

Free e-Book

CGST ACT, 2017

(Act No, 12 of 2017)

(As amended by the Finance Act 2022)

As on 01-07-2022

**With Rules, All CGST Forms
Issued by Circulars & Notifications**

Compiled By



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PRAVEEN UPADHYAY, B.Com.**

GST PRACTITIONERS

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**BRAHMANI LAW HOUSE
HYDERABAD**

9th Edition 2022

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Published by

BRAHMANI LAW HOUSE,

#202, Second Floor, Falcon Towers,

Opp. Lepakshi Furniture, Nampally Station Road,

Hyderabad-500 001, Telangana State, (Bharat) India.

Email id: BRAHMANILAWHOUSE@GMAIL.COM

Website: <http://www.indiagst.co/>

Ninth Edition 2022.

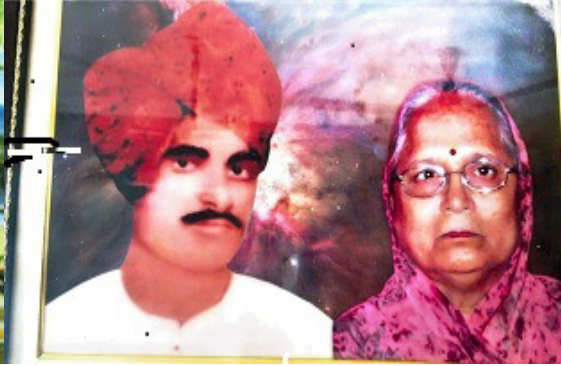
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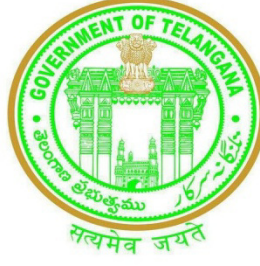
Dedicated
To
Lord Shree Ganesh, Shree Saraswati mataji,
Shree Venkateshwara,
Shree Brahmani Mataji, Shree Bajrangbali,
Shree Maharishi Shrang,
Our parent, Guru Late Shree Jai Narayan Vyas.

Who have always blessed us to reach this Stage.



- GHANSHYAM UPADHYAY

- PRAVEEN UPADHYAY



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Commissioner of Commercial Taxes

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MESSAGE

I am extremely happy to know that Sri Ghanshyam Upadhyay, GST Practitioner, is bringing out his 9th e-publication of “CGST ACT 2017 updated till FINANCE ACT 2022” with Rules & all Forms issued by Circulars & Notification.

This e-book is an useful compilation and a good reference material on THE CENTRAL GOODS AND SERVICES TAX ACT, 2017.

I hope this will be useful for Traders, Businessmen, Tax-Consultants, Lawyers, Chartered Accountants, Tax-Payers, Officers of Goods and Services Tax Department alike.

As it is a free e-book, it will help user to access the publication at their remote area through mobile phones also.

I extend my best wishes to Sri Ghanshyam Upadhyay for making good efforts to bring this e-book.

Neetu Prasad, I.A.S.,
Commissioner (CT)



D.RAMESH
COMMISSIONER OF STATE TAX
Andhra Pradesh: Vijayawada.

MESSAGE

I am very pleased to know that Mr. Ghanshyam Upadhyay, a well-versed eminent tax practitioner, has succeeded in bringing his next 'E-Publication for the benefit of all stakeholders affiliated with the administration of the GST Act. In this context, it is necessary to recall the e-books written by Shri. Ghanshyam Upadhyay in the past, as these are very useful to all the stakeholders, and I feel that they are very beneficial to the tax administration for effective implementation of GST Act.

I will not hesitate to say that this new edition will also help you to provide a detailed understanding of GST Act, latest GST provisions, GST Tariff, GST Rules, Notifications, circulars etc. These books are not only facilitates learning but at the same time is a quick reference for each topic on GST wherein all sections, rules and forms are interlinked for easy navigation. I hope to support targeted stakeholders in the best way possible through these e-books.

I am sure that all the stakeholders will find this publication very useful in discharging statutory functions and responsibilities under GST Act in an efficient and effective manner.

Shri Ghanshyam Upadhyay deserves applause for his patience and perseverance in bringing out the next edition of this e-book and I wish him all the success in the years to come, at the same time thanks to the service he is rendering to the stakeholders associated with indirect taxation.

D.RAMESH
COMMISSIONER OF STATE TAX
Andhra Pradesh: Vijayawada.

K. SEETHA LAKSHMI

B.E., M.B.A., P.M.P.

Additional Commissioner (ST),

Departmental Member

Telangana State VAT Appellate Tribunal



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MESSAGE

It is very happy to learn that Sri.Ghanshyam Upadhyay Garu, GST Practitioners, is bringing out the free E-book and the sixth edition publication of **“The Central Goods and Services Tax Act 2017.”**

This is one more extremely handy version of e-publications by him, which will be very helpful to all users- Traders, Practitioners, Advocates, STP's, CA's. Department Officials, as a ready reference on the go -anytime, anywhere.

The best part is it can be accessed online and assures one-stop shop for all CGST related material, Act, Rules, Notifications and Circulars.

I have been using his hard copy versions previously also which were very handy.

As a person, he is a simpleton, down to earth, with enormous research acumen and compiling skills.

Another worthy mention is, his next generation is trending the same path and has taken up the baton in Taxation field and with IT savvy advanced thinking, by bringing in e-versions.

My hearty Congratulations and best wishes to the family for their meticulous and enduring hard work and may God bless them with all success in future too.

With Warm Wishes & Regards

K SEETHA LAKSHMI



Dr. M V K MOORTHY
SUPREME COURT ADVOCATE

MESSAGE

My beloved brother Sri Ghanshyam ji,

At the outset I wholeheartedly convey my congratulations to you on the eve of release of the e book on CGST Act updated till Finance Act 2022. The society around us shall owe a deep debt of gratitude for your excellent pursuit of professional knowledge amongst the fraternity. Ultimately the new book is supposed to benefit our fraternity. Gift it is to their professional life. I wish you all the best.

Dr. M V K MOORTHY
SUPREME COURT ADVOCATE

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P.V. SUBBA RAO.

Advocate & Chief Advisor,

Telangana Tax Practitioners' Association,

Joint Commissioner (CT) (Retd.)

MESSAGE

I am happy to know that Sri Ghanshyam Upadhyay, a well-known author of books on indirect taxes will be releasing latest e-book on GST. His creative exercise at the cost of his profession needs lot of appreciation. Though GST has been implemented five years back, still professionals have been facing confusion on various issues. Tax professionals play a pivotal role in advising the trade and industry and this necessitates them to update their knowledge. I am sure that the e-book will certainly help all the stakeholders to update their knowledge. If any success is to be attributed to the implementation of GST, part of it should go to the credit of tax professionals, who have been regularly filing lakhs of tax returns. I have great appreciation for the excellent efforts made by Sri Ghanshyam. Hope all the stakeholders will be benefited by this e-book. May GOD bless Sri Ghanshyam and his family for the self-less service rendered to the tax fraternity.

TELANGANA TAX PRACTITIONER'S ASSOCIATION

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Nagesh Rangi

Message

I am happy to write a message for the latest E-Book on "THE CENTRAL GOODS AND SERVICES TAX ACT 2017 with Rules & All Forms" updated till finance Act, 2022 as on 01-07-2022 compiled by Sri Ghanshyam Upadhyay, GST Practitioner and senior member of our Telangana Tax Practitioners' Association, which has been circulated without expecting any consideration. I found the e-book very useful especially for the GST Practitioners in their day to day work.

I congratulate him for bringing out another useful book for our fraternity. Perhaps he is the only tax professional, who has been bestowing a lot of attention to share the knowledge with fellow professionals, by bringing several books on GST. Our Association is proud to have such precious Jewel as member I wish him all the best.

Nagesh Rangi



A NEW BOOK BY SHRI GHANSHYAM UPADHYAY

5 Years of GST in India are being completed on 1st. July 2022 and the New Book on GST by shri Ghanshyam Upadhyay is a very good Gift for GST professionals and Tax Payers.

Shri Ghanshyam Upadhyay is doing very good job since inception and introduction of GST in our country and since then he is doing very good job and the show is still going on. A continuous effort since last 5 years by him is very commendable.

All his GST work is very useful for the Tax payers and Dealers and my good wishes to him for his recent work on GST. Mr. Upadhyay is gem of this profession and always doing the selfless service to the profession.

With regards

- **Sudhir Halakhandi**

FCA

220-221, CITY TOWER, BEAWAR- 305901 (RAJASTHAN)

CA Sandeep Kanoi

Dated: 24/06/2022

Books and doors are the same thing. You open them, and you go through into another world.

– *Jeanette Winterson*



Dear Readers,

I am extremely happy to know that Sri Ghanshyam Upadhyay, GST Practitioner, is bringing out his ninth e-publication on “**THE CENTRAL GOODS AND SERVICES TAX ACT 2017 with Rules & All Forms**”, as amended by Finance Act, 2022, updated as on 01-07-2022 for the convenience of the users. Wherever required mentioned the information with reference to Sections, Rules, Forms and Circulars.

Earlier, he has also published many books/free e-books on various topics under VAT, Service Tax, CST, Entry Tax, Profession Tax & GST, which have proved to be very useful for all the readers, especially the professional community.

Sri Ghanshyam Upadhyay deserves all praise for his continuous hard work and dedication towards his readers. I wish him all the success.

CA Sandeep Kanoi

Founder of www.taxguru.in

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Respected Readers,

Message

It is very pleasant to all the Advocates, Tax Practitioners and Taxpayers know that Renowned Tax book writer Sri Ghanshyam Upadhyay, GST Practitioner, is releasing his latest e-book of "THE CENTRAL GOODS AND SERVICES TAX ACT 2017 with Rules & All Forms". He also published many books / e-book on APVAT, TSVAT and GST Books & "GST RATE FINDER ON SERVICES IN INDIA", "EXEMPTED GOODS & SERVICES UNDER GST IN INDIA " & "NO E-WAY BILLS REQUIRED UNDER GST FOR EXEMPTED GOODS". are very useful books to all

This e-book serves as practical guide to the Traders, Advocates, Tax Practitioners and others in the existing circumstances in which the disputes, regarding classification of Goods & Services, are still the order of the day.

Sri Ghanshyam Upadhyay deserves all praise for his patience and continuous hard work in bringing out it in the form of a "THE CENTRAL GOODS AND SERVICES TAX ACT 2017 with Rules & All Forms", and wish him a huge success.



S.P.Singh

**Advocate- Allahabad High court,
President :
Federation of Tax Bar Association of India.,
Patron:- Sonebhadra Tax Bar Association.**

CONSULTANT

INCOME TAX + VAT + CST + GST



RAKESH KUMAR BANSAL

Advocate –Delhi High Court

National Vice President (Advocates' Tax Bar Association)

Delhi Pradesh Executive Member BJP Legal Cell (Tax Unit)

MESSAGE

It is a matter of great pleasure to all the Tax Practitioner and Taxpayers know that Renowned Tax book writer Sri GHANSHYAM UPADHYAY, GST Practitioner, is releasing his latest e-book on “THE CENTRAL GOODS AND SERVICES TAX ACT 2017 with Rules & All Form”, as amended by Finance Act, 2022, updated as on 01-07-2022 for the convenience of the users, Wherever required mentioned the information with reference to Sections, Rules, Forms and Circulars is very useful e-book to Tax Practitioners

I am sure that the book will prove as a very useful guide to all concerned. I congratulate the authors SRI GHANSHYAM UPADHYAY & SRI PRAVEEN UPADHYAY for their commendable contribution in the field of indirect tax laws.

(RAKESH KUMAR BANSAL)

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GHANSHYAM UPADHYAY

ABOUT THE COMPILER OF THE CGST ACT 2017

Mr. Ghanshyam Upadhyay is a renowned consultant and educationist in the field of tax matters. He is a registered GST Practitioner practicing in Direct and Indirect Tax Laws. He is providing tax consultancy to business community for more than 28 years. Fraternity benefited a lot from his Publications

Apart from providing consultancy services, he is also actively associated with various tax forums like Telangana Tax Practitioner Association, A.P./Telangana Tax Bar Association & All India Federation Tax Practitioners. In addition to the above activities, he is also a member of Authors Guild of India and Rajasthani Graduates Association.

He has authored many books on Goods and Service Tax, TELANGANA / A.P. Value Added Tax including its first Hindi edition and has been actively guiding and writing books on various Tax Laws. His latest publication is “GST Rate Finder on Goods”, a Ready Reckoner for Goods, arranged in alphabetical method along with seven other Ready Reckoner and E-publication of CGST Act, 2017, IGST Act, 2017, UTGST Act, 2017, GST (Compensation to States) Act, 2017, GST Rate Finder on Services in India, Taxable Goods and Services under GST Regime exempted goods and services under GST Law in India and ultimately a very useful book namely No E-Way required under GST for exempted goods in India.

His present E-Book titled as “**THE CGST ACT 2017 as on 01-07-2022, being ninth edition** is now in the market useful to the businessmen and tax practitioners alike and moreover it acts as a guide for easy reference to all the stakeholders.

I wish him a good luck.



V. NAGENDRA PRASAD.
Advocate

PREFACE

This “**THE CENTRAL GOODS AND SERVICES TAX ACT 2017 with Rules & All Forms issued by Circulars & Notifications**” free e-book as on 01-07-2022 amended by Finance Act 2022, is for the convenience of the users, Wherever required, We have provided the information with reference to Sections, Rules, Forms and Circulars, Notifications.

This e-book is very useful for Traders, Businessmen, Tax-Consultants, Lawyers, Chartered Accountants, Tax-Payers, Officers of Goods and Services Tax Department.

We are thankful for all the support, motivation, valuable suggestions and providing useful information given by our friends & well-wishers for bringing out this ninth edition.

We are also thankful to Our Honourable Commissioner of Commercial Taxes of Telangana State, **Smt. NEETU PRASAD, I.A.S., SRI D. RAMESH** Commissioner of State Tax Andhra Pradesh, **Smt. K. SEETHA LAKSHMI**, Additional Commissioner (ST) & Departmental Member of Telangana State VAT Appellate Tribunal, **Sri Dr. M.V.K. MOORTHY**, Supreme Court Advocate, Hyderabad, (Telangana), **Sri P.V. SUBBA RAO**, Retired Joint Commissioner of C.T., Hyderabad, (Telangana), **Sri SUDHIR HALAKHANDI**, FCA, Beawar City, (Rajasthan), **CA SRI SANDEEP KANOI**, Founder of taxguru, MUMBAI (Maharashtra), **Sri NAGESH RANGI**, President of Telangana Tax Practitioners Associations, **Sri S.P. SINGH**, Advocate: Allahabad High Court, (U.P.), **Sri RAKESH BANSAL**, Advocate, Delhi High Court and **Sri V NAGENDRA PRASAD**, Advocate, for giving their valuable messages for this E-book,

Though due care and attention has been taken while compiling and publishing this e-book, Authors / Publishers are not liable for any omissions, errors or inaccuracies in this e-book

Suggestions to improve the contents of the present / new edition can

be reached at: gsupadhyay1948@gmail.com

We hope this e-book will be warmly accepted by the readers with same interest as that of our previous Books/e-books.

GHANSHYAM UPADHYAY

GST PRACTITIONER



PRAVEEN UPADHYAY

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CONTENTS

I	Message by Smt NEETU PRASAD, I.A.S. , Commissioner of Commercial Taxes, TELANGANA STATE .
II	Message by Sri D. RAMESH , Commissioner of State Tax Andhra Pradesh.
III	Message by Smt K. SEETHA LAKSHMI , Additional Commissioner (ST) & Departmental Member
IV	Message by Sri Dr. MVK MOORTHY , Supreme Court Advocate,
V	Message by Sri P.V. Subba Rao , Retired Joint Commissioner of C.T.
VI	Message by Sri NAGESH RANGI , President of Telangana Tax Practitioner Association,
VII	Message by Sri SUDHIR HALAKHANDI , FCA ,
VIII	Message by CA Sri Sandeep Kanoi , Founder of Taxguru Website.
IX	Message by Sri S.P. SINGH , Advocate: Allahabad High Court, (U.P.)
X	Message by Sri RAKESH BANSAL , Advocate: Delhi High Court.
XI	About GHANSHYAM UPADHYAY by Sri V. NAGENDRA PRASAD , Advocate, Hyderabad
XII	Preface
XIII	CONTENTS CGST ACT 2017 WITH RULES & ALL FORMS

CGST ACT 2017, RULES & All CGST Forms

1	CGST Act 2017 as on 01-07-2022
2	INDEX OF CGST RULES
3	CGST RULES 2017
4	FORMS INDEX
5	ALL FORMS CGST ISSUED By Notifications
6	MOV-01 to MOV-11 FORMS CGST ISSUED BY Circular
7	SBY-01 to SBY-06 FORMS CGST ISSUED BY Circular & Guidelines of Scheme
8	Memories of Our earlier Publications

Page No.
1 to 199
8 PAGES
1 to 171
12 PAGES
454 PAGES
27 PAGES
15 PAGES
9 PAGES

CGST Act, 2017

(Act No. 12 of 2017)

(**As amended by Finance Act, 2022 [No. 6 of 2022]**)

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**BRAHMANI LAW HOUSE
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Free e-book on CGST Act 2017

(As amended by Finance Act, 2022) - Compiled by Ghanshyam Upadhyay, **LLB**
& Praveen Upadhyay, **B.com** [GSTP & Tax Consultants], Hyderabad-1 (Telangana State)

THE CENTRAL GOODS AND SERVICES TAX ACT, 2017
(As amended by the Finance Act, 2022)

Contents

CHAPTER I

Page No. 12

PRELIMINARY

Sec.1. *Short title, extent and commencement.*

Sec. 2. Definitions: -In this Act, unless the context otherwise requires, —

- (1) “actionable claim”
- (2) “address of delivery”
- (3) “address on record”
- (4) “adjudicating authority”
- (5) “agent”
- (6) “aggregate turnover”
- (7) “agriculturist”
- (8) “Appellate Authority”
- (9) “Appellate Tribunal”
- (10) “appointed day”
- (11) “assessment”
- (12) “associated enterprises”
- (13) “audit”
- (14) “authorised bank”
- (15) “authorised representative”
- (16) “Board”
- (17) “business”
- (19) “capital goods”
- (20) “casual taxable person”
- (21) “central tax”
- (22) “cess”
- (23) “chartered accountant”
- (24) “Commissioner”
- (25) “Commissioner in the Board”
- (26) “common portal”
- (27) “common working days”
- (28) “company secretary”
- (29) “competent authority”
- (30) “composite supply”
- (31) “consideration”
- (32) “continuous supply of goods”
- (33) “continuous supply of services”
- (34) “conveyance”

Free e-book on CGST Act 2017

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 & Praveen Upadhyay, B.com [GSTP & Tax Consultants], Hyderabad-1 (Telangana State)

- (35) “cost accountant”
 (36) “Council”
 (37) “credit note”
 (38) “debit note”
 (39) “deemed exports”
 (40) “designated authority”
 (41) “document”
 (42) “drawback”
 (43) “electronic cash ledger”
 (44) “electronic commerce”
 (45) “electronic commerce operator”
 (46) “electronic credit ledger”
 (47) “exempt supply”
 (48) “existing law”
 (49) “family”
 (50) “fixed establishment”
 (51) “Fund”
 (52) “goods”
 (53) “Government”
 (54) “Goods and Services Tax (Compensation to States) Act”
 (55) “goods and services tax practitioner”
 (56) “India”
 (57) “Integrated Goods and Services Tax Act”
 (58) “integrated tax”
 (59) “input”
 (60) “input service”
 (61) “Input Service Distributor”
 (62) “input tax”
 (63) “input tax credit”
 (64) “intra-State supply of goods”
 (65) “intra-State supply of services”
 (66) “invoice” or “tax invoice”
 (67) “inward supply”
 (68) “job work”
 (69) “local authority”
 (a) a “Panchayat”
 (b) a “Municipality”
 (c) a **Municipal Committee**, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;
 (d) a **Cantonment Board**

 (e) a **Regional Council or a District Council**

 (f) a **Development Board**

 (g) a **Regional Council** constituted under article 371A of the Constitution;

- (70) **“location of the recipient of services”**
- (71) **“location of the supplier of services”**
- (72) **“manufacture”**
- (73) **“market value”**
- (74) **“mixed supply”**
- (75) **“money”**
- (76) **“motor vehicle”**
- (77) **“non-resident taxable person”**
- (78) **“non-taxable supply”**
- (79) **“non-taxable territory”**
- (80) **“notification”**
- (81) **“other territory”**
- (82) **“output tax”**
- (83) **“outward supply”**
- (84) **“person”**
- (85) **“place of business”**
- (86) **“place of supply”**
- (87) **“prescribed”**
- (88) **“principal”**
- (89) **“principal place of business”**
- (90) **“principal supply”**
- (91) **“proper officer”**
- (92) **“quarter”**
- (93) **“recipient”**
- (94) **“registered person”**
- (95) **“regulations”**
- (96) **“removal”**
- (97) **“return”**
- (98) **“reverse charge”**
- (99) **“Revisional Authority”**
- (100) **“Schedule”**
- (101) **“securities”**
- (102) **“services”**
- (103) **“State”**
- (104) **“State tax”**
- (105) **“supplier”**
- (106) **“tax period”**
- (107) **“taxable person”**
- (108) **“taxable supply”**
- (109) **“taxable territory”**
- (110) **“telecommunication service”**
- (111) **“the State Goods and Services Tax Act”**
- (112) **“turnover in State” or “turnover in Union territory”**
- (113) **“usual place of residence”**
- (114) **“Union territory”**
- (115) **“Union territory tax”**
- (116) **“Union Territory Goods and Services Tax Act”**
- (117) **“valid return”**

- (118) “voucher”
 (119) “works contract”
 (120) words and expressions
 (121) any reference in this Act to a law

CHAPTER II

Page No. 27

ADMINISTRATION

- Sec.3.** *Officers under this Act.*
Sec.4. *Appointment of officers.*
Sec.5. *Powers of officers.*
Sec.6. *Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstance.*

CHAPTER III

Page No. 29

LEVY AND COLLECTION OF TAX

- Sec.7.** *Scope of Supply.*
Sec.8. *Tax liability on composite and mixed supplies.*
Sec.9. *Levy and collection.*
Sec.10. *Composition levy.*
Sec.11. *Power to grant exemption from tax.*

CHAPTER IV

Page No. 37

TIME AND VALUE OF SUPPLY

- Sec.12.** *Time of supply of goods.*
Sec.13. *Time of supply of services.*
Sec.14. *Change in rate of tax in respect of supply of goods or services.*
Sec.15. *Value of taxable supply.*

CHAPTER V

Page No. 43

INPUT TAX CREDIT

- Sec.16.** *Eligibility and conditions for taking input tax credit.*
Sec.17. *Apportionment of credit and blocked credits.*
Sec.18. *Availability of credit in special circumstances.*
Sec.19. *Taking input tax credit in respect of inputs and capital goods sent for job work.*
Sec.20. *Manner of distribution of credit by Input Service Distributor:*
Sec.21. *Manner of Recovery of credit distributed in excess.*

CHAPTER VI

Page No. 53

REGISTRATION

- Sec.22.** Persons liable for registration.
Sec.23. Persons not liable for registration.
Sec.24. Compulsory registration in certain cases.
Sec.25. Procedure for registration.
Sec.26. Deemed registration.
Sec.27. *Special provisions relating to casual taxable person and non-resident taxable person.*
Sec.28. *Amendment of registration.*
Sec.29. Cancellation or suspension of Registration.
Sec.30. *Revocation of cancellation of registration.*

CHAPTER VII

Page No. 63

TAX INVOICE, CREDIT AND DEBIT NOTES

- Sec.31.** *Tax invoice.*
Sec.31A. Facility of digital payment to recipient.
Sec.32. *Prohibition of unauthorized collection of tax.*
Sec.33. *Amount of tax to be indicated in tax invoice and other documents.*
Sec.34. *Credit and Debit notes.*

CHAPTER VIII

Page No. 68

ACCOUNTS AND RECORDS

- Sec.35.** *Accounts and other records.*
Sec.36. *Period of retention of accounts.*

CHAPTER IX

Page No. 70

RETURNS

- Sec.37.** *Furnishing details of outwards supplies.*
Sec.38. **Communication of details of inward supplies and input tax credit.**
 [~~Furnishing details of inward supplies~~]
Sec.39. *Furnishing of returns.*
Sec.40. *First return.*
Sec.41. **Availment of input tax credit.**
 [~~Claim of input tax credit and provisional acceptance thereof.~~]
Sec.42. **Matching, reversal and reclaim of input tax credit.**

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- Sec.43.** *Matching reversal and reclaim of reduction in output tax liability.*
Sec.43A. *Procedure for furnishing return and availing input tax credit.*
Sec.44. Annual return.
Sec.45. Final return.
Sec.46. Notice to return defaulters.
Sec.47. Levy of late fee.
Sec.48. Goods and services tax practitioners.

CHAPTER X

Page No. 84

PAYMENT OF TAX

- Sec.49.** *Payment of tax, Interest, penalty and other amounts.*
Sec.49A. Utilisation of input tax credit subject to certain conditions.
Sec.49B. Order of utilisation of input tax credit.
Sec.50. *Interest on delayed payment of tax.*
Sec.51. Tax deduction at source.
Sec.52. Collection of tax at source.
Sec.53. Transfer of input tax credit.
Sec.53A. Transfer of certain amounts.

CHAPTER XI

Page No. 93

REFUNDS

- Sec. 54.** Refund of tax.
Sec. 55. Refund in certain cases.
Sec. 56. Interest on delayed refunds.
Sec. 57. Consumer Welfare Fund.
Sec. 58. Utilisation of Funds.

CHAPTER XII

Page No. 100

ASSESSMENT

- Sec. 59.** Self-assessment.
Sec. 60. Provisional Assessment.
Sec. 61. Scrutiny of returns.
Sec. 62. Assessment of non-filers of returns.
Sec. 63. Assessment of unregistered persons.
Sec. 64. Summary assessment in certain special cases.

CHAPTER XIII

Page No. 103

AUDIT

Sec. 65. Audit by tax authorities.**Sec. 66.** Special Audit.

CHAPTER XIV

Page No.105

INSPECTION, SEARCH, SEIZURE AND ARREST

Sec. 67. Power of inspection search and seizure.**Sec. 68.** Inspection of goods in movement.**Sec. 69.** Power to arrest.**Sec. 70.** Power to summon persons to give evidence and produce documents.**Sec.71.** Access to business premises.**Sec.72.** Officers to assist proper officers.

CHAPTER XV

Page No. 110

DEMANDS AND RECOVERY

Sec.73. Determination of tax not paid or short paid or erroneously refunded or input tax Credit wrongly availed or utilised for any reason other than fraud or any wilful-misstatement or suppression of facts.**Sec.74.** Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful-misstatement or suppression of facts.**Sec.75.** General provisions relating to determination of tax.**Sec.76.** Tax collected but not paid to Government.**Sec.77.** Tax wrongfully collected and paid to Central Government or State Government.**Sec.78.** Initiation of recovery proceedings.**Sec. 79.** Recovery of tax.**Sec. 80.** Payment of tax and other amount in instalments.**Sec.81.** Transfer of property to be void in certain cases.**Sec.82.** Tax to be first charge on property.**Sec.83.** Provisional attachment to protect revenue in certain cases.**Sec.84.** Continuation and validation of certain recovery proceedings.

CHAPTER XVI

Page No. 122

LIABILITY TO PAY IN CERTAIN CASES

Sec.85. Liability in case of transfer of business.**Sec.86.** Liability of agent and principal.**Sec.87.** Liability in case of amalgamation or merger of companies.**Sec.88.** Liability in case of company in liquidation.

- Sec.89.** Liability of directors of private company.
Sec.90. Liability of partners of firm to pay tax.
Sec.91. Liability of guardians, trustees, etc.
Sec.92. Liability of Court of Wards, etc.
Sec.93. Special provisions regarding liability to pay tax, interest or penalty in certain cases.
Sec.94. Liability in other cases.

CHAPTER XVII

Page No. 127

ADVANCE RULING

- Sec.95.** Definitions.
 (a) “advance ruling”
 (b) “Appellate Authority”
 (c) “applicant”
 (d) “application”
 (e) “Authority”
 (f) “National Appellate Authority”
Sec.96. Authority for advance ruling.
Sec.97. Application for advance ruling.
Sec.98. Procedure on receipt of application.
Sec.99. Appellate Authority for Advance Ruling.
Sec.100. Appeal to Appellate Authority.
Sec.101. Orders of Appellate Authority.
Sec.101A. Constitution of National Appellate Authority for Advance Ruling:
Sec.101B. Appeal to National Appellate Authority:
Sec.101C. Order of National Appellate Authority:
Sec.102. Rectification of advance ruling.
Sec.103. Applicability of advance ruling.
Sec.104. Advance ruling to be void in certain circumstances.
Sec.105. Powers of Authority, Appellate Authority and National Appellate Authority.
Sec.106. Procedure of Authority, Appellate Authority and National Appellate Authority.

CHAPTER XVIII

Page No. 136

APPEALS AND REVISION

- Sec.107.** Appeals to Appellate Authority.
Sec.108. Powers of Revisional Authority.
Sec.109. Constitution of Appellate Tribunal and Benches thereof.
Sec.110. President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.
Sec.111. Procedure before Appellate Tribunal.
Sec.112. Appeals to Appellate Tribunal.

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- Sec.113.** Orders of Appellate Tribunal.
- Sec. 114.** Financial and administrative powers of President.
- Sec.115.** Interest on refund of amount paid for admission of appeal.
- Sec.116.** Appearance by authorised representative.
- Sec.117.** Appeal to High Court.
- Sec.118.** Appeal to Supreme Court.
- Sec.119.** Sums due to be paid notwithstanding appeal, etc.
- Sec.120.** Appeal not to be filed in certain cases.
- Sec.121.** Non-appealable decisions and orders.

CHAPTER XIX

Page No. 153

OFFENCES AND PENALTIES

- Sec.122.** Penalty for certain offences.
- Sec.123.** Penalty for failure to furnish information return.
- Sec.124.** Fine for failure to furnish statistics.
- Sec.125.** General penalty.
- Sec.126.** General disciplines related to penalty.
- Sec.127.** Power to impose penalty in certain cases.
- Sec.128.** Power to waive penalty or fee or both.
- Sec.129.** Detention, seizure and release of goods and conveyances in transit.
- Sec.130.** Confiscation of goods or conveyances and levy of penalty.
- Sec.131.** Confiscation or penalty not to interfere with other punishments.
- Sec.132.** Punishment for certain offences.
- Sec.133.** Liability of officers and certain other persons.
- Sec.134.** Cognizance of offences.
- Sec.135.** Presumption of culpable mental state.
- Sec.136.** Relevancy of statements under certain circumstances.
- Sec.137.** Offences by companies.
- Sec.138.** Compounding of offences.

CHAPTER XX

Page No. 166

TRANSITIONAL PROVISIONS

- Sec. 139.** Migration of existing taxpayers
- Sec. 140.** Transitional arrangements for input tax credit
- Sec. 141.** Transitional provisions relating to job work
- Sec. 142.** Miscellaneous transitional provisions:

CHAPTER XXI

Page No. 177

MISCELLANEOUS

- Sec. 143.** Job work procedure.
- Sec.144.** Presumption as to documents in certain cases.

- Sec.145.** Admissibility of micro films, facsimile copies of documents and computer printouts as documents and as evidence.
- Sec.146.** Common portal.
- Sec. 147.** Deemed exports.
- Sec. 148.** Special procedure for certain processes.
- Sec.149.** Goods and services tax compliance rating.
- Sec. 150.** Obligation to furnish information return.
- Sec. 151.** Power to collect statistics.
- Sec.152.** Bar on disclosure of information.
- Sec.153.** Taking assistance from an expert.
- Sec.154.** Power to take samples.
- Sec.155.** Burdon of proof.
- Sec.156.** Persons deemed to be public servants.
- Sec.157.** Protection of action taken under this Act.
- Sec.158.** Disclosure of information by a public servant.
- Sec.159.** Publication of information in respect of persons in certain cases.
- Sec.160.** Assessment proceedings etc., not to be invalid on certain grounds.
- Sec.161.** Rectification of errors apparent on the face of record.
- Sec.162.** Bar on jurisdiction of civil courts.
- Sec.163.** Levy of fee.
- Sec.164.** Power of Government to make rules.
- Sec.165.** Power to make regulations
- Sec.166.** Laying of rules, regulations and notifications.
- Sec.167.** Delegation of powers.
- Sec.168.** Power to issue instructions or directions.
- Sec.169.** Service of notice in certain circumstances.
- Sec.170.** Rounding off of tax, etc.
- Sec.171.** Anti-Profiteering measure.
- Sec.172.** Removal of difficulties.
- Sec.173.** Amendment of Act 32 of 1994.
- Sec.174.** Repeal and saving.

SCHEDULE – I

Page No. 193

ACTIVITIES TO BE TREATED AS SUPPLY EVEN IF MADE WITHOUT CONSIDERATION

SCHEDULE II

Page No. 194

ACTIVITIES OR TRANSACTIONS TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES

SCHEDULE III

Page No. 197

ACTIVITIES [OR TRANSACTIONS]* WHICH SHALL BE TREATED NEITHER AS A SUPPLY OF GOODS NOR A SUPPLY OF SERVICES

THE CENTRAL GOODS AND SERVICES TAX ACT, 2017
(Act NO. 12 of 2017 Dt. 12-04-2017)

**[As amended by the Finance Act 2022,
(No. 6 of 2022)]**

An Act to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the Central Government and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

¹Sec.1. Short title, extent and commencement.

(1) This Act may be called the Central Goods and Services Tax Act, 2017.

(2) It extends to the whole of India ²[xxx]

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

¹Sec. 1 came into force on 22-06-2017, vide N. No.1/2017-CT, dt.19.06.2017

²The words “except the State of Jammu and Kashmir” omitted by the CGST (Extension to J & K) Act,2017 (No.26 of 2017) Dt. 23-08-2017, w.e.f. 08-07-2017.

³Sec.2. Definitions:-In this Act, unless the context otherwise requires,—

³Sec. 2 came into force on 22-06-2017, vide N. No.1/2017-CT, dt.19.06.2017

(1) “**actionable claim**” shall have the same meaning as assigned to it in section 3 of the Transfer of Property Act, 1882; (4 of 1882)

[³Note See Sec.2(52), Schedule-II- 6, Rule 31A(3)]

(2) “**address of delivery**” means the address of the recipient of goods or services or both indicated on the tax invoice issued by a registered person for delivery of such goods or services or both;

(3) “**address on record**” means the address of the recipient as available in the records of the supplier;

(4) “**adjudicating authority**” means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the ^{3a} **Central Board of Indirect Taxes and Customs**, the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, ^{3c} the National Appellate Authority for Advance Ruling ^{3b} the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171;

3a.Subs. for the words “Central Board of Excise and Customs” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.w.e.f.01-02-2019 by N.No.02/2019- (CT), Dt. 29-01-2019

3b. Subs. for the words “the Appellate Authority and the Appellate Tribunal” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018 w.e.f.01-02-2019 by N.No.02/2019- (CT), Dt.29-01-2019

3c.Inserted the words by the Finance (No.2) Act 2019(No.23 of 2019), dt.01.08.2019,

(5) “**agent**” means a person, including a factor, broker, commission agent, *arhatia*, *del credere* agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another;

See **Circular No.57/31/2018-GST dated 4th September,2018,**
Circular No. 73/47/2018-GST, Dated the 5th November,2018,

(6) “**aggregate turnover**” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess;

(7) “**agriculturist**” means an individual or a Hindu Undivided Family who under takes cultivation of land—

(a) by own labour, or

(b) by the labour of family, or

(c) by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family;

(8) “**Appellate Authority**” means an authority appointed or authorised to hear appeals as referred to in section 107;

(9) “**Appellate Tribunal**” means the Goods and Services Tax Appellate Tribunal constituted under section 109;

(10) “**appointed day**” means the date on which the provisions of this Act shall come into force;

(11) **“assessment”** means determination of tax liability under this Act and includes self-assessment, re-assessment, provisional assessment, summary assessment and best judgment assessment;

(12) **“associated enterprises”** shall have the same meaning as assigned to it in section 92A of the Income-tax Act, 1961 (43 of 1961) ;

(13) **“audit”** means the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made there under or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made there under;

(14) **“authorised bank”** shall mean a bank or a branch of a bank authorized by the Government to collect the tax or any other amount payable under this Act;

(15) **“authorised representative”** means the representative as referred to in section 116;

(16) **“Board”** means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963(54 of 1963.);

(17) **“business”** includes—

(a) any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;

(b) any activity or transaction in connection with or incidental or ancillary to sub-clause (a);

(c) any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;

(d) supply or acquisition of goods including capital goods and services in connection with commencement or closure of business;

(e) provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;

(f) admission, for a consideration, of persons to any premises;

(g) services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;

^{3d} **(h) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and;**

(i) any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities;

3d.Subs.for the sub-clause “(h) services provided by a race club by way of totalisator or a licence to book maker in such club; and” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018, w.e.f.01-02-2019 by N.No.02/2019-(CT), Dt.29-01-2019

^{3e} [(18) XXXX]

3e. Omitted the clause “ (18) “**business vertical**” means a distinguishable component of an enterprise that is engaged in the supply of individual goods or services or a group of related goods or services which is subject to risks and returns that are different from those of the other business verticals.

Explanation.—For the purposes of this clause, factors that should be considered in determining whether goods or services are related include—

(a) the nature of the goods or services;

(b) the nature of the production processes;

(c) the type or class of customers for the goods or services;

(d) the methods used to distribute the goods or supply of services; and

(e) the nature of regulatory environment (wherever applicable), including banking, insurance, or public utilities;”by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.w.e.f. 01-02-2019 by N.No.02/2019- (CT) , Dt.29-01-2019

(19) “**capital goods**” means goods, the value of which is capitalised in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business;

(20) “**casual taxable person**” means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business;

[**Note: See Secs. 24(ii), 25 Proviso, 27, 54(13), Rule 8(5) & (6) & 15]**

(21) “**central tax**” means the central goods and services tax levied under section 9;

(22) “**cess**” shall have the same meaning as assigned to it in the Goods and Services Tax (Compensation to States) Act;

(23) “**chartered accountant**” means a chartered accountant as defined in clause (b) of sub-section (1) of section 2 of the Chartered Accountants Act, 1949(38 of 1949);

(24) “**Commissioner**” means the Commissioner of central tax and includes the Principal Commissioner of central tax appointed under section 3 and the Commissioner of integrated tax appointed under the Integrated Goods and Services Tax Act;

(25) “**Commissioner in the Board**” means the Commissioner referred to in section 168;

(26) “**common portal**” means the common goods and services tax electronic portal referred to in section 146;

(27) **“common working days”** in respect of a State or Union territory shall mean such days in succession which are not declared as gazetted holidays by the Central Government or the concerned State or Union territory Government;

(28) **“company secretary”** means a company secretary as defined in clause(c) of sub-section (1) of section 2 of the Company Secretaries Act, 1980(56 of 1980);

(29) **“competent authority”** means such authority as may be notified by the Government;

(30) **“composite supply”** means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;

Illustration. -- Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply;

[**Note: See Sec. 8(a)**]

(31) **“consideration”** in relation to the supply of goods or services or both includes—

(a) any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;

(b) the monetary value of any act or forbearance, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government:

Provided that a deposit given in respect of the supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply;

(32) **“continuous supply of goods”** means a supply of goods which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, whether or not by means of a wire, cable, pipeline or other conduit, and for which the supplier invoices the recipient on a regular or periodic basis and includes supply of such goods as the Government may, subject to such conditions, as it may, by notification, specify;

(33) **“continuous supply of services”** means a supply of services which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, for a period exceeding three months with periodic payment obligations and includes supply of such services as the Government may, subject to such conditions, as it may, by notification, specify;

- (34) **“conveyance”** includes a vessel, an aircraft and a vehicle;
- (35) **“cost accountant”** means a cost accountant as defined in ^{3f}[**clause (b)**] of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959(23 of 1959);
- 3f. Subs.for the word, brackets and letter “clause (c)” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.w.e.f. 01-02-2019 by N.No. 02/2019- (CT) , Dt. 29-01-2019**
- (36) **“Council”** means the Goods and Services Tax Council established under article 279A of the Constitution;
- (37) **“credit note”** means a document issued by a registered person under sub-section (1) of section 34;
- [Note See Sec.34, Rules.36(1)(e), 53(1A), 54(1A)]**
- (38) **“debit note”** means a document issued by a registered person under sub-section (3) of section 34;
- [Note See Sec.34, Rule.39(1)(h), 53(1A)]**
- (39) **“deemed exports”** means such supplies of goods as may be notified under section 147;
- (40) **“designated authority”** means such authority as may be notified by the Board;
- (41) **“document”** includes written or printed record of any sort and electronic record as defined in clause (t) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (42) **“drawback”** in relation to any goods manufactured in India and exported, means the rebate of duty, tax or cess chargeable on any imported inputs or on any domestic inputs or input services used in the manufacture of such goods;
- (43) **“electronic cash ledger”** means the electronic cash ledger referred to in sub-section(1) of section 49;
- (44) **“electronic commerce”** means the supply of goods or services or both, including digital products over digital or electronic network;
- (45) **“electronic commerce operator”** means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce;
- (46) **“electronic credit ledger”** means the electronic credit ledger referred to in sub-section (2) of section 49;
- (47) **“exempt supply”** means supply of any goods or services or both which attracts *nil* rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply;

(48) **“existing law”** means any law, notification, order, rule or regulation relating to levy and collection of duty or tax on goods or services or both passed or made before the commencement of this Act by Parliament or any Authority or person having the power to make such law, notification, order, rule or regulation;

(49) **“family”** means,—

(i) the spouse and children of the person, and

(ii) the parents, grand-parents, brothers and sisters of the person if they are wholly or mainly dependent on the said person;

(50) **“fixed establishment”** means a place (other than the registered place of business) which is characterised by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to receive and use services for its own needs;

(51) **“Fund”** means the Consumer Welfare Fund established under section 57;

(52) **“goods”** means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply;

(53) **“Government”** means the Central Government;

(54) **“Goods and Services Tax (Compensation to States) Act”** means the Goods and Services Tax (Compensation to States) Act, 2017;

(55) **“goods and services tax practitioner”** means any person who has been approved under section 48 to act as such practitioner;

(56) **“India”** means the territory of India as referred to in article 1 of the Constitution, its territorial waters, seabed and sub-soil underlying such waters, continental shelf, exclusive economic zone or any other maritime zone as referred to in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976 (80 of 1976), and the air space above its territory and territorial waters;

(57) **“Integrated Goods and Services Tax Act”** means the Integrated Goods and Services Tax Act, 2017;

(58) **“integrated tax”** means the integrated goods and services tax levied under the Integrated Goods and Services Tax Act;

(59) **“input”** means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business;

(60) **“input service”** means any service used or intended to be used by a supplier in the course or furtherance of business;

(61) **“Input Service Distributor”** means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input service and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office;

[**Note: See Secs. 20,31 Rule 36(1)(e), 39, 46, 46A, 54, Forms GSTR-6 & 6A**]

(62) **“input tax”** in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes—

(a) the integrated goods and services tax charged on import of goods;

(b) the tax payable under the provisions of sub-sections (3) and (4) of section 9;

(c) the tax payable under the provisions of sub-sections (3) and (4) of section 5 of the Integrated Goods and Services Tax Act;

(d) the tax payable under the provisions of sub-sections (3) and (4) of section 9 of the respective State Goods and Services Tax Act; or

(e) the tax payable under the provisions of sub-sections (3) and (4) of section 7 of the Union Territory Goods and Services Tax Act, but does not include the tax paid under the composition levy;

(63) **“input tax credit”** means the credit of input tax;

(64) **“intra-State supply of goods”** shall have the same meaning as assigned to it in section 8 of the Integrated Goods and Services Tax Act;

(65) **“intra-State supply of services”** shall have the same meaning as assigned to it in section 8 of the Integrated Goods and Services Tax Act;

(66) **“invoice” or “tax invoice”** means the tax invoice referred to in section 31;

(67) **“inward supply”** in relation to a person, shall mean receipt of goods or services or both whether by purchase, acquisition or any other means with or without consideration;

(68) **“job work”** means any treatment or process undertaken by a person on goods belonging to another registered person and the expression “job worker” shall be construed accordingly;

[**Note: See Secs. 15(2), 16(2)(b), 143, Rules 45(3), 55, 138(3)**]

(69) **“local authority”** means—

(a) a **“Panchayat”** as defined in clause (d) of article 243 of the Constitution;

(b) a **“Municipality”** as defined in clause (e) of article 243P of the Constitution;

(c) a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;

(d) a Cantonment Board as defined in section 3 of the Cantonments Act, 2006 (41 of 2006);

(e) a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;

(f) a Development Board constituted under article 371^{3g} and article 371J of the Constitution; or

3g. Inserted the words, figures and letter by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.w.e.f. 01-02-2019 by N.No.02/2019-(CT), Dt.29-01-2019

(g) a Regional Council constituted under article 371A of the Constitution;

(70) **“location of the recipient of services”** means,—

(a) where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;

(b) where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;

(c) where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and

(d) in absence of such places, the location of the usual place of residence of the recipient;

(71) **“location of the supplier of services”** means,—

(a) where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;

(b) where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;

(c) where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provisions of the supply; and

(d) in absence of such places, the location of the usual place of residence of the supplier;

(72) **“manufacture”** means processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term “manufacturer” shall be construed accordingly;

(73) **“market value”** shall mean the full amount which a recipient of a supply is required to pay in order to obtain the goods or services or both of like kind and quality at or about the same time and at the same commercial level where the recipient and the supplier are not related;

(74) **“mixed supply”** means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply.

Illustration.- A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is a mixed supply. Each of these items can be supplied separately and is not dependent on any other. It shall not be a mixed supply if these items are supplied separately;

[**Note: See Sec. 8(b)**]

(75) **“money”** means the Indian legal tender or any foreign currency, cheque, promissory note, bill of exchange, letter of credit, draft, pay order, traveler cheque, money order, postal or electronic remittance or any other instrument recognised by the Reserve Bank of India when used as a consideration to settle an obligation or exchange with Indian legal tender of another denomination but shall not include any currency that is held for its numismatic value;

(76) **“motor vehicle”** shall have the same meaning as assigned to it in clause (28) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(77) **“non-resident taxable person”** means any person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India;

(78) **“non-taxable supply”** means a supply of goods or services or both which is not leviable to tax under this Act or under the Integrated Goods and Services Tax Act;

(79) **“non-taxable territory”** means the territory which is outside the taxable territory;

(80) **“notification”** means a notification published in the Official Gazette and the expressions “notify” and “notified” shall be construed accordingly;

(81) “other territory” includes territories other than those comprising in a State and those referred to in sub-clauses (a) to (e) of clause (114) ;

(82) “output tax” in relation to a taxable person, means the tax chargeable under this Act on taxable supply of goods or services or both made by him or by his agent but excludes tax payable by him on reverse charge basis;

(83) “outward supply” in relation to a taxable person, means supply of goods or services or both, whether by sale, transfer, barter, exchange, licence, rental, lease or disposal or any other mode, made or agreed to be made by such person in the course or furtherance of business;

(84) “person” includes—

(a) an individual;

(b) a Hindu Undivided Family;

(c) a company;

(d) a firm;

(e) a Limited Liability Partnership;

(f) an association of persons or a body of individuals, whether incorporated or not, in India or outside India;

(g) any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013(18 of 2013);

(h) anybody corporate incorporated by or under the laws of a country outside India;

(i) a co-operative society registered under any law relating to co-operative societies;

(j) a local authority;

(k) Central Government or a State Government;

(l) society as defined under the Societies Registration Act, 1860;(21 of 1860)

(m) trust; and

(n) every artificial juridical person, not falling within any of the above;

(85) “**place of business**” includes—

(a) a place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both; or

(b) a place where a taxable person maintains his books of account; or

(c) a place where a taxable person is engaged in business through an agent, by whatever name called;

(86) “**place of supply**” means the place of supply as referred to in Chapter V of the Integrated Goods and Services Tax Act;

(87) “**prescribed**” means prescribed by rules made under this Act on the recommendations of the Council;

(88) “**principal**” means a person on whose behalf an agent carries on the business of supply or receipt of goods or services or both;

(89) “**principal place of business**” means the place of business specified as the principal place of business in the certificate of registration;

(90) “**principal supply**” means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary;

(91) “**proper officer**” in relation to any function to be performed under this Act, means the Commissioner or the officer of the central tax who is assigned that function by the Commissioner in the Board;

(92) “**quarter**” shall mean a period comprising three consecutive calendar months, ending on the last day of March, June, September and December of a calendar year;

(93) “**recipient**” of supply of goods or services or both, means—

(a) where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;

(b) where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available; and

(b) where no consideration is payable for the supply of a service, the person to whom the service is rendered,

and any reference to a person to whom a supply is made shall be construed as a reference to the recipient of the supply and shall include an agent acting as such on behalf of the recipient in relation to the goods or services or both supplied;

(94) “**registered person**” means a person who is registered under section 25 but does not include a person having a Unique Identity Number;

(95) “**regulations**” means the regulations made by the Board under this Act on the recommendations of the Council;

(96) “**removal**” in relation to goods, means—

(a) despatch of the goods for delivery by the supplier thereof or by any other person acting on behalf of such supplier; or

(b) collection of the goods by the recipient thereof or by any other person acting on behalf of such recipient;

(97) “**return**” means any return prescribed or otherwise required to be furnished by or under this Act or the rules made there under;

[**Note: See Rules 59 to 81**]

(98) “**reverse charge**” means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act;

(99) “**Revisional Authority**” means an authority appointed or authorized for revision of decision or orders as referred to in section 108;

(100) “**Schedule**” means a Schedule appended to this Act;

(101) “**securities**” shall have the same meaning as assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956;(42 of 1956)

(102) “**services**” means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;

^{3h}[**Explanation**.- For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities]

3h. Inserted the *Explanation* by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f. 01-02-2019 by N.No.02/2019- (CT), Dt.29-01-2019

(103) “**State**” includes a Union territory with Legislature;

(104) “**State tax**” means the tax levied under any State Goods and Services Tax Act;

(105) “**supplier**” in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;

(106) “**tax period**” means the period for which the return is required to be furnished;

(107) “**taxable person**” means a person who is registered or liable to be registered under section 22 or section 24;

(108) “**taxable supply**” means a supply of goods or services or both which is leviable to tax under this Act;

(109) “**taxable territory**” means the territory to which the provisions of this Act apply;

(110) “**telecommunication service**” means service of any description (including electronic mail, voice mail, data services, audio text services, video text services, radio paging and cellular mobile telephone services) which is made available to users by means of any transmission or reception of signs, signals, writing, images and sounds or intelligence of any nature, by wire, radio, visual or other electromagnetic means;

(111) “**the State Goods and Services Tax Act**” means the respective State Goods and Services Tax Act, 2017;

(112) “**turnover in State**” or “**turnover in Union territory**” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis) and exempt supplies made within a State or Union territory by a taxable person, exports of goods or services or both and inter-State supplies of goods or services or both made from the State or Union territory by the said taxable person but excludes central tax, State tax, Union territory tax, integrated tax and cess;

(113) “**usual place of residence**” means—

(a) in case of an individual, the place where he ordinarily resides;

(b) in other cases, the place where the person is incorporated or otherwise legally constituted;

(114) “**Union territory**” means the territory of—

(a) the Andaman and Nicobar Islands;

(b) Lakshadweep;

*(c) Dadra and Nagar Haveli and Daman and Diu;

(d) Ladakh;]

(e) Chandigarh; and

(f) other territory.

