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GST THIS WEEK

TOP FOUR GST NEWS UPDATES THAT YOU MUST KNOW

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New provision from Jan 1: GST officials to make surprise recovery visits

The Government is empowered to send its recovery officials to your premises to collect GST without notice, if your tax liability shown in the requisite form is less than what invoices, mentioned in the outward supply form, should draw. The relevant provision in the Finance Act, 2021, will come into effect from January 1, 2022, according to a gazette notification issued on 21 December 2021

[Source: Business Standard](#)





सत्यमेव जयते

Ministry of Finance

Government of India

Input tax credit for GST assesses only up to invoices matched from January 1

Finance Ministry has notified January 1, 2022 as the date for norms making 100 % invoice matching mandatory under the GST regime. This means an assessee will get input tax credit only to the extent of invoices matched

[Source: Hindu Business Line](#)

Aadhaar mandatory for filing GST refund claim from January 1

From January 1, 2022 Aadhaar authentication of registration will be mandatory for being eligible for filing refund claim and application for revocation of cancellation of registration by GST assesses

[Source: The Hindu Business Line](#)



Input Tax Credit should be available for construction of plant and machinery - Telangana AAR

The ruling by the Telangana Authority of Advance Ruling (AAR), said that the Input Tax Credit under GST is not available for the construction of immovable property except if it happens to be for plant and machinery, providing much needed clarity to companies incurring new capital expenditure

[Source: Economic Times](#)

AAR

Authority For Advance Ruling

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TELANGANA



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