

Retrospective Amendments in GST

Clause in the Finance Bill	Details	Remarks
114	Giving retrospective effect to the GST portal, viz., "www.gst.gov.in" for all purposes. Earlier it was notified as the common portal only for certain specified purposes, viz., "furnishing of returns and computation and settlement of Integrated tax". Now it is notified for all purposes, except for E-invoicing purposes, for which separate portals are notified 69/2019 C.T. Dt. 13.12.2019	Originally, www.gst.gov.in was notified as the common portal, vide Notification 4/2017 C.T. Dt. 19.06.2017, w.e.f. 22.06.2017. Later this notification was superseded vide Notification 9/2018 C.T. Dt. 23.01.2018, whereby Eway Bill portal was also separately notified.
115	Vide Notification 13/2017 C.T. Dt. 28.06.2017 the rate of interest for the purposes of Sec.50 (3) was notified as 24%, which is now being retrospectively amended to 18%, w.e.f. 01.07.2017.	Similar retrospective amendment is being made in respect of Notification 6/2017 I.T. Dt. 28.06.2017, vide clause 118 of the Finance Bill. Similar retrospective amendment is being made in respect of Notification 10/2017 U.T.T Dt. 30.06.2017, vide clause 121 of the Finance Bill.
116	This clause seeks to provide that notwithstanding anything contained in Notification No.01/2017-CT (Rate) dated 28.06.2017 no CGST should be levied or collected in respect of supply of unintended waste generated during the production of fish meal, for the period from 01.07.2017 to 30.09.2019.	Similar retrospective amendment is being made in respect of Notification 1/2017 I.T (Rate) Dt. 28.06.2017, vide clause 119 of the Finance Bill. Similar retrospective amendment is being made in respect of Notification 1/2017 U.T.T (Rate) Dt. 28.06.2017, vide clause 122 of the Finance Bill.

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117	This clause provides that Notification No.25/2019- CT (Rate) dated 30.09.2019 shall have retrospective effect from 01.07.2017. The said Notification No.25/2019-CT (Rate) dated 30.09.2019 declares that "Services by way of grant of alcoholic liquor license against consideration in the form of license fee or application fee or by whatever name it is called" shall neither be treated as supply of goods or supply of services.	Similar retrospective amendment is being made in respect of Notification 24/2019 I.T (Rate) Dt. 30.09.2019, vide clause 120 of the Finance Bill. Similar retrospective amendment is being made in respect of Notification 25/2019 U.T.T (Rate) Dt. 30.09.2019, vide clause 123 of the Finance Bill.
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