Explanation.—For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory;

* subs. the clauses “(c) Dadra and Nagar Haveli; (d) Daman and Diu;” by the Finance Act 2020 (No.12 of 2020), Dt.27-03-2020, w.e.f. 30-06-2020, by N.No.49/2020, CT, Dt.24-06-2020

(115) “**Union territory tax**” means the Union territory goods and services tax levied under the Union Territory Goods and Services Tax Act;

(116) “**Union Territory Goods and Services Tax Act**” means the Union Territory Goods and Services Tax Act, 2017;

(117) “**valid return**” means a return furnished under sub-section (1) of section 39 on which self-assessed tax has been paid in full;

(118) “**voucher**” means an instrument where there is an obligation to accept it as consideration or part consideration for a supply of goods or services or both and where the goods or services or both to be supplied or the identities of their potential suppliers are either indicated on the instrument itself or in related documentation, including the terms and conditions of use of such instrument;

(119) “**works contract**” means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract;

(120) **words and expressions** used and not defined in this Act but defined in the Integrated Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act shall have the same meaning as assigned to them in those Acts;

(121) any reference in this Act to a law which is not in force in the State of Jammu and Kashmir, shall, in relation to that State be construed as a reference to the corresponding law, if any, in force in that State.

CHAPTER II

ADMINISTRATION

4[Sec.3. Officers under this Act.

The Government shall, by notification, appoint the following classes of officers for the purposes of this Act, namely:—

- (a) Principal Chief Commissioners of Central Tax or Principal Directors General of Central Tax,
- (b) Chief Commissioners of Central Tax or Directors General of Central Tax,
- (c) Principal Commissioners of Central Tax or Principal Additional Directors General of Central Tax,
- (d) Commissioners of Central Tax or Additional Directors General of Central Tax,
- (e) Additional Commissioners of Central Tax or Additional Directors of Central Tax,
- (f) Joint Commissioners of Central Tax or Joint Directors of Central Tax,
- (g) Deputy Commissioners of Central Tax or Deputy Directors of Central Tax,
- (h) Assistant Commissioners of Central Tax or Assistant Directors of Central Tax, and
- (i) any other class of officers as it may deem fit:

Provided that the officers appointed under the Central Excise Act, 1944 shall be deemed to be the officers appointed under the provisions of this Act.

4.Sec.3 came into force on 22-06-2017, vide Noti.No.1/2017-CT, dt.19-06-2017.

5[Sec. 4. Appointment of officers.

(1) The Board may, in addition to the officers as may be notified by the Government of officer under section 3, appoint such persons as it may think fit to be the officers under this Act.

(2) Without prejudice to the provisions of sub-section (1), the Board may, by order, authorise any officer referred to in clauses (a) to (h) of section 3 to appoint officers of central tax below the rank of Assistant Commissioner of central tax for the administration of this Act.

5. Sec.came into force on 22.06.2017, vide Noti.No.1/2017-CT, dt.19.06.2017

6[Sec.5. Powers of officers.

(1) Subject to such conditions and limitations as the Board may impose, an officer of central tax may exercise the powers and discharge the duties conferred or imposed on him under this Act.

[**Note: See Secs. 2(91), 73 & 74, Sec. 20 of IGST]**

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(2) An officer of central tax may exercise the powers and discharge the duties conferred or imposed under this Act on any other officer of central tax who is subordinate to him.

(3) The Commissioner may, subject to such conditions and limitations as may be specified in this behalf by him, delegate his powers to any other officer who is subordinate to him.

(4) Notwithstanding anything contained in this section, an Appellate Authority shall not exercise the powers and discharge the duties conferred or imposed on any other officer of central tax.

6.Sec.5 came into force on 22.06.2017, vide Noti.No.1/2017-CT, dt.19.06.2017.

See Circular No.1/1/2017, Dated the 26th June,2017

7[Sec.6. Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstance.

(1) Without prejudice to the provisions of this Act, the officers appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such conditions as the Government shall, on the recommendations of the Council, by notification, specify.

(2) Subject to the conditions specified in the notification issued under sub-section (1),—

(a) where any proper officer issues an order under this Act, he shall also issue an order under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as authorised by the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, under intimation to the jurisdictional officer of State tax or Union territory tax;

(b) where a proper officer under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.

(3) Any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under this Act shall not lie before an officer appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.

7.Sec.6 came into force on 01-07-2017,vide Noti.No.9/2017-CT, dt.28-06-2017.

CHAPTER III

LEVY AND COLLECTION OF TAX

⁸[Sec.7. Scope of Supply.

(1) For the purposes of this Act, the expression “supply” includes—

(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;

[**Note: See Circular No. 92/11/2019-GST, Dated 7th March, 2019.**]

^{8*}[(aa) the activities or transactions, by a person, other than an individual, to its members or constituents or vice versa, for cash, deferred payment or other valuable consideration.

Explanation.—For the purposes of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions inter se shall be deemed to take place from one such person to another;]

^{8*} **Inserted clause by the Finance Act, 2021 No.13 of 2021, dt.28-03-2021, and shall be deemed to have been inserted with effect from w.e.f. 01-07-2017, CAME INTO FORCE w. e. f. 01-01-2022 as notified by N.No.39/2021, CT, Dt.21-12-2021.**

(b) import of services for a consideration whether or not in the course or furtherance of business ^{8a}[and];

(c) the activities specified in Schedule I, made or agreed to be made without a consideration; ^{8b}[xxxx]

^{8c}[(d)xxxx]

^{8d}[(1A) Where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.]

8. Sec.7 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

8a. Inserted the word by the CGST(Amendment) Act, 2018, (No.31 of 2018), dt.30.08.2018, w.e.f. 01-07-2017

8b. Omitted for the word “and” by the CGST (Amendment) Act, 2018, (No.31 of 2018), dt.30.08.2018. w.e.f. 01-07-2017

8c. Omitted the clause “(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II.” by the CGST(Amendment) Act, 2018, (No.31 of 2018), dt.30.08.2018. w.e.f. 01-07-2017

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8d. Inserted the new sub-section by the CGST (Amendment) Act, 2018, (No.31 of 2018), dt.30.08.2018, w.e.f. 01-07-2017

(2) Notwithstanding anything contained in sub-section (1),—

(a) activities or transactions specified in Schedule III; or

(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,

shall be treated neither as a supply of goods nor a supply of services.

(3) Subject to the provisions of ^{8e}[sub-sections (1),(1A) and (2)], the Government may, on the recommendations of the Council, specify, by notification, the transactions that are to be treated as—

(a) a supply of goods and not as a supply of services; or

(b) a supply of services and not as a supply of goods.

8e.Subs. for the words, brackets, figures and letter “sub-sections (1) and (2)” by the CGST(Amendment) Act, 2018, (No.31 of 2018), dt.30.08.2018, w.e.f. 01-07-2017

⁹[Sec.8. *Tax liability on composite and mixed supplies.*

The tax liability on a composite or a mixed supply shall be determined in the following manner, namely:—

(a) a composite supply comprising two or more supplies, one of which is a principal supply, shall be treated as a supply of such principal supply; and

[**Note: See Sec. 2(30)**]

(b) a mixed supply comprising two or more supplies shall be treated as a supply of that particular supply which attracts the highest rate of tax.

[**Note: See Circular No. 92/11/2019-GST, Dated 7th March, 2019; Sec. 2(74)**]

9.Sec.8 came into force on 01-07-2017, vide N.No.9/2017-CT, dt.28-06-2017.

¹⁰[Sec.9. *Levy and collection.*

(1) Subject to the provisions of sub-section (2), there shall be levied a tax called the central goods and services tax on all intra-State supplies of goods or services or both, exception the supply of alcoholic liquor for human consumption, on the value determined under section 15 and at such rates, not exceeding twenty per cent., as may be notified by on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.

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[Note See Noti. No. 2/2019-CT (Rate), Dt. 7th March, 2019– Composition scheme for supplier of services with a tax rate of 6% having annual turnover in preceding year up to Rs. 50 lakhs, w.e.f. 01-04-2019 & See Secs. 11(1) & 16(1). Noti. No. 9/2019-CT (Rate), Dt. 29th March, 2019– Seeks amend N.No.02/2019-CT(R). So as to provide for application of composition rules to persons opting to pay tax under N.No.02-2019-CT(R).]

(2) The central tax on the supply of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel shall be levied with effect from such date as may be notified by the Government on the recommendations of the Council.

(3) The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

[Note See Noti. No. 05/2019-CT (R), Dt. 29th March, 2019– Seeks to amend N.No.13/2017-CT(R), So as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by GST Council for Real Estate Sector.]

^{10c}(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.]

[Note: See Noti. No. 07/2019-CT(R), Dated 29th March, 2019, w.e.f. 01-04-2019– Seeks to notify certain services to be taxed under RCM under Sec. 9(4) of CGST Act, as recommended by GST Council for Real Estate Sector.]

See Circular No.130/49/2019, Dated the 31-12-2019- RCM on renting of Motor Vehicle.

(5) The Government may, on the recommendations of the Council, by notification, specify categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services:

See Circular No. 167 / 23 /2021 – GST, Dt. 17th December, 2021, -Service supplied by restaurants through e-commerce operators,

Provided that where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax:

Provided further that where an electronic commerce operator does not have a physical presence in the taxable territory and also he does not have a representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory purpose of paying tax and such person shall be liable to pay tax.

10. Sec.9 came into force on 22-06-2017, vide N.No.1/2017-CT, dt.28-06-2017.

10c. Subs. For the sub-section “(4) The central tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both. “by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.w.e.f. 01-02-2019 by N.No. 02/2019- (CT) , Dt. 29-01-2019

11[Sec.10. Composition levy.

11a[(1) Notwithstanding anything to the contrary contained in this Act but subject provisions of sub-sections (3) and (4) of section 9, a registered person, whose aggregate turnover in the preceding financial year did not exceed***fifty lakh rupee^{12*}, may opt to pay, **11b**[in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate] as may be prescribed, but not exceeding,—

(a)*[one per cent.]^{12a} of the turnover in State or turnover in Union territory in case of a manufacturer,

(b) two and a half per cent. of the turnover in State or turnover in Union territory in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II, and

(c.)**[one per cent. of the turnover]^{12a} in State or turnover in Union territory in case of other suppliers,

subject to such conditions and restrictions as may be prescribed:

Provided that the Government may, by notification, increase the said limit of fifty lakh rupees to such higher amount, not exceeding ^{12c}[one crore and fifty lakh rupees]^{****}, as may be recommended by the Council.

12d [Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten per cent of turnover in a State or Union territory in the preceding financial year or five lakh rupees, whichever is higher.]

12e **Explanation.—For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in a State or Union territory.]**

11. Sec.10 came into force on 22-06-2017, vide Noti. No.1/2017-CT, dt.19-06-2017.

11a. Order No.01/2017-CT, Dt.13-10-2017.

11b. Subs for the words “in lieu of the tax payable by him, an amount calculated at such rate” the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.w.e.f. 01-02-2019 by N.No.02/2019- (CT), Dt. 29-01-2019.

See Circular No. 77/51/2018-GST, 31st December’ 2018,

12*&12a See N.No.8/2017, CT, dt.27-06-2017.

[Note See N.No.8/2017-Central Tax, Dt.27-06-2017, the Central Government, on the recommendations of the Council, hereby prescribes that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed***[one crore rupees], may opt to pay, in lieu of the central tax payable by him, an amount calculated at the rate of,—

- (i) *[half per cent]^{12a} of the turnover in State in case of a manufacturer,
- (ii) two and a half per cent. of the turnover in State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act, and
- (iii) **[half per cent of the turnover of taxable supplies of goods]^{12a} in State in case of other suppliers:

Provided that the aggregate turnover in the preceding financial year shall be****[seventy five lakh rupees] in the case of an eligible registered person, registered under section 25 of the said Act, in any following States, namely: -

- (i) Arunachal Pradesh,
- (ii) Assam,
- (iii) Manipur,
- (iv) Meghalaya,
- (v) Mizoram,
- (vi) Nagaland,
- (vii) Sikkim,
- (viii) Tripura,
- (ix) Himachal Pradesh;

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:-

TABLE

S. No. Tariff item, subheading, heading or Chapter Description

(1) (2) (3)

1. 2105 00 00 Ice cream and other edible ice, whether or not containing cocoa.
2. 2106 90 20 Pan masala
3. 24 All goods, i.e. Tobacco and manufactured tobacco substitutes

Explanation. —

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.]

*[Subs.For the words “one per cent.”, by the N. No. 1/2018-CT , Dt.01-01-2018

**[Subs.For the words “half per cent. Of the turnover”, by the N. No. 1/2018-CT, Dt.01-01-2018

***[Subs.For the words “seventy five lakh rupees”, by the N. No. 46/2017-CT , Dt.13-10-2017

****[Subs.For the words “fifty lakh rupees”, by the N. No. 46/2017-CT , Dt.13-10-2017

12a.Subs. the words “one percent.”& “ half per cent. of the turnover” by N.No.1/2018-CT, Dt.01-01-2018.

12b.Subs to the words “seventy five lakh rupee” & “fifty lakh rupee” by N.No.46/2017-CT, Dt.13-10-2017.

12c. Subs. For the words “one crore rupees” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.w.e.f. 01-02-2019 by N.No. 02/2019- (CT) , Dt. 29-01-2019

12d. Inserted the proviso by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.w.e.f. 01-02-2019 by N.No. 02/2019- (CT) , Dt. 29-01-2019

12e. Inserted the Explanation by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019, w.e.f. 01-01-2020, by N.No. 01/2020- (CT) , Dt. 01-01-2020

(2)The registered person shall be eligible to opt under sub-section (1), if:—

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^{12c}(a) save as provided in sub-section (1), he is not engaged in the supply of services;

12e.Subs. for the clause “(a) he is not engaged in the supply of services other than supplies referred to in clause (b) of paragraph 6 of Schedule II:” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.w.e.f. 01-02-2019 by N.No. 02/2019- (CT) , Dt. 29-01-2019

(b) he is not engaged in making any supply of goods **^{12ee}[or services]**] which are not leviable to tax under this Act;

(c) he is not engaged in making any inter-State outward supplies of goods **^{12ee}[or services]**];

(d) he is not engaged in making any supply of goods **^{12ee}[or services]**] through an electronic commerce operator who is required to collect tax at source under section 52; **^{12f}[XXXX]**

^{12ee}..Inserted the words “or services” by the Finance Act 2020 (No.12 of 2020) , Dt. 27-03-2020, w.e.f. 01-01-2021, by N.No. 92/2020- (CT) , Dt. 22-12-2020

^{12f}. Omitted the words end “and” by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019, w.e.f. 01-01-2020, by N.No. 01/2020- (CT) , Dt. 01-01-2020

(e) he is not a manufacturer of such goods as may be notified by the Government on the recommendations of the **^{12g}[Council; and]**

^{12g}. Sub the words “Council” by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019, w.e.f. 01-01-2020, by N.No. 01/2020- (CT) , Dt. 01-01-2020

^{12g}(f) he is neither a casual taxable person nor a non-resident taxable person;

^{12g}.Inserted the clause by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019, w.e.f. 01-01-2020, by N.No. 01/2020- (CT) , Dt. 01-01-2020

Provided that where more than one registered persons are having the same Permanent Account Number (issued under the Income-tax Act, 1961), the registered person shall not be eligible to opt for the scheme under sub-section (1) unless all such registered persons opt to pay tax under that sub-section.

^{12h}(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-section (2), whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three per cent. of the turnover in State or turnover in Union territory, if he is not—

(a) engaged in making any supply of goods or services which are not leviable to tax under this Act;

(b) engaged in making any inter-State outward supplies of goods or services;

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- (c) engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under section 52;
- (d) a manufacturer of such goods or supplier of such services as may be notified by the Government on the recommendations of the Council; and
- (e) a casual taxable person or a non-resident taxable person:

Provided that where more than one registered person are having the same Permanent Account Number issued under the Income-tax Act, 1961, the registered person shall not be eligible to opt for the scheme under this sub-section unless all such registered persons opt to pay tax under this sub-section. ⁱ

^{12h} Inserted the sub-section by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019, w.e.f. 01-01-2020, by N.No. 01/2020- (CT), Dt. 01-01-2020

(3) The option availed of by a registered person under sub-section (I) ¹²ⁱ or sub-section (2A), as the case may be, ^j shall lapse with effect from the day on which his aggregate turnover during a financial year exceeds the limit specified under sub-section (I) ^{12j} or sub-section (2A) as the case may be. ^j

¹²ⁱ Inserted after the words by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019, w.e.f. 01-01-2020, by N.No. 01/2020- (CT), Dt. 01-01-2020

^{12j} Inserted after the words by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019, w.e.f. 01-01-2020, by N.No. 01/2020- (CT), Dt. 01-01-2020

(4) A taxable person to whom the provisions of sub-section (I) ^{12K} or, as the case may be, sub-section (2A), ^j apply shall not collect any tax from the recipient on supplies made by him nor shall he be entitled to any credit of input tax.

^{12k} Inserted after the words by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019, w.e.f. 01-01-2020, by N.No. 01/2020- (CT), Dt. 01-01-2020

(5) If the proper officer has reasons to believe that a taxable person has paid tax under sub-section (I) ^{12kk} or sub-section (2A), as the case may be, ^j despite not being eligible, such person shall, in addition to any tax that may be payable by him under any other provisions of this Act, be liable to a penalty and the provisions of section 73 or section 74 shall, *mutatis mutandis*, apply for determination of tax and penalty.

^{12kk} Inserted after the words by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019, w.e.f. 01-01-2020, by N.No. 01/2020- (CT), Dt. 01-01-2020,

See Circular No.1/1/2017, Dated the 26th June,2017-AC or DC or ADCT,DDCT

^{12L} **Explanation 1.**—For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this section, the expression “aggregate turnover” shall include the value of supplies made by such person from the 1st day of April of a financial year up to the date when he becomes liable for registration under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

Explanation 2.—For the purposes of determining the tax payable by a person under this section, the expression “turnover in State or turnover in Union territory” shall not include the value of following supplies, namely:—

(i) supplies from the first day of April of a financial year up to the date when such person becomes liable for registration under this Act; and

(ii) exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.]

12L. Inserted the Explanation by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019. w.e.f. 01-01-2020, by N.No. 01/2020- (CT), Dt. 01-01-2020

¹³[**Sec.11. Power to grant exemption from tax.**

(1) Where the Government is satisfied that it is necessary in the public interest so to do, it may, on the recommendations of the Council, by notification, exempt generally, either absolutely or subject to such conditions as may be specified therein, goods or services or both of any specified description from the whole or any part of the tax leviable thereon with effect from such date as may be specified in such notification.

13.Sec.11 came into force on 01-07-2017, vide N.No.9/2017-CT,dt.28-06-2017.

(2)Where the Government is satisfied that it is necessary in the public interest so to do, it may, on the recommendations of the Council, by special order in each case, under circumstances of an exceptional nature to be stated in such order, exempt from payment of tax any goods or services or both on which tax is leviable.

(3)The Government may, if it considers necessary or expedient so to do for the purpose of clarifying the scope or applicability of any notification issued under sub-section (1) or order issued under sub-section (2), insert an explanation in such notification or order, as the case may be, by notification at any time within one year of issue of the notification under sub-section (1) or order under sub-section (2), and every such explanation shall have effect as if it had always been the part of the first such notification or order, as the case may be.

Explanation.—For the purposes of this section, where an exemption in respect of any goods or services or both from the whole or part of the tax leviable thereon has been granted absolutely, the registered person supplying such goods or services or both shall not collect the tax, in excess of the effective rate, on such supply of goods or services or both.

CHAPTER IV

TIME AND VALUE OF SUPPLY

14[Sec.12. Time of supply of goods.

(1) The liability to pay tax on goods shall arise at the time of supply, as determined in accordance with the provisions of this section.

14.Sec.12 came into force on 01-07-2017, vide N.No.9/2017-CT, dt.28-06-2017.

(2) The time of supply of goods shall be the earlier of the following dates, namely:—

(a) the date of issue of invoice by the supplier or the last date on which he is required, under **14b[xxxx]** section 31, to issue the invoice with respect to the supply; or

14b. Omitted for the words, brackets and figure **"sub-section (1) of"** by the CGST (Amendment) Act' 2018, (No.31 of 2018), Dt.30.08.2018.w.e.f. **01-02-2019** by N.No.02/2019- (CT) , Dt. 29-01-2019

(b) the date on which the supplier receives the payment with respect to the supply:

Provided that where the supplier of taxable goods receives an amount up to one thousand rupees in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess amount shall, at the option of the said supplier, be the date of issue of invoice in respect of such excess amount.

Explanation 1.—For the purposes of clauses (a) and (b), “supply” shall be deemed to have been made to the extent it is covered by the invoice or, as the case maybe, the payment.

Explanation 2.—For the purposes of clause (b), “the date on which the supplier receives the payment” shall be the date on which the payment is entered in his books of account or the date on which the payment is credited to his bank account, whichever is earlier.

(3) In case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earliest of the following dates, namely:—

(a) the date of the receipt of goods; or

(b) the date of payment as entered in the books of account of the recipient or the date on which the payment is debited in his bank account, whichever is earlier; or

(c) the date immediately following thirty days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier:

Provided that where it is not possible to determine the time of supply under clause (a) or clause (b) or clause (c), the time of supply shall be the date of entry in the books of account of the recipient of supply.

(4) In case of supply of vouchers by a supplier, the time of supply shall be—

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(a) the date of issue of voucher, if the supply is identifiable at that point; or

(b) the date of redemption of voucher, in all other cases.

(5) Where it is not possible to determine the time of supply under the provisions of sub-section (2) or sub-section (3) or sub-section (4), the time of supply shall—

(a) in a case where a periodical return has to be filed, be the date on which such return is to be filed; or

(b) in any other case, be the date on which the tax is paid.

(6) The time of supply to the extent it relates to an addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which the supplier receives such addition in value.

¹⁵Sec.13. Time of supply of services.

(1) The liability to pay tax on services shall arise at the time of supply, as determined in accordance with the provisions of this section.

15.Sec.13 came into force on 01-07-2017, vide N.No.9/2017-CT, dt.28-06-2017.

(2) The time of supply of services shall be the earliest of the following dates, namely:—

(a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed under ^{15a}[xxxx] section 31 or the date of receipt of payment, whichever is earlier; or

(b) the date of provision of service, if the invoice is not issued within the period prescribed under ^{15a}[xxxx] section 31 or the date of receipt of payment, whichever is earlier; or

15a. Omitted the words, brackets and figure “sub-section (2) of” by the CGST (Amendment) Act’2018, (No.31 of 2018), Dt.30.08.2018.w.e.f. 01-02-2019 by N.No.02/2019- (CT), Dt. 29-01-2019

(c) the date on which the recipient shows the receipt of services in his books of account, in a case where the provisions of clause (a) or clause (b) do not apply:

Provided that where the supplier of taxable service receives an amount up to one thousand rupees in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess amount shall, at the option of the said supplier, be the date of issue of invoice relating to such excess amount.

Explanation.—For the purposes of clauses (a) and (b)—

(i) the supply shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment;

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(ii) “the date of receipt of payment” shall be the date on which the payment is entered in the books of account of the supplier or the date on which the payment is credited to his bank account, whichever is earlier.

(3) In case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earlier of the following dates, namely:—

(a) the date of payment as entered in the books of account of the recipient or the date on which the payment is debited in his bank account, whichever is earlier; or

(b) the date immediately following sixty days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier:

Provided that where it is not possible to determine the time of supply under clause (a) or clause (b), the time of supply shall be the date of entry in the books of account of the recipient of supply:

Provided further that in case of supply by associated enterprises, where the supplier of service is located outside India, the time of supply shall be the date of entry in the books of account of the recipient of supply or the date of payment, whichever is earlier.

(4) In case of supply of vouchers by a supplier, the time of supply shall be—

(a) the date of issue of voucher, if the supply is identifiable at that point; or

(b) the date of redemption of voucher, in all other cases.

(5) Where it is not possible to determine the time of supply under the provisions of sub-section (2) or sub-section (3) or sub-section (4), the time of supply shall—

(a) in a case where a periodical return has to be filed, be the date on which such return is to be filed; or

(b) in any other case, be the date on which the tax is paid.

(6) The time of supply to the extent it relates to an addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which the supplier receives such addition in value.

¹⁶Sec.14. Change in rate of tax in respect of supply of goods or services.

Notwithstanding anything contained in section 12 or section 13, the time of supply, where there is a change in the rate of tax in respect of goods or services or both, shall be determined in the following manner, namely:—

(a) in case the goods or services or both have been supplied before the change in rate of tax,—

(i) where the invoice for the same has been issued and the payment is also received after the change in rate of tax, the time of supply shall be the date of receipt of payment or the date of issue of invoice, whichever is earlier; or

(ii) where the invoice has been issued prior to the change in rate of tax but payment is received after the change in rate of tax, the time of supply shall be the date of issue of invoice; or

(iii) where the payment has been received before the change in rate of tax, but the invoice for the same is issued after the change in rate of tax, the time of supply shall be the date of receipt of payment;

(b) in case the goods or services or both have been supplied after the change in rate of tax,—

(i) where the payment is received after the change in rate of tax but the invoice has been issued prior to the change in rate of tax, the time of supply shall be the date of receipt of payment; or

(ii) where the invoice has been issued and payment is received before the change in rate of tax, the time of supply shall be the date of receipt of payment or date of issue of invoice, whichever is earlier; or

(iii) where the invoice has been issued after the change in rate of tax but the payment is received before the change in rate of tax, the time of supply shall be the date of issue of invoice:

Provided that the date of receipt of payment shall be the date of credit in the bank account if such credit in the bank account is after four working days from the date of change in the rate of tax.

Explanation.—For the purposes of this section, “the date of receipt of payment” shall be the date on which the payment is entered in the books of account of the supplier or the date on which the payment is credited to his bank account, whichever is earlier.

16.Sec.14 came into force on 01-07-2017, vide N.No.9/2017-CT, dt.28-06-2017.

17[Sec. 15. Value of taxable supply:-

(1) The value of a supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.

(2) The value of supply shall include—

(a) any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;

(b) any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;

(c) incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;

(d) interest or late fee or penalty for delayed payment of any consideration for any supply; and

(e) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments.

Explanation:—For the purposes of this sub-section, the amount of subsidy shall be included in the value of supply of the supplier who receives the subsidy.

(3) The value of the supply shall not include any discount which is given—

(a) before or at the time of the supply if such discount has been duly recorded in the invoice issued in respect of such supply; and

(b) after the supply has been effected, if—

(i) such discount is established in terms of an agreement entered into at or before the time of such supply and specifically linked to relevant invoices; and

(ii) input tax credit as is attributable to the discount on the basis of document issued by the supplier has been reversed by the recipient of the supply.

[Note: See Circular No. 92/11/2019-GST, Dated 7th March, 2019.]

(4) Where the value of the supply of goods or services or both cannot be determined under sub-section (1), the same shall be determined in such manner as may be prescribed.

(5) Notwithstanding anything contained in sub-section (1) or sub-section (4), the value of such supplies as may be notified by the Government on the recommendations of the Council shall be determined in such manner as may be prescribed.

Explanation: —For the purposes of this Act,—

(a) persons shall be deemed to be “related persons” if—

(i) such persons are officers or directors of one another's businesses;

(ii) such persons are legally recognised partners in business;

(iii) such persons are employer and employee;

(iv) any person directly or indirectly owns, controls or holds twenty-five per cent. or more of the outstanding voting stock or shares of both of them;

(v) one of them directly or indirectly controls the other;

(vi) both of them are directly or indirectly controlled by a third person;

(vii) together they directly or indirectly control a third person; or

(viii) they are members of the same family;

(b) the term "person" also includes legal persons;

(c) persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever described, of the other, shall be deemed to be related.

17.Sec.15 came into force on 01-07-2017, vide N.No.9/2017-CT, dt.28-06-2017

CHAPTER V

INPUT TAX CREDIT

¹⁸[Sec.16. Eligibility and conditions for taking input tax credit.

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

[Note: See Secs. 17(5), 18(1), 39, 40, 49, Rules 36 to 45, Forms GST ITC-01 to GST ITC-04]

18.Sec.16 came into force on 01-07-2017, vide N.No.9/2017-CT, dt.28-06-2017.

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,—

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other taxpaying documents as may be prescribed;

^{18*}[(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;]

18* Inserted clause by the Finance Act, 2021, No.13 of 2021, dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No.39/2021,CT, Dt.21-12-2021.

(b) he has received the goods or services or both.

^{18a}[Explanation.- For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services-

- (i) Where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise.
- (ii) Where the services are provided by the supplier to any person on the direction of and on account of such registered person.]

18a. Subs. for the "Explanation.—For the purposes of this clause, it shall be deemed that the registered person has received the goods where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise"; by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.w.e.f. 01-02-2019 by N.No. 02/2019- (CT) , Dt. 29-01-2019.

* [((ba) the details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted;]*

[See Sec.38 for ITC Restriction]

***Inserted the clause by Finance Act, 2022 (No.6 of 2022), w.e.f. yet to be notified.**

(c) subject to the provisions of ^{18b}[section 41 ~~**{ xxxx }~~], the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply; and

18b.Subs. for the words, figures and letter "section 41" by the CGST (Amendment) Act'2018, (No.31 of 2018), dt.30.08.2018,

****Omitted the words , figures and letter "or section 43A" by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

(d) he has furnished the return under section 39:

Provided that where the goods against an invoice are received in lots or installments, the registered person shall be entitled to take credit upon receipt of the last lot or installment:

Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed:

Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him of the amount towards the value of supply of goods or services or both along with tax payable thereon.

(3) Where the registered person has claimed depreciation on the tax component of the cost of capital goods and plant and machinery under the provisions of the Income-tax Act, 1961, the input tax credit on the said tax component shall not be allowed.

(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the ~~***[thirtieth day of November]~~ following the end of financial year to which such invoice or ^{18ab}[xxxx] debit note pertains or furnishing of the relevant annual return, whichever is earlier.

^{18aa}[Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.]

18aa. Inserted Proviso Vide Order. No.2/2018-CT, dt.31st Dec' 2018 (the CGST (Second Removal of Difficulties) Order, 2018.

18ab..Omitted the words "invoice relating to such" by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f. 01-01-2021, by N.No. 92/2020- (CT) , Dt. 22-12-2020

Circular No. 160/16/2021-GST, Dt. 20th September, 2021, Clarification in respect of certain GST related issues –Debit Note, ITC, DC, QR CODE, Secs.34, w.e.f. 01-01-2021, 54(3) proviso availment of refund of accumulated ITC, Rule 48(4),

*****Subs. for the words and figures "due date of furnishing of the return under section 39 for the month of September" by Finance Act, 2022 (No.6 of 2022), w.e.f. yet to be notified.**

¹⁹[Sec. 17. Apportionment of credit and blocked credits.

(1) Where the goods or services or both are used by the registered person partly for the purpose of any business and partly for other purposes, the amount of credit shall be restricted to so much of the input tax as is attributable to the purposes of his business.

19.Sec.17 came into force on 01-07-2017, vide N.No.9/2017-CT, dt.28-06-2017.

(2) Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.

(3) The value of exempt supply under sub-section (2) shall be such as may be prescribed, and shall include supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.

^{19a}Explanation.- For the purposes of this sub-section, the expression "value of exempt supply" shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule.]

[Note: See Secs. 17(2), 143, Sch.II Para-5 Clause (b), Rule 45(4)]

19a. Inserted the Explanation by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f. 01-02-2019 by N.No.02/2019- (CT) , Dt.29-01-2019

(4) A banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances shall have the option to either comply with the provisions of sub-section (2), or avail of, every month, an amount equal to fifty percent of the eligible input tax credit on inputs, capital goods and input services in that month and the rest shall lapse:

Provided that the option once exercised shall not be withdrawn during the remaining part of the financial year:

Provided further that the restriction of fifty percent shall not apply to the tax paid on supplies made by one registered person to another registered person having the same Permanent Account Number.

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(5) Notwithstanding anything contained in sub-section (1) of section 16 and sub-section(1) of section 18, input tax credit shall not be available in respect of the following, namely:—

¹⁹⁶(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:-

- (A) further supply of such motor vehicles; or
- (B) transportation of passenger; or
- (C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used—

- (i) for making the following taxable supplies, namely:-
 - (A) further supply of such vessels or aircraft; or
 - (B) transportation of passengers; or
 - (C) imparting training on navigating such vessels; or
 - (D) imparting training on flying such aircraft;
- (ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available—

- (i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;
- (ii) where received by a taxable person engaged—
 - (I) in the manufacture of such motor vehicles, vessels or aircraft; or
 - (II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;

(b) the following supply of goods or services or both—

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to

in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inwards supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.]

19b.Subs. for the clauses “(a) motor vehicles and other conveyances except when they are used—

(i) for making the following taxable supplies, namely:—

(A) further supply of such vehicles or conveyances; or

(B) transportation of passengers; or

(C) imparting training on driving, flying, navigating such vehicles or conveyances;

(ii) for transportation of goods;

(b) the following supply of goods or services or both—

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery except where an inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre;

(iii) rent-a-cab, life insurance and health insurance except where—

(A) the Government notifies the services which are obligatory for an employer to provide to its employees under any law for the time being in force; or

(B) such inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as part of a taxable composite or mixed supply; and

(iv) travel benefits extended to employees on vacation such as leave or home travel concession;”

by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.w.e.f. 01-02-2019 by N.No.02/2019-(CT), Dt. 29-01-2019

(c) works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service;

(d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.

Explanation: –For the purposes of clauses (c) and (d), the expression “construction” includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalisation, to the said immovable property;

(e) goods or services or both on which tax has been paid under section 10;

(f) goods or services or both received by a non-resident taxable person except on goods imported by him;

(g) goods or services or both used for personal consumption;

(h) goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples; and

[Note: See Circular No. 92/11/2019-GST, Dated 7th March, 2019;- Free samples and gifts Sec. 18(2), Rules 32(5), 36(5), 39(1)(b), 42, 60(4).]

(i) any tax paid in accordance with the provisions of sections 74, 129 and 130.

(6) The Government may prescribe the manner in which the credit referred to in sub-sections (1) and (2) may be attributed.

Explanation.–For the purposes of this Chapter and Chapter VI, the expression “plant and machinery” means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes—

(i) land, building or any other civil structures;

(ii) telecommunication towers; and

(iii) pipelines laid outside the factory premises.

²⁰Sec.18. Availability of credit in special circumstances.

(1) Subject to such conditions and restrictions as may be prescribed—

(a) a person who has applied for registration under this Act within thirty days from the date on which he becomes liable to registration and has been granted such registration shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date from which he becomes liable to pay tax under the provisions of this Act;

[**Note: See Rule 40(1)(c.)(i), 43, Form GST ITC-01**]

(b) a person who takes registration under sub-section (3) of section 25 shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date of grant of registration;

[**Note: See Rule 40(1)(c.)(ii),**]

(c) where any registered person ceases to pay tax under section 10, he shall be entitled to take credit of input tax in respect of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and on capital goods on the day immediately preceding the date from which he becomes liable to pay tax under section 9:

[**Note: See Sec. 9, Rule 40(1)(c.)(iv),**]

Provided that the credit on capital goods shall be reduced by such percentage points as may be prescribed;

(d) where an exempt supply of goods or services or both by a registered person becomes a taxable supply, such person shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock relating to such exempt supply and on capital goods exclusively used for such exempt supply on the day immediately preceding the date from which such supply becomes taxable:

Provided that the credit on capital goods shall be reduced by such percentage points as may be prescribed.

20. Sec.18 came into force on 01-07-2017, vide N.No.9/2017-CT, dt.28-06-2017.

(2) A registered person shall not be entitled to take input tax credit under sub-section (1) in respect of any supply of goods or services or both to him after the expiry of one year from the date of issue of tax invoice relating to such supply.

(3) Where there is a change in the constitution of a registered person on account of sale, merger, demerger, amalgamation, lease or transfer of the business with the specific provisions for transfer of liabilities, the said registered person shall be allowed to transfer the input tax credit which remains unutilised in his electronic credit ledger to such sold, merged, demerged, amalgamated, leased or transferred business in such manner as may be prescribed.

[**Note: See Circular No. 96/15/2019-GST, Dated 28th March, 2019 – FORM GST ITC-02- transfer of ITC in case of death of sole proprietor, Circular No.133 03/2020-GST, Dt. 23rd March, 2020,- Apportionment of input tax credit (ITC) in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules, Secs. 22(3), 29(1), 85(1), Rules 41(1),**]

(4) Where any registered person who has availed of input tax credit opts to pay tax under section 10 or, where the goods or services or both supplied by him become wholly exempt, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods, reduced by such percentage points as may be prescribed, on the day immediately preceding the date of exercising of such option or, as the case may be, the date of such exemption:

Provided that after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.

[**Note: See Secs. 10, 29(5), Rules 44(4), Forms GST ITC-03 & GSTR-10**]

(5) The amount of credit under sub-section (1) and the amount payable under sub-section (4) shall be calculated in such manner as may be prescribed.

(6) In case of supply of capital goods or plant and machinery, on which input tax credit has been taken, the registered person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery reduced by such percentage points as maybe prescribed or the tax on the transaction value of such capital goods or plant and machinery determined under section 15, whichever is higher:

Provided that where refractory bricks, moulds and dies, jigs and fixtures are supplied as scrap, the taxable person may pay tax on the transaction value of such goods determined under section 15.

[**Note: See Sec. 15, Rule 40(2)**]

²¹Sec.19. Taking input tax credit in respect of inputs and capital goods sent for job work.

(1) The principal shall, subject to such conditions and restrictions as may be prescribed, be allowed input tax credit on inputs sent to a job worker for job work.

[**Note: See Secs. 2(68), 143**]

21.Sec.19 came into force on 01-07-2017, vide N.No.9/2017-CT, dt.28-06-2017.

(2) Notwithstanding anything contained in clause (b) of sub-section (2) of section 16, the principal shall be entitled to take credit of input tax on inputs even if the inputs are directly sent to a job worker for job work without being first brought to his place of business.

(3) Where the inputs sent for job work are not received back by the principal after completion of job work or otherwise or are not supplied from the place of business of the job worker in accordance with clause (a) or clause (b) of sub-section (1) of section 143 within one year of being sent out, it shall be deemed that such inputs had been supplied by the principal to the job worker on the day when the said inputs were sent out:

Provided that where the inputs are sent directly to a job worker, the period of one year shall be counted from the date of receipt of inputs by the job worker.

(4) The principal shall, subject to such conditions and restrictions as may be prescribed, be allowed input tax credit on capital goods sent to a job worker for job work.

(5) Notwithstanding anything contained in clause (b) of sub-section (2) of section 16, the principal shall be entitled to take credit of input tax on capital goods even if the capital goods are directly sent to a job worker for job work without being first brought to his place of business.

(6) Where the capital goods sent for job work are not received back by the principal within a period of three years of being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job worker on the day when the said capital goods were sent out:

Provided that where the capital goods are sent directly to a job worker, the period of three years shall be counted from the date of receipt of capital goods by the job worker.

(7) Nothing contained in sub-section (3) or sub-section (6) shall apply to moulds and dies, jigs and fixtures, or tools sent out to a job worker for job work.

Explanation: –For the purpose of this section, “principal” means the person referred to in section 143.

22 [Sec.20. Manner of distribution of credit by Input Service Distributor:

(1) The Input Service Distributor shall distribute the credit of central tax as central tax or integrated tax and integrated tax as integrated tax or central tax, by way of issue of a document containing the amount of input tax credit being distributed in such manner as maybe prescribed.

22. Sec.20 came into force on **01-07-2017**, vide N.No.9/2017-CT, dt.28-06-2017.

Circular No. 69/43/2018-GST, Dated the 26th October,2018,

(2) The Input Service Distributor may distribute the credit subject to the following conditions, namely:–

(a) the credit can be distributed to the recipients of credit against a document containing such details as may be prescribed;

(b) the amount of the credit distributed shall not exceed the amount of credit available for distribution;

(c) the credit of tax paid on input services attributable to a recipient of credit shall be distributed only to that recipient;

(d) the credit of tax paid on input services attributable to more than one recipient of credit shall be distributed amongst such recipients to whom the input service is attributable and such distribution shall be *pro rata* on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all such recipients to whom such input service is attributable and which are operational in the current year, during the said relevant period;

(e) the credit of tax paid on input services attributable to all recipients of credit shall be distributed amongst such recipients and such distribution shall be *pro rata* on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all recipients and which are operational in the current year, during the said relevant period.

Explanation.—For the purposes of this section,—

(a) the “relevant period” shall be—

(i) if the recipients of credit have turnover in their States or Union territories in the financial year preceding the year during which credit is to be distributed, the said financial year; or

(ii) if some or all recipients of the credit do not have any turnover in their States or Union territories in the financial year preceding the year during which the credit is to be distributed, the last quarter for which details of such turnover of all the recipients are available, previous to the month during which credit is to be distributed;

(b) the expression “recipient of credit” means the supplier of goods or services or both having the same Permanent Account Number as that of the Input Service Distributor;

(c) the term “turnover”, in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied ^{22a}under entries 84 and 92A of List I of the Seventh Schedule to the Constitution and entries 51 and 54 of List II of the said Schedule.

22a.Subs. for the words, figures and letter “under entry 84” by the CGST (Amendment) Act’2018, (No.31 of 2018), Dt.30.08.2018.w.e.f. 01-02-2019 by N.No. 02/2019- (CT) , Dt. 29-01-2019

²³[Sec.21. Manner of Recovery of credit distributed in excess.

Where the Input Service Distributor distributes the credit in contravention of the provisions contained in section 20 resulting in excess distribution of credit to one or more recipients of credit, the excess credit so distributed shall be recovered from such recipients along with interest, and the provisions of section 73 or section 74, as the case may be, shall, *mutatis mutandis*, apply for determination of amount to be recovered.

23. Sec.21 came into force on 01-07-2017, vide N.No.9/2017-CT,d.28-06-2017, Circular No. 71/45/2018-GST, Dated the 26th October,2018-ISD,

CHAPTER VI

REGISTRATION

²⁴[Sec.22. Persons liable for registration.

(1) Every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees:

Provided that where such person makes taxable supplies of goods or services or both from any of the special category States, he shall be liable to be registered if his aggregate turnover in a financial year exceeds ten lakh rupees.

^{24a} Provided further that the Government may, at the request of a special category State and on the recommendations of the Council, enhance the aggregate turnover referred to in the first proviso from ten lakh rupees to such amount, not exceeding twenty lakh rupees and subject to such conditions limitation, as may be notified.

[Note: See Secs. 2(6), 2(84), Rules 8 to 26, Forms GST REG-01 to GST REG-30]

^{24a}. Inserted the proviso by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f. 01-02-2019 by N.No.02/2019- (CT), Dt.29-01-2019.

^{24b} **Provided also that the Government may, at the request of a State and on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.**

***Explanation.*—For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.**

^{24b}. Inserted after the second proviso by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019. w.e.f. 01-01-2020, by N.No. 01/2020- (CT) , Dt. 01-01-2020

(2) Every person who, on the day immediately preceding the appointed day, is registered or holds a licence under an existing law, shall be liable to be registered under this Act with effect from the appointed day.

(3) Where a business carried on by a taxable person registered under this Act is transferred, whether on account of succession or otherwise, to another person as a going concern, the transferee or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession.

[Note: See Circular No. 96/15/2019-GST, Dated 28th March, 2019,]

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(4) Notwithstanding anything contained in sub-sections (1) and (3), in a case of transfer pursuant to sanction of a scheme or an arrangement for amalgamation or, as the case may be, demerger of two or more companies pursuant to an order of a High Court, Tribunal or otherwise, the transferee shall be liable to be registered, with effect from the date on which the Registrar of Companies issues a certificate of incorporation giving effect to such order of the High Court or Tribunal.

Explanation.—For the purposes of this section,—

(i) the expression “aggregate turnover” shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals;

(ii) the supply of goods, after completion of job work, by a registered job worker shall be treated as the supply of goods by the principal referred to in section 143, and the value of such goods shall not be included in the aggregate turnover of the registered job worker;

(iii) the expression “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution²⁵ [except the State of Jammu and Kashmir]^{25a} and State of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Utrakhand]

24. Sec.22 came into force on 22-06-2017, vide N.No.1/2017-CT, dt.19-06-2017.

25. Inserted the words by the CGST (Extension to J & K) Act,2017 (No.26 of 2017) Dt. 23-08-2017, w.e.f.08-07-2017.

25a. Inserted for the words” by the CGST (Amendment) Act,2018, (No.31 of 2018), Dt.30.08.2018, w.e.f.01-02-2019 by N.No.02/2019-(CT), Dt.29-01-2019

²⁶**[Sec.23. Persons not liable for registration.**

(1) The following persons shall not be liable to registration, namely:—

(a) any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act;

(b) an agriculturist, to the extent of supply of produce out of cultivation of land.

(2) The Government may, on the recommendations of the Council, by notification, specify the category of persons who may be exempted from obtaining registration under this Act.

26. Sec.23 came into force on 22-06-2017, vide Noti.No.1/2017-CT, dt.19-06-2017.

²⁷[Sec.24. Compulsory registration in certain cases.

Notwithstanding anything contained in sub-section (1) of section 22, the following categories of persons shall be required to be registered under this Act,—

- (i) persons making any inter-State taxable supply;
- (ii) casual taxable persons making taxable supply;
- (iii) persons who are required to pay tax under reverse charge;
- (iv) person who are required to pay tax under sub-section (5) of section 9;
- (v) non-resident taxable persons making taxable supply;
- (vi) persons who are required to deduct tax under section 51, whether or not separately registered under this Act;
- (vii) persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;
**See circular No.57/31/2018-GST dated 4th September,2018,
 Circular No. 73/47/2018-GST, Dated the 5th November,2018,**
- (viii) Input Service Distributor, whether or not separately registered under this Act;
- (ix) persons who supply goods or services or both, other than supplies specified under sub-section (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 52;
- (x) every electronic commerce operator^{27a} who is required to collect tax at source under Section 52

27.Sec.24 came into force on 22-06-2017, vide Noti.No.1/2017-CT, dt.19-06-2017.

27a.Inserted for the words by the CGST (Amendment) Act,2018, (No.31 of 2018), Dt.30.08.2018. w.e.f. 01-02-2019 by N.No.02/2019- (CT) , Dt. 29-01-2019

- (xi) every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person; and
- (xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council.

²⁸[Sec.25. Procedure for registration.

(1) Every person who is liable to be registered under section 22 or section 24 shall apply for registration in every such State or Union territory in which he is so liable within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:

28.Sec.25 came into force on 22-06-2017, vide Noti.No.1/2017-CT, dt.19-06-2017.

Provided that a casual taxable person or a non-resident taxable person shall apply for registration at least five days prior to the commencement of business.

28a Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005, in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State or Union territory.

28a. Inserted the proviso by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019- (CT) , Dt. 29-01-2019

Explanation: —Every person who makes a supply from the territorial waters of India shall obtain registration in the coastal State or Union territory where the nearest point of the appropriate baseline is located.

[Note: See Secs. 2(6), 2(84), Rules 8 to 26, Forms GST REG-01 to GST REG-30]

(2) A person seeking registration under this Act shall be granted a single registration in a State or Union territory:

28b Provided that a person having multiple places of business in a State or Union territory may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.

[Note: See Circular No. 95/14/2019-GST, Dated 28th March, 2019. Verification of Applications for registration, Rules 9, 21.]

28b.Subs. for the proviso “Provided that a person having multiple business verticals in a State or Union territory may be granted a separate registration for each business vertical, subject to such conditions as may be prescribed.” by the CGST (Amendment) Act,2018, (No.31 of 2018), Dt.30.08.2018. w.e.f. 01-02-2019 by N.No. 02/2019- (CT) , Dt. 29-01-2019

(3) A person, though not liable to be registered under section 22 or section 24 may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered person, shall apply to such person.

(4) A person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.

(5) Where a person who has obtained or is required to obtain registration in a State or Union territory in respect of an establishment, has an establishment in another State or Union territory, then such establishments shall be treated as establishments of distinct persons for the purposes of this Act.

(6) Every person shall have a Permanent Account Number issued under the Income tax Act, 1961 in order to be eligible for grant of registration: (43 of 1961)

Provided that a person required to deduct tax under section 51 may have, in lieu of a Permanent Account Number, a Tax Deduction and Collection Account Number issued under the said Act in order to be eligible for grant of registration.

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28c] (6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:

Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.

(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory and such other class of persons, in such manner, as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons or any State or Union territory or part thereof, as the Government may, on the recommendations of the Council, specify by notification.

Explanation.— For the purposes of this section, the expression “Aadhaar number” shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016.

28c. Inserted the sub-sections (6) by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019. w.e.f. 01-01-2020, by N.No. 01/2020- (CT) , Dt. 01-01-2020

(7) Notwithstanding anything contained in sub-section (6), a non-resident taxable person may be granted registration under sub-section (1) on the basis of such other documents as may be prescribed.

(8) Where a person who is liable to be registered under this Act fails to obtain registration, the proper officer may, without prejudice to any action which may be taken under this Act or under any other law for the time being in force, proceed to register such person in such manner as may be prescribed.

See Circular No.1/1/2017, Dated the 26th June,2017-Supdt. CT

(9) Notwithstanding anything contained in sub-section (1),—

(a) any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries; and

(b) any other person or class of persons, as may be notified by the Commissioner, shall be granted a Unique Identity Number in such manner and for such purposes, including refund of taxes on the notified supplies of goods or services or both received by them, as may be prescribed.

