206/ENG/Circulars>

CIRCULAR NO. 216/10/2024-GST DATED THE 26TH JUNE 2024

Clarification in respect of GST liability and input tax credit (ITC) availability in cases involving Warranty/ Extended Warranty, in furtherance to Circular No. 195/07/2023-GST dated 17.07.2023.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003205/ENG/Circulars>

CIRCULAR NO. 217/11/2024-GST DATED THE 26TH JUNE 2024

Entitlement of ITC by the insurance companies on the expenses incurred for repair of motor vehicles in case of reimbursement mode of insurance claim settlement.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003204/ENG/Circulars>

CIRCULAR NO. 218/12/2024-GST DATED THE 26TH JUNE 2024

Clarification regarding taxability of the transaction of providing loan by an overseas affiliate to its Indian affiliate or by a person to a related person.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003203/ENG/Circulars>

CIRCULAR NO. 219/13/2024-GST DATED THE 26TH JUNE 2024

Clarification on availability of input tax credit on ducts and manholes used in network of optical fiber cables (OFCs) in

terms of section 17(5) of the CGST Act, 2017.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003202/ENG/Circulars>

CIRCULAR NO. 220/14/2024-GST DATED THE 26TH JUNE 2024

Clarification on place of supply applicable for custodial services provided by banks to Foreign Portfolio Investors.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003201/ENG/Circulars>

CIRCULAR NO. 221/15/2024-GST DATED THE 26TH JUNE 2024

Clarification on time of supply in respect of supply of services of construction of road and maintenance thereof of National Highway Projects of National Highways Authority of India (NHAI) in Hybrid Annuity Mode (HAM) model.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003200/ENG/Circulars>

CIRCULAR NO. 222/16/2024-GST DATED THE 26TH JUNE 2024

Time of supply in respect of supply of allotment of Spectrum to Telecom companies in cases where an option is given to the Telecom Companies for payment of licence fee and Spectrum usage charges in instalments in addition to an option of upfront payment.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003199/ENG/Circulars>

**THE ANDHRA PETROCHEMICALS LIMITED**

Requires

For their Registered Office, Venkatarayapuram, Tanuku

ASST. COMPANY SECRETARY

Person should be a fresh candidate having Membership of Institute of Company Secretaries of India. Person having post qualification experience upto 3 years can also apply. Additional qualification of Chartered Accountancy will be an added advantage.

Salary will be attractive and commensurate with experience and qualifications. Benefits include H.R.A./ Rent free unfurnished accommodation, Provident Fund, Leave Travel Concession, Group Insurance, Gratuity and liberal Leave facilities etc.

Candidates possessing the above requirements may apply to the undersigned within 10 days along with a recent Passport size Photograph giving complete Bio-Data including Salary drawn and Salary expected, Contact Telephone Number and e-mail:

Managing Director,

The Andhra Petrochemicals Ltd.,

Venkatarayapuram, TANUKU - 534 215, West Godavari District, (A.P.).

Email: info.tnk@theandhrapetrochemicals.com, Website: www.theandhrapetrochemicals.com

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