[Note: See Rule 17, Forms GST REG-06 & 13]

(10) The registration or the Unique Identity Number shall be granted or rejected after due verification in such manner and within such period as may be prescribed.

[Note: See Circular No. 95/14/2019-GST, Dated 28th March, 2019.

Verification of Applications for registration, Rules 9, 21.]

(11) A certificate of registration shall be issued in such form and with effect from such date as may be prescribed.

(12) A registration or a Unique Identity Number shall be deemed to have been granted after the expiry of the period prescribed under sub-section (10), if no deficiency has been communicated to the applicant within that period.

[Note: See Rule 10, Form GST REG-06]

²⁹[Sec.26. Deemed registration.

(1) The grant of registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a grant of registration or the Unique Identity Number under this Act subject to the condition that the application for registration or the Unique Identity Number has not been rejected under this Act within the time specified in sub-section (10) of section 25.

29. Sec.26 came into force on 22-06-2017, vide Noti.No.1/2017, dt.19-06-2017.

(2) Notwithstanding anything contained in sub-section (10) of section 25, any rejection of application for registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a rejection of application for registration under this Act.

³⁰[Sec.27. Special provisions relating to casual taxable person and non-resident taxable person.

(1) The certificate of registration issued to a casual taxable person or a non-resident taxable person shall be valid for the period specified in the application for registration or ninety days from the effective date of registration, whichever is earlier and such person shall make taxable supplies only after the issuance of the certificate of registration:

30.Sec.27 came into force on 22-06-2017, vide Noti.No.1/2017-CT, dt.19-06-2017.

Provided that the proper officer may, on sufficient cause being shown by the said taxable person, extend the said period of ninety days by a further period not exceeding ninety days.

[Note: See Rules 13 & 15, Forms GST REG-09 & 11]

See Circular No.1/1/2017, Dated the 26th June,2017-AC or DC or ADCT,DDCT, Circular No. 71/45/2018-GST, Dated the 26th October,2018-CTP,

(2) A casual taxable person or a non-resident taxable person shall, at the time of submission of application for registration under sub-section (1) of section 25, make an advance deposit of tax in an amount equivalent to the estimated tax liability of such person for the period for which the registration is sought:

Provided that where any extension of time is sought under sub-section (1), such taxable person shall deposit an additional amount of tax equivalent to the estimated tax liability of such person for the period for which the extension is sought.

(3) The amount deposited under sub-section (2) shall be credited to the electronic cash ledger of such person and shall be utilised in the manner provided under section 49.

³¹[Sec.28. Amendment of registration.

(1) Every registered person and a person to whom a Unique Identity Number has-been assigned shall inform the proper officer of any changes in the information furnished at the time of registration or subsequent thereto, in such form and manner and within such period as may be prescribed.

(2) The proper officer may, on the basis of information furnished under sub-section (1) or as ascertained by him, approve or reject amendments in the registration particulars in such manner and within such period as may be prescribed:

Provided that approval of the proper officer shall not be required in respect of amendment of such particulars as may be prescribed:

Provided further that the proper officer shall not reject the application for amendment in the registration particulars without giving the person an opportunity of being heard.

(3) Any rejection or approval of amendments under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a rejection or approval under this Act.

31. Sec. 28 came into force on 22-06-2017, vide N.No.1/2017-CT, dt.19-06-2017.

See Circular No.1/1/2017, Dated the 26th June,2017-Supdt. CT

³²[Sec.29. Cancellation ^{32a}or suspension] of Registration.

(1) The proper officer may, either on his own motion or on an application filed by the registered person or by his legal heirs, in case of death of such person, cancel the registration, in such manner and within such period as may be prescribed, having regard to the circumstances where,—

(a) the business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of; or

[Note: See Circular No. 96/15/2019-GST, Dated 28th March, 2019, & Circular No.1/1/2017, Dated the 26th June,2017-Supdt. CT, Circular No. 69/43/2018-GST, Dated the 26th October,2018, Rule 19, 20 - Forms GST REG-01 or 07 or 09 or 10 or 13 or 14 to 24.]

(b) there is any change in the constitution of the business; or

^{32aa} (c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to optout of the registration voluntarily made under sub-section (3) of section 25:]

32. Sec.29 came into force on 22-06-2017, vide N. No.1/2017-CT, dt.19-06-2017.

32a. Inserted for the words "or suspension" by the CGST (Amendment) Act,2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019- (CT) , Dt. 29-01-2019

32aa..Subs. the clause " [c] the taxable person, other than the person registered under sub-section (2) of section 25, is no longer liable to be registered under section 22 or section 24. by the Finance Act 2020 (No.12 of 2020) , Dt. 27-03-2020, w.e.f. 01-01-2021, by N.No. 92/2020- (CT) , Dt. 22-12-2020

^{32b}[Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period find in such manner as may be prescribed;]

32b.Inserted for the words by the CGST (Amendment) Act,2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019-(CT), Dt.29-01-2019

(2) The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where,—

(a) a registered person has contravened such provisions of the Act or the rules made there under as may be prescribed; or

(b) a person paying tax under section 10 has not furnished returns for ***[the return for a financial year beyond three months from the due date of furnishing the said return ;]** or

(c) any registered person, other than a person specified in clause (b), has not furnished returns **for ****[such continuous tax period as may be prescribed]**** or

(d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or

(e) registration has been obtained by means of fraud, wilful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

32c Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such period and in such manner as may be prescribed. **]**

[Note: See Circular No. 95/14/2019-GST, Dated 28th March, 2019.

Verification of Applications for grant of New registration, Rules 9, 21.]

Circular No. 99/18/2019-GST, 23rd April 2019,- Removal of Difficulty Order (RoD) number 05/2019-Central Tax dated 23.04.2019

***Subs. for the words "returns for three consecutive tax periods" by Finance Act, 2022 (No.6 of 2022), w.e.f. yet to be notified.**

****Subs. for the words "a continuous period of six months;" by Finance Act, 2022 (No.6 of 2022), w.e.f. yet to be notified.**

32c. Inserted the proviso by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019- (CT), Dt.29-01-2019

(3) The cancellation of registration under this section shall not affect the liability of the person to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made there under for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

(4) The cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a cancellation of registration under this Act.

(5) Every registered person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed:

Provided that in case of capital goods or plant and machinery, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery under section 15, whichever is higher.

[**Note: See Secs. 15, 18(4), Rule 44**]

(6) The amount payable under sub-section (5) shall be calculated in such manner as may be prescribed.

³³[Sec.30. Revocation of cancellation of registration.

(1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order.

33a [Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—

(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;

(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).]

33a..Subs. the proviso "[Provided that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act against such order passed up to 31.03.2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22.07.2019]." **by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f. 01-01-2021, by N.No. 92/2020- (CT), Dt.22-12-2020, & *Inserted proviso by the order No.5/2019-GST, dt.23.04.2019.**

[**Note: See Circular No. 95/14/2019-GST, Dated 28th March, 2019, Circular No.1/1/2017, Dated the 26th June,2017-AC or DC or ADCT,DDCT, Circular No. 148/04/2021-GST,- SOP extension of time limit to apply for revocation of cancellation of registration, Dt. 18th May,- 2021, Rule 23.]**

(2) The proper officer may, in such manner and within such period as may be prescribed, by order, either revoke cancellation of the registration or reject the application:

Provided that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

(3) The revocation of cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a revocation of cancellation of registration under this Act.

33.Sec.30 came into force on 22-06-2017, vide N.No.1/2017-CT, dt.19-06-2017.

CHAPTER VII

TAX INVOICE, CREDIT AND DEBIT NOTES

34[Sec.31. Tax invoice.

(1) A registered person supplying taxable goods shall, before or at the time of,—

(a) removal of goods for supply to the recipient, where the supply involves movement of goods; or

(b) delivery of goods or making available thereof to the recipient, in any other case,

issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed:

Provided that the Government may, on the recommendations of the Council, by notification, specify the categories of goods or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed.

[**Note: See Rules 46 to 55A**]

34.Sec.31 came into force on 01-07-2017, vide Noti. No.9/2017-CT, dt.28-06-2017.

(2) A registered person supplying taxable services shall, before or after the provision of service but within a prescribed period, issue a tax invoice, showing the description, value, tax charged thereon and such other particulars as may be prescribed:

34a. [Provided that the Government may, on the recommendations of the Council, by notification,—

—

(a) **specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;**

(b) **subject to the condition mentioned therein, specify the categories of services in respect of which—**

(i) **any other document issued in relation to the supply shall be deemed to be a tax invoice; or**

(ii) **tax invoice may not be issued.]**

34a. Subs. the proviso " Provided that the Government may, on the recommendations of the Council, by notification and subject to such conditions as may be mentioned therein, specify the categories of services in respect of which—

(a) any other document issued in relation to the supply shall be deemed to be a tax invoice; or

(b) tax invoice may not be issued. "by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f. 01-01-2021, by N.No. 92/2020- (CT), Dt.22-12-2020,

(3) Notwithstanding anything contained in sub-sections (1) and (2)—

(a) a registered person may, within one month from the date of issuance of certificate of registration and in such manner as may be prescribed, issue a revised invoice against the invoice already issued during the period beginning with the effective date of registration till the date of issuance of certificate of registration to him;

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[**Note: See Rule 53 – Revised Invoice**]

(b) a registered person may not issue a tax invoice if the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions and in such manner as may be prescribed;

(c) a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply containing such particulars and in such manner as may be prescribed:

Provided that the registered person may not issue a bill of supply if the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions and in such manner as may be prescribed;

[**Note: See Rule 49 – Bill of Supply**]

See Circular no. 146/02/2021-from 01st April, 2021,GST-Applicability of Dynamic Quick Response (QR) Code on B2C invoices-N. No. 14/2020-CT, dated 21st March 2020

(d) a registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, issue a receipt voucher or any other document, containing such particulars as may be prescribed, evidencing receipt of such payment;

[**Note: See Rule 50 – Receipt Voucher**]

(e) where, on receipt of advance payment with respect to any supply of goods or services or both the registered person issues a receipt voucher, but subsequently no supply is made and no tax invoice is issued in pursuance thereof, the said registered person may issue to the person who had made the payment, a refund voucher against such payment;

[**Note: See Rule 51 – Refund Voucher**]

(f) a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue an invoice in respect of goods or services or both received by him from the supplier who is not registered on the date of receipt of goods or services or both;

[**Note: See Secs. 9(3) or 9(4), Rule 36(1)(b)- Subject to payment of Tax & Self Invoice**]

(g) a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue a payment voucher at the time of making payment to the supplier.

[**Note: See Secs. 9(3) or 9(4), Rule 52 – Payment Voucher**]

(4) In case of continuous supply of goods, where successive statements of accounts or successive payments are involved, the invoice shall be issued before or at the time each such statement is issued or, as the case may be, each such payment is received.

(5) Subject to the provisions of clause (d) of sub-section (3), in case of continuous supply of services,—

(a) where the due date of payment is ascertainable from the contract, the invoice shall be issued on or before the due date of payment;

(b) where the due date of payment is not ascertainable from the contract, the invoice shall be issued before or at the time when the supplier of service receives the payment;

(c) where the payment is linked to the completion of an event, the invoice shall be issued on or before the date of completion of that event.

[**Note: See Secs. 2(32) & 2(33) – Continuous Supply**]

(6) In a case where the supply of services ceases under a contract before the completion of the supply, the invoice shall be issued at the time when the supply ceases and such invoice shall be issued to the extent of the supply made before such cessation.

(7) Notwithstanding anything contained in sub-section (1), where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued before or at the time of supply or six months from the date of removal, whichever is earlier.

Explanation.—For the purposes of this section, the expression “tax invoice” shall include any revised invoice issued by the supplier in respect of a supply made earlier.

^{34a}**Sec.31A. FACILITY OF DIGITAL PAYMENT TO RECIPIENT.**

The Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed.

^{34a} Inserted after section 31 by the Finance (No.2) Act 23 of 2019, dt.01.08.2019, w.e.f. 01-01-2020, by N.No. 01/2020- (CT) , Dt. 01-01-2020

³⁵**Sec.32. Prohibition of unauthorized collection of tax.**

(1) A person who is not a registered person shall not collect in respect of any supply of goods or services or both any amount by way of tax under this Act.

³⁵Sec.32 came into force on 01-07-2017, vide Noti. No.9/2017-CT, dt.28-06-2017.

(2) No registered person shall collect tax except in accordance with the provisions of this Act or the rules made there under.

³⁶**Sec.33. Amount of tax to be indicated in tax invoice and other documents.**

Notwithstanding anything contained in this Act or any other law for the time being in force, where any supply is made for a consideration, every person who is liable to pay tax for such supply shall prominently indicate in all documents relating to assessment, tax invoice and

other like documents, the amount of tax which shall form part of the price at which such supply is made.

36.Sec.33 came into force on 01-07-2017, vide Noti. No.9/2017-CT, dt.28-06-2017.

³⁷[**Sec.34. Credit and Debit notes.**

(1) ^{37a}[Where one or more tax invoices have] been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient ^{37b}[one or more credit notes for supplies made in a financial year] containing such particulars as may be prescribed.

[**Note: See Circular No. 92/11/2019-GST, Dated 7th March, 2019.**], **Circular No. 160/16/2021-GST, Dt. 20th September, 2021, Clarification in respect of certain GST related issues –Debit Note, ITC, DC, QR CODE, Secs.16(4), w.e.f. 01-01-2021, 54(3) proviso availment of refund of accumulated ITC, Rule 48(4),**

37.Sec.34 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

37a. Subs. for the words “Where a tax invoice has” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f. 01-02-2019 by N.No.02/2019- (CT) , Dt. 29-01-2019

37b. Subs. for the words “a credit note” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019- (CT) , Dt. 29-01-2019

(2) Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than ^{*}[**the thirtieth day of November**] following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed:

Provided that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person.

^{*}Subs. for the word “September” by Finance Act, 2022 (No.6 of 2022), w.e.f. yet to be notified.

(3) ^{37c}[Where one or more tax invoices have] been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply, the registered person, who has supplied such goods or services or both, shall issue to the recipient ^{37d}[one or more debit notes for supplies made in a financial year] containing such particulars as may be prescribed.

37c. Subs. for the words “Where a tax invoice has” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019- (CT) , Dt. 29-01-2019

37d. Subs. for the words “a debit note” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f. 01-02-2019 by N.No.02/2019- (CT) , Dt.29-01-2019

(4) Any registered person who issues a debit note in relation to a supply of goods or services or both shall declare the details of such debit note in the return for the month during which such debit note has been issued and the tax liability shall be adjusted in such manner as may be prescribed.

Explanation.—For the purposes of this Act, the expression “debit note” shall include a supplementary invoice.

CHAPTER VIII ACCOUNTS AND RECORDS

38[Sec.35. Accounts and other records.

(1) Every registered person shall keep and maintain, at his principal place of business, as mentioned in the certificate of registration, a true and correct account of—

- (a) production or manufacture of goods;
- (b) inward and outward supply of goods or services or both;
- (c) stock of goods;
- (d) input tax credit availed;
- (e) output tax payable and paid; and
- (f) such other particulars as may be prescribed:

Provided that where more than one place of business is specified in the certificate of registration, the accounts relating to each place of business shall be kept at such places of business:

Provided further that the registered person may keep and maintain such accounts and other particulars in electronic form in such manner as may be prescribed.

38.Sec.35 came into force on 01-07-2017, vide Noti.No.9/2017-Ct, dt.28-06-2017.

(2) Every owner or operator of warehouse or godown or any other place used for storage of goods and every transporter, irrespective of whether he is a registered person or not, shall maintain records of the consigner, consignee and other relevant details of the goods in such manner as may be prescribed.

(3) The Commissioner may notify a class of taxable persons to maintain additional accounts or documents for such purpose as may be specified therein.

(4) Where the Commissioner considers that any class of taxable person is not in a position to keep and maintain accounts in accordance with the provisions of this section, he may, for reasons to be recorded in writing, permit such class of taxable persons to maintain accounts in such manner as may be prescribed.

*[(5) **xxxx**]

*** Omitted sub-section (5) of section 35 “(5) Every registered person whose turnover during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a cost accountant and shall submit a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of section 44 and such other documents in such form**

and manner as may be prescribed.” by the Finance Act, 2021 No.13 of 2021 , dt.28-03-2021, came into force on 01-08-2021, by N.No.29/2021-CT, dt.30-07-2021.

[Note: See Sec. 44(2), Rule 80(3), Form GSTR-9C]

38a [Provided that nothing contained in the sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.]

38a. Inserted the proviso by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018, w.e.f.01-02-2019 by N.No.02/2019- (CT) , Dt. 29-01-2019.

(6) Subject to the provisions of clause (h) of sub-section (5) of section 17, where the registered person fails to account for the goods or services or both in accordance with the provisions of sub-section (I), the proper officer shall determine the amount of tax payable on the goods or services or both that are not accounted for, as if such goods or services or both had been supplied by such person and the provisions of section 73 or section 74, as the case may be, shall, *mutatis mutandis*, apply for determination of such tax.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt.CT

39[**Sec.36. Period of retention of accounts.**

Every registered person required to keep and maintain books of account or other records in accordance with the provisions of sub-section (I) of section 35 shall retain them until the expiry of seventy-two months from the due date of furnishing of annual return for the year pertaining to such accounts and records:

Provided that a registered person, who is a party to an appeal or revision or any other proceedings before any Appellate Authority or Revisional Authority or Appellate Tribunal or court, whether filed by him or by the Commissioner, or is under investigation for an offence under Chapter XIX, shall retain the books of account and other records pertaining to the subject matter of such appeal or revision or proceedings or investigation for a period of one year after final disposal of such appeal or revision or proceedings or investigation, or for the period specified above, whichever is later.

39.Sec.36 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

CHAPTER IX

RETURNS

40[Sec.37. Furnishing details of outwards supplies.

(1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, ***[subject to such conditions and restrictions and]** in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details****[shall, subject to such conditions and restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies]**

*****[XXXX]**

******[** Provided that **]** the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

*******[** Provided further that **]** any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.

***Inserted the words “*” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

****Subs. the words “shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed:” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified..**

*****Omitted the first proviso “Provided that the registered person shall not be allowed to furnish the details of outward supplies during the period from the eleventh day to the fifteenth day of the month succeeding the tax period:” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

******Subs. the words “Provided further that” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

******Subs. the words “Provided also that” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

[Note: See Rule 59(1), Form GSTR-1, Circular No.26/2017, Dt.29-12-2017]

Circular No. 7/7/2017-GST, Dated the 01st September,2017, Circular No.15 /15/2017 – GST, Dated the 6th November, 2017- GSTR -2A, Circular No. 26/26/2017-GST, Dated the 29th December , 2017, Circular No. 123/42/2019-GST, Dated the 11th Nov , 2019-for ITC restriction in availment,

40.Sec.37 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

***[XXXX]**

***Omitted the sub-section“(2) Every registered person who has been communicated the details under sub-section (3) of section 38 or the details pertaining to inward supplies of Input Service Distributor under sub-section (4) of section 38, shall either accept or reject the details so communicated, on or before the seventeenth day, but not before the fifteenth day, of the month succeeding the tax period and the details furnished by him under sub-section (1) shall stand amended accordingly.” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

(3) Any registered person, who has furnished the details under sub-section (1) for any tax period ****[xxxx]**, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

***Omitted the words and figures “and which have remained unmatched under section 42 or section 43” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after *****[the thirtieth day of November]** following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

***** Subs. the words and figures “furnishing of the return under section 39 for the month of September” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

40a[Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under subsection (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019. **]**

40a.Inserted Proviso Vide Order.No.2/2018-CT, dt.31st Dec’ 2018 (the CGST (Second Removal of Difficulties) Order, 2018.

Explanation.—For the purposes of this Chapter, the expression “details of outward supplies” shall include details of invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during any tax period.

******[(4) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him:**

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies under sub-section (1), even if he has not furnished the details of outward supplies for one or more previous tax periods.]

****** Inserted the New sub section by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

******* [Sec. 38 Communication of details of inward supplies and input tax credit.**

(1) The details of outward supplies furnished by the registered persons under sub-section (1) of section 37 and of such other supplies as may be prescribed, and an auto generated statement containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed.

(2) The auto-generated statement under sub-section (1) shall consist of—

(a) details of inward supplies in respect of which credit of input tax may be available to the recipient; and

(b) details of supplies in respect of which such credit can not be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under sub-section (1) of section 37,—

(i) by any registered person within such period of taking registration as may be prescribed; or

(ii) by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or

(iii) by any registered person, the output tax payable by whom in accordance with the statement of outward supplies furnished by him under the said subsection during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit as may be prescribed; or

(iv) by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit as may be prescribed; or

(v) by any registered person, who has defaulted in discharging his tax liability in accordance with the provisions of sub-section (12) of section 49 subject to such conditions and restrictions as may be prescribed; or

(vi) by such other class of persons as may be prescribed.]

****** Subs. the New Section ⁴¹[“ Sec. 38. Furnishing details of inward supplies.**

(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall verify, validate, modify or delete, if required, the details relating to outward supplies and credit or debit notes communicated under sub-section (1) of section 37 to prepare the details of his inward supplies and credit or debit notes and may include therein, the details of inward supplies and credit or debit notes received by him in respect of such supplies that have not been declared by the supplier under sub-section (1) of section 37.

**[Note: See Rule 60(1), Form GSTR-2, Circular No.26/2017, Dt.29-12-2017]
Circular No. 7/7/2017-GST, Dated the 01st September,2017**

41.Sec.38 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, the details of inward supplies of taxable goods or services or both, including inward supplies of goods or services or both on which the tax is payable on reverse charge basis under this Act and inward supplies of goods or services or both taxable under the Integrated Goods and Services Tax Act or on which integrated goods and services tax is payable under section 3 of the Customs Tariff Act, 1975 (51 of 1975), and credit or debit notes received in respect of such supplies during a tax period after the tenth day but on or before the fifteenth day of the month succeeding the tax period in such form and manner as may be prescribed:

Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.

(3) The details of supplies modified, deleted or included by the recipient and furnished under sub-section (2) shall be communicated to the supplier concerned in such manner and within such time as may be prescribed.

(4) The details of supplies modified, deleted or included by the recipient in the return furnished under sub-section (2) or sub-section (4) of section 39 shall be communicated to the supplier concerned in such manner and within such time as may be prescribed.

(5) Any registered person, who has furnished the details under sub-section (2) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in the tax period during which such error or omission is noticed in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (2) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.” by Finance Act, 2022 (No.6 of 2022) ., **w.e.f. yet to be notified.**

Circular No.12241/2019, Dated the 5th Nov'2019- For GENERATION & QUOTING DIN ON ANY COMMUNICATION

⁴²[Sec.39. *Furnishing of returns.*

^{42aa}(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both,

input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:

Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.

[**Note: See Rule 61(1) & 61 (5), 68 Forms GSTR-3 & 3A, GSTR-3B, Circular No.26/2017, Dt.29-12-2017**]
Circular No. 7/7/2017-GST, Dated the 01st September,2017

(2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.

42aa. Subs following sub-sections “(1) Every registered person, other than an Input Service Distributor or anon-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, ^{42a}[in such form, manner and within such time as may be prescribed] a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed, ^{42b}[xxxx]

^{42c}[Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as maybe specified therein.:

(2) A registered person paying tax under the provisions of section 10 shall, for each quarter or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable and tax paid within eighteen days after the end of such quarter.” by the finance (No.2) Act No.23 of 2019, dt.01.08.2019.

42.Sec.39 came into force on **01-07-2017**,vide Noti.No.9/2017-CT, dt.28-06-2017.

42a. Subs. for the words “in such form and manner as may be prescribed” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.

42b. Omitted for the words “on or before the twentieth day of the month succeeding such calendar month or part thereof.” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.

42c. Inserted the proviso by the CGST (Amendment) Act,2018, (No.31 of 2018), Dt.30.08.2018.

(2) A registered person paying tax under the provisions of section 10 shall, for each quarter or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable and tax paid within eighteen days after the end of such quarter.” by the finance (No.2) Act No.23 of 2019, dt.01.08.2019.

(3) Every registered person required to deduct tax at source under the provisions of section 51 shall furnish, in such form and manner as may be prescribed, a return, electronically, for the month in which such deductions have been made within ten days after the end of such month.

(4) Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within thirteen days after the end of such month.

(5) Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically,

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within ***[thirteen]** days after the end of a calendar month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier.

***Subs. for the word “twenty” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

(6) The Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the returns under this section for such class of registered persons as may be specified therein:

Provided that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner.

^{42c}(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:

***[Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed,—**

(a) an amount equal to the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month; or

(b) in lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed.]

***Subs. for the first proviso “Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the tax due taking into account turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.]

42e. Subs the following sub-section “(7) Every registered person, who is required to furnish a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return.

^{42d}[Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.;] by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.

42d. Inserted the proviso by the CGST (Amendment) Act,2018, (No.31 of 2018), Dt.30.08.2018,

(8) Every registered person who is required to furnish a return under sub-section (1) or sub-section (2) shall furnish a return for every tax period whether or not any supplies of goods or services or both have been made during such tax period.

(9) ***[Where]** any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars^{42dd} **in such form and manner as may be prescribed** subject to payment of interest under this Act:

***Subs. for the words and figures “Subject to the provisions of sections 37 and 38, if ” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

42dd. Subs. for the words “in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed,” by the CGST (Amendment) Act,2018, (No.31 of 2018), Dt.30.08.2018;

Provided that no such rectification of any omission or incorrect particulars shall be allowed after ****[the thirtieth day of November]** following **42e** **[the end of the financial year to which such details pertain]** or the actual date of furnishing of relevant annual return, whichever is earlier.

****Subs. for the words and figures “ the due date for furnishing of return for the month of September or second quarter” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

42e. Subs for the words “the end of the financial year” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.

(10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods *****[or the details of outward supplies under sub-section (1) of section 37 for the said tax period has not been furnished by him:**

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return, even if he has not furnished the returns for one or more previous tax periods or has not furnished the details of outward supplies under subsection (1) of section 37 for the said tax period.]

*****Subs. for the words and figures “has not been furnished by him.” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

43 **[Sec.40. First return.**

Every registered person who has made outward supplies in the period between the date on which he became liable to registration till the date on which registration has been granted shall declare the same in the first return furnished by him after grant of registration.

43. Sec.40 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

See Circular No.134/04/2020-GST- required to ensure that the first return is filed - GST law for companies under Insolvency and Bankruptcy Code, 2016- Sec. 148,

******** **[Sec.41. Availment of input tax credit.**

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger.

(2) The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed:

Provided that where the said supplier makes payment of the tax payable in respect of the aforesaid supplies, the said registered person may re-avail the amount of credit reversed by him in such manner as may be prescribed.]

****Subs. of New Section for section 41 ⁴⁴[Sec. “41. *Claim of input tax credit and provisional acceptance thereof.* (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to take the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited on a provisional basis to his electronic credit ledger.

[Note See Rule. 69]

44.Sec.41 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The credit referred to in sub-section (1) shall be utilised only for payment of self assessed output tax as per the return referred to in the said sub-section.” by Finance Act, 2022 (No.6 of 2022) ., **w.e.f. yet to be notified.**

*****[Sec.42.... Omitted]

*****Omitted Section 42 ⁴⁵[Sec.42. *Matching, reversal and reclaim of input tax credit.*

(1) The details of every inward supply furnished by a registered person (here after in this section referred to as the “recipient”) for a tax period shall, in such manner and within such time as may be prescribed, be matched—

(a) with the corresponding details of outward supply furnished by the corresponding registered person (hereafter in this section referred to as the “supplier”)in his valid return for the same tax period or any preceding tax period;

(b) with the integrated goods and services tax paid under section 3 of the Customs Tariff Act, 1975 (51 of 1975) in respect of goods imported by him; and

(c) for duplication of claims of input tax credit.

[Note See Rule. 69]

45.Sec.42 except the proviso to sub-sec. (9)***, came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The claim of input tax credit in respect of invoices or debit notes relating to inward supply that match with the details of corresponding outward supply or with the integrated goods and services tax paid under section 3 of the Customs Tariff Act, 1975 (51 of 1975) in respect of goods imported by him shall be finally accepted and such acceptance shall be communicated, in such manner as may be prescribed, to the recipient.

[Note See Rule. 70, Form GST MIS-1]

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(3) Where the input tax credit claimed by a recipient in respect of an inward supply is in excess of the tax declared by the supplier for the same supply or the outward supply is not declared by the supplier in his valid returns, the discrepancy shall be communicated to both such persons in such manner as may be prescribed.

(4) The duplication of claims of input tax credit shall be communicated to the recipient in such manner as may be prescribed.

(5) The amount in respect of which any discrepancy is communicated under sub-section (3) and which is not rectified by the supplier in his valid return for the month in which discrepancy is communicated shall be added to the output tax liability of the recipient, in such manner as may be prescribed, in his return for the month succeeding the month in which the discrepancy is communicated.

[Note See Rule. 70, Form GST MIS-2]

(6) The amount claimed as input tax credit that is found to be in excess on account of duplication of claims shall be added to the output tax liability of the recipient in his return for the month in which the duplication is communicated.

[Note See Rule. 71, Form GST MIS-1]

(7) The recipient shall be eligible to reduce, from his output tax liability, the amount added under sub-section (5), if the supplier declares the details of the invoice or debit note in his valid return within the time specified in sub-section (9) of section 39.

(8) A recipient in whose output tax liability any amount has been added under sub-section (5) or sub-section (6), shall be liable to pay interest at the rate specified under sub-section (1) of section 50 on the amount so added from the date of availing of credit till the corresponding additions are made under the said sub-sections.

(9) Where any reduction in output tax liability is accepted under sub-section (7), the interest paid under sub-section (8) shall be refunded to the recipient by crediting the amount in the corresponding head of his electronic cash ledger in such manner as may be prescribed:

[Note See Rule. 77, Form GST PMT-05]

***Provided that the amount of interest to be credited in any case shall not exceed the amount of interest paid by the supplier.

*** Sec.42 except the proviso to sub-sec. (9)***, came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

(10) The amount reduced from the output tax liability in contravention of the provisions of sub-section (7) shall be added to the output tax liability of the recipient in his return for the month in which such contravention takes place and such recipient shall be liable to pay interest on the amount so added at the rate specified in sub-section (3) of section 50.” by Finance Act, 2022 (No.6 of 2022) ., **w.e.f. yet to be notified..**

*****[**Sec.43.... Omitted**]

*******Omitted Section 43⁴⁶[Sec.43. Matching, reversal and reclaim of reduction in output tax liability. (1)** The details of every credit note relating to outward supply furnished by a registered person (hereafter in this section referred to as the “supplier”) for a tax period shall, in such manner and within such time as may be prescribed, be matched—

(a) with the corresponding reduction in the claim for input tax credit by the corresponding registered person (hereafter in this section referred to as the “recipient”)in his valid return for the same tax period or any subsequent tax period; and

(b) for duplication of claims for reduction in output tax liability.

(2) The claim for reduction in output tax liability by the supplier that matches with the corresponding reduction in the claim for input tax credit by the recipient shall be finally accepted and communicated, in such manner as may be prescribed, to the supplier.

[Note See Rule. 74, 75, Forms GST MIS-01 & 02]

(3) Where the reduction of output tax liability in respect of outward supplies exceeds the corresponding reduction in the claim for input tax credit or the corresponding credit note is not declared by the recipient in his valid returns, the discrepancy shall be communicated to both such persons in such manner as may be prescribed.

(4) The duplication of claims for reduction in output tax liability shall be communicated to the supplier in such manner as may be prescribed.

(5) The amount in respect of which any discrepancy is communicated under sub-section (3) and which is not rectified by the recipient in his valid return for the month in which discrepancy is communicated shall be added to the output tax liability of the supplier, in such manner as may be prescribed, in his return for the month succeeding the month in which the discrepancy is communicated.

(6) The amount in respect of any reduction in output tax liability that is found to be on account of duplication of claims shall be added to the output tax liability of the supplier in his return for the month in which such duplication is communicated.

(7) The supplier shall be eligible to reduce, from his output tax liability, the amount added under sub-section (5) if the recipient declares the details of the credit note in his valid return within the time specified in sub-section (9) of section 39.

(8) A supplier in whose output tax liability any amount has been added under sub-section (5) or sub-section (6), shall be liable to pay interest at the rate specified under sub-section (1) of section 50 in respect of the amount so added from the date of such claim for reduction in the output tax liability till the corresponding additions are made under the said sub-sections.

(9) Where any reduction in output tax liability is accepted under sub-section (7), the interest paid under sub-section (8) shall be refunded to the supplier by crediting the amount in the corresponding head of his electronic cash ledger in such manner as may be prescribed;

[Note See Rule. 77, Form GST PMT-05]

*****Provided that the amount of interest to be credited in any case shall not exceed the amount of interest paid by the recipient.*****

*****Sec.43 except the proviso to sub-sec. (9)*** came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.**

(10) The amount reduced from output tax liability in contravention of the provisions of sub-section (7) shall be added to the output tax liability of the supplier in his return for the month in which such contravention takes place and such supplier shall be liable to pay interest on the amount so added at the rate specified in sub-section (3) of section 50.” by Finance Act, 2022 (No.6 of 2022) ., **w.e.f. yet to be notified.**

*******[Sec.43A.... Omitted]**

*******Omitted Section 43A “^{46a}[Sec.43A. Procedure for furnishing return and availing input tax credit. (1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.**

(2)Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.

(3)The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.

(4)The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty percent of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5)The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6)The supplier and the recipient of a supply shall be jointly and severally liable to pay or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,-

(i) Within six months of taking registration;

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- (ii) Who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount,

shall be such as may be prescribed.]” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.

46a. Inserted the “New Sec.43A....” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.

47* [Sec. 44. Annual return.

Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:

[Note: See Rules 68, 80, Forms GSTR-9, GSTR-9A & 9C, GSTR-3A]

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:

Provided further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.]*

See Circular No. 124/43/2019-GST, Dated the 18th Nov, 2019-for optional filing of annual return,- N.No.47/2019, CT Dt..09-10-2019

47*.Substituted Section 44- 47 [“44. Annual return. (I) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year” by the Finance Act, 2021 No.13 of 2021 , dt.28-03-2021, & came into force on 01-08-2021, by N.No.29/2021-CT, dt.30-07-2021.

47. Sec.44 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

47a [Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.]

47a. Inserted the provisos by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019. w.e.f. 01-01-2020, by N.No. 01/2020- (CT) , Dt. 01-01-2020

- (2) Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (I) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the

return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.

[Note: See Sec. 35(5), Rule 80(3), Form GSTR-9C]

^{47a} [Explanation.- For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July,2017 to the 31st March, 2018 shall be furnished on or before the^{47b} [30th November, 2019].” by the Finance Bill 2021, dt.01-02-2021.

^{47a} . Inserted Explanation vide Order.No.1/2018-CT, dt.11th Dec’ 2018 (the CGST (Removal of Difficulties) Order, 2018).

47b. Subs. the figures, letters and word “31st August 2019” by the CGST (Seventh Removal of Difficulties) order, 2019, (No.7/2019-CT, dt.26.08.2019) and **the earlier Subs. in the explanation the figures, letters and word “30th June, 2019”** by the CGST (Sixth Removal of Difficulties) order, 2019 (No.6/2019-CT, dt.28.06.2019) and **the previously Subs. the figures, letters and word “31st March, 2019”** by the CGST (Third Removal of Difficulties) Order, 2018 (No.3/2018-CT, dt.31st Dec’ 2018).

⁴⁸[Sec.45. Final return.

Every registered person who is required to furnish a return under sub-section (1) of section 39 and whose registration has been cancelled shall furnish a final return within three months of the date of cancellation or date of order of cancellation, whichever is later, in such form and manner as may be prescribed.

[Note: See Rules 68, 81, Forms GSTR-10 & GSTR-3A]

48.Sec.45 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28.06.2017

⁴⁹[Sec.46. Notice to return defaulters.

Where a registered person fails to furnish a return under section 39 or section 44 or section 45, a notice shall be issued requiring him to furnish such return within fifteen days in such form and manner as may be prescribed.

49.Sec.46 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

See Circular No.12241/2019, Dated the 5th Nov’2019- For GENERATION & QUOTING DIN ON ANY COMMUNICATION- Circular No.129/48/2019, Dated the 24th Nov’2019- Standard Operating Procedure to be followed in case of non-filers of returns,

⁵⁰[Sec.47. Levy of late fee.

- (1) Any registered person who fails to furnish the details of outward ***[xxxx]** supplies required under section 37 ****[xxxx]** or returns required under section 39 or section 45 *****[or section 52]** by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.

50.Sec.47 came into force on **01-07-2017**, - N.No.9/2017-CT, dt.28-06-2017.

*Omitted the words “or inward” by Finance Act, 2022 (No.6 of 2022) ., **w.e.f. yet to be notified.**

Omitted the words “or section 38” by Finance Act, 2022 (No.6 of 2022) ., **w.e.f. yet to be notified.

***Inserted the words and figures “*” by Finance Act, 2022 (No.6 of 2022) ., **w.e.f. yet to be notified.**

- (2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such

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failure continues subject to a maximum of an amount calculated at a quarter per cent of his turnover in the State or Union territory.

⁵¹**[Sec.48. Goods and services tax practitioners.**

(1) The manner of approval of goods and services tax practitioners, their eligibility conditions, duties and obligations, manner of removal and other conditions relevant for their functioning shall be such as may be prescribed.

[Note: See Rule 83, Forms GST PCT-01 to GST PCT-05]

Circular No 9/9/2017- GST, Dated the 18th October,2017

51.Sec.48 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) A registered person may authorise an approved goods and services tax practitioner to furnish the details of outward supplies under section 37, ***[xxxx]** and the return under section 39 or section 44 or section 45^{51a} **[and to perform such other functions]** in such manner as may be prescribed.

51a.Inserted the word and figures by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019- (CT), Dt.29-01-2019

***Omitted the words and figure “the details of inward supplies under section 38” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

(3) Notwithstanding anything contained in sub-section (2), the responsibility for correctness of any particulars furnished in the return or other details filed by the goods and services tax practitioners shall continue to rest with the registered person on whose behalf such return and details are furnished.

CHAPTER X PAYMENT OF TAX

⁵²[Sec.49. *Payment of tax, Interest, penalty and other amounts.*

(1) Every deposit made towards tax, interest, penalty, fee or any other amount by a person by internet banking or by using credit or debit cards or National Electronic Fund Transfer or Real Time Gross Settlement or by such other mode and subject to such conditions and restrictions as may be prescribed, shall be credited to the electronic cash ledger of such person to be maintained in such manner as may be prescribed.

52.Sec.49 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

See Circular No. 98/17/2019-GST, Dt.23rd April 2019

(2) The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic credit ledger, in accordance with ^{52a}[**section 41** ***[xxxx]**], to be maintained in such manner as may be prescribed.

52a. Subs for the word and figures "section 41" by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018,

***Omitted the words, figures and letter "or section 43A" by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

(3) The amount available in the electronic cash ledger may be used for making any payment towards tax, interest, penalty, fees or any other amount payable under the provisions of this Act or the rules made there under in such manner and subject to such conditions and within such time as may be prescribed.

(4) The amount available in the electronic credit ledger may be used for making any payment towards output tax under this Act or under the Integrated Goods and Services Tax Act in such manner and subject to such conditions ****[and restrictions]** and within such time as may be prescribed.

****Inserted the words by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified..**

(5) The amount of input tax credit available in the electronic credit ledger of the registered person on account of—

(a) integrated tax shall first be utilised towards payment of integrated tax and the amount remaining, if any, may be utilised towards the payment of central tax and State tax, or as the case may be, Union territory tax, in that order;

(b) the central tax shall first be utilised towards payment of central tax and the amount remaining, if any, may be utilised towards the payment of integrated tax;

(c) the State tax shall first be utilised towards payment of State tax and the amount remaining, if any, may be utilised towards payment of integrated tax;

^{52b}[**Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;**]

52b. Inserted for the proviso by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019-(CT), Dt.29-01-2019.

(d) the Union territory tax shall first be utilised towards payment of Union territory tax and the amount remaining, if any, may be utilised towards payment of integrated tax;

52c. Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax **only** where the balance of the input tax credit on account of central tax is **not** available for payment of integrated tax;]

52c. Inserted the proviso by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019-(CT), Dt.29-01-2019.

(e) the central tax shall not be utilised towards payment of State tax or Union territory tax; and

(f) the State tax or Union territory tax shall not be utilised towards payment of central tax.

(6) The balance in the electronic cash ledger or electronic credit ledger after payment of tax, interest, penalty, fee or any other amount payable under this Act or the rules made there under may be refunded in accordance with the provisions of section 54.

(7) All liabilities of a taxable person under this Act shall be recorded and maintained in an electronic liability register in such manner as may be prescribed.

(8) Every taxable person shall discharge his tax and other dues under this Act or the rules made there under in the following order, namely:—

(a) self-assessed tax, and other dues related to returns of previous tax periods;

(b) self-assessed tax, and other dues related to the return of the current tax period;

(c) any other amount payable under this Act or the rules made there under including the demand determined under section 73 or section 74.

(9) Every person who has paid the tax on goods or services or both under this Act shall, unless the contrary is proved by him, be deemed to have passed on the full incidence of such tax to the recipient of such goods or services or both.

Explanation.—For the purposes of this section,—

(a) the date of credit to the account of the Government in the authorized bank shall be deemed to be the date of deposit in the electronic cash ledger;

(b) the expression,—

(i) “tax dues” means the tax payable under this Act and does not include interest, fee and penalty; and

(ii) “other dues” means interest, penalty, fee or any other amount payable under this Act or the rules made there under.

[**Note: See Rules 85 to 88A, Forms GST PMT-01 to GST PMT-07**]

***[(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for,—**

(a) integrated tax, central tax, State tax, Union territory tax or cess; or

(b) integrated tax or central tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25,

in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act:

Provided that no such transfer under clause (b) shall be allowed if the said registered person has any unpaid liability in his electronic liability register.]

***Subs. the Sub Section (10) 52c* [“(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax, Union territory tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

(11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1).] 52c*

****[(12) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, subject to such conditions and restrictions, specify such maximum proportion of output tax liability under this Act or under the Integrated Goods and Services Tax Act, 2017 which may be discharged through the electronic credit ledger by a registered person or a class of registered persons, as may be prescribed.]**

****Inserted the New Sub-Section (12).. by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

52c*. Inserted sub-section by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019. w.e.f. 01-01-2020, by N.No. 01/2020- (CT) , Dt. 01-01-2020

52d [Sec.49A. Utilisation of input tax credit subject to certain conditions.

Notwithstanding anything contained in section 49, the input tax credit on account of central tax, State tax or Union territory tax shall be utilized towards payment of integrated tax,

central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilized fully towards such payment.

See Circular No. 98/17/2019-GST, Dt.23rd April 2019

Sec.49B. Order of utilisation of input tax credit.

Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.]

[**Note: See Rule 88A**]

52d. Inserted the New Sections 49A & 49B by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019- (CT), Dt. 29-01-2019

See Circular No. 98/17/2019-GST, Dt.23rd April 2019.

⁵³[**Sec. 50. Interest on delayed payment of tax.** (1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made there under, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, *interest at such rate, not exceeding eighteen percent as may be notified by the Government on the recommendations of the Council.

53.Sec.50.came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

[* 18% rate of interest by N.No.13/2017 CT- 28-06-2017 w.e.f.01-07-2017]

⁵³*[Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.]⁵³*

⁵³***Proviso substituted** “ ^{53a}[Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.] ” **shall be deemed to have been substituted by the Finance Act, 2021 No.13 of 2021 , dt.28-03-2021, w.e.f.01-07-2017 & came into force on 01-06-2021, by N.No.16/2021-CT, dt.01-06-2021.**

53a.Inserted the proviso by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.,

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

***[(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.]**

Subs. for sub-section (3)** “(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay *interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty-four percent., as may be notified by the Government on the recommendations of the Council.”** by Finance Act, 2022 (No.6 of 2022) ., **with effect from the 1st day of July, 2017**

**** 18% rate of interest by N.No.13/2017 CT- 28-06-2017 w.e.f.01-07-2017**

Rate of Interest 18%** from 24%** retrospectively, with effect from the 1st day of July, 2017]

53a[Sec. 51. Tax deduction at source.

(1) Notwithstanding anything to the contrary contained in this Act, the Government may mandate,—

(a) a department or establishment of the Central Government or State Government; or

(b) local authority; or

(c) Governmental agencies; or

(d) such persons or category of persons as may be notified by the Government on the recommendations of the Council, (hereafter in this section referred to as “the deduct or”), to deduct tax at the rate of one per cent. from the payment made or credited to the supplier (hereafter in this section referred to as “the deductee”) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees:

53a.Sec.51came into force on 01-10-2018, vide N.No.50/2018-CT, dt.13-09-2018.

See Circular No. 65/39/2018-DOR, Dated the 14th September,2018, Circular No. 67/41/2018-DOR, Dated the 28th September,2018, See Circular No. 166/22/2021-GST, Dt. 17th November, 2021- Clarification on certain refund related issues, Secs.54(1), 51 & 52, (TDS/TCS),Rule 89(2)(m).

Provided that no deduction shall be made if the location of the supplier and the place of supply is in a State or Union territory which is different from the State or as the case maybe, Union territory of registration of the recipient.

Explanation.—For the purpose of deduction of tax specified above, the value of supply shall be taken as the amount excluding the central tax, State tax, Union territory tax, integrated tax and cess indicated in the invoice.

[Note: See Rule 12, Forms GST REG-07, 06 & 08]

(2) The amount deducted as tax under this section shall be paid to the Government by the deductor within ten days after the end of the month in which such deduction is made, in such manner as may be prescribed.

53aa[(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.]

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53aa. Subs. the sub-section "(3) The deductor shall furnish to the deductee a certificate mentioning therein the contract value, rate of deduction, amount deducted, amount paid to the Government and such other particulars in such manner as may be prescribed. " **by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f. 01-01-2021, by N.No. 92/2020- (CT), Dt.22-12-2020,**

53ab [(4) [xxxx]

53ab Omitted the Sub-section "(4) If any deductor fails to furnish to the deductee the certificate, after deducting the tax at source, within five days of crediting the amount so deducted to the Government, the deductor shall pay, by way of a late fee, a sum of one hundred rupees per day from the day after the expiry of such five days period until the failure is rectified, subject to a maximum amount of five thousand rupees." **by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f. 01-01-2021, by N.No. 92/2020- (CT), Dt.22-12-2020,**

(5) The deductee shall claim credit, in his electronic cash ledger, of the tax deducted and reflected in the return of the deductor furnished under sub-section (3) of section 39, in such manner as may be prescribed.

(6) If any deductor fails to pay to the Government the amount deducted as tax under sub-section (1), he shall pay interest in accordance with the provisions of sub-section (1) of section 50, in addition to the amount of tax deducted.

(7) The determination of the amount in default under this section shall be made in the manner specified in section 73 or section 74.

(8) The refund to the deductor or the deductee arising on account of excess or erroneous deduction shall be dealt with in accordance with the provisions of section 54:

Provided that no refund to the deductor shall be granted, if the amount deducted has been credited to the electronic cash ledger of the deductee.

53b [**Sec.52. Collection of tax at source.**

(1) Notwithstanding anything to the contrary contained in this Act, every electronic commerce operator (hereafter in this section referred to as the "operator"), not being an agent, shall collect an amount calculated at such rate not exceeding one per cent., as may be notified by the Government on the recommendations of the Council, of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the operator.

Explanation.—For the purposes of this sub-section, the expression "net value of taxable supplies" shall mean the aggregate value of taxable supplies of goods or services or both, other than services notified under sub-section (5) of section 9, made during any month by all registered persons through the operator reduced by the aggregate value of taxable supplies returned to the suppliers during the said month.

[**Note: See Rule 12, 68 Forms GST REG-07, 06 & 08, Form GSTR-3A]**

Circular No. 74/48/2018-GST, Dated the 5th November,2018, Circular No. 67/41/2018-DOR, Dated the 28th September,2018, See Circular No. 166/22/2021-GST, Dt. 17th November, 2021- Clarification on certain refund related issues, Secs.54(1), 51 & 52, (TDS/TCS),Rule 89(2)(m).

53b.Sec.52 came into force on **01-10-2018, by N.No.51/2018-CT, dt.13-09-2018.**

(2) The power to collect the amount specified in sub-section (1) shall be without prejudice to any other mode of recovery from the operator.

(3) The amount collected under sub-section (1) shall be paid to the Government by the operator within ten days after the end of the month in which such collection is made, in such manner as may be prescribed.

(4) Every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month.

53c [**Explanation:** - For the purposes of this sub-section, it is hereby declared that the due date for furnishing the said statement for the months of October, November and December, 2018 shall be the 31st January, 2019.]

53c. Inserted Explanation vide Order. No.4/2018-CT, dt.31st Dec' 2018 (the CGST (Fourth Removal of Difficulties) Order, 2018.

53d **Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the statement for such class of registered persons as may be specified therein:**

Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.

53d. Inserted the provisos by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019. w.e.f. 01-01-2020, by N.No. 01/2020- (CT), Dt. 01-01-2020

(5) Every operator who collects the amount specified in sub-section (1) shall furnish an annual statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under the said sub-section during the financial year, in such form and manner as may be prescribed, before the thirty first day of December following the end of such financial year.

53e **Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein:**

Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.

53e. Inserted the provisos by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019. w.e.f. 01-01-2020, by N.No. 01/2020- (CT), Dt. 01-01-2020

(6) If any operator after furnishing a statement under sub-section (4) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or

enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the statement to be furnished for the month during which such omission or incorrect particulars are noticed, subject to payment of interest, as specified in sub-section (1) of section 50:

Provided that no such rectification of any omission or incorrect particulars shall be allowed after the ***[thirtieth day of November]** following the end of the financial year or the actual date of furnishing of the relevant annual statement, whichever is earlier.

***Subs. for the words “due date for furnishing of statement for the month of September” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

See Circular No.122/41/2019, Dated the 5th Nov’2019- For GENERATION & QUOTING DIN ON ANY COMMUNICATION

(7) The supplier who has supplied the goods or services or both through the operator shall claim credit, in his electronic cash ledger, of the amount collected and reflected in the statement of the operator furnished under sub-section (4), in such manner as may be prescribed.

(8) The details of supplies furnished by every operator under sub-section (4) shall be matched with the corresponding details of outward supplies furnished by the concerned supplier registered under this Act in such manner and within such time as may be prescribed.

(9) Where the details of outward supplies furnished by the operator under sub-section (4) do not match with the corresponding details furnished by the supplier under **53c** [section 37 or section 39], the discrepancy shall be communicated to both persons in such manner and within such time as may be prescribed.

53c. Subs. for the word and figures “section 37” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019- (CT) , Dt. 29-01-2019.

(10) The amount in respect of which any discrepancy is communicated under sub-section (9) and which is not rectified by the supplier in his valid return or the operator in his statement for the month in which discrepancy is communicated, shall be added to the output tax liability of the said supplier, where the value of outward supplies furnished by the operator is more than the value of outward supplies furnished by the supplier, in his return for the month succeeding the month in which the discrepancy is communicated in such manner as may be prescribed.

(11) The concerned supplier, in whose output tax liability any amount has been added under sub-section (10), shall pay the tax payable in respect of such supply along with interest, at the rate specified under sub-section (1) of section 50 on the amount so added from the date such tax was due till the date of its payment.

(12) Any authority not below the rank of Deputy Commissioner may serve a notice, either before or during the course of any proceedings under this Act, requiring the operator to furnish such details relating to—

(a) supplies of goods or services or both effected through such operator during any period; or

(b) stock of goods held by the suppliers making supplies through such operator in the godowns or warehouses, by whatever name called, managed by such operator and declared as additional places of business by such suppliers,

as may be specified in the notice.

(13) Every operator on whom a notice has been served under sub-section (12) shall furnish the required information within fifteen working days of the date of service of such notice.

(14) Any person who fails to furnish the information required by the notice served under sub-section (12) shall, without prejudice to any action that may be taken under section 122, be liable to a penalty which may extend to twenty-five thousand rupees.

Explanation.—For the purposes of this section, the expression “concerned supplier” shall mean the supplier of goods or services or both making supplies through the operator.

⁵⁴**Sec.53. Transfer of input tax credit.**

On utilisation of input tax credit availed under this Act for payment of tax dues under the Integrated Goods and Services Tax Act in accordance with the provisions of sub-section (5) of section 49, as reflected in the valid return furnished under sub-section (1) of section 39, the amount collected as central tax shall stand reduced by an amount equal to such credit so utilised and the Central Government shall transfer an amount equal to the amount so reduced from the central tax account to the integrated tax account in such manner and within such time as may be prescribed.

54. Sec.53 came into force on 01-07-2017, vide N. No.9/2017-CT, dt.28-06-2017.

^{54a}**Sec.53A. Transfer of certain amounts. Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the State Goods and Services Tax Act or the Union territory Goods and Services Tax Act, the Government shall, transfer to the State tax account or the Union territory tax account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed.**

54a. Inserted the section by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019. w.e.f. 01-01-2020, by N.No. 01/2020- (CT) , Dt. 01-01-2020

CHAPTER XI REFUNDS

⁵⁵[Sec.54. Refund of tax.

(1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:

[**Note: See Circular No. 94/13/2019-GST, Dated 28th March, 2019;**
Circular No. 17/17/2017 – GST, Dated the 15th November, 2017,
Circular No. 125/44/2019 – GST, Fully electronic refund process through FORM GST RFD-01,
List of all statements, Rules 89 to 96, Forms GST RFD-01 to GST RFD-11.]

55.Sec.54 came into force on **01-07-2017**, vide Noti. No.9/2017-CT,dt.28-06-2017.

Provided that a registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in ***[such form and]** manner as may be prescribed.

***Subs. for the words and figures “the return furnished under section 39 in such” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

(2) A specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities)Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries or any other person or class of persons, as notified under section 55, entitled to a refund of tax paid by it on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of ***[two years]** from the last day of the quarter in which such supply was received.

***Subs. for the words and figures “six months” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

[**Note: See Secs.107(6), 112(8), Rule 89(2)(a), Forms GST REF-01,]**

(3) Subject to the provisions of sub-section (10), a registered person may claim refund of any unutilised input tax credit at the end of any tax period:

[**Note: See Rule 89(2)(h),]**

See Circular No.18/18/2017-GST, Dated the 16th November 2017
Circular No. 37/11/2018-GST, Dated the 15th March, 2018- for export, Circular No. 45/19/2018-GST, Dated the 30th May, 2018- Exporter of exempted or non-GST goods & LUT/bond is not required., Circular No. 160/16/2021-GST, Dt. 20th September, 2021, Clarification in respect of certain GST related issues – Debit Note, ITC, DC, QR CODE, Secs.16(4), w.e.f. 01-01-2021, 34- availment of refund of accumulated ITC, Rule 48(4), Circular No. 67/41/2018-DOR, Dated the 28th September,2018, See Circular No. 166/22/2021-GST, Dt. 17th November, 2021-Clarification on certain refund related issues, Secs.54(1), 51 & 52, (TDS/TCS), Rule 89(2)(m).

Provided that no refund of unutilised input tax credit shall be allowed in cases other than–

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(i) zero rated supplies made without payment of tax;

(ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:

Provided further that no refund of unutilised input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty:

Provided also that no refund of input tax credit shall be allowed, if the supplier of goods or services or both avails of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies.

(4) The application shall be accompanied by—

(a) such documentary evidence as may be prescribed to establish that a refund is due to the applicant; and

(b) such documentary or other evidence (including the documents referred to in section 33) as the applicant may furnish to establish that the amount of tax and interest, if any, paid on such tax or any other amount paid in relation to which such refund is claimed was collected from, or paid by, him and the incidence of such tax and interest had not been passed on to any other person:

Provided that where the amount claimed as refund is less than two lakh rupees, it shall not be necessary for the applicant to furnish any documentary and other evidences but he may file a declaration, based on the documentary or other evidences available with him, certifying that the incidence of such tax and interest had not been passed on to any other person.

(5) If, on receipt of any such application, the proper officer is satisfied that the whole or part of the amount claimed as refund is refundable, he may make an order accordingly and the amount so determined shall be credited to the Fund referred to in section 57.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

[**Note: See Secs.57, Rule 92, Order sanctioning refund, Forms GST REF-06,]**

(6) Notwithstanding anything contained in sub-section (5), the proper officer may, in the case of any claim for refund on account of zero-rated supply of goods or services or both made by registered persons, other than such category of registered persons as maybe notified by the Government on the recommendations of the Council, refund on a provisional basis, ninety per cent. of the total amount so claimed, excluding the amount of input tax credit provisionally accepted, in such manner and subject to such conditions, limitations and safeguards as may be prescribed and thereafter make an order under sub-section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT,

[**Note: See Rule 91, Grant of provisional refund, Forms GST REF-04,]**

(7) The proper officer shall issue the order under sub-section (5) within sixty days from the date of receipt of application complete in all respects.

**See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT,
[Note: See Rule 90, Acknowledgement in Forms GST REF-02,]**

(8) Notwithstanding anything contained in sub-section (5), the refundable amount shall, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to—

(a) refund of tax paid on **55a** [export] of goods or services or both or on inputs or input services used in making such **55a** [exports];

55a.Subs. for the words “zero-rated supplies” by the CGST (Amendment) Act,2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019- (CT) , Dt. 29-01-2019

(b) refund of unutilised input tax credit under sub-section (3);

(c) refund of tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued, or where a refund voucher has been issued;

(d) refund of tax in pursuance of section 77;

(e) the tax and interest, if any, or any other amount paid by the applicant, if he had not passed on the incidence of such tax and interest to any other person; or

(f) the tax or interest borne by such other class of applicants as the Government may, on the recommendations of the Council, by notification, specify.

[Note: See Rule 92(5), Forms GST REF-05 & 06,]

55b](8A) The Government may disburse the refund of the State tax in such manner as may be prescribed.]

55b.Inserted after sub-section by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019. w.e.f. 01-09-2019, by N.No. 39/2019- (CT) , Dt. 31-08-2019

(9) Notwithstanding anything to the contrary contained in any judgment, decree, order or direction of the Appellate Tribunal or any court or in any other provisions of this Act or the rules made there under or in any other law for the time being in force, no refund shall be made except in accordance with the provisions of sub-section (8).

(10) Where any refund is due ***[xxxx]** to a registered person who has defaulted in furnishing any return or who is required to pay any tax, interest or penalty, which has not been stayed by any court, Tribunal or Appellate Authority by the specified date, the proper officer may—

(a) withhold payment of refund due until the said person has furnished there turn or paid the tax, interest or penalty, as the case may be;

(b) deduct from the refund due, any tax, interest, penalty, fee or any other amount which the taxable person is liable to pay but which remains unpaid under this Act or under the existing law.

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Explanation.—For the purposes of this sub-section, the expression “specified date” shall mean the last date for filing an appeal under this Act.

***Omitted the words, brackets and figure “under sub-section (3)” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

(11) Where an order giving rise to a refund is the subject matter of an appeal or further proceedings or where any other proceedings under this Act is pending and the Commissioner is of the opinion that grant of such refund is likely to adversely affect the revenue in the said appeal or other proceedings on account of malfeasance or fraud committed, he may, after giving the taxable person an opportunity of being heard, withhold the refund till such time as he may determine.

(12) Where a refund is withheld under sub-section (11), the taxable person shall, notwithstanding anything contained in section 56, be entitled to interest** at such rate not exceeding six per cent. as may be notified on the recommendations of the Council, if as a result of the appeal or further proceedings he becomes entitled to refund.

**** 6% rate of interest by N.No.13/2017 CT- 28-06-2017 w.e.f.01-07-2017]**

(13) Notwithstanding anything to the contrary contained in this section, the amount of advance tax deposited by a casual taxable person or a non-resident taxable person under sub-section (2) of section 27, shall not be refunded unless such person has, in respect of the entire period for which the certificate of registration granted to him had remained in force, furnished all the returns required under section 39.

(14) Notwithstanding anything contained in this section, no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if the amount is less than one thousand rupees.

Explanation.—For the purposes of this section,—

(1) “refund” includes refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies, or refund of tax on the supply of goods regarded as deemed exports, or refund of unutilised input tax credit as provided under sub-section (3).

See Circular No. 147/03//2021-GST, Dt. 12th March, 2021- Refund for Deemed Export

(2) “relevant date” means—

(a) in the case of goods exported out of India where a refund of tax paid is available in respect of goods themselves or, as the case may be, the inputs or input services used in such goods,—

(i) if the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India; or

(ii) if the goods are exported by land, the date on which such goods pass the frontier; or

(iii) if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;

(b) in the case of supply of goods regarded as deemed exports where a refund of tax paid is available in respect of the goods, the date on which the return relating to such deemed exports is furnished;

***[(ba) in case of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit where a refund of tax paid is available in respect of such supplies themselves, or as the case may be, the inputs or input services used in such supplies, the due date for furnishing of return under section 39 in respect of such supplies;]**

*** Inserted sub-clause by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.**

(c) in the case of services exported out of India where a refund of tax paid is available in respect of services themselves or, as the case may be, the inputs or input services used in such services, the date of—

(i) receipt of payment in convertible foreign exchange,^{55b} or in Indian rupees wherever permitted by the Reserve Bank of India where the supply of services had been completed prior to the receipt of such payment; or

55b. Inserted the words by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019-(CT), Dt.29-01-2019.

(ii) issue of invoice, where payment for the services had been received in advance prior to the date of issue of the invoice;

(d) in case where the tax becomes refundable as a consequence of judgment, decree, order or direction of the Appellate Authority, Appellate Tribunal or any court, the date of communication of such judgment, decree, order or direction;

^{55c} **(e) in the case of refund unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;]**

55c. Subs. for the sub clause “(e) in the case of refund of unutilised input tax credit under sub-section (3), the end of the financial year in which such claim for refund arises;” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019-(CT) , Dt. 29-01-2019.

(f) in the case where tax is paid provisionally under this Act or the rules made there under, the date of adjustment of tax after the final assessment thereof;

(g) in the case of a person, other than the supplier, the date of receipt of goods or services or both by such person; and

(h) in any other case, the date of payment of tax.

⁵⁶[Sec.55. Refund in certain cases.

The Government may, on the recommendations of the Council, by notification, specify any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf, who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them.

See Circular No. 106/25/2019-GST, Dt.29th June,2019, N.No. 11/2019-CT (Rate), 10/2019-IT (Rate) and 11/2019-UTT (Rate) all dated 29.06.2019 - supply of goods to outgoing international tourists,

56. Section 54 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

[Note: See Rule 95, Refund of Tax to certain persons, Form GST REF-10,]

⁵⁷[Sec.56. Interest on delayed refunds.

If any tax ordered to be refunded under sub-section (5) of section 54 to any applicant is not refunded within sixty days from the date of receipt of application under sub-section (1) of that section, ******interest at such rate not exceeding six per cent. as may be specified in the notification issued by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax:

[Note: See Rule 94, Sanction interest on delayed refund, Form GST REF-05,]

57. Sec.56 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

[6% rate of interest by N.No.13/2017 CT- 28-06-2017, w.e.f.01-07-2017.]**

Provided that where any claim of refund arises from an order passed by an adjudicating authority or Appellate Authority or Appellate Tribunal or court which has attained finality and the same is not refunded within sixty days from the date of receipt of application filed consequent to such order, ******interest at such rate not exceeding nine per cent. as may be notified by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application till the date of refund.

[9% rate of interest by N.No.13/2017 CT- 28-06-2017. w.e.f.01-07-2017]**

Explanation.—For the purposes of this section, where any order of refund is made by an Appellate Authority, Appellate Tribunal or any court against an order of the proper officer under sub-section (5) of section 54, the order passed by the Appellate Authority, Appellate Tribunal or by the court shall be deemed to be an order passed under the said sub-section (5).

⁵⁸[Sec. 57. Consumer Welfare Fund.

The Government shall constitute a Fund, to be called the Consumer Welfare Fund and there shall be credited to the Fund,—

- (a) the amount referred to in sub-section (5) of section 54;
- (b) any income from investment of the amount credited to the Fund; and
- (c) such other monies received by it, in such manner as may be prescribed.

58. Sec 57 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2014.

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⁵⁹Sec. 58. Utilisation of Funds.

(1) All sums credited to the Fund shall be utilised by the Government for the welfare of the consumers in such manner as may be prescribed.

59. Sec.58 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The Government or the authority specified by it shall maintain proper and separate account and other relevant records in relation to the Fund and prepare an annual statement of accounts in such form as may be prescribed in consultation with the Comptroller and Auditor-General of India.

CHAPTER XII

ASSESSMENT

⁶⁰[Sec.59. Self-assessment.

Every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period as specified under section 39.

[Note: See Rules 61, 62, 63, 65 & 66, Forms GSTR-3 to GSTR-7]

60. Sec.59 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

⁶¹[Sec.60. Provisional Assessment.

(1) Subject to the provisions of sub-section (2), where the taxable person is unable to determine the value of goods or services or both or determine the rate of tax applicable thereto, he may request the proper officer in writing giving reasons for payment of tax on a provisional basis and the proper officer shall pass an order, within a period not later than ninety days from the date of receipt of such request, allowing payment of tax on provisional basis at such rate or on such value as may be specified by him.

[Note: See Rule 98, Forms GST ASMT-01 to 04]

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

61. Sec.60 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The payment of tax on provisional basis may be allowed, if the taxable person executes a bond in such form as may be prescribed, and with such surety or security as the proper officer may deem fit, binding the taxable person for payment of the difference between the amount of tax as may be finally assessed and the amount of tax provisionally assessed.

[Note: See Rule 98(4), Form GST ASMT-05]

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

(3) The proper officer shall, within a period not exceeding six months from the date of the communication of the order issued under sub-section (1), pass the final assessment order after taking into account such information as may be required for finalizing the assessment:

Provided that the period specified in this sub-section may, on sufficient cause being shown and for reasons to be recorded in writing, be extended by the Joint Commissioner or Additional Commissioner for a further period not exceeding six months and by the Commissioner for such further period not exceeding four years.

[Note: See Rule 98(5), Forms GST ASMT-06 & 07]

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

(4) The registered person shall be liable to pay interest on any tax payable on the supply of goods or services or both under provisional assessment but not paid on the due date specified under sub-section (7) of section 39 or the rules made there under, at the rate specified under sub-section (1) of section 50, from the first day after the due date of payment of tax in respect of the said supply of goods or services or both till the date of actual payment, whether such amount is paid before or after the issuance of order for final assessment.

- (3) Where the registered person is entitled to a refund consequent to the order of final assessment under sub-section (3), subject to the provisions of sub-section (8) of section 54, interest shall be paid on such refund as provided in section 56.

62 [Sec. 61. Scrutiny of returns.

- (1) The proper officer may scrutinize the return and related particulars furnished by the registered person to verify the correctness of the return and inform him of the discrepancies noticed, if any, in such manner as may be prescribed and seek his explanation thereto.

[**Note: See Rule 99(1), Forms GST ASMT-10 to 12**]

See **Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt.CT**

62. Sec.61 came into force on 01-07-2017, vide N.No.9/2017-CT, dt28-06-2017.

- (2) In case the explanation is found acceptable, the registered person shall be informed accordingly and no further action shall be taken in this regard.

- (3) In case no satisfactory explanation is furnished within a period of thirty days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted, the proper officer may initiate appropriate action including those under section 65 or section 66 or section 67, or proceed to determine the tax and other dues under section 73 or section 74.

See **Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt.CT**

63 [Sec. 62. Assessment of non-filers of returns.

- (1) Notwithstanding anything to the contrary contained in section 73 or section 74, where a registered person fails to furnish the return under section 39 or section 45, even after the service of a notice under section 46, the proper officer may proceed to assess the tax liability of the said person to the best of his judgment taking into account all the relevant material which is available or which he has gathered and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.

[**Note: See Rule 100, Forms GST ASMT-13, GST DRC-07**]

See **Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt.CT**

63. Sec.62 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

- (2) Where the registered person furnishes a valid return within thirty days of the service of the assessment order under sub-section (1), the said assessment order shall be deemed to have been withdrawn but the liability for payment of interest under sub-section (1) of section 50 or for payment of late fee under section 47 shall continue.

64 [Sec. 63. Assessment of unregistered persons.

Notwithstanding anything to the contrary contained in section 73 or section 74, where a taxable person fails to obtain registration even though liable to do so or whose registration has

been cancelled under sub-section (2) of section 29 but who was liable to pay tax, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgment for the relevant tax periods and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates:

Provided that no such assessment order shall be passed without giving the person an opportunity of being heard.

[Note: See Secs. 29(2), 73 & 74, Rule 100(2), Forms GST ASMT-14 & 15, GST DRC-01 & 07]

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

64. Sec.63 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

⁶⁵[Sec.64. Summary assessment in certain special cases.

(1) The proper officer may, on any evidence showing a tax liability of a person coming to his notice, with the previous permission of Additional Commissioner or Joint Commissioner, proceed to assess the tax liability of such person to protect the interest of revenue and issue an assessment order, if he has sufficient grounds to believe that any delay in doing so may adversely affect the interest of revenue:

Provided that where the taxable person to whom the liability pertains is not ascertainable and such liability pertains to supply of goods, the person in charge of such goods shall be deemed to be the taxable person liable to be assessed and liable to pay tax and any other amount due under this section.

[Note: See Rule 100(3), Forms GST ASMT-16, GST DRC-07]

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

65. Sec.64 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

(2) On an application made by the taxable person within thirty days from the date of receipt of order passed under sub-section (1) or on his own motion, if the Additional Commissioner or Joint Commissioner considers that such order is erroneous, he may withdraw such order and follow the procedure laid down in section 73 or section 74.

[Note: See Rule 100(4), Forms GST ASMT-17 & 18]

CHAPTER XIII

AUDIT

66] Sec. 65. Audit by tax authorities.

(1) The Commissioner or any officer authorised by him, by way of a general or a specific order, may undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed.

[**Note: See Rules 101 & 102, Forms GST ADT-01 to 04**]

66.Sec.65 came into force on 01-07-2017, vide Noti.No.9/2017, dt.28-06-2017.

(2) The officers referred to in sub-section (1) may conduct audit at the place of business of the registered person or in their office.

(3) The registered person shall be informed by way of a notice not less than fifteen working days prior to the conduct of audit in such manner as may be prescribed.

(4) The audit under sub-section (1) shall be completed within a period of three months from the date of commencement of the audit:

Provided that where the Commissioner is satisfied that audit in respect of such registered person cannot be completed within three months, he may, for the reasons to be recorded in writing, extend the period by a further period not exceeding six months.

Explanation.—For the purposes of this sub-section, the expression “commencement of audit” shall mean the date on which the records and other documents, called for by the tax authorities, are made available by the registered person or the actual institution of audit at the place of business, whichever is later.

(5) During the course of audit, the authorised officer may require the registered person,—

(i) to afford him the necessary facility to verify the books of account or other documents as he may require;

(ii) to furnish such information as he may require and render assistance for timely completion of the audit.

(6) On conclusion of audit, the proper officer shall, within thirty days, inform the registered person, whose records are audited, about the findings, his rights and obligations and the reasons for such findings.

[**Note: See Rule 101(5), Form GST ADT-02**]

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

(7) Where the audit conducted under sub-section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit wrongly availed or utilised, the proper officer may initiate action under section 73 or section 74.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt.CT

67[Sec.66. Special Audit.

(1) If at any stage of scrutiny, inquiry, investigation or any other proceedings before him, any officer not below the rank of Assistant Commissioner, having regard to the nature and complexity of the case and the interest of revenue, is of the opinion that the value has not been correctly declared or the credit availed is not within the normal limits, he may, with the prior approval of the Commissioner, direct such registered person by a communication in writing to get his records including books of account examined and audited by a chartered accountant or a cost accountant as may be nominated by the Commissioner.

[**Note: See Rule 102, Forms GST ADT-03 & 04**]

67. Sec.66 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The chartered accountant or cost accountant so nominated shall, within the period of ninety days, submit a report of such audit duly signed and certified by him to the said Assistant Commissioner mentioning therein such other particulars as may be specified:

Provided that the Assistant Commissioner may, on an application made to him in this behalf by the registered person or the chartered accountant or cost accountant or for any material and sufficient reason, extend the said period by a further period of ninety days.

(3) The provisions of sub-section (1) shall have effect notwithstanding that the accounts of the registered person have been audited under any other provisions of this Act or any other law for the time being in force.

(4) The registered person shall be given an opportunity of being heard in respect of any material gathered on the basis of special audit under sub-section (1) which is proposed to be used in any proceedings against him under this Act or the rules made there under.

(5) The expenses of the examination and audit of records under sub-section (1), including the remuneration of such chartered accountant or cost accountant, shall be determined and paid by the Commissioner and such determination shall be final.

(6) Where the special audit conducted under sub-section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit wrongly availed or utilised, the proper officer may initiate action under section 73 or section 74.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt.CT

CHAPTER XIV

INSPECTION, SEARCH, SEIZURE AND ARREST

68 [Sec.67. Power of inspection search and seizure.

(1) Where the proper officer, not below the rank of Joint Commissioner, has reasons to believe that—

(a) a taxable person has suppressed any transaction relating to supply of goods or services or both or the stock of goods in hand, or has claimed input tax credit in excess of his entitlement under this Act or has indulged in contravention of any of the provisions of this Act or the rules made there under to evade tax under this Act; or

(b) any person engaged in the business of transporting goods or an owner or operator of a warehouse or a godown or any other place is keeping goods which have escaped payment of tax or has kept his accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act,

he may authorise in writing any other officer of central tax to inspect any places of business of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place.

[Note: See Rules 139 to 141, Forms GST INS-01 to GST INS-05]

68. Sec.67 came into force on **01-07-2017**, vide Noti.No.9/2017-CT,dt.28-06-2017.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Addl.CCT or JCCT

(2) Where the proper officer, not below the rank of Joint Commissioner, either pursuant to an inspection carried out under sub-section (1) or otherwise, has reasons to believe that any goods liable to confiscation or any documents or books or things, which in his opinion shall be useful for or relevant to any proceedings under this Act, are secreted in any place, he may authorise in writing any other officer of central tax to search and seize or may himself search and seize such goods, documents or books or things:

Provided that where it is not practicable to seize any such goods, the proper officer, or any officer authorised by him, may serve on the owner or the custodian of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

Provided further that the documents or books or things so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceedings under this Act.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Addl.CCT or JCCT

(3) The documents, books or things referred to in sub-section (2) or any other documents, books or things produced by a taxable person or any other person, which have not been relied upon for the issue of notice under this Act or the rules made there under, shall be returned to such person within a period not exceeding thirty days of the issue of the said notice.

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& Praveen Upadhyay, **B.com** [GSTP & Tax Consultants], Hyderabad-1 (Telangana State)

(4) The officer authorised under sub-section (2) shall have the power to seal or break open the door of any premises or to break open any *almirah*, electronic devices, box, receptacle in which any goods, accounts, registers or documents of the person are suspected to be concealed, where access to such premises, *almirah*, electronic devices, box or receptacle is denied.

(5) The person from whose custody any documents are seized under sub-section (2) shall be entitled to make copies thereof or take extracts there from in the presence of an authorised officer at such place and time as such officer may indicate in this behalf except where making such copies or taking such extracts may, in the opinion of the proper officer, prejudicially affect the investigation.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Addl.CCT or JCCT

(6) The goods so seized under sub-section (2) shall be released, on a provisional basis, upon execution of a bond and furnishing of a security, in such manner and of such quantum, respectively, as may be prescribed or on payment of applicable tax, interest and penalty payable, as the case may be.

(7) Where any goods are seized under sub-section (2) and no notice in respect thereof is given within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

Provided that the period of six months may, on sufficient cause being shown, be extended by the proper officer for a further period not exceeding six months.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Prinl. CCT or JCCT

(8) The Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification, specify the goods or class of goods which shall, as soon as may be after its seizure under sub-section (2), be disposed of by the proper officer in such manner as may be prescribed.

(9) Where any goods, being goods specified under sub-section (8), have been seized by a proper officer, or any officer authorised by him under sub-section (2), he shall prepare an inventory of such goods in such manner as may be prescribed.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Addl.CCT or JCCT

(10) The provisions of the Code of Criminal Procedure, 1973(2 of 1974), relating to search and seizure, shall, so far as may be, apply to search and seizure under this section subject to the modification that sub-section (5) of section 165 of the said Code shall have effect as if for the word “Magistrate”, wherever it occurs, the word “Commissioner” were substituted.

(11) Where the proper officer has reasons to believe that any person has evaded or is attempting to evade the payment of any tax, he may, for reasons to be recorded in writing, seize the accounts, registers or documents of such person produced before him and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceedings under this Act or the rules made there under for prosecution.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt.CT

(12) The Commissioner or an officer authorised by him may cause purchase of any goods or services or both by any person authorised by him from the business premises of any taxable person, to check the issue of tax invoices or bills of supply by such taxable person, and on return of goods so

purchased by such officer, such taxable person or any person in charge of the business premises shall refund the amount so paid towards the goods after cancelling any tax invoice or bill of supply issued earlier.

⁶⁹[Sec. 68. Inspection of goods in movement.

(1) The Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed.

[**Note: See Rules 138 to 138D, Forms GST EWB-01..., GST MOV... & devices for verification, Circular No.41/15/2018, Dt.13-04-2018**]

See See Circular No. 3/3/2017 – GST, dated 05.07.2017, **Rule .138B**

Circular No. 41/15/2018-GST, Dated the 13th April,2018, See Forms GST MOV- 1 to 11,

Circular No. 49/23/2018-GST, Dated the 21st June, 2018-Modification for inspection of goods in movement

69. Sec.68 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.

(3) Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce the documents and devices and also allow the inspection of goods.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Inspector of CT

⁷⁰[Sec.69. Power to arrest.

(1) Where the Commissioner has reasons to believe that a person has committed any offence specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) of section 132 which is punishable under clause (i) or (ii) of sub-section (1), or sub-section (2) of the said section, he may, by order, authorise any officer of central tax to arrest such person.

[**Note: See Offence u/ Secs.132(1)(a) to 132(1)(d)**]

70. Sec.69 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) Where a person is arrested under sub-section (1) for an offence specified under sub-section(5) of section 132, the officer authorised to arrest the person shall inform such person of the grounds of arrest and produce him before a Magistrate within twenty-four hours.

[**Note: See Offence u/ Secs.132(5) grounds of arrest, cognizable offences and non-bailable**]

(3) Subject to the provisions of the Code of Criminal Procedure, 1973(2 of 1974),—

(a) where a person is arrested under sub-section (1) for any offence specified under sub-section (4) of section 132, he shall be admitted to bail or in default of bail, forwarded to the custody of the Magistrate;

(b) in the case of a non-cognizable and bailable offence, the Deputy Commissioner or the Assistant Commissioner shall, for the purpose of releasing an arrested person on bail or otherwise, have the same powers and be subject to the same provisions as an officer-in-charge of a police station.

⁷¹[Sec. 70. Power to summon persons to give evidence and produce documents.

(1) The proper officer under this Act shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry in the same manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (5 of 1908).

**71. Sec.70 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.
See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt.CT**

(2) Every such inquiry referred to in sub-section (1) shall be deemed to be a “judicial proceedings” within the meaning of section 193 and section 228 of the Indian Penal Code (45 of 1860).

⁷²[Sec. 71. Access to business premises.

(1) Any officer under this Act, authorised by the proper officer not below the rank of Joint Commissioner, shall have access to any place of business of a registered person to inspect books of account, documents, computers, computer programs, computer software whether installed in a computer or otherwise and such other things as he may require and which may be available at such place, for the purposes of carrying out any audit, scrutiny, verification and checks as may be necessary to safeguard the interest of revenue.

**72.Sec.71 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.
See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Addl.CCT or JCCT**

(2) Every person in charge of place referred to in sub-section (1) shall, on demand, make available to the officer authorised under sub-section (1) or the audit party deputed by the proper officer or a cost accountant or chartered accountant nominated under section 66—

- (i) such records as prepared or maintained by the registered person and declared to the proper officer in such manner as may be prescribed;
- (ii) trial balance or its equivalent;
- (iii) statements of annual financial accounts, duly audited, wherever required;
- (iv) cost audit report, if any, under section 148 of the Companies Act, 2013 (18 of 2013) ;
- (v) the income-tax audit report, if any, under section 44AB of the Income-tax Act, 1961 (43 of 1961) ; and
- (vi) any other relevant record,

for the scrutiny by the officer or audit party or the chartered accountant or cost accountant within a period not exceeding fifteen working days from the day when such demand is made, or such further period as may be allowed by the said officer or the audit party or the chartered accountant or cost accountant.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Addl.CCT or JCCT

⁷³Sec.72. Officers to assist proper officers.

(1) All officers of Police, Railways, Customs, and those officers engaged in the collection of land revenue, including village officers, officers of State tax and officers of Union territory tax shall assist the proper officers in the implementation of this Act.

(2) The Government may, by notification, empower and require any other class of officers to assist the proper officers in the implementation of this Act when called upon to do so by the Commissioner.

73. Sec.72 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

CHAPTER XV

DEMANDS AND RECOVERY

⁷⁴[Sec.73. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful-misstatement or suppression of facts.

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilized for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made there under.

[**Note: See Rules 100(2), 117(3), 121, 142, Summary of SCN in Form GST DRC-01**]

74. Sec.73 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt. CT,

Circular No. 31/05/2018 – GST, Dated the 9th February 2018

Monetary limit of the amount of tax not exceeding Rs 10/20 lakh for issuance of SCN and passing of orders U/S. 73 & 74 by Supt. of CT, Above Rs. 10 / 20 lakhs and not exceeding Rs 1/ 2crores by DC/AC CT & Above Rs. 1 / 2 crores without any limit by Addl./JC CT

(2) The proper officer shall issue the notice under sub-section (1) at least three months prior to the time limit specified in sub-section (10) for issuance of order.

[See Sec.73(10)- Three year]

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt. CT

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

[**Note: See Rule 142, Summary of Statement in Form GST DRC-02**]

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt. CT

(4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub-section (3), pay the amount of tax along with interest payable thereon under section 50 on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

[Note: See Rule 142(2), Payment made voluntarily in Form GST DRC-03 & Ack. of acceptance of payment made voluntarily in Form GST DRC- 04]

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt. CT

(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1) or, as the case may be, the statement under sub-section (3), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made there under.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt. CT

(7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt. CT

(8) Where any person chargeable with tax under sub-section (1) or sub-section (3) pays the said tax along with interest payable under section 50 within thirty days of issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

[Note: See Rule 142(3), Payment made voluntarily in Form GST DRC-03 & Order (Intimation of conclusion of proceedings) in Form GST DRC- 05]

(9) The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.

[Note: See Rule 142(4), Summary of SCN in Form GST DRC-01 & Reply to SCN in Form GST DRC- 06]

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt. CT

(10) The proper officer shall issue the order under sub-section (9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund. **[See Sec.73(2)]**

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Supt. CT

(11) Notwithstanding anything contained in sub-section (6) or sub-section (8), penalty under sub-section (9) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.

See Circular No. 76/50/2018-GST, Dt.31st December'2018, Sec.142(2), N.NO.50/2018,

⁷⁵[Sec.74. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any wilful-misstatement or suppression of facts.

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any willful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.

[**Note: See Rules 100(2), 117(3), 121, 142, Summary of SCN in Form GST DRC-01**]
See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT,
Circular No. 31/05/2018 – GST, Dated the 9th February 2018-Supt. CT,
Monetary limit of the amount of tax not exceeding Rs 10/20 lakh for issuance of SCN and passing of orders U/S. 73 & 74 by Supt. of CT, Above Rs. 10 / 20 lakhs and not exceeding Rs 1/ 2crores by DC/AC CT & Above Rs. 1 / 2 crores without any limit by Addl./JC CT

75. Sec.74 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The proper officer shall issue the notice under sub-section (1) at least six months prior to the time limit specified in sub-section (10) for issuance of order. **[See Sec.74(10) – Five year]**

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT
Circular No. 31/05/2018 – GST, Dated the 9th February 2018-Supt. CT,

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

[**Note: See Rule 142, Summary of Statement in Form GST DRC-02**]
See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT;
Circular No. 31/05/2018 – GST, Dated the 9th February 2018-Supt. CT,

(4) The service of statement under sub-section (3) shall be deemed to be service of notice under sub-section (1) of section 73, subject to the condition that the grounds relied upon in the said statement, except the ground of fraud, or any wilful-misstatement or suppression of facts to evade tax, for periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The person chargeable with tax may, before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent. of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

[**Note: See Rule 142(2), Payment made voluntarily in Form GST DRC-03**
& Ack. of acceptance of payment made voluntarily in Form GST DRC- 04]
See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT,
Circular No. 31/05/2018 – GST, Dated the 9th February 2018-Supt. CT,

(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made there under.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT,
Circular No. 31/05/2018 – GST, Dated the 9th February 2018-Supt. CT,

(7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT,
Circular No. 31/05/2018 – GST, Dated the 9th February 2018-Supt. CT,

(8) Where any person chargeable with tax under sub-section (1) pays the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five percent. of such tax within thirty days of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded.

[Note: See Rule 142(3), Payment made voluntarily in Form GST DRC-03 & Order (Intimation of conclusion of proceedings) in Form GST DRC- 05]

(9) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

[Note: See Rule 142(4), Summary of SCN in Form GST DRC-01 & Reply to SCN in Form GST DRC- 06]

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT,
Circular No. 31/05/2018 – GST, Dated the 9th February 2018-Supt. CT,

(10) The proper officer shall issue the order under sub-section (9) within a period of five years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within five years from the date of erroneous refund. **[See Sec.74(2)]**

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT,
Circular No. 31/05/2018 – GST, Dated the 9th February 2018-Supt. CT,

(11) Where any person served with an order issued under sub-section (9) pays the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty percent. of such tax within thirty days of communication of the order, all proceedings in respect of the said notice shall be deemed to be concluded.

Explanation 1.—For the purposes of section 73 and this section,—

(i) the expression “all proceedings in respect of the said notice” shall not include proceedings under section 132;

(ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under section 73 or section 74, the proceedings against all the persons liable to pay penalty under ***[sections 122 and 125]*** are deemed to be concluded.

***Substituted for the words and figures “sections 122,125, 129 and 130” by the Finance Act, 2021 No.13 of 2021 , dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021.**

Explanation 2.—For the purposes of this Act, the expression “suppression” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made there under, or failure to furnish any information on being asked for, in writing, by the proper officer.

76 [Sec.75. General provisions relating to determination of tax.

(1) Where the service of notice or issuance of order is stayed by an order of a court or Appellate Tribunal, the period of such stay shall be excluded in computing the period specified in sub-sections (2) and (10) of section 73 or sub-sections (2) and (10) of section 74, as the case may be.

76. Sec.75 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) Where any Appellate Authority or Appellate Tribunal or court concludes that the notice issued under sub-section (1) of section 74 is not sustainable for the reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the proper officer shall determine the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73.

(3) Where any order is required to be issued in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court, such order shall be issued within two years from the date of communication of the said direction.

(4) An opportunity of hearing shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person.

(5) The proper officer shall, if sufficient cause is shown by the person chargeable with tax, grant time to the said person and adjourn the hearing for reasons to be recorded in writing:

Provided that no such adjournment shall be granted for more than three times to a person during the proceedings.

(6) The proper officer, in his order, shall set out the relevant facts and the basis of his decision.

(7) The amount of tax, interest and penalty demanded in the order shall not be in excess of the amount specified in the notice and no demand shall be confirmed on the grounds other than the grounds specified in the notice.

(8) Where the Appellate Authority or Appellate Tribunal or court modifies the amount of tax determined by the proper officer, the amount of interest and penalty shall stand modified accordingly, taking into account the amount of tax so modified.

(9) The interest on the tax short paid or not paid shall be payable whether or not specified in the order determining the tax liability.

(10) The adjudication proceedings shall be deemed to be concluded, if the order is not issued within three years as provided for in sub-section (10) of section 73 or within five years as provided for in sub-section (10) of section 74.

(11) An issue on which the Appellate Authority or the Appellate Tribunal or the High Court has given its decision which is prejudicial to the interest of revenue in some other proceedings and an appeal to the Appellate Tribunal or the High Court or the Supreme Court against such decision of the Appellate Authority or the Appellate Tribunal or the High Court is pending, the period spent between the date of the decision of the Appellate Authority and that of the Appellate Tribunal or the date of decision of the Appellate Tribunal and that of the High Court or the date of the decision of the High Court and that of the Supreme Court shall be excluded in computing the period referred to in sub-section (10) of section 73 or sub-section (10) of section 74 where proceedings are initiated by way of issue of a show cause notice under the said sections.

(12) Notwithstanding anything contained in section 73 or section 74, where any amount of self-assessed tax in accordance with a return furnished under section 39 remains unpaid, either wholly or partly, or any amount of interest payable on such tax remains unpaid, the same shall be recovered under the provisions of section 79.

[Explanation.**—For the purposes of this sub-section, the expression "self-assessed tax" shall include the tax payable in respect of details of outward supplies furnished under section 37, but not included in the return furnished under section 39. **]

***Inserted the *Explanation* by the Finance Act, 2021 No.13 of 2021, dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021.. See Circular No.01/2022-GST, Dt.07th Jan'2022, Sec. 79**

(13) Where any penalty is imposed under section 73 or section 74, no penalty for the same act or omission shall be imposed on the same person under any other provision of this Act.

77[Sec.76. Tax collected but not paid to Government.

(1) Notwithstanding anything to the contrary contained in any order or direction of any Appellate Authority or Appellate Tribunal or court or in any other provisions of this Act or the rules made there under or any other law for the time being in force, every person who has collected from any other person any amount as representing the tax under this Act, and has not paid the said amount to the Government, shall forthwith pay the said amount to the Government, irrespective of whether the supplies in respect of which such amount was collected are taxable or not.

77. Sec.76 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) Where any amount is required to be paid to the Government under sub-section (1), and which has not been so paid, the proper officer may serve on the person liable to pay such amount a notice requiring him to show cause as to why the said amount as specified in the notice, should not be paid by him to the Government and why a penalty equivalent to the amount specified in the notice should not be imposed on him under the provisions of this Act.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

(3) The proper officer shall, after considering the representation, if any, made by the person on whom the notice is served under sub-section (2), determine the amount due from such person and thereupon such person shall pay the amount so determined.

[**Note: See Rule 142(4), Summary of SCN in Form GST DRC-01 & Reply to SCN in Form GST DRC- 06]**

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

(4) The person referred to in sub-section (1) shall in addition to paying the amount referred to in sub-section (1) or sub-section (3) also be liable to pay interest thereon at the rate specified under section 50 from the date such amount was collected by him to the date such amount is paid by him to the Government.

(5) An opportunity of hearing shall be granted where a request is received in writing from the person to whom the notice was issued to show cause.

(6) The proper officer shall issue an order within one year from the date of issue of the notice.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

(7) Where the issuance of order is stayed by an order of the court or Appellate Tribunal, the period of such stay shall be excluded in computing the period of one year.

(8) The proper officer, in his order, shall set out the relevant facts and the basis of his decision.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

(9) The amount paid to the Government under sub-section (1) or sub-section (3) shall be adjusted against the tax payable, if any, by the person in relation to the supplies referred to in sub-section (1).

(10) Where any surplus is left after the adjustment under sub-section (9), the amount of such surplus shall either be credited to the Fund or refunded to the person who has borne the incidence of such amount.

(11) The person who has borne the incidence of the amount may apply for the refund of the same in accordance with the provisions of section 54.

⁷⁸[Sec.77. Tax wrongfully collected and paid to Central Government or State Government.

(1) A registered person who has paid the Central tax and State tax or, as the case may be, the Central tax and the Union territory tax on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply, shall be refunded the amount of taxes so paid in such manner and subject to such conditions as may be prescribed.

78. Sec.77 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) A registered person who has paid integrated tax on a transaction considered by him to be an inter-State supply, but which is subsequently held to be an intra-State supply, shall not be required to pay any interest on the amount of central tax and State tax or, as the case may be, the Central tax and the Union territory tax payable.

See Circular No. 162/18/2021-GST, Dt. 25th September, 2021,-Refund of tax specified in section 77(1) of the CGST Act and section 19(1) of the IGST Act, N. No. 35/2021-Central Tax dated 24.09.2021. The said sub-rule (1A) of rule 89.,

⁷⁹[Sec.78. Initiation of recovery proceedings.

Any amount payable by a taxable person in pursuance of an order passed under this Act shall be paid by such person within a period of three months from the date of service of such order failing which recovery proceedings shall be initiated:

Provided that where the proper officer considers it expedient in the interest of revenue, he may, for reasons to be recorded in writing, require the said taxable person to make such payment within such period less than a period of three months as may be specified by him.

79. Sec.78 came into force on 01-07-2017, Noti.No.9/2017-CT,dt.28-06-2017.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Prinl. CCT or JCCT

⁸⁰[Sec79. Recovery of tax.

(1) Where any amount payable by a person to the Government under any of the provisions of this Act or the rules made there under is not paid, the proper officer shall proceed to recover the amount by one or more of the following modes, namely:–

80. Sec.79 came into force on 01-07-2017, vide Noto.No.9/2017-CT, dt.28-06-2017.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT,

Circular No. 42/16/2018-GST, Dated the 13th April, 2018- for recovery of arrears under the existing law and reversal of inadmissible ITC, , Circular No. 58/32/2018-GST, Dated the 4th September,2018, Circular No.01/2022-GST, Dt.07th Jan'2022, Sec. 75(12),

(a) the proper officer may deduct or may require any other specified officer to deduct the amount so payable from any money owing to such person which may be under the control of the proper officer or such other specified officer;

[Note: See Rule 143, -Recovery by deduction from any money owed, Order for recovery through specified officer under section 79 in Form GST DRC-09]

(b) the proper officer may recover or may require any other specified officer to recover the amount so payable by detaining and selling any goods belonging to such person which are under the control of the proper officer or such other specified officer;

[Note: See Rule 144, Notice for Auction of Goods in Form GST DRC-10, Notice to successful bidder in Form GST DRC-11, Sale Certificate in Form GST DRC-12]

(c) (i) the proper officer may, by a notice in writing, require any other person from whom money is due or may become due to such person or who holds or may subsequently hold money for or on account of such person, to pay to the Government either forthwith upon the money becoming due or being held, or within the time specified in the notice not being before the money becomes due or is held, so much of the money as is sufficient to pay the amount due from such person or the whole of the money when it is equal to or less than that amount;

(ii) every person to whom the notice is issued under sub-clause (i) shall be bound to comply with such notice, and in particular, where any such notice is issued to a post office, banking company or an insurer, it shall not be necessary to produce any pass book, deposit

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receipt, policy or any other document for the purpose of any entry, endorsement or the like being made before payment is made, notwithstanding any rule, practice or requirement to the contrary;

(iii) in case the person to whom a notice under sub-clause (i) has been issued, fails to make the payment in pursuance thereof to the Government, he shall be deemed to be a defaulter in respect of the amount specified in the notice and all the consequences of this Act or the rules made there under shall follow;

(iv) the officer issuing a notice under sub-clause (i) may, at any time, amend or revoke such notice or extend the time for making any payment in pursuance of the notice;

(v) any person making any payment in compliance with a notice issued under sub-clause (i) shall be deemed to have made the payment under the authority of the person in default and such payment being credited to the Government shall be deemed to constitute a good and sufficient discharge of the liability of such person to the person in default to the extent of the amount specified in the receipt;

(vi) any person discharging any liability to the person in default after service on him of the notice issued under sub-clause (i) shall be personally liable to the Government to the extent of the liability discharged or to the extent of the liability of the person in default for tax, interest and penalty, whichever is less;

(vii) where a person on whom a notice is served under sub-clause (i) proves to the satisfaction of the officer issuing the notice that the money demanded or any part thereof was not due to the person in default or that he did not hold any money for or on account of the person in default, at the time the notice was served on him, nor is the money demanded or any part thereof, likely to become due to the said person or be held for or on account of such person, nothing contained in this section shall be deemed to require the person on whom the notice has been served to pay to the Government any such money or part thereof;

[**Note: See Rule 145, Recovery from a third person in Forms GST DRC-13 & Certificate of Payment to a Third Person in Forms GST DRC-14**]

(d) the proper officer may, in accordance with the rules to be made in this behalf, distrain any movable or immovable property belonging to or under the control of such person, and detain the same until the amount payable is paid; and in case, any part of the said amount payable or of the cost of the distress or keeping of the property, remains unpaid for a period of thirty days next after any such distress, may cause the said property to be sold and with the proceeds of such sale, may satisfy the amount payable and the costs including cost of sale remaining unpaid and shall render the surplus amount, if any, to such person;

[**Note: See Rule 147, Recovery by sale of movable or immovable property & Rule 151- Attachment of debts and shares, etc in Forms GST DRC-16 & 17,**

(e) the proper officer may prepare a certificate signed by him specifying the amount due from such person and send it to the Collector of the district in which such person owns any property or resides or carries on his business or to any officer authorised by the Government and the said

Collector or the said officer, on receipt of such certificate, shall proceed to recover from such person the amount specified there under as if it were an arrear of land revenue;

[**Note: See Rule 155, Recovery through land revenue authority in Form GST DRC-18 (Certificate action)**]

(f) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the proper officer may file an application to the appropriate Magistrate and such Magistrate shall proceed to recover from such person the amount specified there under as if it were a fine imposed by him.

[**Note: See Rule 156, Recovery through court in Form GST DRC-19 (Application to the Magistrate for Recovery as Fine)**]

(2) Where the terms of any bond or other instrument executed under this Act or any rules or regulations made there under provide that any amount due under such instrument may be recovered in the manner laid down in sub-section (1), the amount may, without prejudice to any other mode of recovery, be recovered in accordance with the provisions of that sub-section.

(3) Where any amount of tax, interest or penalty is payable by a person to the Government under any of the provisions of this Act or the rules made there under and which remains unpaid, the proper officer of State tax or Union territory tax, during the course of recovery of said tax arrears, may recover the amount from the said person as if it were an arrear of State tax or Union territory tax and credit the amount so recovered to the account of the Government.

(4) Where the amount recovered under sub-section (3) is less than the amount due to the Central Government and State Government, the amount to be credited to the account of the respective Governments shall be in proportion to the amount due to each such Government.

80a **Explanation.- For the purposes of this section, the word person shall include “distinct persons” as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25.**

80a. Inserted the Explanation by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019-(CT), Dt. 29-01-2019

81 **Sec.80. Payment of tax and other amount in instalments.**

On an application filed by a taxable person, the Commissioner may, for reasons to be recorded in writing, extend the time for payment or allow payment of any amount due under this Act, other than the amount due as per the liability self-assessed in any return, by such person in monthly instalments not exceeding twenty four, subject to payment of interest under section 50 and subject to such conditions and limitations as may be prescribed:

81. Sec.80 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

Provided that where there is default in payment of any one instalment on its due date, the whole outstanding balance payable on such date shall become due and payable forthwith and shall, without any further notice being served on the person, be liable for recovery.

[**Note: See Rule 158, Forms GST DRC-20 & 21**]

⁸²[Sec.81. Transfer of property to be void in certain cases.

Where a person, after any amount has become due from him, creates a charge on or parts with the property belonging to him or in his possession by way of sale, mortgage, exchange, or any other mode of transfer whatsoever of any of his properties in favour of any other person with the intention of defrauding the Government revenue, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the said person:

82. Sec.81 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

Provided that, such charge or transfer shall not be void if it is made for adequate consideration, in good faith and without notice of the pendency of such proceedings under this Act or without notice of such tax or other sum payable by the said person, or with the previous permission of the proper officer.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Addl.CCT or JCCT

⁸³[Sec.82. Tax to be first charge on property.

Notwithstanding anything to the contrary contained in any law for the time being in force, save as otherwise provided in the Insolvency and Bankruptcy Code, 2016(31 of 2016), any amount payable by a taxable person or any other person on account of tax, interest or penalty which he is liable to pay to the Government shall be a first charge on the property of such taxable person or such person.

83.Sec.82 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

⁸⁴[Sec.83. Provisional attachment to protect revenue in certain cases.

[** (1) Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as may be prescribed.**]

***Substituted the sub-section “(1) Where during the pendency of any proceedings under section 62 or section 63 or section 64 or section 67 or section 73 or section 74, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary so to do, he may, by order in writing attach provisionally any property, including bank account, belonging to the taxable person in such manner as may be prescribed.” by the Finance Act, 2021 No.13 of 2021, dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021.**

84. Sec.83 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1).

[**Note: See Rule 159, Forms GST DRC-22 & 23**]

⁸⁵[Sec.84. Continuation and validation of certain recovery proceedings.

Where any notice of demand in respect of any tax, penalty, interest or any other amount payable under this Act, (hereafter in this section referred to as “Government dues”), is served upon any taxable person or any other person and any appeal or revision application is filed or any other proceedings is initiated in respect of such Government dues, then—

85. Sec.84 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(a) where such Government dues are enhanced in such appeal, revision or other proceedings, the Commissioner shall serve upon the taxable person or any other person another notice of demand in respect of the amount by which such Government dues are enhanced and any recovery proceedings in relation to such Government dues as are covered by the notice of demand served upon him before the disposal of such appeal, revision or other proceedings may, without the service of any fresh notice of demand, be continued from the stage at which such proceedings stood immediately before such disposal;

(b) where such Government dues are reduced in such appeal, revision or in other proceedings—

(i) it shall not be necessary for the Commissioner to serve upon the taxable person a fresh notice of demand;

(ii) the Commissioner shall give intimation of such reduction to him and to the appropriate authority with whom recovery proceedings is pending;

(iii) any recovery proceedings initiated on the basis of the demand served upon him prior to the disposal of such appeal, revision or other proceedings may be continued in relation to the amount so reduced from the stage at which such proceedings stood immediately before such disposal.

[Note: See Rule 161, Form GST DRC-25]

CHAPTER XVI

LIABILITY TO PAY IN CERTAIN CASES

⁸⁶[Sec.85. Liability in case of transfer of business.

(1) Where a taxable person, liable to pay tax under this Act, transfers his business in whole or in part, by sale, gift, lease, leave and license, hire or in any other manner whatsoever, the taxable person and the person to whom the business is so transferred shall, jointly and severally, be liable wholly or to the extent of such transfer, to pay the tax, interest or any penalty due from the taxable person upto the time of such transfer, whether such tax, interest or penalty has been determined before such transfer, but has remained unpaid or is determined thereafter.

[**Note: See Circular No. 96/15/2019-GST, Dated 28th March, 2019.**]

86. Sec.85 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) Where the transferee of a business referred to in sub-section (1) carries on such business either in his own name or in some other name, he shall be liable to pay tax on the supply of goods or services or both effected by him with effect from the date of such transfer and shall, if he is a registered person under this Act, apply within the prescribed time for amendment of his certificate of registration.

⁸⁷[Sec.86. Liability of agent and principal.

Where an agent supplies or receives any taxable goods on behalf of his principal, such agent and his principal shall, jointly and severally, be liable to pay the tax payable on such goods under this Act.

**87. Sec.86 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.
See Circular No.57/31/2018-GST dated 4th September,2018,
Circular No. 73/47/2018-GST, Dated the 5th November,2018**

⁸⁸[Sec.87. Liability in case of amalgamation or merger of companies.

(1) When two or more companies are amalgamated or merged in pursuance of an order of court or of Tribunal or otherwise and the order is to take effect from a date earlier to the date of the order and any two or more of such companies have supplied or received any goods or services or both to or from each other during the period commencing on the date from which the order takes effect till the date of the order, then such transactions of supply and receipt shall be included in the turnover of supply or receipt of the respective companies and they shall be liable to pay tax accordingly.

88. Sec.87 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) Notwithstanding anything contained in the said order, for the purposes of this Act, the said two or more companies shall be treated as distinct companies for the period up to the date of the said order and the registration certificates of the said companies shall be cancelled with effect from the date of the said order.

⁸⁹[Sec.88. Liability in case of company in liquidation.

(1) When any company is being wound up whether under the orders of a court or Tribunal or otherwise, every person appointed as receiver of any assets of a company (hereafter in this section referred to as the “liquidator”), shall, within thirty days after his appointment, give intimation of his appointment to the Commissioner.

[**Note: See Rule 160, Form GST DRC-24**]

89. Sec.88 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The Commissioner shall, after making such inquiry or calling for such information as he may deem fit, notify the liquidator within three months from the date on which he receives intimation of the appointment of the liquidator, the amount which in the opinion of the Commissioner would be sufficient to provide for any tax, interest or penalty which is then, or is likely thereafter to become, payable by the company.

(3) When any private company is wound up and any tax, interest or penalty determined under this Act on the company for any period, whether before or in the course of or after its liquidation, cannot be recovered, then every person who was a director of such company at any time during the period for which the tax was due shall, jointly and severally, be liable for the payment of such tax, interest or penalty, unless he proves to the satisfaction of the Commissioner that such non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company.

⁹⁰[Sec.89. Liability of directors of private company.

(1) Notwithstanding anything contained in the Companies Act, 2013(**18 of 2013**), where any tax, interest or penalty due from a private company in respect of any supply of goods or services or both for any period cannot be recovered, then, every person who was a director of the private company during such period shall, jointly and severally, be liable for the payment of such tax, interest or penalty unless he proves that the non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company.

90. Sec.89 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) Where a private company is converted into a public company and the tax, interest or penalty in respect of any supply of goods or services or both for any period during which such company was a private company cannot be recovered before such conversion, then, nothing contained in sub-section (1) shall apply to any person who was a director of such private company in relation to any tax, interest or penalty in respect of such supply of goods or services or both of such private company:

Provided that nothing contained in this sub-section shall apply to any personal penalty imposed on such director.

⁹¹[Sec.90. Liability of partners of firm to pay tax.

Notwithstanding any contract to the contrary and any other law for the time being in force, where any firm is liable to pay any tax, interest or penalty under this Act, the firm and each of the partners of the firm shall, jointly and severally, be liable for such payment:

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91. Sec.90 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017

Provided that where any partner retires from the firm, he or the firm, shall intimate the date of retirement of the said partner to the Commissioner by a notice in that behalf in writing and such partner shall be liable to pay tax, interest or penalty due up to the date of his retirement whether determined or not, on that date:

Provided further that if no such intimation is given within one month from the date of retirement, the liability of such partner under the first proviso shall continue until the date on which such intimation is received by the Commissioner.

⁹²[Sec.91. Liability of guardians, trustees, etc.

Where the business in respect of which any tax, interest or penalty is payable under this Act is carried on by any guardian, trustee or agent of a minor or other incapacitated person on behalf of and for the benefit of such minor or other incapacitated person, the tax, interest or penalty shall be levied upon and recoverable from such guardian, trustee or agent in like manner and to the same extent as it would be determined and recoverable from any such minor or other incapacitated person, as if he were a major or capacitated person and as if he were conducting the business himself, and all the provisions of this Act or the rules made there under shall apply accordingly.

92. Sec.91 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

See Circular No.57/31/2018-GST dated 4th September,2018,
Circular No. 73/47/2018-GST, Dated the 5th November,2018

⁹³[Sec.92. Liability of Court of Wards, etc.

Where the estate or any portion of the estate of a taxable person owning a business in respect of which any tax, interest or penalty is payable under this Act is under the control of the Court of Wards, the Administrator General, the Official Trustee or any receiver or manager (including any person, whatever be his designation, who in fact manages the business) appointed by or under any order of a court, the tax, interest or penalty shall be levied upon and be recoverable from such Court of Wards, Administrator General, Official Trustee, receiver or manager in like manner and to the same extent as it would be determined and be recoverable from the taxable person as if he were conducting the business himself, and all the provisions of this Act or the rules made there under shall apply accordingly.

93. Sec.92 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

⁹⁴[Sec.93. Special provisions regarding liability to pay tax, interest or penalty in certain cases.

(I) Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016(31of 2016), where a person, liable to pay tax, interest or penalty under this Act, dies, then—

94. Sec.93 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(a) if a business carried on by the person is continued after his death by his legal representative or any other person, such legal representative or other person, shall be liable to pay tax, interest or penalty due from such person under this Act; and

(b) if the business carried on by the person is discontinued, whether before or after his death, his legal representative shall be liable to pay, out of the estate of the deceased, to the extent to which the estate is capable of meeting the charge, the tax, interest or penalty due from such person under this Act, whether such tax, interest or penalty has been determined before his death but has remained unpaid or is determined after his death.

(2) Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016 (**31of 2016**), where a taxable person, liable to pay tax, interest or penalty under this Act, is a Hindu Undivided Family or an association of persons and the property of the Hindu Undivided Family or the association of persons is partitioned amongst the various members or groups of members, then, each member or group of members shall, jointly and severally, be liable to pay the tax, interest or penalty due from the taxable person under this Act up to the time of the partition whether such tax, penalty or interest has been determined before partition but has remained unpaid or is determined after the partition.

(3) Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016 (**31of 2016**), where a taxable person, liable to pay tax, interest or penalty under this Act, is a firm, and the firm is dissolved, then, every person who was a partner shall, jointly and severally, be liable to pay the tax, interest or penalty due from the firm under this Act up to the time of dissolution whether such tax, interest or penalty has been determined before the dissolution, but has remained unpaid or is determined after dissolution.

(4) Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016 (**31of 2016**), where a taxable person liable to pay tax, interest or penalty under this Act,—

(a) is the guardian of a ward on whose behalf the business is carried on by the guardian; or

(b) is a trustee who carries on the business under a trust for a beneficiary, then, if the guardianship or trust is terminated, the ward or the beneficiary shall be liable to pay the tax, interest or penalty due from the taxable person upto the time of the termination of the guardianship or trust, whether such tax, interest or penalty has been determined before the termination of guardianship or trust but has remained unpaid or is determined thereafter.

⁹⁵**[Sec.94. Liability in other cases.**

(I) Where a taxable person is a firm or an association of persons or a Hindu Undivided Family and such firm, association or family has discontinued business—

95. Sec.94 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(a) the tax, interest or penalty payable under this Act by such firm, association or family up to the date of such discontinuance may be determined as if no such discontinuance had taken place; and

(b) every person who, at the time of such discontinuance, was a partner of such firm, or a member of such association or family, shall, notwithstanding such discontinuance, jointly and severally, be liable for the payment of tax and interest determined and penalty imposed and payable by such firm, association or family, whether such tax and interest has been determined or penalty imposed prior to or after such discontinuance and subject as

aforesaid, the provisions of this Act shall, so far as may be, apply as if every such person or partner or member were himself a taxable person.

(2) Where a change has occurred in the constitution of a firm or an association of persons, the partners of the firm or members of association, as it existed before and as it exists after the reconstitution, shall, without prejudice to the provisions of section 90, jointly and severally, be liable to pay tax, interest or penalty due from such firm or association for any period before its reconstitution.

(3) The provisions of sub-section (1) shall, so far as may be, apply where the taxable person, being a firm or association of persons is dissolved or where the taxable person, being a Hindu Undivided Family, has effected partition with respect to the business carried on by it and accordingly references in that sub-section to discontinuance shall be construed as reference to dissolution or to partition.

Explanation.—For the purposes of this Chapter,—

(i) a “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (**6 of 2009**) shall also be considered as a firm;

(ii) “court” means the District Court, High Court or Supreme Court.

CHAPTER XVII
ADVANCE RULING

⁹⁶[Sec.95. Definitions.

In this Chapter, unless the context otherwise requires,—

(a) “advance ruling” means a decision provided by the Authority or the Appellate Authority ^{96a}**or the National Appellate Authority** to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100 ^{96b}**or of section 101C**, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;

^{96a}.Inserted after the words by the Finance (No.2) Act No.23, dt.01.08.2018, dt.01.08.2019.

^{96b}.Inserted after the words by the Finance (No.2) Act No.23, dt.01.08.2018, dt.01.08.2019.

(c) “Appellate Authority” means the Appellate Authority for Advance Ruling referred to in section 99;

(d) “applicant” means any person registered or desirous of obtaining registration under this Act;

(e) “application” means an application made to the Authority under sub-section (1) of section 97;

(e) “Authority” means the Authority for Advance Ruling referred to in section 96.

⁹⁶. Sec.95 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

^{96a}(f) **“National Appellate Authority” means the National Appellate Authority for Advance Ruling referred to in section 101A.**

^{96a}.Inserted clause by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.

⁹⁷[Sec.96. Authority for advance ruling.

Subject to the provisions of this Chapter, for the purposes of this Act, the Authority for advance ruling constituted under the provisions of a State Goods and Services Tax Act or Union Territory Goods and Services Tax Act shall be deemed to be the Authority for advance ruling in respect of that State or Union territory.

⁹⁷. Sec.96 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

⁹⁸[Sec.97. Application for advance ruling.

(1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.

[**Note: See Sec. 49, Rules 26, 104, Form GST ARA-01**]

⁹⁸. Sec.97 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

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(2) The question on which the advance ruling is sought under this Act, shall be in respect of,—

- (a) classification of any goods or services or both;
- (b) applicability of a notification issued under the provisions of this Act;
- (c) determination of time and value of supply of goods or services or both;
- (d) admissibility of input tax credit of tax paid or deemed to have been paid;
- (e) determination of the liability to pay tax on any goods or services or both;
- (f) whether applicant is required to be registered;
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

[**Note: See Sec. 103(1)(a)- Applicability of advance ruling.**]

⁹⁹[Sec.98. Procedure on receipt of application.

(1) On receipt of an application, the Authority shall cause a copy thereof to be forwarded to the concerned officer and, if necessary, call upon him to furnish the relevant records:

99. Sec.98 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

Provided that where any records have been called for by the Authority in any case, such records shall, as soon as possible, be returned to the said concerned officer.

(2) The Authority may, after examining the application and the records called for and after hearing the applicant or his authorised representative and the concerned officer or his authorised representative, by order, either admit or reject the application:

Provided that the Authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act:

Provided further that no application shall be rejected under this sub-section unless an opportunity of hearing has been given to the applicant:

Provided also that where the application is rejected, the reasons for such rejection shall be specified in the order.

(3) A copy of every order made under sub-section (2) shall be sent to the applicant and to the concerned officer.

(4) Where an application is admitted under sub-section (2), the Authority shall, after examining such further material as may be placed before it by the applicant or obtained by the

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Authority and after providing an opportunity of being heard to the applicant or his authorized representative as well as to the concerned officer or his authorised representative, pronounce its advance ruling on the question specified in the application.

(5) Where the members of the Authority differ on any question on which the advance ruling is sought, they shall state the point or points on which they differ and make a reference to the Appellate Authority for hearing and decision on such question.

(6) The Authority shall pronounce its advance ruling in writing within ninety days from the date of receipt of application.

[**Note: See Sec. 49, Rule 106, Forms GST ARA-02 & 03**]

(7) A copy of the advance ruling pronounced by the Authority duly signed by the members and certified in such manner as may be prescribed shall be sent to the applicant, the concerned officer and the jurisdictional officer after such pronouncement.

¹⁰⁰**[Sec.99. Appellate Authority for Advance Ruling.**

Subject to the provisions of this Chapter, for the purposes of this Act, the Appellate Authority for Advance Ruling constituted under the provisions of a State Goods and Services Tax Act or a Union Territory Goods and Services Tax Act shall be deemed to be the Appellate Authority in respect of that State or Union territory.

100. Sec.99 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

¹⁰¹**[Sec.100. Appeal to Appellate Authority.**

(1) The concerned officer, the jurisdictional officer or an applicant aggrieved by any advance ruling pronounced under sub-section (4) of section 98, may appeal to the Appellate Authority.

[**Note: See Rule 106(2),**]

101. Sec.100 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) Every appeal under this section shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the concerned officer, the jurisdictional officer and the applicant:

Provided that the Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period of thirty days, allow it to be presented within a further period not exceeding thirty days.

(3) Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed.

¹⁰²**[Sec.101. Orders of Appellate Authority.**

(1) The Appellate Authority may, after giving the parties to the appeal or reference an opportunity of being heard, pass such order as it thinks fit, confirming or modifying the ruling appealed against or referred to.

102. Sec.101 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The order referred to in sub-section (1) shall be passed within a period of ninety days from the date of filing of the appeal under section 100 or a reference under sub-section (5) of section 98.

(3) Where the members of the Appellate Authority differ on any point or points referred to in appeal or reference, it shall be deemed that no advance ruling can be issued in respect of the question under the appeal or reference.

(4) A copy of the advance ruling pronounced by the Appellate Authority duly signed by the Members and certified in such manner as may be prescribed shall be sent to the applicant, the concerned officer, the jurisdictional officer and to the Authority after such pronouncement.

^{102a} **Sec.101A. Constitution of National Appellate Authority for Advance Ruling:**

(1) The Government shall, on the recommendations of the Council, by notification, constitute, with effect from such date as may be specified therein, an Authority known as the National Appellate Authority for Advance Ruling for hearing appeals made under section 101B.

(2) The National Appellate Authority shall consist of—

(i) the President, who has been a Judge of the Supreme Court or is or has been the Chief Justice of a High Court, or is or has been a Judge of a High Court for a period not less than five years;

(ii) a Technical Member (Centre) who is or has been a member of Indian Revenue (Customs and Central Excise) Service, Group A, and has completed at least fifteen years of service in Group A;

(iii) a Technical Member (State) who is or has been an officer of the State Government not below the rank of Additional Commissioner of Value Added Tax or the Additional Commissioner of State tax with at least three years of experience in the administration of an existing law or the State Goods and Services Tax Act or in the field of finance and taxation.

(3) The President of the National Appellate Authority shall be appointed by the Government after consultation with the Chief Justice of India or his nominee:

Provided that in the event of the occurrence of any vacancy in the office of the President by the reason of his death, resignation or otherwise, the senior most Member of the National Appellate Authority shall act as the President until the date on which a new President, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office:

Provided further that where the President is unable to discharge his functions owing to absence, illness or any other cause, the senior most Member of the National Appellate Authority shall discharge the functions of the President until the date on which the President resumes his duties.

(4) The Technical Member (Centre) and Technical Member (State) of the National Appellate Authority shall be appointed by the Government on the recommendations of a Selection Committee consisting of such persons and in such manner as may be prescribed.

(5) No appointment of the Members of the National Appellate Authority shall be invalid merely by the reason of any vacancy or defect in the constitution of the Selection Committee.

(6) Before appointing any person as the President or Members of the National Appellate Authority, the Government shall satisfy itself that such person does not have any financial or other interests which are likely to prejudicially affect his functions as such President or Member.

(7) The salary, allowances and other terms and conditions of service of the President and the Members of the National Appellate Authority shall be such as may be prescribed:

Provided that neither salary and allowances nor other terms and conditions of service of the President or Members of the National Appellate Authority shall be varied to their disadvantage after their appointment.

(8) The President of the National Appellate Authority shall hold office for a term of three years from the date on which he enters upon his office, or until he attains the age of seventy years, whichever is earlier and shall also be eligible for reappointment.

(9) The Technical Member (Centre) or Technical Member (State) of the National Appellate Authority shall hold office for a term of five years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall also be eligible for reappointment.

(10) The President or any Member may, by notice in writing under his hand addressed to the Government, resign from his office:

Provided that the President or Member shall continue to hold office until the expiry of three months from the date of receipt of such notice by the Government, or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

(11) The Government may, after consultation with the Chief Justice of India, remove from the office such President or Member, who—

(a) has been adjudged an insolvent; or

(b) has been convicted of an offence which, in the opinion of such Government involves moral turpitude; or

(c) has become physically or mentally incapable of acting as such President or Member; or

(d) has acquired such financial or other interest as is likely to affect prejudicially his functions as such President or Member; or

(e) has so abused his position as to render his continuance in office prejudicial to the public interest:

Provided that the President or the Member shall not be removed on any of the grounds specified in clauses (d) and (e), unless he has been informed of the charges against him and has been given an opportunity of being heard.

(12) Without prejudice to the provisions of sub-section (11), the President and Technical Members of the National Appellate Authority shall not be removed from their office except by an order made by the Government on the ground of proven misbehaviour or incapacity after an inquiry made by a Judge of the Supreme Court nominated by the Chief Justice of India on a reference made to him by the Government and such President or Member had been given an opportunity of being heard.

(13) The Government, with the concurrence of the Chief Justice of India, may suspend from office, the President or Technical Members of the National Appellate Authority in respect of whom a reference has been made to the Judge of the Supreme Court under sub-section (12).

(14) Subject to the provisions of article 220 of the Constitution, the President or Members of the National Appellate Authority, on ceasing to hold their office, shall not be eligible to appear, act or plead before the National Appellate Authority where he was the President or, as the case may be, a Member.

Sec.101B. Appeal to National Appellate Authority:(1) Where, in respect of the questions referred to in sub-section (2) of section 97, conflicting Advance Rulings are given by the Appellate Authorities of two or more States or Union territories or both under sub-section (1) or sub-section (3) of section 101, any officer authorised by the Commissioner or an applicant, being distinct person referred to in section 25 aggrieved by such Advance Ruling, may prefer an appeal to National Appellate Authority:

Provided that the officer shall be from the States in which such Advance Rulings have been given.

(2) Every appeal under this section shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the applicants, concerned officers and jurisdictional officers:

Provided that the officer authorised by the Commissioner may file appeal within a period of ninety days from the date on which the ruling sought to be appealed against is communicated to the concerned officer or the jurisdictional officer:

Provided further that the National Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period of thirty days, or as the case may be, ninety days, allow such appeal to be presented within a further period not exceeding thirty days.

Explanation.—For removal of doubts, it is clarified that the period of thirty days or as the case may be, ninety days shall be counted from the date of communication of the last of the conflicting rulings sought to be appealed against.

(3) Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed.

Sec.101C. Order of National Appellate Authority: *(1)* The National Appellate Authority may, after giving an opportunity of being heard to the applicant, the officer authorised by the Commissioner, all Principal Chief Commissioners, Chief Commissioners of Central tax and Chief Commissioner and Commissioner of State tax of all States and Chief Commissioner and Commissioner of Union territory tax of all Union territories, pass such order as it thinks fit, confirming or modifying the rulings appealed against.

(2) If the members of the National Appellate Authority differ in opinion on any point, it shall be decided according to the opinion of the majority.

(3) The order referred to in sub-section (1) shall be passed as far as possible within a period of ninety days from the date of filing of the appeal under section 101B.

(4) A copy of the Advance Ruling pronounced by the National Appellate Authority shall be duly signed by the Members and certified in such manner as may be prescribed and shall be sent to the applicant, the officer authorised by the Commissioner, the Board, the Chief Commissioner and Commissioner of State tax of all States and Chief Commissioner and Commissioner of Union territory tax of all Union territories and to the Authority or Appellate Authority, as the case may be, after such pronouncement.

102a. Inserted the sections by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.

¹⁰³ **Sec.102. Rectification of advance ruling.**

The Authority or the Appellate Authority ^{103a} **or the National Appellate Authority** may amend any order passed by it under section 98 or section 101, ^{103c} **or section 101C, respectively,** so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority or the Appellate Authority ^{103b} **or the National Appellate Authority** on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, the applicant ^{103c} **appellant, the Authority or the Appellate Authority** within a period of six months from the date of the order:

103. Sec.102 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

103a. Inserted after the words by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.

103b. Inserted after the words by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.

103b. Inserted after the words by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.

103c. Subs the words "or the appellant" by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.

Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard.

¹⁰⁴Sec.103. Applicability of advance ruling.

(1) The advance ruling pronounced by the Authority or the Appellate Authority under this Chapter shall be binding only—

(a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of section 97 for advance ruling;

(b) on the concerned officer or the jurisdictional officer in respect of the applicant.

¹⁰⁴. Sec.103 came into on 01-07-2017, vide Noti.No.9/2017-CT, dt.08-06-2017.

^{104a}(1A) The Advance Ruling pronounced by the National Appellate Authority under this Chapter shall be binding on—

(a) the applicants, being distinct persons, who had sought the ruling under sub-section (1) of section 101B and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961 (43 of 1961.);

(b) the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961. (43 of 1961.)

^{104a}.Inserted the sub-section by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.

(2) The advance ruling referred to in sub-section (1) ^{104b}and sub-section (1A) shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.

^{104b}.Inserted the figure and letter by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.

¹⁰⁵Sec.104. Advance ruling to be void in certain circumstances.

(1) Where the Authority or the Appellate Authority finds that advance ruling pronounced by it under sub-section (4) of section 98 or under sub-section (1) ^{105a}or the National Appellate Authority of section 101 ^{105b}or under section 101C has been obtained by the applicant or the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void *ab-initio* and thereupon all the provisions of this Act or the rules made there under shall apply to the applicant or the appellant as if such advance ruling had never been made:

¹⁰⁵. Sec.104 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-017.

^{105a}.Inserted the words by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019,

^{105b}.Inserted the figure and letter by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.

Provided that no order shall be passed under this sub-section unless an opportunity of being heard has been given to the applicant or the appellant.

Explanation.—The period beginning with the date of such advance ruling and ending with the date of order under this sub-section shall be excluded while computing the period specified in sub-sections (2) and (10) of section 73 or sub-sections (2) and (10) of section 74.

(2) A copy of the order made under sub-section (1) shall be sent to the applicant, the concerned officer and the jurisdictional officer.

¹⁰⁶[Sec.105. ^{106a}[Powers of Authority, Appellate Authority and National Appellate Authority.]

106.Sec.105 came into force on 01-07-2017, vide Noti. No.9/2017-CT, dt.28-06-2017

106a.Subs the marginal heading “¹⁰⁶[105. Powers of Authority and Appellate Authority.]” by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.

(1) The Authority or the Appellate Authority ^{106b}**[or the National Appellate Authority]** shall, for the purpose of exercising its powers regarding—

(a) discovery and inspection;

(b) enforcing the attendance of any person and examining him on oath;

(c) issuing commissions and compelling production of books of account and other records,

have all the powers of a civil court under the Code of Civil Procedure, 1908.**(5 of 1908)**

(2) The Authority or the Appellate Authority ^{106b*}**[or the National Appellate Authority]** shall be deemed to be a civil court for the purposes of section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973**(2 of 1974)**, and every proceeding before the Authority or the Appellate Authority ^{106b**}**[or the National Appellate Authority]** shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228, and for the purpose of section 196 of the Indian Penal Code**(45 of 1860)**.

106b. Inserted the words by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.

106b*. Inserted the words by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.

106b. Inserted the words by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.**

¹⁰⁷[Sec.106. ^{107a}[Procedure of Authority, Appellate Authority and National Appellate Authority.]

107a. Subs the marginal heading “Procedure of Authority and Appellate Authority.

107. Sec.106 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.” by the finance (No.2) Act No.23 of 2019, dt.01.08.2019.

The Authority or the Appellate Authority ^{107b}**[or the National Appellate Authority]** shall, subject to the provisions of this Chapter, have power to regulate its own procedure.

107b. Inserted the words by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019.

CHAPTER XVIII

APPEALS AND REVISION

¹⁰⁸Sec.107. Appeals to Appellate Authority.

(1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

[**Note: See Rules 26, 108, 109, Forms GST APL-01, 02, 03**]

108. Sec.107 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

(2) The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or the Commissioner of Union territory tax, call for and examine the record of any proceedings in which an adjudicating authority has passed any decision or order under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, for the purpose of satisfying himself as to the legality or propriety of the said decision or order and may, by order, direct any officer subordinate to him to apply to the Appellate Authority within six months from the date of communication of the said decision or order for the determination of such points arising out of the said decision or order as may be specified by the Commissioner in his order.

[**Note: See Rule 109, Form GST APL-03,**]

(3) Where, in pursuance of an order under sub-section (2), the authorised officer makes an application to the Appellate Authority, such application shall be dealt with by the Appellate Authority as if it were an appeal made against the decision or order of the adjudicating authority and such authorised officer were an appellant and the provisions of this Act relating to appeals shall apply to such application.

(4) The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month.

(5) Every appeal under this section shall be in such form and shall be verified in such manner as may be prescribed.

(6) No appeal shall be filed under sub-section (1), unless the appellant has paid—

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(d) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order, ^{108a}**subject to a maximum of twenty-five crore rupees** in relation to which the appeal has been filed.

***[** Provided that no appeal shall be filed against an order under sub-section (3) of

section 129, unless a sum equal to twenty-five per cent. of the penalty has been paid by the appellant.*

*Proviso inserted **by the Finance Act, 2021 No.13 of 2021, dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021.**

108a. Inserted the words by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019-(CT), Dt.29-01-2019.

(7) Where the appellant has paid the amount under sub-section (6), the recovery proceedings for the balance amount shall be deemed to be stayed.

(8) The Appellate Authority shall give an opportunity to the appellant of being heard.

(9) The Appellate Authority may, if sufficient cause is shown at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal.

(10) The Appellate Authority may, at the time of hearing of an appeal, allow an appellant to add any ground of appeal not specified in the grounds of appeal, if it is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.

(11) The Appellate Authority shall, after making such further inquiry as may be necessary, pass such order, as it thinks just and proper, confirming, modifying or annulling the decision or order appealed against but shall not refer the case back to the adjudicating authority that passed the said decision or order:

Provided that an order enhancing any fee or penalty or fine in lieu of confiscation or confiscating goods of greater value or reducing the amount of refund or input tax credit shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order:

Provided further that where the Appellate Authority is of the opinion that any tax has not been paid or short-paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, no order requiring the appellant to pay such tax or input tax credit shall be passed unless the appellant is given notice to show cause against the proposed order and the order is passed within the time limit specified under section 73 or section 74.

[Note: See Rule 113, Form GST APL-04]

(12) The order of the Appellate Authority disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for such decision.

(13) The Appellate Authority shall, where it is possible to do so, hear and decide every appeal within a period of one year from the date on which it is filed:

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Provided that where the issuance of order is stayed by an order of a court or Tribunal, the period of such stay shall be excluded in computing the period of one year.

(14) On disposal of the appeal, the Appellate Authority shall communicate the order passed by it to the appellant, respondent and to the adjudicating authority.

(15) A copy of the order passed by the Appellate Authority shall also be sent to the jurisdictional Commissioner or the authority designated by him in this behalf and the jurisdictional Commissioner of State tax or Commissioner of Union Territory Tax or an authority designated by him in this behalf.

(16) Every order passed under this section shall, subject to the provisions of section 108 or section 113 or section 117 or section 118 be final and binding on the parties.

¹⁰⁹Sec.108. Powers of Revisional Authority.

(1) Subject to the provisions of section 121 and any rules made there under, the Revisional Authority may, on his own motion, or upon information received by him or on request from the Commissioner of State tax, or the Commissioner of Union territory tax, call for and examine the record of any proceedings, and if he considers that any decision or order passed under this Act or under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by any officer subordinate to him is erroneous in so far as it is prejudicial to the interest of revenue and is illegal or improper or has not taken into account certain material facts, whether available at the time of issuance of the said order or not or inconsequence of an observation by the Comptroller and Auditor General of India, he may, if necessary, stay the operation of such decision or order for such period as he deems fit and after giving the person concerned an opportunity of being heard and after making such further inquiry as may be necessary, pass such order, as he thinks just and proper, including enhancing or modifying or annulling the said decision or order.

[**Note: See Rule 109B, Forms GST RVN-01, GST APL-04**]

109. Sec.108 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The Revisional Authority shall not exercise any power under sub-section (1), if—

(a) the order has been subject to an appeal under section 107 or section 112 or section 117 or section 118; or

(b) the period specified under sub-section (2) of section 107 has not yet expired or more than three years have expired after the passing of the decision or order sought to be revised; or

(c) the order has already been taken for revision under this section at an earlier stage; or

(d) the order has been passed in exercise of the powers under sub-section (1):

Provided that the Revisional Authority may pass an order under sub-section (1) on any point which has not been raised and decided in an appeal referred to in clause (a) of sub-section (2), before

the expiry of a period of one year from the date of the order in such appeal or before the expiry of a period of three years referred to in clause (b) of that sub-section, whichever is later.

(3) Every order passed in revision under sub-section (1) shall, subject to the provisions of section 113 or section 117 or section 118, be final and binding on the parties.

(4) If the said decision or order involves an issue on which the Appellate Tribunal or the High Court has given its decision in some other proceedings and an appeal to the High Court or the Supreme Court against such decision of the Appellate Tribunal or the High Court is pending, the period spent between the date of the decision of the Appellate Tribunal and the date of the decision of the High Court or the date of the decision of the High Court and the date of the decision of the Supreme Court shall be excluded in computing the period of limitation referred to in clause (b) of sub-section (2) where proceedings for revision have been initiated by way of issue of a notice under this section.

(5) Where the issuance of an order under sub-section (1) is stayed by the order of a court or Appellate Tribunal, the period of such stay shall be excluded in computing the period of limitation referred to in clause (b) of sub-section (2).

(6) For the purposes of this section, the term,—

(i) “record” shall include all records relating to any proceedings under this Act available at the time of examination by the Revisional Authority;

(ii) “decision” shall include intimation given by any officer lower in rank than the Revisional Authority.

110 [Sec.109. Constitution of Appellate Tribunal and Benches thereof.

(1) The Government shall, on the recommendations of the Council, by notification, constitute with effect from such date as may be specified therein, an Appellate Tribunal known as the Goods and Services Tax Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority.

110. Sec.109 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The powers of the Appellate Tribunal shall be exercisable by the National Bench and Benches thereof (hereinafter in this Chapter referred to as “Regional Benches”), State Bench and Benches thereof (hereafter in this Chapter referred to as “Area Benches”).

(3) The National Bench of the Appellate Tribunal shall be situated at New Delhi which shall be presided over by the President and shall consist of one Technical Member (Centre) and one Technical Member (State).

(4) The Government shall, on the recommendations of the Council, by notification, constitute such number of Regional Benches as may be required and such Regional Benches shall consist of a Judicial Member, one Technical Member (Centre) and one Technical Member (State).

(5) The National Bench or Regional Benches of the Appellate Tribunal shall have jurisdiction to hear appeals against the orders passed by the Appellate Authority or the Revisional Authority in the cases where one of the issues involved relates to the place of supply.

(6) The Government shall, by notification, specify for each State or Union territory, ^{111a}[¹¹¹xxxx], a Bench of the Appellate Tribunal (hereafter in this Chapter, referred to as “State Bench”) for exercising the powers of the Appellate Tribunal within the concerned State or Union territory:

111a. Omitted the words “¹¹¹[except for the State of Jammu and Kashmir]” by the Finance Act, 2020 (No.12 of 2020), Dt.27-03-2020, w.e.f. 30-06-2020, by N.No.49/2020, CT, Dt.24-06-2020

111. Inserted the words by the CGST (Extension to J & K) Act, 2017 (No.26 of 2017) Dt.23-08-2017, w.e.f.08-07-2017.

^{112a-112}[xxxxx]

112a. Omitted the first proviso “¹¹²[Provided that for the State of Jammu and Kashmir, the State Bench of the Goods and Services Tax Appellate Tribunal constituted under this Act shall be the State Appellate Tribunal constituted under the Jammu and Kashmir Goods and Services Tax Act, 2017:]” by the Finance Act, 2020 (No.12 of 2020), Dt.27-03-2020, w.e.f. 30-06-2020, by N.No.49/2020, CT, Dt.24-06-2020

Provided further that the Government shall, on receipt of a request from any State Government, constitute such number of Area Benches in that State, as may be recommended by the Council:

112. Subs. For the words “**Provided that**” by the CGST (Extension to J & K) Act, 2017 (No.26 of 2017), Dt.23-08-2017, w.e.f.08-07-2017.

¹¹³**Provided also that** the Government may, on receipt of a request from any State, or on its own motion for a Union territory, notify the Appellate Tribunal in a State to act as the Appellate Tribunal for any other State or Union territory, as may be recommended by the Council, subject to such terms and conditions as may be prescribed.

113. Subs. for the word “**Provided further that**” by the CGST (Extension to J & K) Act, 2017 (No.26 of 2017), Dt. 23-08-2017, w.e.f.08-07-2017.

(7) The State Bench or Area Benches shall have jurisdiction to hear appeals against the orders passed by the Appellate Authority or the Revisional Authority in the cases involving matters other than those referred to in sub-section (5).

(8) The President and the State President shall, by general or special order, distribute the business or transfer cases among Regional Benches or, as the case may be, Area Benches in a State.

(9) Each State Bench and Area Benches of the Appellate Tribunal shall consist of a Judicial Member, one Technical Member (Centre) and one Technical Member (State) and the State Government may designate the senior most Judicial Member in a State as the State President.

(10) In the absence of a Member in any Bench due to vacancy or otherwise, any appeal may, with the approval of the President or, as the case may be, the State President, be heard by a Bench of two Members:

Provided that any appeal where the tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in any order appealed against, does not exceed five lakh rupees and which does not involve any question of law may, with the approval of the President and subject to such conditions as may be prescribed on the recommendations of the Council, be heard by a bench consisting of a single member.

(11) If the Members of the National Bench, Regional Benches, State Bench or Area Benches differ in opinion on any point or points, it shall be decided according to the opinion of the majority, if there is a majority, but if the Members are equally divided, they shall state the point or points on which they differ, and the case shall be referred by the President or as the case may be, State President for hearing on such point or points to one or more of the other Members of the National Bench, Regional Benches, State Bench or Area Benches and such point or points shall be decided according to the opinion of the majority of Members who have heard the case, including those who first heard it.

(12) The Government, in consultation with the President may, for the administrative convenience, transfer -

(a) any Judicial Member or a Member Technical (State) from one Bench to another Bench, whether National or Regional; or

(b) any Member Technical (Centre) from one Bench to another Bench, whether National, Regional, State or Area.

(13) The State Government, in consultation with the State President may, for the administrative convenience, transfer a Judicial Member or a Member Technical (State) from one Bench to another Bench within the State.

(14) No act or proceedings of the Appellate Tribunal shall be questioned or shall be invalid merely on the ground of the existence of any vacancy or defect in the constitution of the Appellate Tribunal.

¹¹⁴Sec.110. President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.

(1) A person shall not be qualified for appointment as—

(a) the President, unless he has been a Judge of the Supreme Court or is or has been the Chief Justice of a High Court, or is or has been a Judge of a High Court for a period not less than five years;

(b) a Judicial Member, unless he—

(i) has been a Judge of the High Court; or

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(ii) is or has been a District Judge qualified to be appointed as a Judge of a High Court; or

(iii) is or has been a Member of Indian Legal Service and has held a post not less than Additional Secretary for three years;

(c) a Technical Member (Centre) unless he is or has been a member of Indian Revenue (Customs and Central Excise) Service, Group A, and has completed at least fifteen years of service in Group A;

(d) a Technical Member (State) unless he is or has been an officer of the State Government not below the rank of Additional Commissioner of Value Added Tax or the State goods and services tax or such rank as may be notified by the concerned State Government on the recommendations of the Council with at least three years of experience in the administration of an existing law or the State Goods and Services Tax Act or in the field of finance and taxation.

114. Sec.110 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

(2) The President and the Judicial Members of the National Bench and the Regional Benches shall be appointed by the Government after consultation with the Chief Justice of India or his nominee:

Provided that in the event of the occurrence of any vacancy in the office of the President by reason of his death, resignation or otherwise, the senior most Member of the National Bench shall act as the President until the date on which a new President, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office:

Provided further that where the President is unable to discharge his functions owing to absence, illness or any other cause, the senior most Member of the National Bench shall discharge the functions of the President until the date on which the President resumes his duties.

(3) The Technical Member (Centre) and Technical Member (State) of the National Bench and Regional Benches shall be appointed by the Government on the recommendations of a Selection Committee consisting of such persons and in such manner as may be prescribed.

(4) The Judicial Member of the State Bench or Area Benches shall be appointed by the State Government after consultation with the Chief Justice of the High Court of the State or his nominee.

(5) The Technical Member (Centre) of the State Bench or Area Benches shall be appointed by the Central Government and Technical Member (State) of the State Bench or Area Benches shall be appointed by the State Government in such manner as may be prescribed.

(6) No appointment of the Members of the Appellate Tribunal shall be invalid merely by the reason of any vacancy or defect in the constitution of the Selection Committee.

(7) Before appointing any person as the President or Members of the Appellate Tribunal, the Central Government or, as the case may be, the State Government, shall satisfy itself that such person does not have any financial or other interests which are likely to prejudicially affect his functions as such President or Member.

(8) The salary, allowances and other terms and conditions of service of the President, State President and the Members of the Appellate Tribunal shall be such as may be prescribed:

Provided that neither salary and allowances nor other terms and conditions of service of the President, State President or Members of the Appellate Tribunal shall be varied to their disadvantage after their appointment.

(9) The President of the Appellate Tribunal shall hold office for a term of three years from the date on which he enters upon his office, or until he attains the age of seventy years, whichever is earlier and shall be eligible for reappointment.

(10) The Judicial Member of the Appellate Tribunal and the State President shall hold office for a term of three years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment.

(11) The Technical Member (Centre) or Technical Member (State) of the Appellate Tribunal shall hold office for a term of five years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment.

(12) The President, State President or any Member may, by notice in writing under his hand addressed to the Central Government or, as the case may be, the State Government resign from his office:

Provided that the President, State President or Member shall continue to hold office until the expiry of three months from the date of receipt of such notice by the Central Government, or, as the case may be, the State Government or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

(13) The Central Government may, after consultation with the Chief Justice of India, in case of the President, Judicial Members and Technical Members of the National Bench, Regional Benches or Technical Members (Centre) of the State Bench or Area Benches, and the State Government may, after consultation with the Chief Justice of High Court, in case of the State President, Judicial Members, Technical Members (State) of the State Bench or Area Benches, may remove from the office such President or Member, who -

(a) has been adjudged an insolvent; or

(b) has been convicted of an offence which, in the opinion of such Government involves moral turpitude; or

(c) has become physically or mentally incapable of acting as such President, State President or Member; or

(d) has acquired such financial or other interest as is likely to affect prejudicially his functions as such President, State President or Member; or

(e) has so abused his position as to render his continuance in office prejudicial to the public interest:

Provided that the President, State President or the Member shall not be removed on any of the grounds specified in clauses (d) and (e), unless he has been informed of the charges against him and has been given an opportunity of being heard.

(14) Without prejudice to the provisions of sub-section (13),—

(a) the President or a Judicial and Technical Member of the National Bench or Regional Benches, Technical Member (Centre) of the State Bench or Area Benches shall not be removed from their office except by an order made by the Central Government on the ground of proved misbehaviour or incapacity after an inquiry made by a Judge of the Supreme Court nominated by the Chief Justice of India on a reference made to him by the Central Government and of which the President or the said Member had been given an opportunity of being heard;

(b) the Judicial Member or Technical Member (State) of the State Bench or Area Benches shall not be removed from their office except by an order made by the State Government on the ground of proved misbehaviour or incapacity after an inquiry made by a Judge of the concerned High Court nominated by the Chief Justice of the concerned High Court on a reference made to him by the State Government and of which the said Member had been given an opportunity of being heard.

(15) The Central Government, with the concurrence of the Chief Justice of India, may suspend from office, the President or a Judicial or Technical Members of the National Bench or the Regional Benches or the Technical Member (Centre) of the State Bench or Area Benches in respect of whom a reference has been made to the Judge of the Supreme Court under sub-section (14).

(16) The State Government, with the concurrence of the Chief Justice of the High Court, may suspend from office, a Judicial Member or Technical Member (State) of the State Bench or Area Benches in respect of whom a reference has been made to the Judge of the High Court under sub-section (14).

(17) Subject to the provisions of article 220 of the Constitution, the President, State President or other Members, on ceasing to hold their office, shall not be eligible to appear, actor plead before the National Bench and the Regional Benches or the State Bench and the Area Benches thereof where he was the President or, as the case may be, a Member.

115 [Sec.111. Procedure before Appellate Tribunal.

(1) The Appellate Tribunal shall not, while disposing of any proceedings before it or an appeal before it, be bound by the procedure laid down in the Code of Civil Procedure, 1908 (**5 of 1908**), but shall be guided by the principles of natural justice and subject to the other provisions of this Act and the rules made thereunder, the Appellate Tribunal shall have power to regulate its own procedure.

115. Sec.111 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The Appellate Tribunal shall, for the purposes of discharging its functions under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 (**5 of 1908**), while trying a suit in respect of the following matters, namely:—

- (a) summoning and enforcing the attendance of any person and examining him on oath;
- (b) requiring the discovery and production of documents;
- (c) receiving evidence on affidavits;
- (d) subject to the provisions of sections 123 and 124 of the Indian Evidence Act, 1872 (**1 of 1872**), requisitioning any public record or document or a copy of such record or document from any office;
- (e) issuing commissions for the examination of witnesses or documents;
- (f) dismissing a representation for default or deciding it ex parte;
- (g) setting aside any order of dismissal of any representation for default or any order passed by it ex parte; and
- (h) any other matter which may be prescribed.

(3) Any order made by the Appellate Tribunal may be enforced by it in the same manner as if it were a decree made by a court in a suit pending therein, and it shall be lawful for the Appellate Tribunal to send for execution of its orders to the court within the local limits of whose jurisdiction,—

- (a) in the case of an order against a company, the registered office of the company is situated; or
- (b) in the case of an order against any other person, the person concerned voluntarily resides or carries on business or personally works for gain.

(4) All proceedings before the Appellate Tribunal shall be deemed to be judicial proceedings within the meaning of sections 193 and 228, and for the purposes of section 196 of the Indian Penal Code (**45 of 1860**), and the Appellate Tribunal shall be deemed to be civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (**2 of 1974**).

116[Sec.112. Appeals to Appellate Tribunal.

(1) Any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal.

[**Note: See Rules 26 & 110, Forms GST APL-05 & 06**], Circular No. 132/2/2020 – GST, Dt. 18th March, 2020-
Appeal in regard to non-constitution of Appellate Tribunal,
 116. Sec.112 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The Appellate Tribunal may, in its discretion, refuse to admit any such appeal where the tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined by such order, does not exceed fifty thousand rupees.

(3) The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or Commissioner of Union territory tax, call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act for the purpose of satisfying himself as to the legality or propriety of the said order and may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal within six months from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified by the Commissioner in his order.

[**Note: See Rule 111, Form GST APL-07**]

(4) Where in pursuance of an order under sub-section (3) the authorised officer makes an application to the Appellate Tribunal, such application shall be dealt with by the Appellate Tribunal as if it were an appeal made against the order under sub-section (11) of section 107 or under sub-section (1) of section 108 and the provisions of this Act shall apply to such application, as they apply in relation to appeals filed under sub-section (1).

(5) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within forty-five days of the receipt of notice, a memorandum of cross-objections, verified in the prescribed manner, against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal, as if it were an appeal presented within the time specified in sub-section (1).

[**Note: See Rule 110(2), Form GST APL-06**]

(6) The Appellate Tribunal may admit an appeal within three months after the expiry of the period referred to in sub-section (1), or permit the filing of a memorandum of cross-objections within forty-five days after the expiry of the period referred to in sub-section (5) if it is satisfied that there was sufficient cause for not presenting it within that period.

(7) An appeal to the Appellate Tribunal shall be in such form, verified in such manner and shall be accompanied by such fee, as may be prescribed.

(8) No appeal shall be filed under sub-section (1), unless the appellant has paid—

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him, and

(b) a sum equal to twenty percent of the remaining amount of tax in dispute, in addition to the amount paid under sub-section (6) of section 107, arising from the said order

116a **subject to a maximum of fifty crore rupees**, in relation to which the appeal has been filed.

116a. Inserted the words by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f. 01-02-2019 by N.No.02/2019-(CT), Dt.29-01-2019

(9) Where the appellant has paid the amount as per sub-section (8), the recovery proceedings for the balance amount shall be deemed to be stayed till the disposal of the appeal.

(10) Every application made before the Appellate Tribunal,—

- (a) in an appeal for rectification of error or for any other purpose; or
- (b) for restoration of an appeal or an application, shall be accompanied by such fees as may be prescribed.

117 **Sec.113. Orders of Appellate Tribunal.**

(1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the Appellate Authority, or the Revisional Authority or to the original adjudicating authority, with such directions as it may think fit, for a fresh adjudication or decision after taking additional evidence, if necessary.

117. Sec.113 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

(2) The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal.

(3) The Appellate Tribunal may amend any order passed by it under sub-section (1) so as to rectify any error apparent on the face of the record, if such error is noticed by it on its own accord, or is brought to its notice by the Commissioner or the Commissioner of State tax or the Commissioner of the Union territory tax or the other party to the appeal within a period of three months from the date of the order:

Provided that no amendment which has the effect of enhancing an assessment or reducing a refund or input tax credit or otherwise increasing the liability of the other party, shall be made under this sub-section, unless the party has been given an opportunity of being heard.

(4) The Appellate Tribunal shall, as far as possible, hear and decide every appeal within a period of one year from the date on which it is filed.

(5) The Appellate Tribunal shall send a copy of every order passed under this section to the Appellate Authority or the Revisional Authority, or the original adjudicating authority, as the case may be, the appellant and the jurisdictional Commissioner or the Commissioner of State tax or the Union territory tax.

- (4) Save as provided in section 117 or section 118, orders passed by the Appellate Tribunal on an appeal shall be final and binding on the parties.

118 [Sec. 114. Financial and administrative powers of President.

The President shall exercise such financial and administrative powers over the National Bench and Regional Benches of the Appellate Tribunal as may be prescribed:

Provided that the President shall have the authority to delegate such of his financial and administrative powers as he may think fit to any other Member or any officer of the National Bench and Regional Benches, subject to the condition that such Member or officers shall, while exercising such delegated powers, continue to act under the direction, control and supervision of the President.

118. Sec.114 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

119 [Sec.115. Interest on refund of amount paid for admission of appeal.

Where an amount paid by the appellant under sub-section (6) of section 107 or sub-section (8) of section 112 is required to be refunded consequent to any order of the Appellate Authority or of the Appellate Tribunal, interest at the rate specified under section 56 shall be payable in respect of such refund from the date of payment of the amount till the date of refund of such amount.

119. Sec.115 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

120 [Sec.116. Appearance by authorised representative.

(1) Any person who is entitled or required to appear before an officer appointed under this Act, or the Appellate Authority or the Appellate Tribunal in connection with any proceedings under this Act, may, otherwise than when required under this Act to appear personally for examination on oath or affirmation, subject to the other provisions of this section, appear by an authorised representative.

120. Sec.116 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) For the purposes of this Act, the expression “authorised representative” shall mean a person authorised by the person referred to in sub-section (1) to appear on his behalf, being—

- (a) his relative or regular employee; or
- (b) an advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or
- (c) any chartered accountant, a cost accountant or a company secretary, who holds a certificate of practice and who has not been debarred from practice; or
- (d) a retired officer of the Commercial Tax Department of any State Government or Union territory or of the Board who, during his service under the Government, had worked in a post not below the rank than that of a Group-B Gazetted officer for a period of not less than two years:

Provided that such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of his retirement or resignation; or

(e) any person who has been authorised to act as a goods and services tax practitioner on behalf of the concerned registered person.

[**Note: See Rule 116**]

(3) No person,—

(a) who has been dismissed or removed from Government service; or

(b) who is convicted of an offence connected with any proceedings under this Act, the State Goods and Services Tax Act, the Integrated Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, or under the existing law or under any of the Acts passed by a State Legislature dealing with the imposition of taxes on sale of goods or supply of goods or services or both; or

(c) who is found guilty of misconduct by the prescribed authority;

(d) who has been adjudged as an insolvent, shall be qualified to represent any person under sub-section (1)—

(i) for all times in case of persons referred to in clauses (a), (b) and (c); and

(ii) for the period during which the insolvency continues in the case of a person referred to in clause (d).

(4) Any person who has been disqualified under the provisions of the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be disqualified under this Act.

¹²¹**Sec.117. Appeal to High Court.**

(1) Any person aggrieved by any order passed by the State Bench or Area Benches of the Appellate Tribunal may file an appeal to the High Court and the High Court may admit such appeal, if it is satisfied that the case involves a substantial question of law.

[**Note: See Rules 26, 114, Form GST APL-08**]

121. Sec.117 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) An appeal under sub-section (1) shall be filed within a period of one hundred and eighty days from the date on which the order appealed against is received by the aggrieved person and it shall be in such form, verified in such manner as may be prescribed:

Provided that the High Court may entertain an appeal after the expiry of the said period if it is satisfied that there was sufficient cause for not filing it within such period.

(3) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question and the appeal shall be heard only on the question so formulated, and the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question:

Provided that nothing in this sub-section shall be deemed to take away or bridge the power of the court to hear, for reasons to be recorded, the appeal on any other substantial question of law not formulated by it, if it is satisfied that the case involves such question.

(4) The High Court shall decide the question of law so formulated and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.

(5) The High Court may determine any issue which—

(a) has not been determined by the State Bench or Area Benches; or

(b) has been wrongly determined by the State Bench or Area Benches, by reason of a decision on such question of law as herein referred to in sub-section (3).

(6) Where an appeal has been filed before the High Court, it shall be heard by a Bench of not less than two Judges of the High Court, and shall be decided in accordance with the opinion of such Judges or of the majority, if any, of such Judges.

(7) Where there is no such majority, the Judges shall state the point of law upon which they differ and the case shall, then, be heard upon that point only, by one or more of the other Judges of the High Court and such point shall be decided according to the opinion of the majority of the Judges who have heard the case including those who first heard it.

(8) Where the High Court delivers a judgment in an appeal filed before it under this section, effect shall be given to such judgment by either side on the basis of a certified copy of the judgment.

(9) Save as otherwise provided in this Act, the provisions of the Code of Civil Procedure, 1908 (5 of 1908), relating to appeals to the High Court shall, as far as may be, apply in the case of appeals under this section.

¹²²Sec.118. Appeal to Supreme Court.

(1) An appeal shall lie to the Supreme Court—

(a) from any order passed by the National Bench or Regional Benches of the Appellate Tribunal; or

122.Sec. 118 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(b) from any judgment or order passed by the High Court in an appeal made under section 117 in any case which, on its own motion or on an application made by or on behalf of the party aggrieved, immediately after passing of the judgment or order, the High Court certifies to be a fit one for appeal to the Supreme Court.

(2) The provisions of the Code of Civil Procedure, 1908, relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under this section as they apply in the case of appeals from decrees of a High Court.

(3) Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 117 in the case of a judgment of the High Court.

¹²³Sec.119. Sums due to be paid notwithstanding appeal, etc.

Notwithstanding that an appeal has been preferred to the High Court or the Supreme Court, sums due to the Government as a result of an order passed by the National or Regional Benches of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the State Bench or Area Benches of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the High Court under section 117, as the case may be, shall be payable in accordance with the order so passed.

123.Sec.119 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

¹²⁴Sec.120. Appeal not to be filed in certain cases.

(1) The Board may, on the recommendations of the Council, from time to time, issue orders or instructions or directions fixing such monetary limits, as it may deem fit, for the purposes of regulating the filing of appeal or application by the officer of the central tax under the provisions of this Chapter.

124.Sec.120 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) Where, in pursuance of the orders or instructions or directions issued under sub-section (1), the officer of the central tax has not filed an appeal or application against any decision or order passed under the provisions of this Act, it shall not preclude such officer of the central tax from filing appeal or application in any other case involving the same or similar issues or questions of law.

(3) Notwithstanding the fact that no appeal or application has been filed by the officer of the central tax pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal or application shall contend that the officer of the central tax has acquiesced in the decision on the disputed issue by not filing an appeal or application.

(4) The Appellate Tribunal or court hearing such appeal or application shall have regard to the circumstances under which appeal or application was not filed by the officer of the central tax in pursuance of the orders or instructions or directions issued under sub-section (1).

¹²⁵Sec.121. Non-appealable decisions and orders.

Notwithstanding anything to the contrary in any provisions of this Act, no appeal shall lie against any decision taken or order passed by an officer of central tax if such decision taken or order passed relates to any one or more of the following matters, namely:—

(a) an order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer; or

(b) an order pertaining to the seizure or retention of books of account, register and other documents; or

(c) an order sanctioning prosecution under this Act; or

(d) an order passed under section 80.

125.Sec.121 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

CHAPTER XIX
OFFENCES AND PENALTIES

126[Sec.122. Penalty for certain offences.

(I) Where a taxable person who—

126.Sec.122 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

(i) supplies any goods or services or both without issue of any invoice or issues an incorrect or false invoice with regard to any such supply;

(ii) issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act or the rules made there under;

(iii) collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;

(iv) collects any tax in contravention of the provisions of this Act but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;

(v) fails to deduct the tax in accordance with the provisions of sub-section (I) of section 51, or deducts an amount which is less than the amount required to be deducted under the said sub-section, or where he fails to pay to the Government under sub-section (2) thereof, the amount deducted as tax;

(vi) fails to collect tax in accordance with the provisions of sub-section (I) of section 52, or collects an amount which is less than the amount required to be collected under the said sub-section or where he fails to pay to the Government the amount collected as tax under sub-section (3) of section 52;

(vii) takes or utilises input tax credit without actual receipt of goods or services or both either fully or partially, in contravention of the provisions of this Act or the rules made there under;

(viii) fraudulently obtains refund of tax under this Act;

(ix) takes or distributes input tax credit in contravention of section 20, or the rules made there under;

(x) falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information or return with an intention to evade payment of tax due under this Act;

(xi) is liable to be registered under this Act but fails to obtain registration;

(xii) furnishes any false information with regard to registration particulars, either at the time of applying for registration, or subsequently;

(xiii) obstructs or prevents any officer in discharge of his duties under this Act;

(xiv) transports any taxable goods without the cover of documents as may be specified in this behalf;

(xv) suppresses his turnover leading to evasion of tax under this Act;

(xvi) fails to keep, maintain or retain books of account and other documents in accordance with the provisions of this Act or the rules made thereunder;

(xvii) fails to furnish information or documents called for by an officer in accordance with the provisions of this Act or the rules made thereunder or furnishes false information or documents during any proceedings under this Act;

(xviii) supplies, transports or stores any goods which he has reasons to believe are liable to confiscation under this Act;

(xix) issues any invoice or document by using the registration number of another registered person;

(xx) tampers with, or destroys any material evidence or document;

(xxi) disposes off or tampers with any goods that have been detained, seized, or attached under this Act,

he shall be liable to pay a penalty of ten thousand rupees or an amount equivalent to the tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, whichever is higher.

*[(IA) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (I) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.]

***Inserted the New sub section “(IA)” by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f. 01-01-2021, by N.No. 92/2020- (CT), Dt.22-12-2020,**

(2) Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilised,—

(a) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of ten thousand rupees or ten percent of the tax due from such person, whichever is higher;

(b) for reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty equal to ten thousand rupees or the tax due from such person, whichever is higher.

(3) Any person who—

(a) aids or abets any of the offences specified in clauses (i) to (xxi) of sub-section (1);

(b) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder;

(c) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder;

(d) fails to appear before the officer of central tax, when issued with a summon for appearance to give evidence or produce a document in an inquiry;

(e) fails to issue invoice in accordance with the provisions of this Act or the rules made thereunder or fails to account for an invoice in his books of account,

shall be liable to a penalty which may extend to twenty-five thousand rupees.

¹²⁷**Sec.123. Penalty for failure to furnish information return.**

If a person who is required to furnish an information return under section 150 fails to do so within the period specified in the notice issued under sub-section (3) thereof, the proper officer may direct that such person shall be liable to pay a penalty of one hundred rupees for each day of the period during which the failure to furnish such return continues:

Provided that the penalty imposed under this section shall not exceed five thousand rupees.

127. Sec.123 came into force on 01-07-2017, vide Noti.9/2017-CT,dt.28-06-2017.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

¹²⁸**Sec.124. Fine for failure to furnish statistics.**

If any person required to furnish any information or return under section 151,-

(a) without reasonable cause fails to furnish such information or return as maybe required under that section, or

(b) wilfully furnishes or causes to furnish any information or return which he knows to be false,

he shall be punishable with a fine which may extend to ten thousand rupees and in case of a continuing offence to a further fine which may extend to one hundred rupees for each day after the

first day during which the offence continues subject to a maximum limit of twenty five thousand rupees.

128. Sec.124 came into force on **01-07-2017**, vide Noti.No.9/2017-CT,dt.28-06-2017.

¹²⁹Sec.125. General penalty.

Any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to twenty-five thousand rupees.

129. Sec.125 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

Circular No. 64/38/2018-GST, Dated the 14th September,2018-For Minor mistake, penalty Rs.500, each U/ Sec.125

¹³⁰Sec.126. General disciplines related to penalty.

(1) No officer under this Act shall impose any penalty for minor breaches of tax regulations or procedural requirements and in particular, any omission or mistake in documentation which is easily rectifiable and made without fraudulent intent or gross negligence.

Explanation.—For the purpose of this sub-section,—

(a) a breach shall be considered a ‘minor breach’ if the amount of tax involved is less than five thousand rupees;

(b) an omission or mistake in documentation shall be considered to be easily rectifiable if the same is an error apparent on the face of record.

130. Sec.126 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The penalty imposed under this Act shall depend on the facts and circumstances of each case and shall be commensurate with the degree and severity of the breach.

(3) No penalty shall be imposed on any person without giving him an opportunity of being heard.

(4) The officer under this Act shall while imposing penalty in an order for a breach of any law, regulation or procedural requirement, specify the nature of the breach and the applicable law, regulation or procedure under which the amount of penalty for the breach has been specified.

(5) When a person voluntarily discloses to an officer under this Act the circumstances of a breach of the tax law, regulation or procedural requirement prior to the discovery of the breach by the officer under this Act, the proper officer may consider this fact as a mitigating factor when quantifying a penalty for that person.

(6) The provisions of this section shall not apply in such cases where the penalty specified under this Act is either a fixed sum or expressed as a fixed percentage.

¹³¹Sec.127. Power to impose penalty in certain cases.

Where the proper officer is of the view that a person is liable to a penalty and the same is not covered under any proceedings under section 62 or section 63 or section 64 or section 73 or section 74 or section 129 or section 130, he may issue an order levying such penalty after giving a reasonable opportunity of being heard to such person.

131.Sec.127 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

¹³²Sec.128. Power to waive penalty or fee or both.

The Government may, by notification, waive in part or full, any penalty referred to in section 122 or section 123 or section 125 or any late fee referred to in section 47 for such class of taxpayers and under such mitigating circumstances as may be specified therein on the recommendations of the Council.

132.Sec.128 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

¹³³Sec.129. Detention, seizure and release of goods and conveyances in transit.

(1) Notwithstanding anything contained in this Act, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released,—

***** (a) on payment of penalty equal to two hundred per cent. of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent. of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such penalty;

(b) on payment of penalty equal to fifty per cent. of the value of the goods or two hundred per cent. of the tax payable on such goods, whichever is higher, and in case of exempted goods, on payment of an amount equal to five per cent. of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such penalty;*****

***substituted the clauses (a) and (b) “(a) on payment of the applicable tax and penalty equal to one hundred percent. of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent. of value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such tax and penalty;**

(b) on payment of the applicable tax and penalty equal to the fifty percent. of the value of the goods reduced by the tax amount paid thereon and, in case of exempted goods, on payment of an amount equal to five percent of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such tax and penalty;” by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021., came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021..

(c) upon furnishing a security equivalent to the amount payable under clause (a) or clause (b) in such form and manner as may be prescribed:

Provided that no such goods or conveyance shall be detained or seized without serving an order of detention or seizure on the person transporting the goods.

133. Sec.129 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

*[(2) xxx]

*** Omitted the sub-section (2) "The provisions of sub-section (6) of section 67 shall, *mutatis mutandis*, apply for detention and seizure of goods and conveyances. " by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021..**

****[(3) The proper officer detaining or seizing goods or conveyance shall issue a notice within seven days of such detention or seizure, specifying the penalty payable, and thereafter, pass an order within a period of seven days from the date of service of such notice, for payment of penalty under clause (a) or clause (b) of sub-section (1).]**

****Substituted the Sub-section (3) " (3) The proper officer detaining or seizing goods or conveyances shall issue a notice specifying the tax and penalty payable and thereafter, pass an order for payment of tax and penalty under clause (a) or clause (b) or clause (c). " by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021, See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT Circular No. 41/15/2018-GST, Dated the 13th April,2018, See Forms GST MOV- 1 to 11**

(4) *[No penalty] shall be determined under sub-section (3) without giving the person concerned an opportunity of being heard.**

*****Substituted the words "No tax, interest or penalty" by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021.**

(5) On payment of amount referred in sub-section (1), all proceedings in respect of the notice specified in sub-section (3) shall be deemed to be concluded.

***[(6) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) within fifteen days from the date of receipt of the copy of the order passed under sub-section (3), the goods or conveyance so detained or seized shall be liable to be sold or disposed of otherwise, in such manner and within such time as may be prescribed, to recover the penalty payable under sub-section (3):**

Provided that the conveyance shall be released on payment by the transporter of penalty under sub-section (3) or one lakh rupees, whichever is less:

Provided further that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.]*

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Addl.CCT or JCCT

***Substituted the Sub-section (6) “ (6) Where the person transporting any goods or the owner of the goods fails to pay the amount of tax and penalty as provided in sub-section (I) within ^{133a} [fourteen days] of such detention or seizure, further proceedings shall be initiated in accordance with the provisions of section 130: Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of seven days may be reduced by the proper officer.” by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021.**

133a. Subs for the words “seven days” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019- (CT) , Dt.29-01-2019

¹³⁴ [Sec.130. Confiscation of goods or conveyances and levy of penalty.

(I) [Where] any person—

***Substituted for the words “Notwithstanding anything contained in this Act, if ” by the Finance Act , 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021..**

See Circular No. 41/15/2018-GST, Dated the 13th April,2018 See Form GST MOV-11

134. Sec.130 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(i) supplies or receives any goods in contravention of any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or

(ii) does not account for any goods on which he is liable to pay tax under this Act; or

(iii) supplies any goods liable to tax under this Act without having applied for registration; or

(iv) contravenes any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or

(v) uses any conveyance as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance,

See Circular No.57/31/2018-GST dated 4th September,2018, Circular No. 73/47/2018-GST, Dated the 5th November,2018,

then, all such goods or conveyances shall be liable to confiscation and the person shall be liable to penalty under section 122.

(2) Whenever confiscation of any goods or conveyance is authorised by this Act, the officer adjudging it shall give to the owner of the goods an option to pay in lieu of confiscation, such fine as the said officer thinks fit:

Provided that such fine leviable shall not exceed the market value of the goods confiscated, less the tax chargeable thereon:

Provided further that the aggregate of such fine and penalty leviable shall not be less than the ***[penalty equal to hundred per cent. of the tax payable on such goods]** :

* Substituted in sub-section (2), in the second proviso, for the words, brackets and figures **“amount of penalty leviable under sub-section (1) of section 129” by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021..**

Provided also that where any such conveyance is used for the carriage of the goods or passengers for hire, the owner of the conveyance shall be given an option to pay in lieu of the confiscation of the conveyance a fine equal to the tax payable on the goods being transported thereon.

***[(3) xxxx]**

***Omitted by sub-section (3) “(3) Where any fine in lieu of confiscation of goods or conveyance is imposed under sub-section (2), the owner of such goods or conveyance or the person referred to in sub-section (1), shall, in addition, be liable to any tax, penalty and charges payable in respect of such goods or conveyance.” by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021..**

(4) No order for confiscation of goods or conveyance or for imposition of penalty shall be issued without giving the person an opportunity of being heard.

(5) Where any goods or conveyance are confiscated under this Act, the title of such goods or conveyance shall thereupon vest in the Government.

(6) The proper officer adjudging confiscation shall take and hold possession of the things confiscated and every officer of Police, on the requisition of such proper officer, shall assist him in taking and holding such possession.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

(7) The proper officer may, after satisfying himself that the confiscated goods or conveyance are not required in any other proceedings under this Act and after giving reasonable time not exceeding three months to pay fine in lieu of confiscation, dispose of such goods or conveyance and deposit the sale proceeds thereof with the Government.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

¹³⁵[Sec.131. Confiscation or penalty not to interfere with other punishments.

Without prejudice to the provisions contained in the Code of Criminal Procedure, 1973(2 of 1974), no confiscation made or penalty imposed under the provisions of this Act or the rules made thereunder shall prevent the infliction of any other punishment to which the person affected thereby is liable under the provisions of this Act or under any other law for the time being in force.

135.Sec.131 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

¹³⁶[Sec.132. Punishment for certain offences.

(1) * [Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences], namely:—

136.Sec.132 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

***Subs. for the words “Whoever commits any of the following offences” by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f. 01-01-2021, by N.No. 92/2020- (CT), Dt.22-12-2020,**

(a) supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax;

(b) issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax;

***[(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;]*;**

*** Subs. for the clause “(c) avails input tax credit using such invoice or bill referred to in clause (b)” by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f. 01-01-2021, by N.No. 92/2020- (CT), Dt.22-12-2020,**

(d) collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;

(e) evades tax *[xxxx] or fraudulently obtains refund and where such offence is not covered under clauses (a) to (d);

*** Omitted the words “, fraudulently avails input tax credit” by the Finance Act (No.12) of 2020, Dt.27-03-2020,**

(f) falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information with an intention to evade payment of tax due under this Act;

(g) obstructs or prevents any officer in the discharge of his duties under this Act;

(h) acquires possession of, or in any way concerns himself in transporting removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with, any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder;

(i) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder;

(j) tampers with or destroys any material evidence or documents;

(k) fails to supply any information which he is required to supply under this Act or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information; or

(l) attempts to commit, or abets the commission of any of the offences mentioned in clauses (a) to (k) of this section, shall be punishable—

(i) in cases where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds five hundred lakh rupees, with imprisonment for a term which may extend to five years and with fine;

(ii) in cases where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds two hundred lakh rupees but does not exceed five hundred lakh rupees, with imprisonment for a term which may extend to three years and with fine;

(iii) in the case of any other offence where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds one hundred lakh rupees but does not exceed two hundred lakh rupees, with imprisonment for a term which may extend to one year and with fine;

(iv) in cases where he commits or abets the commission of an offence specified in clause (f) or clause (g) or clause (j), he shall be punishable with imprisonment for a term which may extend to six months or with fine or with both.

(2) Where any person convicted of an offence under this section is again convicted of an offence under this section, then, he shall be punishable for the second and for every subsequent offence with imprisonment for a term which may extend to five years and with fine.

(3) The imprisonment referred to in clauses (i), (ii) and (iii) of sub-section (1) and sub-section (2) shall, in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the Court, be for a term not less than six months.

(4) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974), all offences under this Act, except the offences referred to in sub-section (5) shall be non-cognizable and bailable.

(5) The offences specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) and punishable under clause (i) of that sub-section shall be cognizable and non-bailable.

(6) A person shall not be prosecuted for any offence under this section except with the previous sanction of the Commissioner.

Explanation.— For the purposes of this section, the term “tax” shall include the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or refund wrongly taken under the provisions of this Act, the State Goods and Services Tax Act, the Integrated Goods and Services Tax Act or the Union Territory Goods and Services Tax Act and cess levied under the Goods and Services Tax (Compensation to States) Act.

¹³⁷ **Sec.133. Liability of officers and certain other persons.**

(1) Where any person engaged in connection with the collection of statistics under section 151 or compilation or computerisation thereof or if any officer of central tax having access to information specified under sub-section (1) of section 150, or if any person engaged in connection with the provision of service on the common portal or the agent of common portal, wilfully discloses any information or the contents of any return furnished under this Act or rules made thereunder otherwise than in execution of his duties under the said sections or for the purposes of prosecution for an offence under this Act or under any other Act for the time being in force, he shall be punishable with

imprisonment for a term which may extend to six months or with fine which may extend to twenty-five thousand rupees, or with both.

137. Sec.133 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) Any person—

(a) who is a Government servant shall not be prosecuted for any offence under this section except with the previous sanction of the Government;

(b) who is not a Government servant shall not be prosecuted for any offence under this section except with the previous sanction of the Commissioner.

¹³⁸Sec.134. Cognizance of offences.

No court shall take cognizance of any offence punishable under this Act or the rules made thereunder except with the previous sanction of the Commissioner, and no court inferior to that of a Magistrate of the First Class, shall try any such offence.

138. Sec.134 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

¹³⁹Sec.135. Presumption of culpable mental state.

In any prosecution for an offence under this Act which requires a culpable mental state on the part of the accused, the court shall presume the existence of such mental state but it shall be a defence for the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution.

139. Sec.135 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

Explanation—For the purposes of this section,—

(i) the expression “culpable mental state” includes intention, motive, knowledge of a fact, and belief in, or reason to believe, a fact;

(iii) a fact is said to be proved only when the court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.

¹⁴⁰Sec.136. Relevancy of statements under certain circumstances.

A statement made and signed by a person on appearance in response to any summons issued under section 70 during the course of any inquiry or proceedings under this Act shall be relevant, for the purpose of proving, in any prosecution for an offence under this Act, the truth of the facts which it contains,—

140. Sec.136 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(a) when the person who made the statement is dead or cannot be found, or is incapable of giving evidence, or is kept out of the way by the adverse party, or whose

presence cannot be obtained without an amount of delay or expense which, under the circumstances of the case, the court considers unreasonable; or

- (b) when the person who made the statement is examined as a witness in the case before the court and the court is of the opinion that, having regard to the circumstances of the case, the statement should be admitted in evidence in the interest of justice.

¹⁴¹**Sec.137. Offences by companies.**

(1) Where an offence committed by a person under this Act is a company, every person who, at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

141. Sec.137 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any negligence on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(3) Where an offence under this Act has been committed by a taxable person being a partnership firm or a Limited Liability Partnership or a Hindu Undivided Family or a trust, the partner or *karta* or managing trustee shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly and the provisions of sub-section (2) shall, *mutatis mutandis*, apply to such persons.

(4) Nothing contained in this section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

Explanation.—For the purposes of this section,—

(i) “company” means a body corporate and includes a firm or other association of individuals; and

(ii) “director”, in relation to a firm, means a partner in the firm.

¹⁴²**Sec.138. Compounding of offences.**

(1) Any offence under this Act may, either before or after the institution of prosecution, be compounded by the Commissioner on payment, by the person accused of the offence, to the Central Government or the State Government, as the case be, of such compounding amount in such manner as may be prescribed:

142. Sec.138 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

Provided that nothing contained in this section shall apply to—

- (a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f) of sub-section (1) of section 132 and the offences specified in clause (1) which are relatable to offences specified in clauses (a) to (f) of the said sub-section;

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(b) a person who has been allowed to compound once in respect of any offence, other than those in clause (a), under this Act or under the provisions of any State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act or the Integrated Goods and Services Tax Act in respect of supplies of value exceeding one crore rupees;

(c) a person who has been accused of committing an offence under this Act which is also an offence under any other law for the time being in force;

(d) a person who has been convicted for an offence under this Act by a court;

(e) a person who has been accused of committing an offence specified in clause (g) or clause (j) or clause (k) of sub-section (1) of section 132; and

(f) any other class of persons or offences as may be prescribed:

Provided further that any compounding allowed under the provisions of this section shall not affect the proceedings, if any, instituted under any other law:

Provided also that compounding shall be allowed only after making payment of tax, interest and penalty involved in such offences.

[**Note: See Rule 162, Forms GST CPD-01 & 02**]

(2) The amount for compounding of offences under this section shall be such as maybe prescribed, subject to the minimum amount not being less than ten thousand rupees or fifty percent of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty percent of the tax, whichever is higher.

(3) On payment of such compounding amount as may be determined by the Commissioner, no further proceedings shall be initiated under this Act against the accused person in respect of the same offence and any criminal proceedings, if already initiated in respect of the said offence, shall stand abated.

CHAPTER XX TRANSITIONAL PROVISIONS

¹⁴³Sec. 139. Migration of existing taxpayers.

(1) On and from the appointed day, every person registered under any of the existing laws and having a valid Permanent Account Number shall be issued a certificate of registration on provisional basis, subject to such conditions and in such form and manner as may be prescribed, which unless replaced by a final certificate of registration under sub-section (2), shall be liable to be cancelled if the conditions so prescribed are not complied with.

143. Sec.139 came into force on 22-06-2017, vide Noti.No.1/2017-CT, dt.19-06-2017.

(2) The final certificate of registration shall be granted in such form and manner and subject to such conditions as may be prescribed.

(3) The certificate of registration issued to a person under sub-section (1) shall be deemed to have not been issued if the said registration is cancelled in pursuance of an application filed by such person that he was not liable to registration under section 22 or section 24.

¹⁴⁴Sec.140. Transitional arrangements for input tax credit.

(1) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, the amount of CENVAT credit ^{144a}**[of eligible duties]** carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law ***[within such time and]** in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit in the following circumstances, namely:—

- (i) where the said amount of credit is not admissible as input tax credit under this Act; or
- (ii) where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date; or
- (iii) where the said amount of credit relates to goods manufactured and cleared under such exemption notifications as are notified by the Government.

[Note: See Rule 117, Form GST TRAN-1]

144. Sec.140 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

144a. Inserted for words by the CGST (Amendment) Act, 2018, (No.31 of 2018), dt.30.08.2018, w.e.f. 01-07-2017

***Inserted the words “*” by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f. 01-07-2017 Circular No. 33/07/2018-GST, dated the 23rd Feb., 2018, Circular No. 42/16/2018-GST, Dated the 13th April, 2018- for recovery of arrears under the existing law and reversal of inadmissible ITC, Circular No. 58/32/2018-GST, Dated the 4th September,2018, Circular No. 87/06/2019-GST, Dt.2nd Jan,2019,**

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(2) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the unavailed CENVAT credit in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day ****[within such time and]** in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit unless the said credit was admissible as CENVAT credit under the existing law and is also admissible as input tax credit under this Act.

Explanation.—For the purposes of this sub-section, the expression “unavailed CENVAT credit” means the amount that remains after subtracting the amount of CENVAT credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of CENVAT credit to which the said person was entitled in respect of the said capital goods under the existing law.

****Inserted the words “**” by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f. 01-07-2017**

(3) A registered person, who was not liable to be registered under the existing law, or who was engaged in the manufacture of exempted goods or provision of exempted services, or who was providing works contract service and was availing of the benefit of notification No.26/2012—Service Tax, dated the 20th June, 2012 or a first stage dealer or a second stage dealer or a registered importer or a depot of a manufacturer, shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished ****[goods** held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to **]** the following conditions, namely:—

*****Subs. for the words “goods held in stock on the appointed day subject to ” by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f. 01-07-2017**

(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;

(ii) the said registered person is eligible for input tax credit on such inputs under this Act;

(iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;

(iv) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and

(v) the supplier of services is not eligible for any abatement under this Act:

Provided that where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of duty in respect of inputs, then, such registered person shall, subject to such conditions, limitations and safeguards as may be prescribed, including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner as may be prescribed.

(4) A registered person, who was engaged in the manufacture of taxable as well as exempted goods under the Central Excise Act, 1944(1 of 1944) or provision of taxable as well as exempted services under Chapter V of the Finance Act, 1994(32 of 1994), but which are liable to tax under this Act, shall be entitled to take, in his electronic credit ledger,—

(a) the amount of CENVAT credit carried forward in a return furnished under the existing law by him in accordance with the provisions of sub-section (1); and

(b) the amount of CENVAT credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day, relating to such exempted goods or services, in accordance with the provisions of sub-section (3).

(5) A registered person shall be entitled to take, in his electronic credit ledger, credit of eligible duties and taxes in respect of inputs or input services received on or after the appointed day but the duty or tax in respect of which has been paid by the supplier under the ***existing law, within such time and in such manner as may be prescribed**], subject to the condition that the invoice or any other duty or tax paying document of the same was recorded in the books of account of such person within a period of thirty days from the appointed day:

***Subs. for the words “existing law ” by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f...01-07-2017**

Provided that the period of thirty days may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding thirty days:

Provided further that said registered person shall furnish a statement, in such manner as may be prescribed, in respect of credit that has been taken under this sub-section.

(6) A registered person, who was either paying tax at a fixed rate or paying a fixed amount in lieu of the tax payable under the existing law shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished ***goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to**] the following conditions, namely:—

***Subs. for the words “goods held in stock on the appointed day subject to” by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f...01-07-2017**

(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;

(ii) the said registered person is not paying tax under section 10;

(iii) the said registered person is eligible for input tax credit on such inputs under this Act;

(iv) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of inputs; and

(v) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day.

(7) Notwithstanding anything to the contrary contained in this Act, the input tax credit on account of any services received prior to the appointed day by an Input Service Distributor shall be eligible for distribution as ***[credit under this Act, within such time and in such manner as may be prescribed, even if]** the invoices relating to such services are received on or after the appointed day.

***Subs. for the words "credit under this Act even if" by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f...01-07-2017**

(8) Where a registered person having centralised registration under the existing law has obtained a registration under this Act, such person shall be allowed to take, in his electronic credit ledger, credit of the amount of CENVAT credit carried forward in a return, furnished under the existing law by him, in respect of the period ending with the day immediately preceding the appointed day ***[within such time and in such manner]** as may be prescribed:

***Subs. for the words "in such manner" by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f...01-07-2017**

Provided that if the registered person furnishes his return for the period ending with the day immediately preceding the appointed day within three months of the appointed day, such credit shall be allowed subject to the condition that the said return is either an original return or a revised return where the credit has been reduced from that claimed earlier:

Provided further that the registered person shall not be allowed to take credit unless the said amount is admissible as input tax credit under this Act:

Provided also that such credit may be transferred to any of the registered persons having the same Permanent Account Number for which the centralised registration was obtained under the existing law.

(9) Where any CENVAT credit availed for the input services provided under the existing law has been reversed due to non-payment of the consideration within a period of three months, such ***[credit can be reclaimed within such time and in such manner as may be prescribed, subject to]** the condition that the registered person has made the payment of the consideration for that supply of services within a period of three months from the appointed day.

***Subs. for the words "credit can be reclaimed subject to" by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f...01-07-2017**

(10) The amount of credit under sub-sections (3), (4) and (6) shall be calculated in such manner as may be prescribed.

Explanation 1.—For the purposes of **^{144aa}[sub-sections (1), (3), (4)]** and (6), the expression "eligible duties" means—

144aa.Subs for the word, brackets, and figures "sub-sections (3), (4)" by the CGST (Amendment) Act, 2018, No.31 of 2018, dt.30.08.2018, w.e.f. 01-07-2017

(i) the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957(58 of 1957);

(ii) the additional duty leviable under sub-section (1) of section 3 of the Customs Tariff Act, 1975(51 of 1975);

(iii) the additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975);

144b[(iv) xxxx]

144b.Omitted for the words “(iv) the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978; (40 of 1978)” by the CGST (Amendment) Act, 2018, (31 of 2018), dt.30.08.2018, w.e.f.01-07-2017

(v) the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985(5 of 1986);

(vi) the duty of excise specified in the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986); and

(vii) the National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001(14 of 2001),

in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day.

Explanation 2.—For the purposes of **144bb[sub-sections (1) and (5)]**, the expression “eligible duties and taxes” means—

(i) the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957);

(ii) the additional duty leviable under sub-section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975);

(iii) the additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975);

144c[(iv) xxxx]

144bb.Subs for the word, brackets, and figures “sub-section (5)” by the CGST (Amendment) Act, 2018, (No.31 of 2018), dt.30.08.2018, w.e.f. 01-07-2017.

144c.omitted for the words and figures “(iv) the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978; (40 of 1978)” by the CGST (Amendment) Act, 2018, (No.31 of 2018), dt.30.08.2018, w.e.f. 01-07-2017.

(v) the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);

(vi) the duty of excise specified in the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);

(vii) the National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001); and

(viii) the service tax leviable under section 66B of the Finance Act, 1994 (32 of 1994),

in respect of inputs and input services received on or after the appointed day;

^{144d} *Explanation 3.*- For removal of doubts, it is hereby clarified that the expression “eligible duties and taxes” excludes any cess which has not been specified in *Explanation 1* or *Explanation 2* and any cess which is collected as additional duty of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975).]

^{144d}. Inserted for the words by the CGST (Amendment) Act, 2018,(No.31 of 2018), dt.30.08.2018, w.e.f. 01-07-2017

¹⁴⁵ **Sec.141. Transitional provisions relating to job work.**

(1) Where any inputs received at a place of business had been removed as such or removed after being partially processed to a job worker for further processing, testing, repair, reconditioning or any other purpose in accordance with the provisions of existing law prior to the appointed day and such inputs are returned to the said place on or after the appointed day, no tax shall be payable if such inputs, after completion of the job work or otherwise, are returned to the said place within six months from the appointed day:

¹⁴⁵. Sec.141 came into force on 01-07-2017, by Noti.No.9/2017-CT,dt.28-06-2017.

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if such inputs are not returned within the period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142.

[**Note: See Rules 117 & 119, Form GST TRAN-1**]

(2) Where any semi-finished goods had been removed from the place of business to any other premises for carrying out certain manufacturing processes in accordance with the provisions of existing law prior to the appointed day and such goods (hereafter in this section referred to as “the said goods”) are returned to the said place on or after the appointed day, no tax shall be payable, if the said goods, after undergoing manufacturing processes or otherwise, are returned to the said place within six months from the appointed day:

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if the said goods are not returned within the period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142:

Provided also that the manufacturer may, in accordance with the provisions of the existing law, transfer the said goods to the premises of any registered person for the purpose of supplying there from on payment of tax in India or without payment of tax for exports within the period specified in this sub-section.

(3) Where any excisable goods manufactured at a place of business had been removed without payment of duty for carrying out tests or any other process not amounting to manufacture, to any other premises, whether registered or not, in accordance with the provisions of existing law prior to the appointed day and such goods, are returned to the said place on or after the appointed day, no tax shall be payable if the said goods, after undergoing tests or any other process, are returned to the said place within six months from the appointed day:

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if the said goods are not returned within the period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142:

Provided also that the manufacturer may, in accordance with the provisions of the existing law, transfer the said goods from the said other premises on payment of tax in India or without payment of tax for exports within the period specified in this sub-section.

(4) The tax under sub-sections (1), (2) and (3) shall not be payable, only if the manufacturer and the job worker declare the details of the inputs or goods held in stock by the job worker on behalf of the manufacturer on the appointed day in such form and manner and within such time as may be prescribed.

¹⁴⁶Sec. 142 .Miscellaneous transitional provisions:

(1) Where any goods on which duty, if any, had been paid under the existing law at the time of removal thereof, not being earlier than six months prior to the appointed day, are returned to any place of business on or after the appointed day, the registered person shall be eligible for refund of the duty paid under the existing law where such goods are returned by a person, other than a registered person, to the said place of business within a period of six months from the appointed day and such goods are identifiable to the satisfaction of the proper officer:

**146. Sec.142 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.
See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT**

Provided that if the said goods are returned by a registered person, the return of such goods shall be deemed to be a supply.

(2) (a) where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised upwards on or after the appointed day, the registered person who had removed or provided such goods or services or both shall issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, within thirty days of such price revision and

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for the purposes of this Act such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act;

- (c) where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised downwards on or after the appointed day, the registered person who had removed or provided such goods or services or both may issue to the recipient a credit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such credit note shall be deemed to have been issued in respect of an outward supply made under this Act:

Provided that the registered person shall be allowed to reduce his tax liability on account of issue of the credit note only if the recipient of the credit note has reduced his input tax credit corresponding to such reduction of tax liability.

See Circular No. 76/50/2018-GST, Dt.31st December'2018, Sec.73(11), N.NO.50/2018.

(3) Every claim for refund filed by any person before, on or after the appointed day, for refund of any amount of CENVAT credit, duty, tax, interest or any other amount paid under the existing law, shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 (1 of 1944):

Provided that where any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse:

Provided further that no refund shall be allowed of any amount of CENVAT credit where the balance of the said amount as on the appointed day has been carried forward under this Act.

(4) Every claim for refund filed after the appointed day for refund of any duty or tax paid under existing law in respect of the goods or services exported before or after the appointed day, shall be disposed of in accordance with the provisions of the existing law:

Provided that where any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse:

Provided further that no refund shall be allowed of any amount of CENVAT credit where the balance of the said amount as on the appointed day has been carried forward under this Act.

(5) Every claim filed by a person after the appointed day for refund of tax paid under the existing law in respect of services not provided shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 (1 of 1944).

(6) (a) every proceeding of appeal, review or reference relating to a claim for CENVAT credit initiated whether before, on or after the appointed day under the existing law shall be disposed of in accordance with the provisions of existing law, and any amount of credit found to be admissible to the claimant shall be refunded to him in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the

Central Excise Act, 1944(1 of 1944) and the amount rejected, if any, shall not be admissible as input tax credit under this Act:

Provided that no refund shall be allowed of any amount of CENVAT credit where the balance of the said amount as on the appointed day has been carried forward under this Act;

(b) every proceeding of appeal, review or reference relating to recovery of CENVAT credit initiated whether before, on or after the appointed day under the existing law shall be disposed of in accordance with the provisions of existing law and if any amount of credit becomes recoverable as a result of such appeal, review or reference, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

See Circular No. 42/16/2018-GST, Dated the 13th April, 2018- for recovery of arrears under the existing law and reversal of inadmissible ITC, , Circular No. 58/32/2018-GST, Dt. the 4th September,2018,

(7) (a) every proceeding of appeal, review or reference relating to any output duty or tax liability initiated whether before, on or after the appointed day under the existing law, shall be disposed of in accordance with the provisions of the existing law, and if any amount becomes recoverable as a result of such appeal, review or reference, the same shall, unless recovered under the existing law, be recovered as an arrear of duty or tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

(b) every proceeding of appeal, review or reference relating to any output duty or tax liability initiated whether before, on or after the appointed day under the existing law, shall be disposed of in accordance with the provisions of the existing law, and any amount found to be admissible to the claimant shall be refunded to him in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944(1 of 1944) and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(8) (a) where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day, under the existing law, any amount of tax, interest, fine or penalty becomes recoverable from the person, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act;

(b) where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day, under the existing law, any amount of tax, interest, fine or penalty becomes refundable to the taxable person, the same shall be refunded to him in cash under the said law, notwithstanding anything to the contrary contained in the said law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944(1 of 1944) and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(9) (a) where any return, furnished under the existing law, is revised after the appointed day and if, pursuant to such revision, any amount is found to be recoverable or any amount of CENVAT credit is found to be inadmissible, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act;

(b) where any return, furnished under the existing law, is revised after the appointed day but within the time limit specified for such revision under the existing law and if, pursuant to such revision, any amount is found to be refundable or CENVAT credit is found to be admissible to any taxable person, the same shall be refunded to him in cash under the existing law, notwithstanding anything to the contrary contained in the said law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 (1 of 1944) and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(10) Save as otherwise provided in this Chapter, the goods or services or both supplied on or after the appointed day in pursuance of a contract entered into prior to the appointed day shall be liable to tax under the provisions of this Act.

(11) (a) notwithstanding anything contained in section 12, no tax shall be payable on goods under this Act to the extent the tax was leviable on the said goods under the Value Added Tax Act of the State;

(b) notwithstanding anything contained in section 13, no tax shall be payable on services under this Act to the extent the tax was leviable on the said services under Chapter V of the Finance Act, 1994(32 of 1994);

(c) where tax was paid on any supply both under the Value Added Tax Act and under Chapter V of the Finance Act, 1994 (32 of 1994), tax shall be leviable under this Act and the taxable person shall be entitled to take credit of value added tax or service tax paid under the existing law to the extent of supplies made after the appointed day and such credit shall be calculated in such manner as may be prescribed.

[**Note: See Rule 118, Form GST TRAN-1**]

(12) Where any goods sent on approval basis, not earlier than six months before the appointed day, are rejected or not approved by the buyer and returned to the seller on or after the appointed day, no tax shall be payable thereon if such goods are returned within six months from the appointed day:

Provided that the said period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that the tax shall be payable by the person returning the goods if such goods are liable to tax under this Act, and are returned after a period specified in this sub-section:

Provided also that tax shall be payable by the person who has sent the goods on approval basis if such goods are liable to tax under this Act, and are not returned within a period specified in this sub-section.

[**Note: See Rules 117 & 120, Form GST TRAN-1**]

(13) Where a supplier has made any sale of goods in respect of which tax was required to be deducted at source under any law of a State or Union territory relating to Value Added Tax and has also issued an invoice for the same before the appointed day, no deduction of tax at source under section 51 shall be made by the deduct or under the said section where payment to the said supplier is made on or after the appointed day.

Explanation.—For the purposes of this Chapter, the expressions “capital goods”, “Central Value Added Tax (CENVAT) credit”, “first stage dealer”, “second stage dealer”, or “manufacture” shall have the same meaning as respectively assigned to them in the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder.

CHAPTER XXI
MISCELLANEOUS

¹⁴⁷Sec. 143. Job work procedure.

(I) A registered person (hereafter in this section referred to as the “principal”) may under intimation and subject to such conditions as may be prescribed, send any inputs or capital goods, without payment of tax, to a job worker for job work and from there subsequently send to another job worker and likewise, and shall,—

147. Sec.143 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017. See Circular No.38/12/2018, Dated the 26th March,2018, Circular No.126/45/2019, Dt.22nd Nov’2019- N.No.11/2017, Heading 9988, Entry at item (id) & (iv).

(a) bring back inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out, to any of his place of business, without payment of tax;

(b) supply such inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out from the place of business of a job worker on payment of tax within India, or with or without payment of tax for export, as the case may be:

Provided that the principal shall not supply the goods from the place of business of a job worker in accordance with the provisions of this clause unless the said principal declares the place of business of the job worker as his additional place of business except in a case—

(i) where the job worker is registered under section 25; or

(ii) where the principal is engaged in the supply of such goods as may be notified by the Commissioner.

^{147a} Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding one year and two years respectively.]

147a. Inserted the proviso by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019-(CT), Dt.29-01-2019

(2) The responsibility for keeping proper accounts for the inputs or capital goods shall lie with the principal.

(3) Where the inputs sent for job work are not received back by the principal after completion of job work or otherwise in accordance with the provisions of clause (a) of sub-section (I) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (I) within a period of one year of their being sent out, it shall be deemed that such inputs had been supplied by the principal to the job worker on the day when the said inputs were sent out.

(4) Where the capital goods, other than moulds and dies, jigs and fixtures, or tools, sent for job work are not received back by the principal in accordance with the provisions of clause (a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (1) within a period of three years of their being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job worker on the day when the said capital goods were sent out.

(5) Notwithstanding anything contained in sub-sections (1) and (2), any waste and scrap generated during the job work may be supplied by the job worker directly from his place of business on payment of tax, if such job worker is registered, or by the principal, if the job worker is not registered.

Explanation.— For the purposes of job work, input includes intermediate goods arising from any treatment or process carried out on the inputs by the principal or the job worker.

148 **Sec.144. Presumption as to documents in certain cases.**

Where any document—

- (i) is produced by any person under this Act or any other law for the time being in force; or
- (ii) has been seized from the custody or control of any person under this Act or any other law for the time being in force; or
- (iii) has been received from any place outside India in the course of any proceedings under this Act or any other law for the time being in force,

and such document is tendered by the prosecution in evidence against him or any other person who is tried jointly with him, the court shall—

(a) unless the contrary is proved by such person, presume—

(i) the truth of the contents of such document;

(ii) that the signature and every other part of such document which purports to be in the handwriting of any particular person or which the court may reasonably assume to have been signed by, or to be in the handwriting of, any particular person, is in that person's handwriting, and in the case of a document executed or attested, that it was executed or attested by the person by whom it purports to have been so executed or attested;

(b) admit the document in evidence notwithstanding that it is not duly stamped, if such document is otherwise admissible in evidence.

149. Sec.144 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

¹⁴⁹Sec.145. Admissibility of micro films, facsimile copies of documents and computer printouts as documents and as evidence.

(1) Notwithstanding anything contained in any other law for the time being in force,—

(a) a micro film of a document or the reproduction of the image or images embodied in such micro film (whether enlarged or not); or

(b) a facsimile copy of a document; or

(c) a statement contained in a document and included in a printed material produced by a computer, subject to such conditions as may be prescribed; or

(d) any information stored electronically in any device or media, including any hard copies made of such information, shall be deemed to be a document for the purposes of this Act and the rules made thereunder and shall be admissible in any proceedings thereunder, without further proof or production of the original, as evidence of any contents of the original or of any fact stated therein of which direct evidence would be admissible.

149. Sec.145 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) In any proceedings under this Act or the rules made thereunder, where it is desired to give a statement in evidence by virtue of this section, a certificate, -

(a) identifying the document containing the statement and describing the manner in which it was produced;

(b) giving such particulars of any device involved in the production of that document as may be appropriate for the purpose of showing that the document was produced by a computer,

shall be evidence of any matter stated in the certificate and for the purposes of this sub-section it shall be sufficient for a matter to be stated to the best of the knowledge and belief of the person stating it.

¹⁵⁰Sec.146. Common portal.

The Government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes as may be prescribed.

150. Sec.146 came into force on 22.06.2017, vide Noti.No.1/2017-CT, dt.19.06.2017.

¹⁵¹Sec. 147. Deemed exports.

The Government may, on the recommendations of the Council, notify certain supplies of goods as deemed exports, where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange, if such goods are manufactured in India.

**See Circular No. 14/14/2017 – GST, dated the 6th November,2017
Supplies to EOU / EHTP / STP / BTP units in terms of N. No. 48/2017,CT,**

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Circular No. 125/44/2019 – GST dated 18/11/2019

See Circular No. 147/03//2021-GST, Dt. 12th March, 2021- Refund for Deemed Export

151. Sec.147 came into force on 01-07-2017, by the N.No.9/2017-CT, dt.28-06-2017.

¹⁵²[Sec. 148. Special procedure for certain processes.

The Government may, on the recommendations of the Council, and subject to such conditions and safeguards as may be prescribed, notify certain classes of registered persons, and the special procedures to be followed by such persons including those with regard to registration, furnishing of return, payment of tax and administration of such persons.

[Note: See Noti. No. 06/2019-CT(R), Dated 29th March, 2019, w.e.f.

01-04-2019– Notify certain classes of registered persons.]

See Circular No.134/04/2020-GST- required to ensure that the first return is filed - GST law for companies under Insolvency and Bankruptcy Code, 2016- Sec. 40, Except Sec. 16(4), Rule 36(4). –for Refund – See Circular No. 125/44/2019-GST.

152. Sec.148 came into force on 01-07-2017, vide N.No.9/2017-CT, dt.28-06-2017.

¹⁵³[Sec.149. Goods and services tax compliance rating.

(1) Every registered person may be assigned a goods and services tax compliance rating score by the Government based on his record of compliance with the provisions of this Act.

153. Sec.149 came into force on 01-07-2017 vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The goods and services tax compliance rating score may be determined on the basis of such parameters as may be prescribed.

(3) The goods and services tax compliance rating score may be updated at periodic intervals and intimated to the registered person and also placed in the public domain in such manner as may be prescribed.

¹⁵⁴[Sec. 150. Obligation to furnish information return.

(1) Any person, being—

(a) a taxable person; or

(b) a local authority or other public body or association; or

(c) any authority of the State Government responsible for the collection of value added tax or sales tax or State excise duty or an authority of the Central Government responsible for the collection of excise duty or customs duty; or

(d) an income tax authority appointed under the provisions of the Income-tax Act, 1961 (43 of 1961); or

(e) a banking company within the meaning of clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934); or

(f) a State Electricity Board or an electricity distribution or transmission licensee under the Electricity Act, 2003 (36 of 2003), or any other entity entrusted with such functions by the Central Government or the State Government; or

(g) the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, 1908 (16 of 1908); or

(h) a Registrar within the meaning of the Companies Act, 2013 (18 of 2013); or

(i) the registering authority empowered to register motor vehicles under the Motor Vehicles Act, 1988 (59 of 1988); or

(j) the Collector referred to in clause (c) of section 3 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (13 of 2013); or

(k) the recognised stock exchange referred to in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956(42 of 1956); or

(l) a depository referred to in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996 (22 of 1996); or

(m) an officer of the Reserve Bank of India as constituted under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934); or

(n) the Goods and Services Tax Network, a company registered under the Companies Act, 2013(18 of 2013); or

(o) a person to whom a Unique Identity Number has been granted under sub-section (9) of section 25; or

(p) any other person as may be specified, on the recommendations of the Council, by the Government,

who is responsible for maintaining record of registration or statement of accounts or any periodic return or document containing details of payment of tax and other details of transaction of goods or services or both or transactions related to a bank account or consumption of electricity or transaction of purchase, sale or exchange of goods or property or right or interest in a property under any law for the time being in force, shall furnish an information return of the same in respect of such periods, within such time, in such form and manner and to such authority or agency as may be prescribed.

154. Sec.150 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

(2) Where the Commissioner, or an officer authorised by him in this behalf, considers that the information furnished in the information return is defective, he may intimate the defect to the person who has furnished such information return and give him an opportunity of rectifying the defect within a period of thirty days from the date of such intimation or within such further period which, on an application made in this behalf, the said authority may allow and if the defect is not rectified

within the said period of thirty days or, the further period so allowed, then, notwithstanding anything contained in any other provisions of this Act, such information return shall be treated as not furnished and the provisions of this Act shall apply.

(3) Where a person who is required to furnish information return has not furnished the same within the time specified in sub-section (1) or sub-section (2), the said authority may serve upon him a notice requiring furnishing of such information return within a period not exceeding **ninety days** from the date of service of the notice and such person shall furnish the information return.

Circular No.12241/2019, Dated the 5th Nov'2019- For GENERATION & QUOTING DIN ON ANY COMMUNICATION

***[Sec.151 Power to call for information :**

The Commissioner or an officer authorised by him may, by an order, direct any person to furnish information relating to any matter dealt with in connection with this Act, within such time, in such form, and in such manner, as may be specified therein.]*

***substituted Section 151 “151. Power to collect statistics:]155**

(1) The Commissioner may, if he considers that it is necessary so to do, by notification, direct that statistics may be collected relating to any matter dealt with by or in connection with this Act.

(2) Upon such notification being issued, the Commissioner, or any person authorized by him in this behalf, may call upon the concerned persons to furnish such information or returns, in such form and manner as may be prescribed, relating to any matter in respect of which statistics is to be collected.” **by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021.**

155. Sec.151 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) Upon such notification being issued, the Commissioner, or any person authorized by him in this behalf, may call upon the concerned persons to furnish such information or returns, in such form and manner as may be prescribed, relating to any matter in respect of which statistics is to be collected.

¹⁵⁶**[Sec.152. Bar on disclosure of information.**

(1) No information *[**xxxxx**] with respect to any matter given for the purposes of section 150 or section 151 shall, without the previous consent in writing of the concerned person or his authorised representative, be published in such manner so as to enable such particulars to be identified as referring to a particular person and no such information shall be used for the purpose of any proceedings under this Act. ****[without giving an opportunity of being heard to the person concerned]**

***Omitted the words “of any individual return or part thereof” by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021..**

**** Inserted the words “**” by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021..**

156. Sec.152 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

***[(2) xxxxx]**

***Omitted the sub-section “(2) Except for the purposes of prosecution under this Act or any other Act for the time being in force, no person who is not engaged in the collection of statistics under this**

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Act or compilation or computerisation thereof for the purposes of this Act, shall be permitted to see or have access to any information or any individual return referred to in section 151.” by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021.

(3) Nothing in this section shall apply to the publication of any information relating to a class of taxable persons or class of transactions, if in the opinion of the Commissioner, it is desirable in the public interest to publish such information.

¹⁵⁷Sec.153. Taking assistance from an expert.

Any officer not below the rank of Assistant Commissioner may, having regard to the nature and complexity of the case and the interest of revenue, take assistance of any expert at any stage of scrutiny, inquiry, investigation or any other proceedings before him.

157. Sec.153 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

¹⁵⁸Sec.154. Power to take samples.

The Commissioner or an officer authorised by him may take samples of goods from the possession of any taxable person, where he considers it necessary, and provide a receipt for any samples so taken.

158. Sec.154 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

¹⁵⁹Sec.155. Burden of proof.

Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person.

159. Sec.155 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

¹⁶⁰Sec.156. Persons deemed to be public servants.

All persons discharging functions under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (45 of 1860).

160. Sec 156 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

¹⁶¹Sec.157. Protection of action taken under this Act.

(1) No suit, prosecution or other legal proceedings shall lie against the President, State President, Members, officers or other employees of the Appellate Tribunal or any other person authorised by the said Appellate Tribunal for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

161. Sec.157 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) No suit, prosecution or other legal proceedings shall lie against any officer appointed or authorised under this Act for anything which is done or intended to be done in good faith under this Act or the rules made thereunder.

162[Sec.158. Disclosure of information by a public servant.

(1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceedings before a criminal court), or in any record of any proceedings under this Act shall, save as provided in sub-section (3), not be disclosed.

162. Sec.158 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) Notwithstanding anything contained in the Indian Evidence Act, 1872 (1 of 1872), no court shall, save as otherwise provided in sub-section (3), require any officer appointed or authorized under this Act to produce before it or to give evidence before it in respect of particulars referred to in sub-section (1).

(3) Nothing contained in this section shall apply to the disclosure of,—

(a) any particulars in respect of any statement, return, accounts, documents, evidence, affidavit or deposition, for the purpose of any prosecution under the Indian Penal Code (45 of 1860) or the Prevention of Corruption Act, 1988 (49 of 1988), or any other law for the time being in force; or

(b) any particulars to the Central Government or the State Government or to any person acting in the implementation of this Act, for the purposes of carrying out the objects of this Act; or

(c) any particulars when such disclosure is occasioned by the lawful exercise under this Act of any process for the service of any notice or recovery of any demand; or

See Circular No.12241/2019, Dated the 5th Nov'2019- For GENERATION & QUOTING DIN ON ANY COMMUNICATION

(d) any particulars to a civil court in any suit or proceedings, to which the Government or any authority under this Act is a party, which relates to any matter arising out of any proceedings under this Act or under any other law for the time being in force authorising any such authority to exercise any powers thereunder; or

(e) any particulars to any officer appointed for the purpose of audit of tax receipts or refunds of the tax imposed by this Act; or

(f) any particulars where such particulars are relevant for the purposes of any inquiry into the conduct of any officer appointed or authorised under this Act, to any person or persons appointed as an inquiry officer under any law for the time being in force; or

(g) any such particulars to an officer of the Central Government or of any State Government, as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty; or

(h) any particulars when such disclosure is occasioned by the lawful exercise by a public servant or any other statutory authority, of his or its powers under any law for the time being in force; or

(i) any particulars relevant to any inquiry into a charge of misconduct in connection with any proceedings under this Act against a practising advocate, a tax practitioner, a practising cost accountant, a practising chartered accountant, a practising company secretary to the authority empowered to take disciplinary action against the members practising the profession of a legal practitioner, a cost accountant, a chartered accountant or a company secretary, as the case may be; or

(j) any particulars to any agency appointed for the purposes of data entry on any automated system or for the purpose of operating, upgrading or maintaining any automated system where such agency is contractually bound not to use or disclose such particulars except for the aforesaid purposes; or

(k) any particulars to an officer of the Government as may be necessary for the purposes of any other law for the time being in force; or

(l) any information relating to any class of taxable persons or class of transactions for publication, if, in the opinion of the Commissioner, it is desirable in the public interest, to publish such information.

¹⁶³Sec.159. Publication of information in respect of persons in certain cases.

(1) If the Commissioner, or any other officer authorised by him in this behalf, is of the opinion that it is necessary or expedient in the public interest to publish the name of any person and any other particulars relating to any proceedings or prosecution under this Act in respect of such person, it may cause to be published such name and particulars in such manner as it thinks fit.

¹⁶³ Sec.159 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) No publication under this section shall be made in relation to any penalty imposed under this Act until the time for presenting an appeal to the Appellate Authority under section 107 has expired without an appeal having been presented or the appeal, if presented, has been disposed of.

Explanation.—In the case of firm, company or other association of persons, the names of the partners of the firm, directors, managing agents, secretaries and treasurers or managers of the company, or the members of the association, as the case may be, may also be published if, in the opinion of the Commissioner, or any other officer authorised by him in this behalf, circumstances of the case justify it.

¹⁶⁴Sec.160. Assessment proceedings etc., not to be invalid on certain grounds.

(1) No assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings done, accepted, made, issued, initiated, or purported to have been done, accepted, made, issued, initiated in pursuance of any of the provisions of this Act shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein, if such assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings are in substance and effect in conformity with or according to the intents, purposes and requirements of this Act or any existing law.

¹⁶⁴ Sec.160 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The service of any notice, order or communication shall not be called in question, if the notice, order or communication, as the case may be, has already been acted upon by the person to whom it is issued or where such service has not been called in question at or in the earlier proceedings commenced, continued or finalised pursuant to such notice, order or communication.

See Circular No.12241/2019, Dated the 5th Nov'2019- For GENERATION & QUOTING DIN ON ANY COMMUNICATION

¹⁶⁵[Sec.161. Rectification of errors apparent on the face of record.

Without prejudice to the provisions of section 160, and notwithstanding anything contained in any other provisions of this Act, any authority, who has passed or issued any decision or order or notice or certificate or any other document, may rectify any error which is apparent on the face of record in such decision or order or notice or certificate or any other document, either on its own motion or where such error is brought to its notice by any officer appointed under this Act or an officer appointed under the State Goods and Services Tax Act or an officer appointed under the Union Territory Goods and Services Tax Act or by the affected person within a period of **three months** from the date of issue of such decision or order or notice or certificate or any other document, as the case may be:

165. Sec.161 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

See Circular No.12241/2019, Dated the 5th Nov'2019- For GENERATION & QUOTING DIN ON ANY COMMUNICATION

Provided that no such rectification shall be done after a period of six months from the date of issue of such decision or order or notice or certificate or any other document:

Provided further that the said period of six months shall not apply in such cases where the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission:

Provided also that where such rectification adversely affects any person, the principles of natural justice shall be followed by the authority carrying out such rectification.

**[Note: See Rule 142(7), Summary of Rectification
/Withdrawal Order in Form GST DRC-08]**

¹⁶⁶[Sec.162. Bar on jurisdiction of civil courts.

Save as provided in sections 117 and 118, no civil court shall have jurisdiction to deal with or decide any question arising from or relating to anything done or purported to be done under this Act.

166. Sec.162 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

¹⁶⁷[Sec.163. Levy of fee.

Wherever a copy of any order or document is to be provided to any person on an application made by him for that purpose, there shall be paid such fee as may be prescribed.

167. Sec.163 came into force on 01-07-2017, by N.No.9/2017-CT, dt.28-06-2017.

¹⁶⁸Sec.164. Power of Government to make rules.

(1) The Government may, on the recommendations of the Council, by notification, make rules for carrying out the provisions of this Act.

168. Sec.164.came into force on 22-06-2017, by N.No.1/2017-CT,dt.19-06-2017.

(2) Without prejudice to the generality of the provisions of sub-section (1), the Government may make rules for all or any of the matters which by this Act are required to be, or may be, prescribed or in respect of which provisions are to be or may be made by rules.

(3) The power to make rules conferred by this section shall include the power to give retrospective effect to the rules or any of them from a date not earlier than the date on which the provisions of this Act come into force.

(4) Any rules made under sub-section (1) or sub-section (2) may provide that a contravention thereof shall be liable to a penalty not exceeding ten thousand rupees.

¹⁶⁹Sec.165. Power to make regulations

The Board may, by notification, make regulations consistent with this Act and the rules made thereunder to carry out the provisions of this Act.

169. Sec.165 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

¹⁷⁰Sec.166. Laying of rules, regulations and notifications.

Every rule made by the Government, every regulation made by the Board and every notification issued by the Government under this Act, shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or in the notification, as the case may be, or both Houses agree that the rule or regulation or the notification should not be made, the rule or regulation or notification, as the case may be, shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation or notification, as the case may be.

170. Sec.166 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-09-2017.

¹⁷¹Sec.167. Delegation of powers.

The Commissioner may, by notification, direct that subject to such conditions, if any, as may be specified in the notification, any power exercisable by any authority or officer under this Act may be exercisable also by another authority or officer as may be specified in such notification.

171. Sec.167 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

172[Sec.168. Power to issue instructions or directions.

(1) The Board may, if it considers it necessary or expedient so to do for the purpose of uniformity in the implementation of this Act, issue such orders, instructions or directions to the central tax officers as it may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall observe and follow such orders, instructions or directions.

172. Sec.168 came into force on **01-07-2017**, vide **Noti.No.9/2017-CT,dt.28-06-2017**.

(2) The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, ****[xxxx] sub-section (6) of section 39, 172a[**[**section 44**], sub-sections (4) and (5) of section 52,] *[sub-section (1) of section 143, except the second proviso thereof], ***[xxxx] clause (1) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.

172a.Inserted the words and figure by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019., w.e.f. 01-01-2020, by N.No. 01/2020- (CT) , Dt. 01-01-2020

*Subs. the words and figure” sub-section (5) of section 66, sub-section (1) of section 143” by the Finance Act 2020 (No.12 of 2020) , Dt. 27-03-2020, w.e.f. 30-06-2020 By N.No.49/2020, CT , Dt.24-06-2020,

**Substituted the words, brackets and figures “sub-section (1) of section 44” by the Finance Act, 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021.

***Omitted the words, brackets and figures “sub-section (1) of section 151” by the Finance Act, 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021.

**** Omitted the words, brackets and figures “sub-section (2) of section 38,” by Finance Act, 2022 (No.6 of 2022) ., w.e.f. yet to be notified.

****Sec.168A. Power of Government to extend time limit in special circumstances**

(1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with due to force majeure.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.— For the purposes of this section, the expression “force majeure” means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.

** Inserted the new Section 168A by THE TAXATION AND OTHER LAWS (RELAXATION OF CERTAIN PROVISIONS) ORDINANCE, 2020 (NO. 2 OF 2020) Dt.31-03-2020

¹⁷³Sec.169. Service of notice in certain circumstances.

(1) Any decision, order, summons, notice or other communication under this Act or the rules made thereunder shall be served by any one of the following methods, namely:—

(a) by giving or tendering it directly or by a messenger including a courier to the addressee or the taxable person or to his manager or authorised representative or an advocate or a tax practitioner holding authority to appear in the proceedings on behalf of the taxable person or to a person regularly employed by him in connection with the business, or to any adult member of family residing with the taxable person; or

(b) by registered post or speed post or courier with acknowledgement due, to the person for whom it is intended or his authorised representative, if any, at his last known place of business or residence; or

(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or

(d) by making it available on the common portal; or

(e) by publication in a newspaper circulating in the locality in which the taxable person or the person to whom it is issued is last known to have resided, carried on business or personally worked for gain; or

(f) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence and if such mode is not practicable for any reason, then by affixing a copy thereof on the notice board of the office of the concerned officer or authority who or which passed such decision or order or issued such summons or notice.

¹⁷³ Sec.169 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

See Circular No.12241/2019, Dated the 5th Nov'2019- For GENERATION & QUOTING DIN ON ANY COMMUNICATION

(2) Every decision, order, summons, notice or any communication shall be deemed to have been served on the date on which it is tendered or published or a copy thereof is affixed in the manner provided in sub-section (1).

(3) When such decision, order, summons, notice or any communication is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in transit unless the contrary is proved.

¹⁷⁴Sec.170. Rounding off of tax, etc.

The amount of tax, interest, penalty, fine or any other sum payable, and the amount of refund or any other sum due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise it shall be ignored.

¹⁷⁴ Sec.170 came into force on **01-07-2017**, vide Noti.No.9/2017-CT, dt.28-06-2017.

¹⁷⁵Sec.171. Anti-Profiteering measure.

(1) Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.

[**Note: See Rules 122 to 137**]

175. Sec.171 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

(2) The Central Government may, on recommendations of the Council, by notification, constitute an Authority, or empower an existing Authority constituted under any law for the time being in force, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

(3) The Authority referred to in sub-section (2) shall exercise such powers and discharge such functions as may be prescribed.

^{175a}(3A) Where the Authority referred to in sub-section (2), after holding examination as required under the said sub-section comes to the conclusion that any registered person has profited under sub-section (1), such person shall be liable to pay penalty equivalent to ten per cent. of the amount so profited:

Provided that no penalty shall be leviable if the profited amount is deposited within thirty days of the date of passing of the order by the Authority.

Explanation.—For the purposes of this section, the expression “profited” shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both.

175a.Inserted the sub-section by the Finance (No.2) Act No.23 of 2019, dt.01.08.2019., w.e.f. 01-01-2020, by N.No. 01/2020- (CT) , Dt. 01-01-2020

¹⁷⁶Sec.172. Removal of difficulties.

(1) If any difficulty arises in giving effect to any provisions of this Act, the Government may, on the recommendations of the Council, by a general or a special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act or the rules or regulations made thereunder, as may be necessary or expedient for the purpose of removing the said difficulty:

Provided that no such order shall be made after the expiry of a period of *[**five years**] from the date of commencement of this Act.

176. Sec.172 came into for on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

***Subs. the words and figure” three years” by the Finance Act 2020 (No.12 of 2020), Dt.27-03-2020., w.e.f. 30-06-2020 By N.No.49/2020, CT , Dt.24-06-2020**

(2) Every order made under this section shall be laid, as soon as may be, after it is made, before each House of Parliament.

177 [Sec.173. Amendment of Act 32 of 1994.

Save as otherwise provided in this Act, Chapter V of the Finance Act, 1994 shall be omitted.

177. Sec.173 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

178 [Sec.174. Repeal and saving.

(1) Save as otherwise provided in this Act, on and from the date of commencement of this Act, the Central Excise Act, 1944 (1 of 1944) (except as respects goods included in entry 84 of the Union List of the Seventh Schedule to the Constitution), the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955), the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), and the Central Excise Tariff Act, 1985 (5 of 1986) (hereafter referred to as the repealed Acts) are hereby repealed.

178. Sec.174 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The repeal of the said Acts and the amendment of the Finance Act, 1994 (32 of 1994) (hereafter referred to as “such amendment” or “amended Act”, as the case may be) to the extent mentioned in the sub-section (1) or section 173 shall not—

(a) revive anything not in force or existing at the time of such amendment or repeal;
or

(b) affect the previous operation of the amended Act or repealed Acts and orders or anything duly done or suffered thereunder; or

(c) affect any right, privilege, obligation, or liability acquired, accrued or incurred under the amended Act or repealed Acts or orders under such repealed or amended Acts:

Provided that any tax exemption granted as an incentive against investment through a notification shall not continue as privilege if the said notification is rescinded on or after the appointed day; or

(d) affect any duty, tax, surcharge, fine, penalty, interest as are due or may become due or any forfeiture or punishment incurred or inflicted in respect of any offence or violation committed against the provisions of the amended Act or repealed Acts; or

(e) affect any investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and any other legal proceedings or recovery of arrears or remedy in respect of any such duty, tax, surcharge, penalty, fine, interest, right, privilege, obligation, liability, forfeiture or punishment, as aforesaid, and any such investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and other legal proceedings or recovery of arrears or remedy may be instituted, continued or enforced, and any such tax, surcharge, penalty, fine, interest, forfeiture or punishment may be levied or imposed as if these Acts had not been so amended or repealed;

(f) affect any proceedings including that relating to an appeal, review or reference, instituted before on, or after the appointed day under the said amended Act or repealed Acts

and such proceedings shall be continued under the said amended Act or repealed Acts as if this Act had not come into force and the said Acts had not been amended or repealed.

(3) The mention of the particular matters referred to in sub-sections (1) and (2) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 (10 of 1897) with regard to the effect of repeal.

SCHEDULE - I

[See section 7]

ACTIVITIES TO BE TREATED AS SUPPLY EVEN IF MADE WITHOUT CONSIDERATION

1. Permanent transfer or disposal of business assets where input tax credit has been availed on such assets.
2. Supply of goods or services or both between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business:

Provided that gifts not exceeding fifty thousand rupees in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.

3. Supply of goods—

(a) by a principal to his agent where the agent undertakes to supply such good son behalf of the principal; or

(b) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.

4.Import of services by a ^{178a}person from a related person or from any of his other establishments outside India, in the course or furtherance of business.

178a. Subs for the words “taxable person” by the (Amendment) CGST Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019- (CT), Dt.29-01-2019.

SCHEDULE II
[See section 7]

ACTIVITIES ^{178b} OR TRANSACTIONS TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES

1. Transfer

(a) any transfer of the title in goods is a supply of goods;

(b) any transfer of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services;

(c) any transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed, is a supply of goods.

2. Land and Building

(a) any lease, tenancy, easement, licence to occupy land is a supply of services;

(b) any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly, is a supply of services.

3. Treatment or process

Any treatment or process which is applied to another person's goods is a supply of services.

4. Transfer of business assets

(a) where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, ^{178b} such transfer or disposal is a supply of goods by the person;

(b) where, by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, ^{178b} the usage or making available of such goods is a supply of services;

^{178b} Omitted the words at both the places "whether or not for a consideration," by the Finance Act (No.12 of 2020), Dt. 27-03-2020, w.e.f. 01-07-2017 & w.e.f. 01-01-2021, by N.No.92/2019- (CT), Dt.22-12-2020.

(c) where any person ceases to be a taxable person, any goods forming part of the assets of any business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless—

(i) the business is transferred as a going concern to another person; or

(ii) the business is carried on by a personal representative who is deemed to be a taxable person.

5. Supply of services

The following shall be treated as supply of services, namely: -

(a) renting of immovable property;

(b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.

Explanation. - For the purposes of this clause—

(1) the expression "competent authority" means the Government or any authority authorised to issue completion certificate under any law for the time being in force and in case of non-requirement of such certificate from such authority, from any of the following, namely: -

(i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972; or (20 of 1972)

(ii) a chartered engineer registered with the Institution of Engineers (India); or

(iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority;

(2) the expression "construction" includes additions, alterations, replacements or remodelling of any existing civil structure;

(c) temporary transfer or permitting the use or enjoyment of any intellectual property right;

(d) development, design, programming, customisation, adaptation, up gradation, enhancement, implementation of information technology software;

(e) agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act; and

(f) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.

6. Composite supply

The following composite supplies shall be treated as a supply of services, namely:—

(a) works contract as defined in clause (119) of section 2; and

(b) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.

***[7. xxxxx]**

***Omitted paragraph “ 7. Supply of Goods**

The following shall be treated as supply of goods, namely:—

Supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration.” shall be deemed to have been

omitted **with effect from the 1st day of July, 2017. by the Finance Act 2021,**

No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No.39/2021,CT, Dt.21-12-2021.

178b. Inserted for the words by the CGST (Amendment) Act, 2018, (No.31 of 2018), dt.30.08.2018. w.e.f. 01-07-2017

SCHEDULE III

[See section 7]

ACTIVITIES OR TRANSACTIONS WHICH SHALL BE TREATED NEITHER AS A SUPPLY OF GOODS NOR A SUPPLY OF SERVICES

1. Services by an employee to the employer in the course of or in relation to his employment.
2. Services by any court or Tribunal established under any law for the time being in force.
3. (a) the functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;
(b) the duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or
(c) the duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.
4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.
5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
6. Actionable claims, **other than lottery, betting and gambling.**
- 178c** 7. Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India.
8. (a) Supply of warehoused goods to any person before clearance for home consumption;
(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.

178c. Inserted the paragraphs by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018; w.e.f. 01-02-2019 by N.No.02/2019-(CT), Dt.29-01-2019.

178d [Explanation. - 1] For the purposes of paragraph 2, the term "court" includes District Court, High Court and Supreme Court.

178e [Explanation 2.- For the purposes of paragraph 8, the expression "warehoused goods" shall have the same meaning as assigned to it in the Customs Act, 1962.]

178d. Explanation is numbered as Explanation 1 by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018; w.e.f. 01-02-2019 by N.No.02/2019- (CT), Dt.29-01-2019

178e. Inserted the *Explanation 2* by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018.
w.e.f. 01-02-2019 by N.No.02/2019- (CT), Dt.29-01-2019

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ACCOUNTING SERVICES, GST & INCOME TAX

RETURNS SERVICES

(HYDERABAD, TELANGANA)



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CGST RULES 2017

CGST Rules, 2017

CONTENTS

CHAPTER –I **Page No. 1**

PRELIMINARY

Rule. 1. Short title and Commencement.-

Rule. 2. Definitions.

CHAPTER II **Page No. 2**

COMPOSITION LEVY

Rule. 3. Intimation for composition levy.

Rule. 4. Effective date for composition levy.-

Rule. 5. Conditions and restrictions for composition levy.

Rule. 6. Validity of composition levy.

Rule. 7. Rate of tax of the composition levy.

CHAPTER III **Page No. 7**

REGISTRATION

Rule. 8. Application for registration.

Rule. 9. Verification of the application and approval.

Rule. 10. Issue of registration certificate.

Rule. 10A. Furnishing of Bank Account Details.

Rule. 10B. Aadhaar authentication for registered person.

Rule. 11. [Separate registration for multiple places of business within a State or a Union territory.

Rule. 12. Grant of registration to persons required to deduct tax at source or to collect tax at source.

Rule. 13. Grant of registration to non-resident taxable person.

Rule. 14. Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient.

Rule. 15. Extension in period of operation by casual taxable person and non-resident taxable person.

Rule. 16. *Suomoto* registration.

Rule. 17. Assignment of Unique Identity Number to certain special entities.

Rule. 18. Display of registration certificate and Goods and Services Tax Identification Number on the name board.

Rule. 19. Amendment of registration.

Rule. 20. Application for cancellation of registration.

Rule. 21. Registration to be cancelled in certain cases.

Rule. 21A. Suspension of registration.

Rule. 22. Cancellation of registration.

Rule. 23. Revocation of cancellation of registration.

Rule. 24. Migration of persons registered under the existing law.

Rule. 25. [Physical verification of business premises in certain cases.

Rule. 26. Method of authentication.

CHAPTER IV

Page No. 26

DETERMINATION OF VALUE OF SUPPLY

Rule. 27. Value of supply of goods or services where the consideration is not wholly in money.

Rule. 28. Value of supply of goods or services or both between distinct or related persons, other than through an agent.

Rule. 29. Value of supply of goods made or received through an agent.

Rule. 30. Value of supply of goods or services or both based on cost.

Rule. 31. Residual method for determination of value of supply of goods or services or both.

Rule. 31A. Value of supply in case of lottery, betting, gambling and horse racing.

Rule. 32. Determination of value in respect of certain supplies.

Rule. 32A. Value of supply in cases where Kerala Flood Cess is applicable.

Rule. 33. Value of supply of services in case of pure agent.

Rule. 34. Rate of exchange of currency, other than Indian rupees, for determination of value.

Rule. 35. Value of supply inclusive of integrated tax, central tax, State tax, Union territory tax.

CHAPTER V Page No.32

INPUT TAX CREDIT

Rule. 36. Documentary requirements and conditions for claiming input tax credit.

Rule. 37. Reversal of input tax credit in the case of non-payment of consideration.

Rule. 38. Claim of credit by a banking company or a financial institution.

Rule. 39. Procedure for distribution of input tax credit by Input Service Distributor.

Rule. 40. Manner of claiming credit in special circumstances.

Rule. 41. Transfer of credit on sale, merger, amalgamation, lease or transfer of a business.

Rule 41A. Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory.

Rule. 42. Manner of determination of input tax credit in respect of inputs or input services and reversal thereof.

Rule. 43. Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases.

Rule. 44. Manner of reversal of credit under special circumstances.

Rule. 44A. Manner of reversal of credit of Additional duty of Customs in respect of Gold dore bar.

Rule. 45. Conditions and restrictions in respect of inputs and capital goods sent to the job worker.

CHAPTER VI Page No.54

TAX INVOICE, CREDIT AND DEBIT NOTES

Rule. 46. Tax invoice.

Rule. 46A. Invoice-cum-bill of supply.

Rule. 47. Time limit for issuing tax invoice.

Rule. 48. Manner of issuing invoice.

Rule. 49. Bill of supply.

Rule. 50. Receipt voucher.

Rule. 51. Refund voucher.

Rule. 52. Payment voucher.

Rule. 53. Revised tax invoice and credit or debit notes.

Rule. 54. Tax invoice in special cases.

Rule. 55. Transportation of goods without issue of invoice.

Rule. 55A. Tax Invoice or bill of supply to accompany transport of goods.

CHAPTER VII Page No. 65

ACCOUNTS AND RECORDS

Rule. 56. Maintenance of accounts by registered persons.

Rule. 57. Generation and maintenance of electronic records.

Rule. 58. Records to be maintained by owner or operator of godown or warehouse and transporters.

CHAPTER VIII Page No. 69

RETURNS

Rule. 59. Form and manner of furnishing details of outward supplies.

Rule. 60. Form and manner of ascertaining details of inward supplies.

Rule. 61. Form and manner of furnishing of return.

Rule. 61A. Manner of opting for furnishing quarterly return.

Rule. 62. Form and manner of submission of statement and return

Rule. 63. Form and manner of submission of return by non-resident taxable person.

Rule. 64. Form and manner of submission of return by persons providing online information and database access or retrieval services.

Rule. 65. Form and manner of submission of return by an Input Service Distributor.

Rule. 66. Form and manner of submission of return by a person required to deduct tax at source.

Rule. 67. Form and manner of submission of statement of supplies through an e-commerce operator.

Rule. 67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.

Rule. 68. Notice to non-filers of returns.

Rule. 69. Matching of claim of input tax credit .

Rule. 70. Final acceptance of input tax credit and communication thereof.

Rule. 71. Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit.

Rule. 72. Claim of input tax credit on the same invoice more than once.

Rule. 73. Matching of claim of reduction in the output tax liability .

Rule. 74. Final acceptance of reduction in output tax liability and communication thereof.

Rule. 75. Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction.

Rule. 76. Claim of reduction in output tax liability more than once.

Rule. 77. Refund of interest paid on reclaim of reversals.

Rule. 78. Matching of details furnished by the e-Commerce operator with the details furnished by the supplier.

Rule. 79. Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier.

Rule. 80. Annual return.

Rule. 81. Final return.

Rule. 82. Details of inward supplies of persons having Unique Identity Number.

Rule. 83. Provisions relating to a goods and services tax practitioner.

Rule. 83A. Examination of Goods and Services Tax Practitioners.

Rule. 83B. Surrender of enrolment of goods and services tax practitioner.

Rule. 84. Conditions for purposes of appearance.

CHAPTER IX **Page No. 91**

PAYMENT OF TAX

Rule. 85. Electronic Liability Register.

Rule. 86. Electronic Credit Ledger.

Rule. 86A. Conditions of use of amount available in electronic credit ledger.

Rule. 86B. Restrictions on use of amount available in electronic credit ledger.

Rule. 87. Electronic Cash Ledger.

Rule. 88. Identification number for each transaction.

Rule. 88A. Order of utilization of input tax credit.

CHAPTER X **Page No. 98**

REFUND

Rule. 89. Application for refund of tax, interest, penalty, fees or any other amount.

Rule. 90. Acknowledgement.

Rule. 91. Grant of provisional refund.

Rule. 92. Order sanctioning refund.

Rule. 93. Credit of the amount of rejected refund claim.

Rule. 94. Order sanctioning interest on delayed refunds.

Rule. 95. Refund of tax to certain persons.

Rule. 95A. Refund of taxes to the retail outlets established in departure area of an international Airport beyond immigration counters making tax free supply to an outgoing international tourist.

Rule. 96. Refund of integrated tax paid on goods or services exported out of India.

Rule. 96A. Export of goods or services under bond or Letter of Undertaking.

Rule. 96B. Recovery of refund of unutilised input tax credit or integrated tax paid on export of goods where export proceeds not realised.

Rule. 97. Consumer Welfare Fund.

Rule. 97A. Manual filing and processing.

CHAPTER XI **Page No.119**

ASSESSMENT AND AUDIT

Rule. 98. Provisional Assessment.

Rule. 99. Scrutiny of returns.

Rule. 100. Assessment in certain cases.

Rule. 101. Audit.

Rule. 102. Special Audit.

CHAPTER XII **Page No.122**

ADVANCE RULING

Rule. 103. Qualification and appointment of members of the Authority for Advance Ruling.

Rule. 104. Form and manner of application to the Authority for Advance Ruling.-

Rule. 105. Certification of copies of advance rulings pronounced by the Authority.

Rule. 106. Form and manner of appeal to the Appellate Authority for Advance Ruling.

Rule. 107. Certification of copies of the advance rulings pronounced by the Appellate Authority.

Rule. 107A. Manual filing and processing.

CHAPTER XIII Page No. 124

APPEALS AND REVISION

Rule. 108. Appeal to the Appellate Authority.

Rule. 109. Application to the Appellate Authority.

Rule. 109A. Appointment of Appellate Authority.

Rule. 109B. Notice to person and order of revisional authority in case of revision.

Rule. 110. Appeal to the Appellate Tribunal.

Rule. 111. Application to the Appellate Tribunal.

Rule. 112. Production of additional evidence before the Appellate Authority or the Appellate Tribunal.

Rule. 113. Order of Appellate Authority or Appellate Tribunal.

Rule. 114. Appeal to the High Court.

Rule. 115. Demand confirmed by the Court.

Rule. 116. Disqualification for misconduct of an authorised representative.

CHAPTER XIV Page No. 128

TRANSITIONAL PROVISIONS

Rule. 117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.

Rule. 118. Declaration to be made under clause (c) of sub-section (11) of section 142.

Rule. 119. Declaration of stock held by a principal and job-worker.

Rule. 120. Details of goods sent on approval basis.

Rule. 120A. Revision of declaration in FORM GST TRAN-1

Rule. 121. Recovery of credit wrongly availed.

CHAPTER XV Page No.132

ANTI-PROFITEERING

Rule. 122. Constitution of the Authority.

Rule. 123. Constitution of the Standing Committee and Screening Committees.

Rule. 124. Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority:

Rule. 125. Secretary to the Authority.

Rule. 126. Power to determine the methodology and procedure.

Rule. 127. Duties of the Authority.

Rule. 128. Examination of application by the Standing Committee and Screening Committee.

Rule. 129. Initiation and conduct of proceedings.

Rule. 130. Confidentiality of information.

Rule. 131. Cooperation with other agencies or statutory authorities.

Rule. 132. Power to summon persons to give evidence and produce documents.

Rule. 133. Order of the Authority.

Rule. 134. Decision to be taken by the majority.

Rule. 135. Compliance by the registered person.

Rule. 136. Monitoring of the order.

Rule. 137. Tenure of Authority.

CHAPTER XVI Page No. 139

E-WAY RULES

Rule. 138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

Rule. 138A. Documents and devices to be carried by a person-in-charge of a conveyance.

Rule. 138B. Verification of documents and conveyances.

Rule. 138C. Inspection and verification of goods.

Rule. 138D. Facility for uploading information regarding detention of vehicle.

Rule. 138E. Restriction on furnishing of information in PART A of FORM GST EWB-01.

CHAPTER XVII Page No. 159

INSPECTION, SEARCH AND SEIZURE

Rule. 139. Inspection, search and seizure.

Rule. 140. Bond and security for release of seized goods.

Rule. 141. Procedure in respect of seized goods.

CHAPTER XVIII Page No.161

DEMANDS AND RECOVERY

Rule. 142. Notice and order for demand of amounts payable under the Act.

Rule. 142A. Procedure for recovery of dues under existing laws.

Rule. 143. Recovery by deduction from any money owed.

Rule. 144. Recovery by sale of goods under the control of proper officer.

Rule. 145. Recovery from a third person.

Rule. 146. Recovery through execution of a decree, etc.

Rule. 147. Recovery by sale of movable or immovable property.

Rule. 148. Prohibition against bidding or purchase by officer.

Rule. 149. Prohibition against sale on holidays.

Rule. 150. Assistance by police.

Rule. 151. Attachment of debts and shares, etc.

Rule. 152. Attachment of property in custody of courts or Public Officer.

Rule. 153. Attachment of interest in partnership.

Rule. 154. Disposal of proceeds of sale of goods and movable or immovable property.

Rule. 155. Recovery through land revenue authority.

Rule. 156. Recovery through court.

Rule. 157. Recovery from surety.

Rule. 158. Payment of tax and other amounts in instalments.

Rule. 159. Provisional attachment of property.

Rule. 160. Recovery from company in liquidation.

Rule. 161. Continuation of certain recovery proceedings.

CHAPTER XIX Page No.171

OFFENCES AND PENALTIES

Rule. 162. Procedure for compounding of offences.

CHAPTER I

PRELIMINARY

1. Short title and Commencement.-(1) These rules may be called the Central Goods and Services Tax Rules, 2017.

(2) They shall come into force with effect from 22nd June, 2017.

2. Definitions.- In these rules, unless the context otherwise requires,-

- (a) “Act” means the Central Goods and Services Tax Act, 2017 (12 of 2017);
- (b) “FORM” means a Form appended to these rules;
- (c) “section” means a section of the Act;
- (d) “Special Economic Zone” shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);
- (e) words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

CHAPTER II

COMPOSITION [LEVY]¹

3. Intimation for composition levy.-(1) Any person who has been granted registration on a provisional basis under clause (b) of sub-rule (1) of rule 24 and who opts to pay tax under section 10, shall electronically file an intimation in **FORM GST CMP-01**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the appointed day, but not later than thirty days after the said day, or such further period as may be extended by the Commissioner in this behalf:

Provided that where the intimation in **FORM GST CMP-01** is filed after the appointed day, the registered person shall not collect any tax from the appointed day but shall issue bill of supply for supplies made after the said day.

(2) Any person who applies for registration under sub-rule (1) of rule 8 may give an option to pay tax under section 10 in Part B of **FORM GST REG-01**, which shall be considered as an intimation to pay tax under the said section.

(3) Any registered person who opts to pay tax under section 10 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the commencement of the financial year for which the option to pay tax under the aforesaid section is exercised and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of sixty days from the commencement of the relevant financial year.

[Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30th day of June, 2020 and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 upto the 31st day of July, 2020.]²

[(3A)Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of [one hundred and eighty days]³ from the day on which such person commences to pay tax under section 10:

¹Substituted for the word [Rules] vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

²Inserted vide Notf no. 30/2020 – CT dt.03.04.2020 wef 31.03.2020

³ Substituted for the word [ninety days] vide Notf no. 03/2018- CT dt. 23.01.2018

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.]⁴

(4) Any person who files an intimation under sub-rule (1) to pay tax under section 10 shall furnish the details of stock, including the inward supply of goods received from unregistered persons, held by him on the day preceding the date from which he opts to pay tax under the said section, electronically, in **FORM GST CMP-03**, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within a period of [ninety]⁵ days from the date on which the option for composition levy is exercised or within such further period as may be extended by the Commissioner in this behalf.

(5) Any intimation under sub-rule (1) or sub-rule (3) [or sub-rule (3A)]⁶ in respect of any place of business in any State or Union territory shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

4. Effective date for composition levy.-(1) The option to pay tax under section 10 shall be effective from the beginning of the financial year, where the intimation is filed under sub-rule (3) of rule 3 and the appointed day where the intimation is filed under sub-rule (1) of the said rule.

(2) The intimation under sub-rule (2) of rule 3, shall be considered only after the grant of registration to the applicant and his option to pay tax under section 10 shall be effective from the date fixed under sub-rule (2) or (3) of rule 10.

5. Conditions and restrictions for composition levy.-(1) The person exercising the option to pay tax under section 10 shall comply with the following conditions, namely:-

- (a) he is neither a casual taxable person nor a non-resident taxable person;
- (b) the goods held in stock by him on the appointed day have not been purchased in the course of inter-State trade or commerce or imported from a place outside India or received from his branch situated outside the State or from his agent or principal outside the State, where the option is exercised under sub-rule (1) of rule 3;
- (c) the goods held in stock by him have not been purchased from an unregistered supplier and where purchased, he pays the tax under sub-section (4) of section 9;

⁴ Substituted vide Notf no. 45/2017-CT dt. 13.10.2017. for “(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in FORM GST CMP-02, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub - rule (4) of rule 44 within a period of ninety days from the said date:

Provided that the said persons shall not be allowed to furnish the declaration in FORM GST TRAN-1 after the statement in FORM GST ITC-03 has been furnished.” which was inserted vide Notf no. 34/2017-CT dt. 15.09.2017

⁵ Substituted for the word [sixty] with effect from 17.08.2017 vide Notf no. 22/2017 – CT dt. 17.08.2017

⁶ Inserted vide Notf no. 34/2017 – CT dt. 15.09.2017

- (d) he shall pay tax under sub-section (3) or sub-section (4) of section 9 on inward supply of goods or services or both;
- (e) he was not engaged in the manufacture of goods as notified under clause (e) of sub-section (2) of section 10, during the preceding financial year;
- (f) he shall mention the words “composition taxable person, not eligible to collect tax on supplies” at the top of the bill of supply issued by him; and
- (g) he shall mention the words “composition taxable person” on every notice or signboard displayed at a prominent place at his principal place of business and at every additional place or places of business.

(2) The registered person paying tax under section 10 may not file a fresh intimation every year and he may continue to pay tax under the said section subject to the provisions of the Act and these rules.

6. Validity of composition levy.- (1) The option exercised by a registered person to pay tax under section 10 shall remain valid so long as he satisfies all the conditions mentioned in the said section and under these rules.

(2) The person referred to in sub-rule (1) shall be liable to pay tax under sub-section (1) of section 9 from the day he ceases to satisfy any of the conditions mentioned in section 10 or the provisions of this Chapter and shall issue tax invoice for every taxable supply made thereafter and he shall also file an intimation for withdrawal from the scheme in **FORM GST CMP-04** within seven days of the occurrence of such event.

(3) The registered person who intends to withdraw from the composition scheme shall, before the date of such withdrawal, file an application in **FORM GST CMP-04**, duly signed or verified through electronic verification code, electronically on the common portal.

(4) Where the proper officer has reasons to believe that the registered person was not eligible to pay tax under section 10 or has contravened the provisions of the Act or provisions of this Chapter, he may issue a notice to such person in **FORM GST CMP-05** to show cause within fifteen days of the receipt of such notice as to why the option to pay tax under section 10 shall not be denied.

(5) Upon receipt of the reply to the show cause notice issued under sub-rule (4) from the registered person in **FORM GST CMP-06**, the proper officer shall issue an order in **FORM GST CMP-07** within a period of thirty days of the receipt of such reply, either accepting the reply, or denying the option to pay tax under section 10 from the date of the option or from the date of the event concerning such contravention, as the case may be.

(6) Every person who has furnished an intimation under sub-rule (2) or filed an application for withdrawal under sub-rule (3) or a person in respect of whom an order of withdrawal of option has been passed in **FORM GST CMP-07** under sub-rule (5), may electronically furnish at the common portal, either directly or through a Facilitation Centre notified by

the Commissioner, a statement in **FORM GST ITC-01** containing details of the stock of inputs and inputs contained in semi-finished or finished goods held in stock by him on the date on which the option is withdrawn or denied, within a period of thirty days from the date from which the option is withdrawn or from the date of the order passed in **FORM GST CMP-07**, as the case may be.

(7) Any intimation or application for withdrawal under sub-rule (2) or (3) or denial of the option to pay tax under section 10 in accordance with sub-rule (5) in respect of any place of business in any State or Union territory, shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

7. Rate of tax of the composition levy.-The category of registered persons, eligible for composition levy under section 10 and the provisions of this Chapter, specified in column (2) of the Table below shall pay tax under section 10 at the rate specified in column (3) of the said Table:-

[

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State or Union territory
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent. of the turnover of taxable supplies of goods and services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent. of the turnover of supplies of goods and services in the State or Union territory.

]

⁷Substituted vide Notf no. 50/2020-CT dt. 24.06.2020 wef 01.04.2020 for

Sl. No.	Category of registered persons	Rate of tax
(1)	(2)	(3)

1.	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State or Union territory
2.	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State or Union territory
3.	Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter	{half per cent. of the turnover of taxable supplies of [goods and services] in the State or Union territory}

CHAPTER III REGISTRATION

8. Application for registration.-(1) Every person, other than a non-resident taxable person, a person required to deduct tax at source under section 51, a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as “the applicant”) shall, before applying for registration, declare his Permanent Account Number, mobile number, e-mail address, State or Union territory in **Part A** of **FORM GST REG-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

~~[Provided that a person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer shall make a separate application for registration as a business vertical distinct from his other units located outside the Special Economic Zone:]⁸~~

Provided [further]⁹ that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.

(2) (a) The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes.

(b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number; and

(c) The e-mail address declared under sub-rule (1) shall be verified through a separate one-time password sent to the said e-mail address.

(3) On successful verification of the Permanent Account Number, mobile number and e-mail address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.

(4) Using the reference number generated under sub-rule (3), the applicant shall electronically submit an application in **Part B** of **FORM GST REG-01**, duly signed or verified through electronic verification code, along with the documents specified in the said Form at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

[(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), with effect from 21st August, 2020, undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the

⁸ Omitted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

⁹ Omitted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

Aadhaar number, or fifteen days from the submission of the application in Part B of **FORM GST REG-01** under sub-rule (4), whichever is earlier.]¹⁰

(5) On receipt of an application under sub-rule (4), an acknowledgement shall be issued electronically to the applicant in **FORM GST REG-02**.

(6) A person applying for registration as a casual taxable person shall be given a temporary reference number by the common portal for making advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit.

9. Verification of the application and approval.-(1)The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within a period of [seven]¹¹ working days from the date of submission of the application.

[Provided that where-

- (a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or
 - (b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,
- the registration shall be granted within thirty days of submission of application, after physical verification of the place of business in the presence of the said person, in the

¹⁰ (1) This was Inserted vide Notf no.16/2020 – CT dt. 23.03.2020 and was substituted vide Notf no.62/2020 – CT dt. 20.08.2020 w.e.f 01.04.2020 for “(4A)The applicant shall, while submitting an application under sub-rule (4), with effect from 01.04.2020, undergo authentication of Aadhaar number for grant of registration.”

(2) Vide Notf no.94/2020 – CT dt. 22.12.2020 w.e.f a date to be notified ,the following shall be substituted “(4A) Every application made under rule (4) shall be followed by—

(a) biometric-based Aadhaar authentication and taking photograph, unless exempted under sub-section (6D) of section 25, if he has opted for authentication of Aadhaar number; or

(b) taking biometric information, photograph and verification of such other KYC documents, as notified, unless the applicant is exempted under sub-section (6D) of section 25, if he has opted not to get Aadhaar authentication done,

of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in **FORM GST REG-01** at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this sub-rule.”.]

¹¹Substituted vide Notf no.94/2020 – CT dt.22.12.2020 for “three”.

manner provided under rule 25 and verification of such documents as the proper officer may deem fit.]¹²

(2) Where the application submitted under rule 8 is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in **FORM GST REG-03** within a period of [seven] ¹³working days from the date of submission of the application and the applicant shall furnish such clarification, information or documents electronically, in **FORM GST REG-04**, within a period of seven working days from the date of the receipt of such notice.

[Provided that where-

(a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or

(b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the notice in **FORM GST REG-03** may be issued not later than thirty days from the date of submission of the application.]¹⁴

Explanation.- For the purposes of this sub-rule, the expression “clarification” includes modification or correction of particulars declared in the application for registration, other

¹²Substituted vide Notf no.94/2020 – CT dt. 22.12.2020 for “Provided that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the registration shall be granted only after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25:

Provided further that the proper officer may, for reasons to be recorded in writing and with the approval of an officer not below the rank of Joint Commissioner, in lieu of the physical verification of the place of business, carry out the verification of such documents as he may deem fit.”.

(This was Inserted vide Notf no.16/2020 – CT dt. 23.03.2020 wef 01.04.2020. Substituted vide Notf no.62/2020 – CT dt.20.08.2020 w.e.f 21.08.2020 for “Provided that where a person, other than those notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, then the registration shall be granted only after physical verification of the principle place of business in the presence of the said person, not later than sixty days from the date of application, in the manner provided under rule 25 and the provisions of sub-rule (5) shall not be applicable in such cases.”)

¹³Substituted vide Notf no.94/2020 – CT dt.22.12.2020 for “three”.

¹⁴Substituted vide Notf no.94/2020 – CT dt.22.12.2020 for “Provided that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the notice in **FORM GST REG-03** may be issued not later than twenty one days from the date of submission of the application.”(This was inserted vide Notf no.62/2020 – CT dt.20.08.2020 w.e.f 21.08.2020.)

than Permanent Account Number, State, mobile number and e-mail address declared in **Part A of FORM GST REG-01.**

(3) Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within a period of seven working days from the date of the receipt of such clarification or information or documents.

(4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he [may]¹⁵, for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05.**

[(5) If the proper officer fails to take any action, -

(a) within a period of seven working days from the date of submission of the application in cases where the person is not covered under proviso to sub-rule (1); or

(b) within a period of thirty days from the date of submission of the application in cases where a person is covered under proviso to sub-rule (1); or

(c) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved.]¹⁶

¹⁵Substituted vide Notf no.62/2020 – CT dt. 20.08.2020 w.e.f 21.08.2020 for “shall”.

¹⁶Substituted vide Notf no.94/2020 – CT dt. 22.12.2020 for “(5) If the proper officer fails to take any action, -

(a) within a period of three working days from the date of submission of the application in cases where a person successfully undergoes authentication of Aadhaar number or is notified under sub-section (6D) of section 25; or

(b) within the time period prescribed under the proviso to sub-rule (2), in cases where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8; or

(c) within a period of twenty one days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number; or

(d) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved.”(This was Substituted vide Notf no.62/2020 – CT dt. 20.08.2020 w.e.f 21.08.2020 for “(5)If the proper officer fails to take any action, -

(a) within a period of three working days from the date of submission of the application; or

(b) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved.”)

10. Issue of registration certificate.-(1)Subject to the provisions of sub-section (12) of section 25, where the application for grant of registration has been approved under rule 9, a certificate of registration in **FORM GST REG-06** showing the principal place of business and additional place or places of business shall be made available to the applicant on the common portal and a Goods and Services Tax Identification Number shall be assigned subject to the following characters, namely:-

(a) two characters for the State code;

(b) ten characters for the Permanent Account Number or the Tax Deduction and Collection Account Number;

(c) two characters for the entity code; and

(d) one checksum character.

(2) The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within a period of thirty days from such date.

(3) Where an application for registration has been submitted by the applicant after the expiry of thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date of the grant of registration under sub-rule (1) or sub-rule (3) or sub-rule (5) of rule 9.

(4) Every certificate of registration shall be [duly signed or verified through electronic verification code]¹⁷by the proper officer under the Act.

(5) Where the registration has been granted under sub-rule (5) of rule 9, the applicant shall be communicated the registration number, and the certificate of registration under sub-rule (1), duly signed or verified through electronic verification code, shall be made available to him on the common portal, within a period of three days after the expiry of the period specified in sub-rule (5) of rule 9.

[10A.Furnishing of Bank Account Details.-After a certificate of registration in **FORMGST REG-06** has been made available on the common portal and a Goods and Services Tax Identification Number has been assigned, the registered person, except those who have been granted registration under rule 12 or, as the case may be rule 16, shall as soon as may be, but not later than forty five days from the date of grant of registration or the date on which the return required under section 39 is due to be furnished, whichever is earlier, furnish information with respect to [details of bank account]¹⁸, or any other information, as may be required on the common portal in order to comply with any other provision.]¹⁹

¹⁷Substituted vide Notf no. 7/2017-CT dt.27.06.2017 for the words “digitally signed”

¹⁸ With effect from the date as may be notified, after the words “details of bank account”, the words “which is in name of the registered person and obtained on Permanent Account Number of the registered person” shall be inserted [Notf no. 35/2021 – CT dt. 24.09.2021]

¹⁹Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

[.....]²⁰

[10B. Aadhaar authentication for registered person .— The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the Aadhaar number of the proprietor, in the case of proprietorship firm, or of any partner, in the case of a partnership firm, or of the karta, in the case of a Hindu undivided family, or of the Managing Director or any whole time Director, in the case of a company, or of any of the Members of the Managing Committee of an Association of persons or body of individuals or a Society, or of the Trustee in the Board of Trustees, in the case of a Trust and of the authorized signatory, in order to be eligible for the purposes as specified in column (2) of the Table below:

Table

S. No.	Purpose
(1)	(2)
1.	For filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23
2.	For filing of refund application in FORM RFD-01 under rule 89
3.	For refund under rule 96 of the integrated tax paid on goods exported out of India

Provided that if Aadhaar number has not been assigned to the person required to undergo authentication of the Aadhaar number, such person shall furnish the following identification documents, namely: –

- (a) her/his Aadhaar Enrolment ID slip; and
- (b) (i) Bank passbook with photograph; or
(ii) Voter identity card issued by the Election Commission of India; or
(iii) Passport; or
(iv) Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (59 of 1988):

Provided further that such person shall undergo the authentication of Aadhaar number within a period of thirty days of the allotment of the Aadhaar number.]²¹

²⁰ With effect from the date as may be notified, the following proviso shall be inserted, “Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor [Notf no. 35/2021 – CT dt. 24.09.2021]

²¹Inserted vide Notf no. 35/2021-CT dt. 24.09.2021 w.e.f. 01.01.2022 as notified by Notf no. 38/2021 dt. 21.12.2021

11. [Separate registration for multiple places of business within a State or a Union territory.- (1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:-

- (a) such person has more than one place of business as defined in clause (85) of section 2;
- (b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;
- (c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.

Explanation. - For the purposes of clause (b), it is hereby clarified that where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section.

(2) A registered person opting to obtain separate registration for a place of business shall submit a separate application in **FORM GST REG-01** in respect of such place of business.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule”.]²²

²² Substituted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019 for “Separate registration for multiple business verticals within a State or a Union territory.-(1)Any person having multiple business verticals within a State or a Union territory, requiring a separate registration for any of its business verticals under sub-section (2) of section 25 shall be granted separate registration in respect of each of the verticals subject to the following conditions, namely:-

- (a) such person has more than one business vertical as defined in clause (18) of section 2;
- (b) the business vertical of a taxable person shall not be granted registration to pay tax under section 10 if any one of the other business verticals of the same person is paying tax under section 9;
- (c) all separately registered business verticals of such person shall pay tax under the Act on supply of goods or services or both made to another registered business vertical of such person and issue a tax invoice for such supply.

Explanation.- For the purposes of clause (b), it is hereby clarified that where any business vertical of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other business verticals of the said person shall become ineligible to pay tax under the said section.

(1) A registered person eligible to obtain separate registration for business verticals may submit a separate application in FORM GST REG-01 in respect of each such vertical.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule.”

12. Grant of registration to persons required to deduct tax at source or to collect tax at source.-(1)Any person required to deduct tax in accordance with the provisions of section 51 or a person required to collect tax at source in accordance with the provisions of section 52 shall electronically submit an application, duly signed or verified through electronic verification code, in **FORM GST REG-07** for the grant of registration through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

[(1A) A person applying for registration to [deduct or]²³collect tax in accordance with the provisions of [section 51, or, as the case may be,]²⁴section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in **PART A** of the application in **FORM GST REG-07** and mention the name of the State or Union territory in **PART B** thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in **PART A.**]²⁵

(2) The proper officer may grant registration after due verification and issue a certificate of registration in **FORM GST REG-06** within a period of three working days from the date of submission of the application.

(3) Where, upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in **FORM GST REG-06** has been issued is no longer liable to deduct tax at source under section 51 or collect tax at source under section 52, the said officer may cancel the registration issued under sub-rule (2) and such cancellation shall be communicated to the said person electronically in **FORM GST REG-08**:

Provided that the proper officer shall follow the procedure as provided in rule 22 for the cancellation of registration.

13. Grant of registration to non-resident taxable person.-(1)A non-resident taxable person shall electronically submit an application, along with a self-attested copy of his valid passport, for registration, duly signed or verified through electronic verification code, in **FORM GST REG-09**, at least five days prior to the commencement of business at the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that in the case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or its Permanent Account Number, if available.

(2) A person applying for registration as a non-resident taxable person shall be given a temporary reference number by the common portal for making an advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5)

²³Inserted vide Notf no. 33/2019-CT dt.18.07.2019

²⁴Inserted vide Notf no. 33/2019-CT dt. 18.07.2019

²⁵Inserted vide Notf no. 74/2018-CT dt. 31.12.2018

of rule 8 shall be issued electronically only after the said deposit in his electronic cash ledger.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, *mutatis mutandis*, apply to an application submitted under this rule.

(4) The application for registration made by a non-resident taxable person shall be [duly signed or verified through electronic verification code]²⁶ by his authorised signatory who shall be a person resident in India having a valid Permanent Account Number.

14. Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient.-

(1) Any person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient shall electronically submit an application for registration, duly signed or verified through electronic verification code, in **FORM GST REG-10**, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The applicant referred to in sub-rule (1) shall be granted registration, in **FORM GST REG-06**, subject to such conditions and restrictions and by such officer as may be notified by the Central Government on the recommendations of the Council.

15. Extension in period of operation by casual taxable person and non-resident taxable person.-

(1) Where a registered casual taxable person or a non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in **FORM GST REG-11** shall be submitted electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, by such person before the end of the validity of registration granted to him.

(2) The application under sub-rule (1) shall be acknowledged only on payment of the amount specified in sub-section (2) of section 27.

16. Suomoto registration.-

(1) Where, pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person liable to registration under the Act has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in **FORM GST REG- 12**.

(2) The registration granted under sub-rule (1) shall be effective from the date of such order granting registration.

(3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within a period of ninety days from the date of the grant of such registration, submit an application for registration in the form and manner provided in rule 8 or rule 12:

²⁶ Substituted vide Notf no. 7/2017-CT dt. 27.06.2017 for "signed"

Provided that where the said person has filed an appeal against the grant of temporary registration, in such case, the application for registration shall be submitted within a period of thirty days from the date of the issuance of the order upholding the liability to registration by the Appellate Authority.

(4) The provisions of rule 9 and rule 10 relating to verification and the issue of the certificate of registration shall, *mutatis mutandis*, apply to an application submitted under sub-rule (3).

(5) The Goods and Services Tax Identification Number assigned, pursuant to the verification under sub-rule (4), shall be effective from the date of the order granting registration under sub-rule (1).

17. Assignment of Unique Identity Number to certain special entities.-(1) Every person required to be granted a Unique Identity Number in accordance with the provisions of sub-section (9) of section 25 may submit an application electronically in **FORM GST REG-13**, duly signed or verified through electronic verification code, in the manner specified in rule 8 at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

[(1A) The Unique Identity Number granted under sub-rule (1) to a person under clause (a) of sub-section (9) of section 25 shall be applicable to the territory of India.]²⁷

(2) The proper officer may, upon submission of an application in **FORM GST REG-13** or after filling up the said form after receiving a recommendation from the Ministry of External Affairs, Government of India²⁸, assign a Unique Identity Number to the said person and issue a certificate in **FORM GST REG-06** within a period of three working days from the date of the submission of the application.

18. Display of registration certificate and Goods and Services Tax Identification Number on the name board.-(1) Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.

(2) Every registered person shall display his Goods and Services Tax Identification Number on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

²⁷Inserted vide Notf no. 75/2017 – CT dt. 29.12.2017

²⁸Inserted vide Notf no. 22/2017 – CT dt. 17.08.2017

19. Amendment of registration.- (1)Where there is any change in any of the particulars furnished in the application for registration in **FORM GST REG-01** or **FORM GST REG-07** or **FORM GST REG-09** or **FORM GST REG-10** or for Unique Identity Number in **FORM GST-REG-13**, either at the time of obtaining registration or Unique Identity Number or as amended from time to time, the registered person shall, within a period of fifteen days of such change, submit an application, duly signed or verified through electronic verification code, electronically in **FORM GST REG-14**, along with the documents relating to such change at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that –(a) where the change relates to,-

- (i) legal name of business;
- (ii) address of the principal place of business or any additional place(s) of business; or
- (iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business,-

which does not warrant cancellation of registration under section 29, the proper officer shall, after due verification, approve the amendment within a period of fifteen working days from the date of the receipt of the application in **FORM GST REG-14** and issue an order in **FORM GST REG-15** electronically and such amendment shall take effect from the date of the occurrence of the event warranting such amendment;

(b) the change relating to sub-clause (i) and sub-clause (iii) of clause (a) in any State or Union territory shall be applicable for all registrations of the registered person obtained under the provisions of this Chapter on the same Permanent Account Number;

(c) where the change relates to any particulars other than those specified in clause (a), the certificate of registration shall stand amended upon submission of the application in **FORM GST REG- 14** on the common portal;

(d) where a change in the constitution of any business results in the change of the Permanent Account Number of a registered person, the said person shall apply for fresh registration in **FORM GST REG-01**:

Provided further that any change in the mobile number or e-mail address of the authorised signatory submitted under this rule, as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided under [sub-rule(2) of rule 8]²⁹.

[(1A) Notwithstanding anything contained in sub-rule (1), any particular of the application for registration shall not stand amended with effect from a date earlier than the date of submission of the application in **FORM GST REG-14** on the common portal except with

²⁹Substituted vide Notf no. 7/2017-CT dt. 27.06.2017 for “the said rule”

the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify.]³⁰

(2) Where the proper officer is of the opinion that the amendment sought under sub-rule (1) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within a period of fifteen working days from the date of the receipt of the application in **FORM GST REG-14**, serve a notice in **FORM GST REG-03**, requiring the registered person to show cause, within a period of seven working days of the service of the said notice, as to why the application submitted under sub-rule (1) shall not be rejected.

(3) The registered person shall furnish a reply to the notice to show cause, issued under sub-rule (2), in **FORM GST REG-04**, within a period of seven working days from the date of the service of the said notice.

(4) Where the reply furnished under sub-rule (3) is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (2) within the period prescribed in sub-rule (3), the proper officer shall reject the application submitted under sub-rule (1) and pass an order in **FORM GST REG -05**.

(5) If the proper officer fails to take any action,-

(a) within a period of fifteen working days from the date of submission of the application, or

(b) within a period of seven working days from the date of the receipt of the reply to the notice to show cause under sub-rule (3),

the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the common portal.

20. Application for cancellation of registration.-A registered person, other than a person to whom a registration has been granted under rule 12 or a person to whom a Unique Identity Number has been granted under rule 17, seeking cancellation of his registration under sub-section (1) of section 29 shall electronically submit an application in **FORM GST REG-16**, including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which the cancellation of registration is sought, liability thereon, the details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof, at the common portal within a period of thirty days of the occurrence of the event warranting the cancellation, either directly or through a Facilitation Centre notified by the Commissioner:

~~[Provided that no application for the cancellation of registration shall be considered in case of a taxable person, who has registered voluntarily, before the expiry of a period of one year from the effective date of registration.]³¹~~

³⁰ Inserted vide Notf no. 75/2017-CT dt. 29.12.2017

³¹ Omitted vide Notf no. 03/2018-CT dt. 23.01.2018

21.Registration to be cancelled in certain cases.-The registration granted to a person is liable to be cancelled, if the said person,-

(a) does not conduct any business from the declared place of business; or

(b) issues invoice or bill without supply of goods or services[or both]³² in violation of the provisions of this Act, or the rules made thereunder; or

[(c) violates the provisions of section 171 of the Act or the rules made thereunder]³³.

[(d) violates the provision of rule 10A]³⁴

[(e) avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or

(f) furnishes the details of outward supplies in **FORM GSTR-1** under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or

(g) violates the provision of rule 86B.]³⁵

[**21A Suspension of registration.-** (1) Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.

(2) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may, [~~after affording the said person a reasonable opportunity of being heard,~~]³⁶ suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.

[(2A) Where, a comparison of the returns furnished by a registered person under section 39 with

(a) the details of outward supplies furnished in **FORM GSTR-1**; or

(b) the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their **FORM GSTR-1**,

or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, his registration shall be suspended and the said person shall be intimated in **FORM GST REG-31**, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended

³²Inserted vide Notf no.94/2020 – CT dt. 22.12.2020

³³Inserted vide Notf no. 07/2017-CT dt. 27.06.2017

³⁴Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

³⁵Inserted vide Notf no.94/2020 – CT dt. 22.12.2020

³⁶Omitted vide Notf no.94/2020 – CT dt. 22.12.2020

from time to time, highlighting the said differences and anomalies and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.]³⁷

(3) A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2) [or sub-rule (2A)]³⁸, shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

[(3A) A registered person, whose registration has been suspended under sub-rule (2) or sub-rule (2A), shall not be granted any refund under section 54, during the period of suspension of his registration.]³⁹

[Explanation.]—For the purposes of this sub-rule, the expression “shall not make any taxable supply” shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.]⁴⁰

(4) The suspension of registration under sub-rule (1) or sub-rule (2) [or sub-rule (2A)]⁴¹ shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.]⁴²

[Provided that the suspension of registration under this rule may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, if he deems fit.]⁴³

[(5) Where any order having the effect of revocation of suspension of registration has been passed, the provisions of clause (a) of sub-section (3) of section 31 and section 40 in respect of the supplies made during the period of suspension and the procedure specified therein shall apply.]⁴⁴

22. Cancellation of registration.—(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he shall issue a notice to such person in **FORM GST REG-17**, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.

(2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in **FORM REG-18** within the period specified in the said sub-rule.

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in **FORM GST REG-19**, within a period of thirty days from the date of application submitted under ~~[sub-rule (1) of]~~⁴⁵ rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule (1), [or under sub-rule (2A) of rule

³⁷Inserted vide Notf no.94/2020 – CT dt. 22.12.2020

³⁸Inserted vide Notf no.94/2020 – CT dt. 22.12.2020

³⁹Inserted vide Notf no.94/2020 – CT dt. 22.12.2020

⁴⁰Inserted vide Notf no. 49/2019-CT dt. 09.10.2019

⁴¹Inserted vide Notf no.94/2020 – CT dt. 22.12.2020

⁴² Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

⁴³Inserted vide Notf no.94/2020 – CT dt. 22.12.2020

⁴⁴Inserted vide Notf no. 49/2019-CT dt. 09.10.2019

⁴⁵Omitted vide Notf no. 7/2017-CT dt. 27.06.2017

21A]⁴⁶ cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of section 29.

(4) Where the reply furnished under sub-rule (2) [or in response to the notice issued under sub-rule (2A) of rule 21A]⁴⁷ is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in **FORM GST REG –20**:

[Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in **FORM GST-REG 20**]⁴⁸

(5) The provisions of sub-rule (3) shall, *mutatis mutandis*, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

23. Revocation of cancellation of registration.-(1)A registered person, whose registration is cancelled by the proper officer on his own motion, may[, subject to the provisions of rule 10B,]⁴⁹ submit an application for revocation of cancellation of registration, in **FORM GST REG-21**, to such proper officer, within a period of thirty days from the date of the service of the order of cancellation of registration [or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30,]⁵⁰ at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns:

[Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration

⁴⁶Inserted vide Notf no.94/2020 – CT dt. 22.12.2020

⁴⁷Inserted vide Notf no.94/2020 – CT dt. 22.12.2020

⁴⁸ Inserted vide Notf no. 39/2018-CT dt. 04.09.2018

⁴⁹ Inserted vide Notf no. 35/2021-CT dt. 24.09.2021 and brought into effect from 01.01.2022 vide Notf no. 38/2021-CT dt. 21.12.2021.

⁵⁰Inserted vide Notf no. 15/2021-CT dt. 18.05.2021

within a period of thirty days from the date of order of revocation of cancellation of registration]⁵¹

(2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in **FORM GST REG-22** within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant.

(b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in **FORM GST REG-05**, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in **FORM GST REG-23** requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within a period of seven working days from the date of the service of the notice in **FORM GST REG-24**.

(4) Upon receipt of the information or clarification in **FORM GST REG-24**, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of thirty days from the date of the receipt of such information or clarification from the applicant.

24. Migration of persons registered under the existing law.-(1) (a) Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the provisions of the Income-tax Act, 1961 (Act 43 of 1961) shall enrol on the common portal by validating his e-mail address and mobile number, either directly or through a Facilitation Centre notified by the Commissioner.

(b) Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:

Provided that a taxable person who has been granted multiple registrations under the existing law on the basis of a single Permanent Account Number shall be granted only one provisional registration under the Act:

(2)(a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in **FORM GST REG-26**, duly signed or verified through electronic verification code, along with the information and documents specified in the said application, on the common portal either directly or through a Facilitation Centre notified by the Commissioner.

⁵¹ Inserted vide Notf no. 20/2019 – CT dt. 23.04.2019

(b) The information asked for in clause (a) shall be furnished within a period of three months or within such further period as may be extended by the Commissioner in this behalf.

(c) If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in **FORM GST REG-06** shall be made available to the registered person electronically on the common portal.

(3) Where the particulars or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the proper officer shall, after serving a notice to show cause in **FORM GST REG-27** and after affording the person concerned a reasonable opportunity of being heard, cancel the provisional registration granted under sub-rule (1) and issue an order in **FORM GST REG-28**:

[(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.

Provided that the show cause notice issued in **FORM GST REG- 27** can be withdrawn by issuing an order in **FORM GST REG- 20**, if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.]⁵²

(4) Every person registered under any of the existing laws, who is not liable to be registered under the Act may, on or before [31st March, 2018]⁵³⁵⁴, at his option, submit an application electronically in **FORM GST REG-29** at the common portal for the cancellation of registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.

25. [Physical verification of business premises in certain cases.-Where the proper officer is satisfied that the physical verification of the place of business of a person is required due to failure of Aadhaar authentication [or due to not opting for Aadhaar authentication]⁵⁵ before the grant of registration, or due to any other reason after the grant of registration, he may get such verification of the place of business, in the presence of the said person, done and the verification report along with the other documents, including photographs, shall be uploaded in **FORM GST REG-30** on the common portal within a period of fifteen working days following the date of such verification.]⁵⁶

⁵²Inserted vide Notf no. 7/2017-CT dt. 27.06.2017

⁵³Substituted for [30th October, 2017] vide Notf no. 51/2017-CT dt. 28.10.2017

⁵⁴ Substituted for [31st December, 2017] vide Notf no. 03/2018 – CT dt. 23.01.2018

⁵⁵Inserted vide Notf no.62/2020 – CT dt.20.08.2020 w.e.f 21.08.2020.

⁵⁶Substituted vide Notf no. 16/2020 – CT dt.23.03.2020 for “**Physical verification of business premises in certain cases.-**Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after the grant of registration, he may get such verification done and the

26.Method of authentication.- (1)All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, appeals or any other document required to be submitted under the provisions of these rules shall be so submitted electronically with digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf:

[Provided that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall furnish the documents or application verified through digital signature certificate.

[Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through electronic verification code (EVC).]⁵⁷

[Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the [31st day of October, 2021]⁵⁸, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).]⁵⁹]⁶⁰

(2) Each document including the return furnished online shall be signed or verified through electronic verification code-

(a) in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;

(b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta;

(c) in the case of a company, by the chief executive officer or authorised signatory thereof;

verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of fifteen working days following the date of such verification.”

⁵⁷Substituted vide Notf no. 48/2020 – CT dt.19.06.2020 w.e.f 27.05.2020 for “Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of June, 2020, also be allowed to furnish the return under section 39 in FORM GSTR-3B verified through electronic verification code (EVC)” which was inserted vide Notf No. 38/2020-CT dt.05.05.2020 with effect from 21.04.2020.

⁵⁸Substituted vide Notf no. 32/2021 – CT dt. 29.08.2021 w.e.f 29.08.2021 for “31st day of August, 2021” which was Substituted vide Notf no. 27/2021 – CT dt. 01.06.2021 w.e.f 31.05.2021 for “31st day of May, 2021”

⁵⁹Inserted vide Notf no. 07/2021—CT dt. 27.04.2021 w.e.f 27.04.2021

⁶⁰vide Notf no. 32/2021 – CT dt. 29.08.2021 with effect from the 1st day of November, 2021, all the provisos shall be omitted.

(d) in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;

(e) in the case of a firm, by any partner thereof, not being a minor or authorised signatory thereof;

(f) in the case of any other association, by any member of the association or persons or authorised signatory thereof;

(g) in the case of a trust, by the trustee or any trustee or authorised signatory thereof;
or

(h) in the case of any other person, by some person competent to act on his behalf, or by a person authorised in accordance with the provisions of section 48.

(3)All notices, certificates and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer authorised to issue such notices or certificates or orders, through digital signature certificate[or through E-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf.]⁶¹

⁶¹Substituted vide Notf no. 7/2017-CT dt. 27.06.2017 for “specified under the provisions of the Information Technology Act, 2000 (21 of 2000)”

CHAPTER IV

DETERMINATION OF VALUE OF SUPPLY

27. Value of supply of goods or services where the consideration is not wholly in money.-

Where the supply of goods or services is for a consideration not wholly in money, the value of the supply shall,-

- (a) be the open market value of such supply;
- (b) if the open market value is not available under clause (a), be the sum total of consideration in money and any such further amount in money as is equivalent to the consideration not in money, if such amount is known at the time of supply;
- (c) if the value of supply is not determinable under clause (a) or clause (b), be the value of supply of goods or services or both of like kind and quality;
- (d) if the value is not determinable under clause (a) or clause (b) or clause (c), be the sum total of consideration in money and such further amount in money that is equivalent to consideration not in money as determined by the application of rule 30 or rule 31 in that order.

Illustration:

(1) Where a new phone is supplied for twenty thousand rupees along with the exchange of an old phone and if the price of the new phone without exchange is twenty four thousand rupees, the open market value of the new phone is twenty four thousand rupees.

(2) Where a laptop is supplied for forty thousand rupees along with the barter of a printer that is manufactured by the recipient and the value of the printer known at the time of supply is four thousand rupees but the open market value of the laptop is not known, the value of the supply of the laptop is forty four thousand rupees.

28. Value of supply of goods or services or both between distinct or related persons, other than through an agent.-

The value of the supply of goods or services or both between distinct persons as specified in sub-section (4) and (5) of section 25 or where the supplier and recipient are related, other than where the supply is made through an agent, shall-

- (a) be the open market value of such supply;
- (b) if the open market value is not available, be the value of supply of goods or services of like kind and quality;
- (c) if the value is not determinable under clause (a) or (b), be the value as determined by the application of rule 30 or rule 31, in that order:

Provided that where the goods are intended for further supply as such by the recipient, the value shall, at the option of the supplier, be an amount equivalent to ninety percent of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person:

Provided further that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the open market value of the goods or services.

29. Value of supply of goods made or received through an agent.-The value of supply of goods between the principal and his agent shall-

(a) be the open market value of the goods being supplied, or at the option of the supplier, be ninety percent. of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person, where the goods are intended for further supply by the said recipient.

Illustration: A principal supplies groundnut to his agent and the agent is supplying groundnuts of like kind and quality in subsequent supplies at a price of five thousand rupees per quintal on the day of the supply. Another independent supplier is supplying groundnuts of like kind and quality to the said agent at the price of four thousand five hundred and fifty rupees per quintal. The value of the supply made by the principal shall be four thousand five hundred and fifty rupees per quintal or where he exercises the option, the value shall be 90 per cent. of five thousand rupees i.e., four thousand five hundred rupees per quintal.

(b) where the value of a supply is not determinable under clause (a), the same shall be determined by the application of rule 30 or rule 31 in that order.

30. Value of supply of goods or services or both based on cost.-Where the value of a supply of goods or services or both is not determinable by any of the preceding rules of this Chapter, the value shall be one hundred and ten percent of the cost of production or manufacture or the cost of acquisition of such goods or the cost of provision of such services.

31. Residual method for determination of value of supply of goods or services or both.-Where the value of supply of goods or services or both cannot be determined under rules 27 to 30, the same shall be determined using reasonable means consistent with the principles and the general provisions of section 15 and the provisions of this Chapter:

Provided that in the case of supply of services, the supplier may opt for this rule, ignoring rule 30.

[31A. Value of supply in case of lottery, betting, gambling and horse racing. -

(1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall be determined in the manner provided hereinafter.

[(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

Explanation:- For the purposes of this sub-rule, the expression “Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.]⁶²

⁶²Substituted vide Notf no.08/2020 – CT dt. 02.03.2020wef 01.03.2020 for” (2) (a) The value of supply of lottery run by State Governments shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

(3) The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be 100% of the face value of the bet or the amount paid into the totalisator.]⁶³

32. Determination of value in respect of certain supplies.-(1)Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall, at the option of the supplier, be determined in the manner provided hereinafter.

(2) The value of supply of services in relation to the purchase or sale of foreign currency, including money changing, shall be determined by the supplier of services in the following manner, namely:-

(a) for a currency, when exchanged from, or to, Indian Rupees, the value shall be equal to the difference in the buying rate or the selling rate, as the case may be, and the Reserve Bank of India reference rate for that currency at that time, multiplied by the total units of currency:

Provided that in case where the Reserve Bank of India reference rate for a currency is not available, the value shall be one per cent. of the gross amount of Indian Rupees provided or received by the person changing the money:

Provided further that in case where neither of the currencies exchanged is Indian Rupees, the value shall be equal to one per cent. of the lesser of the two amounts the person changing the money would have received by converting any of the two currencies into Indian Rupee on that day at the reference rate provided by the Reserve Bank of India.

Provided also that a person supplying the services may exercise the option to ascertain the value in terms of clause (b) for a financial year and such option shall not be withdrawn during the remaining part of that financial year.

(b) at the option of the supplier of services, the value in relation to the supply of foreign currency, including money changing, shall be deemed to be-

- (i) one per cent. of the gross amount of currency exchanged for an amount up to one lakh rupees, subject to a minimum amount of two hundred and fifty rupees;
- (ii) one thousand rupees and half of a per cent. of the gross amount of currency exchanged for an amount exceeding one lakh rupees and up to ten lakh rupees; and

(b) The value of supply of lottery authorised by State Governments shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

Explanation:- For the purposes of this sub-rule, the expressions-(a) "lottery run by State Governments" means a lottery not allowed to be sold in any State other than the organizing State;

(b) "lottery authorised by State Governments" means a lottery which is authorised to be sold in State(s) other than the organising State also; and

(c) "Organising State" has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010."

⁶³ Inserted vide Notf no. 03/2018 – CT dt. 23.01.2018

(iii) five thousand and five hundred rupees and one tenth of a per cent. of the gross amount of currency exchanged for an amount exceeding ten lakh rupees, subject to a maximum amount of sixty thousand rupees.

(3) The value of the supply of services in relation to booking of tickets for travel by air provided by an air travel agent shall be deemed to be an amount calculated at the rate of five percent. of the basic fare in the case of domestic bookings, and at the rate of ten per cent. of the basic fare in the case of international bookings of passage for travel by air.

Explanation.- For the purposes of this sub-rule, the expression “basic fare” means that part of the air fare on which commission is normally paid to the air travel agent by the airlines.

(4) The value of supply of services in relation to life insurance business shall be,-

(a) the gross premium charged from a policy holder reduced by the amount allocated for investment, or savings on behalf of the policy holder, if such an amount is intimated to the policy holder at the time of supply of service;

(b) in case of single premium annuity policies other than (a), ten per cent. of single premium charged from the policy holder; or

(c) in all other cases, twenty five per cent. of the premium charged from the policy holder in the first year and twelve and a half per cent. of the premium charged from the policy holder in subsequent years:

Provided that nothing contained in this sub-rule shall apply where the entire premium paid by the policy holder is only towards the risk cover in life insurance.

(5) Where a taxable supply is provided by a person dealing in buying and selling of second hand goods i.e., used goods as such or after such minor processing which does not change the nature of the goods and where no input tax credit has been availed on the purchase of such goods, the value of supply shall be the difference between the selling price and the purchase price and where the value of such supply is negative, it shall be ignored:

Provided that the purchase value of goods repossessed from a defaulting borrower, who is not registered, for the purpose of recovery of a loan or debt shall be deemed to be the purchase price of such goods by the defaulting borrower reduced by five percentage points for every quarter or part thereof, between the date of purchase and the date of disposal by the person making such repossession.

(6) The value of a token, or a voucher, or a coupon, or a stamp (other than postage stamp) which is redeemable against a supply of goods or services or both shall be equal to the money value of the goods or services or both redeemable against such token, voucher, coupon, or stamp.

(7) The value of taxable services provided by such class of service providers as may be notified by the Government, on the recommendations of the Council, as referred to in paragraph 2 of Schedule I of the said Act between distinct persons as referred to in section 25, where input tax credit is available, shall be deemed to be NIL.

[32A. Value of supply in cases where Kerala Flood Cess is applicable.- The value of supply of goods or services or both on which Kerala Flood Cess is levied under clause 14 of

the Kerala Finance Bill, 2019 shall be deemed to be the value determined in terms of section 15 of the Act, but shall not include the said cess.]⁶⁴

33. Value of supply of services in case of pure agent.-Notwithstanding anything contained in the provisions of this Chapter, the expenditure or costs incurred by a supplier as a pure agent of the recipient of supply shall be excluded from the value of supply, if all the following conditions are satisfied, namely,-

- (i) the supplier acts as a pure agent of the recipient of the supply, when he makes the payment to the third party on authorisation by such recipient;
- (ii) the payment made by the pure agent on behalf of the recipient of supply has been separately indicated in the invoice issued by the pure agent to the recipient of service; and
- (iii) the supplies procured by the pure agent from the third party as a pure agent of the recipient of supply are in addition to the services he supplies on his own account.

Explanation.- For the purposes of this rule, the expression “pure agent” means a person who-

- (a) enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;
- (b) neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;
- (c) does not use for his own interest such goods or services so procured; and
- (d) receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account.

Illustration.- Corporate services firm A is engaged to handle the legal work pertaining to the incorporation of Company B. Other than its service fees, A also recovers from B, registration fee and approval fee for the name of the company paid to the Registrar of Companies. The fees charged by the Registrar of Companies for the registration and approval of the name are compulsorily levied on B. A is merely acting as a pure agent in the payment of those fees. Therefore, A’s recovery of such expenses is a disbursement and not part of the value of supply made by A to B.

[34. Rate of exchange of currency, other than Indian rupees, for determination of value.-

- (1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under section 14 of the Customs Act, 1962 for the date of time of supply of such goods in terms of section 12 of the Act.
- (2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for the date of time of supply of such services in terms of section 13 of the Act.]⁶⁵

⁶⁴ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019 with effect from 01.07.2019

⁶⁵ Amended vide Notf no. 17/2017-CT dt.27.07.2017. Till then, the rule read as follows-“**34. Rate of exchange of currency, other than Indian rupees, for determination of value.**-The rate of exchange for the determination of the value of taxable goods or services or both shall be the applicable reference rate for that currency as determined by the Reserve Bank of India on the date of time of supply in respect of such supply in terms of section 12 or, as the case may be, section 13 of the Act.”

35. Value of supply inclusive of integrated tax, central tax, State tax, Union territory tax.-Where the value of supply is inclusive of integrated tax or, as the case may be, central tax, State tax, Union territory tax, the tax amount shall be determined in the following manner, namely,-

Tax amount = (Value inclusive of taxes X tax rate in % of IGST or, as the case may be, CGST, SGST or UTGST) ÷ (100+ sum of tax rates, as applicable, in %)

Explanation.-For the purposes of the provisions of this Chapter, the expressions-

- (a) “open market value” of a supply of goods or services or both means the full value in money, excluding the integrated tax, central tax, State tax, Union territory tax and the cess payable by a person in a transaction, where the supplier and the recipient of the supply are not related and the price is the sole consideration, to obtain such supply at the same time when the supply being valued is made;
- (b) “supply of goods or services or both of like kind and quality” means any other supply of goods or services or both made under similar circumstances that, in respect of the characteristics, quality, quantity, functional components, materials, and the reputation of the goods or services or both first mentioned, is the same as, or closely or substantially resembles, that supply of goods or services or both.

CHAPTER V

INPUT TAX CREDIT

36. Documentary requirements and conditions for claiming input tax credit.-(1)The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely,-

- (a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;
- (b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;
- (c) a debit note issued by a supplier in accordance with the provisions of section 34;
- (d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;
- (e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.

(2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in the said document, and the relevant information, as contained in the said document, is furnished in **FORMGSTR-2** by such person:

[Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.]⁶⁶

(3) No input tax credit shall be availed by a registered person in respect of any tax that has been paid in pursuance of any order where any demand has been confirmed on account of any fraud, willful misstatement or suppression of facts.

(4) [No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under subsection (1) of section 37 unless,-

- (a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in **FORM GSTR-1** or using the invoice furnishing facility; and
- (b) the details of such invoices or debit notes have been communicated to the registered person in **FORM GSTR-2B** under sub-rule (7) of rule 60.]⁶⁷

⁶⁶Inserted vide Notf no. 39/2018-CT dt. 04.09.2018

⁶⁷ Substituted for “(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been [furnished] by the suppliers under sub-section (1) of section 37, [in **FORM GSTR-1** or using the invoice furnishing facility] shall not exceed [5 per cent.] of the eligible credit available in respect of invoices or debit notes the details of which have been [furnished] by the suppliers under sub-section (1) of section 37 [in **FORM GSTR-1** or using the invoice furnishing facility.” Vide Notf no. 40/2021-CT dt 29.12.2021 w.e.f. 01.01.2022.

[Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.]⁶⁸

[Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.]⁶⁹

37. Reversal of input tax credit in the case of non-payment of consideration.-(1)A registered person, who has availed of input tax credit on any inward supply of goods or services or both, but fails to pay to the supplier thereof, the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall furnish the details of such supply, the amount of value not paid and the amount of input tax credit availed of proportionate to such amount not paid to the supplier in **FORM GSTR-2** for the month immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

Provided that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16:

[Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.]⁷⁰

(2) The amount of input tax credit referred to in sub-rule (1) shall be added to the output tax liability of the registered person for the month in which the details are furnished.

(3) The registered person shall be liable to pay interest at the rate notified under sub-section (1) of section 50 for the period starting from the date of availing credit on such supplies till the date when the amount added to the output tax liability, as mentioned in sub-rule (2), is paid.

(4) The time limit specified in sub-section (4) of section 16 shall not apply to a claim for re-availing of any credit, in accordance with the provisions of the Act or the provisions of this Chapter, that had been reversed earlier.

38. Claim of credit by a banking company or a financial institution.-A banking company or a financial institution, including a non-banking financial company, engaged in the supply of

⁶⁸Inserted vide Notf no. 30/2020-CT dt.03.04.2020

⁶⁹Substituted vide Notf no. 27/2021 – CT dt.01.06.2021 for “Provided further that the such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above” which was Inserted vide Notf no. 13/2021—CT dt. 01.05.2021

⁷⁰Inserted vide Notf no. 26/2018-CT dt. 13.06.2018

services by way of accepting deposits or extending loans or advances that chooses not to comply with the provisions of sub-section (2) of section 17, in accordance with the option permitted under sub-section (4) of that section, shall follow the following procedure, namely,-

- (a) the said company or institution shall not avail the credit of,-
 - (i) the tax paid on inputs and input services that are used for non-business purposes; and
 - (ii) the credit attributable to the supplies specified in sub-section (5) of section 17, in **FORM GSTR-2**;
- (b) the said company or institution shall avail the credit of tax paid on inputs and input services referred to in the second proviso to sub-section (4) of section 17 and not covered under clause (a);
- (c) fifty per cent. of the remaining amount of input tax shall be the input tax credit admissible to the company or the institution and shall be furnished in **FORM GSTR-2**;
- (d) the amount referred to in clauses (b) and (c) shall, subject to the provisions of sections 41, 42 and 43, be credited to the electronic credit ledger of the said company or the institution.

39. Procedure for distribution of input tax credit by Input Service Distributor.-(1) An Input Service Distributor shall distribute input tax credit in the manner and subject to the following conditions, namely,-

- (a) the input tax credit available for distribution in a month shall be distributed in the same month and the details thereof shall be furnished in **FORM GSTR-6** in accordance with the provisions of Chapter VIII of these rules;
- (b) the Input Service Distributor shall, in accordance with the provisions of clause (d), separately distribute the amount of ineligible input tax credit (ineligible under the provisions of sub-section (5) of section 17 or otherwise) and the amount of eligible input tax credit;
- (c) the input tax credit on account of central tax, State tax, Union territory tax and integrated tax shall be distributed separately in accordance with the provisions of clause (d);
- (d) the input tax credit that is required to be distributed in accordance with the provisions of clause (d) and (e) of sub-section (2) of section 20 to one of the recipients 'R1', whether registered or not, from amongst the total of all the recipients to whom input tax credit is attributable, including the recipient(s) who are engaged in making exempt supply, or are otherwise not registered for any reason, shall be the amount, "C1", to be calculated by applying the following formula -

$$C_1 = (t_1 \div T) \times C$$

where,

“C” is the amount of credit to be distributed,

“t₁” is the turnover, as referred to in section 20, of person R₁ during the relevant period, and

“T” is the aggregate of the turnover, during the relevant period, of all recipients to whom the input service is attributable in accordance with the provisions of section 20;

- (e) the input tax credit on account of integrated tax shall be distributed as input tax credit of integrated tax to every recipient;
- (f) the input tax credit on account of central tax and State tax or Union territory tax shall-
 - (i) in respect of a recipient located in the same State or Union territory in which the Input Service Distributor is located, be distributed as input tax credit of central tax and State tax or Union territory tax respectively;
 - (ii) in respect of a recipient located in a State or Union territory other than that of the Input Service Distributor, be distributed as integrated tax and the amount to be so distributed shall be equal to the aggregate of the amount of input tax credit of central tax and State tax or Union territory tax that qualifies for distribution to such recipient in accordance with clause (d);
- (g) the Input Service Distributor shall issue an Input Service Distributor invoice, as prescribed in sub-rule (1) of rule 54, clearly indicating in such invoice that it is issued only for distribution of input tax credit;
- (h) the Input Service Distributor shall issue an Input Service Distributor credit note, as prescribed in sub-rule (1) of rule 54, for reduction of credit in case the input tax credit already distributed gets reduced for any reason;
- (i) any additional amount of input tax credit on account of issuance of a debit note to an Input Service Distributor by the supplier shall be distributed in the manner and subject to the conditions specified in clauses (a) to (f) and the amount attributable to any recipient shall be calculated in the manner provided in clause (d) and such credit shall be distributed in the month in which the debit note is included in the return in **FORM GSTR-6**;
- (j) any input tax credit required to be reduced on account of issuance of a credit note to the Input Service Distributor by the supplier shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed in terms of clause (d), and the amount so apportioned shall be-

(i) reduced from the amount to be distributed in the month in which the credit note is included in the return in **FORM GSTR-6**; or

(ii) added to the output tax liability of the recipient where the amount so apportioned is in the negative by virtue of the amount of credit under distribution being less than the amount to be adjusted.

(2) If the amount of input tax credit distributed by an Input Service Distributor is reduced later on for any other reason for any of the recipients, including that it was distributed to a wrong recipient by the Input Service Distributor, the process specified in clause (j) of sub-rule (1) shall apply, *mutatis mutandis*, for reduction of credit.

(3) Subject to sub-rule (2), the Input Service Distributor shall, on the basis of the Input Service Distributor credit note specified in clause (h) of sub-rule (1), issue an Input Service Distributor invoice to the recipient entitled to such credit and include the Input Service Distributor credit note and the Input Service Distributor invoice in the return in **FORM GSTR-6** for the month in which such credit note and invoice was issued.

40. Manner of claiming credit in special circumstances.-(1) The input tax credit claimed in accordance with the provisions of sub-section (1) of section 18 on the inputs held in stock or inputs contained in semi-finished or finished goods held in stock, or the credit claimed on capital goods in accordance with the provisions of clauses (c) and (d) of the said sub-section, shall be subject to the following conditions, namely,-

(a) the input tax credit on capital goods, in terms of clauses (c) and (d) of sub-section (1) of section 18, shall be claimed after reducing the tax paid on such capital goods by five percentage points per quarter of a year or part thereof from the date of the invoice or such other documents on which the capital goods were received by the taxable person.

[(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.]⁷¹

(c) the declaration under clause (b) shall clearly specify the details relating to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock, or as the case may be, capital goods—

⁷¹Substituted vide Notf no. 22/2017 – CT dt. 01.07.2017

- (i) on the day immediately preceding the date from which he becomes liable to pay tax under the provisions of the Act, in the case of a claim under clause (a) of sub-section (1) of section 18;
- (ii) on the day immediately preceding the date of the grant of registration, in the case of a claim under clause (b) of sub-section (1) of section 18;
- (iii) on the day immediately preceding the date from which he becomes liable to pay tax under section 9, in the case of a claim under clause (c) of sub-section (1) of section 18;
- (iv) on the day immediately preceding the date from which the supplies made by the registered person becomes taxable, in the case of a claim under clause (d) of sub-section (1) of section 18;

(d) the details furnished in the declaration under clause (b) shall be duly certified by a practicing chartered accountant or a cost accountant if the aggregate value of the claim on account of central tax, State tax, Union territory tax and integrated tax exceeds two lakh rupees;

(e) the input tax credit claimed in accordance with the provisions of clauses (c) and (d) of sub-section (1) of section 18 shall be verified with the corresponding details furnished by the corresponding supplier in **FORM GSTR-1** or as the case may be, in **FORM GSTR-4**, on the common portal.

(2) The amount of credit in the case of supply of capital goods or plant and machinery, for the purposes of sub-section (6) of section 18, shall be calculated by reducing the input tax on the said goods at the rate of five percentage points for every quarter or part thereof from the date of the issue of the invoice for such goods.

41. Transfer of credit on sale, merger, amalgamation, lease or transfer of a business.-

(1) A registered person shall, in the event of sale, merger, de-merger, amalgamation, lease or transfer or change in the ownership of business for any reason, furnish the details of sale, merger, de-merger, amalgamation, lease or transfer of business, in **FORM GST ITC-02**, electronically on the common portal along with a request for transfer of unutilized input tax credit lying in his electronic credit ledger to the transferee:

Provided that in the case of demerger, the input tax credit shall be apportioned in the ratio of the value of assets of the new units as specified in the demerger scheme.

[*Explanation:-* For the purpose of this sub-rule, it is hereby clarified that the “value of assets” means the value of the entire assets of the business, whether or not input tax credit has been availed thereon.]⁷²

⁷²Inserted vide Notf no. 16/2019-CT dt. 29.03.2019

(2) The transferor shall also submit a copy of a certificate issued by a practicing chartered accountant or cost accountant certifying that the sale, merger, de-merger, amalgamation, lease or transfer of business has been done with a specific provision for the transfer of liabilities.

(3) The transferee shall, on the common portal, accept the details so furnished by the transferor and, upon such acceptance, the un-utilized credit specified in **FORM GST ITC-02** shall be credited to his electronic credit ledger.

(4) The inputs and capital goods so transferred shall be duly accounted for by the transferee in his books of account.

[Rule 41A. Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory.- (1) A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of rule 11 and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall furnish within a period of thirty days from obtaining such separate registrations, the details in **FORM GST ITC-02A** electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner:

Provided that the input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets held by them at the time of registration.

Explanation.- For the purposes of this sub-rule, it is hereby clarified that the ‘value of assets’ means the value of the entire assets of the business whether or not input tax credit has been availed thereon.

(2) The newly registered person (transferee) shall, on the common portal, accept the details so furnished by the registered person (transferor) and, upon such acceptance, the unutilised input tax credit specified in **FORM GST ITC-02A** shall be credited to his electronic credit ledger.]⁷³

42. Manner of determination of input tax credit in respect of inputs or input services and reversal thereof.-(1) The input tax credit in respect of inputs or input services, which attract the provisions of sub-section (1) or sub-section (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-

(a) the total input tax involved on inputs and input services in a tax period, be denoted as ‘T’;

⁷³Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

(b) the amount of input tax, out of 'T', attributable to inputs and input services intended to be used exclusively for the purposes other than business, be denoted as 'T₁';

(c) the amount of input tax, out of 'T', attributable to inputs and input services intended to be used exclusively for effecting exempt supplies, be denoted as 'T₂';

(d) the amount of input tax, out of 'T', in respect of inputs and input services on which credit is not available under sub-section (5) of section 17, be denoted as 'T₃';

(e) the amount of input tax credit credited to the electronic credit ledger of registered person, be denoted as 'C₁' and calculated as-

$$C_1 = T - (T_1 + T_2 + T_3);$$

(f) the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies, be denoted as 'T₄';

[*Explanation:* For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, value of T₄ shall be zero during the construction phase because inputs and input services will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.]⁷⁴

(g) 'T₁', 'T₂', 'T₃' and 'T₄' shall be determined and declared by the registered person at the invoice level in **FORM GSTR-2**[and at summary level in **FORM GSTR-3B**]⁷⁵;

(h) input tax credit left after attribution of input tax credit under clause [(f)]⁷⁶ shall be called common credit, be denoted as 'C₂' and calculated as-

$$C_2 = C_1 - T_4;$$

(i) the amount of input tax credit attributable towards exempt supplies, be denoted as 'D₁' and calculated as-

$$D_1 = (E \div F) \times C_2$$

where,

'E' is the aggregate value of exempt supplies during the tax period, and

'F' is the total turnover in the State of the registered person during the tax period:

⁷⁴Inserted vide Notf no. 16/2019-CT dt. 29.03.2019wef 01.04.2019

⁷⁵Inserted vide Notf no. 16/2019-CT dt. 29.03.2019wef 01.04.2019

⁷⁶Substituted vide Notf no. 16/2019-CT dt. 29.03.2019wef 01.04.2019 for "(g)"

[Provided that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the value of 'E/F' for a tax period shall be calculated for each project separately, taking value of E and F as under:-

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

Explanation 1: In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier;

Explanation 2: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in the notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 *vide* GSR number 690(E) dated 28th June, 2017, as amended, shall be taken into account for calculation of value of 'E' in view of Explanation (iv) in paragraph 4 of the notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 *vide* GSR number 690(E) dated 28th June, 2017, as amended.]⁷⁷

[Provided further]⁷⁸ that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which the details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated;

Explanation: For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 [and entry 92A]⁷⁹ of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;

(j) the amount of credit attributable to non-business purposes if common inputs and input services are used partly for business and partly for non-business purposes, be denoted as 'D₂', and shall be equal to five per cent. of C₂; and

⁷⁷Inserted vide Notf no. 16/2019-CT dt. 29.03.2019wef 01.04.2019

⁷⁸Substituted vide Notf no. 16/2019-CT dt. 29.03.2019wef 01.04.2019 for "Provided"

⁷⁹Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

(k) the remainder of the common credit shall be the eligible input tax credit attributed to the purposes of business and for effecting supplies other than exempted supplies but including zero rated supplies and shall be denoted as 'C₃', where,-

$$C_3 = C_2 - (D_1 + D_2);$$

[(l) the amount 'C₃', 'D₁' and 'D₂' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B** or through **FORM GST DRC-03**];⁸⁰

(m) the amount equal to aggregate of 'D₁' and 'D₂' shall be [reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03**];⁸¹

Provided that where the amount of input tax relating to inputs or input services used partly for the purposes other than business and partly for effecting exempt supplies has been identified and segregated at the invoice level by the registered person, the same shall be included in 'T₁' and 'T₂' respectively, and the remaining amount of credit on such inputs or input services shall be included in 'T₄'.

(2) [Except in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the input tax credit]⁸² determined under sub-rule (1) shall be calculated finally for the financial year before the due date for furnishing of the return for the month of September following the end of the financial year to which such credit relates, in the manner specified in the said sub-rule and-

(a) where the aggregate of the amounts calculated finally in respect of 'D₁' and 'D₂' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D₁' and 'D₂', such excess shall be [reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03**]⁸³ in the month not later than the month of September following the end of the financial year to which such credit relates and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or

(c) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D₁' and 'D₂' exceeds the aggregate of the amounts calculated finally in respect of 'D₁' and 'D₂', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year to which such credit relates.

⁸⁰Substituted vide Notf no. 16/2019-CT dt. 29.03.2019 wef 01.04.2019 for "(l) the amount 'C₃' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax;"

⁸¹Substituted vide Notf no. 16/2019-CT dt. 29.03.2019 wef 01.04.2019 for "added to the output tax liability of the registered person;"

⁸²Substituted vide Notf no. 16/2019-CT dt. 29.03.2019 wef 01.04.2019 for "The input tax credit"

⁸³Substituted vide Notf no. 16/2019-CT dt. 29.03.2019 wef 01.04.2019 for "added to the output tax liability of the registered person"

[(3) In case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for each ongoing project or project which commences on or after 1st April, 2019, which did not undergo or did not require transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with notification No. 11/2017- Central Tax (Rate), dated the 28th June, 2017, published vide GSR No. 690(E) dated the 28th June, 2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, in the manner prescribed in the said sub-rule, with the modification that value of E/F shall be calculated taking value of E and F as under:

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier:

F= aggregate carpet area of the apartments in the project;

and,-

(a) where the aggregate of the amounts calculated finally in respect of 'D1' and 'D2' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2', such excess shall be reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation of the project takes place and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or

(b) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2' exceeds the aggregate of the amounts calculated finally in respect of 'D1' and 'D2', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

(4) In case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for commercial portion in each project, other than residential real estate project (RREP), which underwent transition of input tax credit consequent to change of rates of tax on the 1st April, 2019 in accordance with notification No. 11/2017- Central Tax (Rate), dated the 28th June, 2017, published vide GSR No. 690(E) dated the 28th June, 2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion

or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, in the following manner.

(a) The aggregate amount of common credit on commercial portion in the project ($C3_{\text{aggregate_comm}}$) shall be calculated as under,

$C3_{\text{aggregate_comm}} = [\text{aggregate of amounts of } C3 \text{ determined under sub- rule (1) for the tax periods starting from 1}^{\text{st}} \text{ July, 2017 to 31}^{\text{st}} \text{ March, 2019, } \times (A_C / A_T)] + [\text{ aggregate of amounts of } C3 \text{ determined under sub- rule (1) for the tax periods starting from 1}^{\text{st}} \text{ April, 2019 to the date of completion or first occupation of the project, whichever is earlier}]$

Where, -

A_C = total carpet area of the commercial apartments in the project

A_T = total carpet area of all apartments in the project

(b) The amount of final eligible common credit on commercial portion in the project ($C3_{\text{final_comm}}$) shall be calculated as under

$$C3_{\text{final_comm}} = C3_{\text{aggregate_comm}} \times (E / F)$$

Where, -

E = total carpet area of commercial apartments which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

F = A_C = total carpet area of the commercial apartments in the project

(c) where, $C3_{\text{aggregate_comm}}$ exceeds $C3_{\text{final_comm}}$, such excess shall be reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment;

(d) where, $C3_{\text{final_comm}}$ exceeds $C3_{\text{aggregate_comm}}$, such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

(5) Input tax determined under sub- rule (1) shall not be required to be calculated finally on completion or first occupation of an RREP which underwent transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with notification No. 11/2017- Central Tax (Rate), dated the 28th June, 2017, published *vide* GSR No. 690(E) dated the 28th June, 2017, as amended.

(6) Where any input or input service are used for more than one project, input tax credit with respect to such input or input service shall be assigned to each project on a reasonable basis and credit reversal pertaining to each project shall be carried out as per sub-rule (3).⁸⁴

43. Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases.-(1) Subject to the provisions of sub-section (3) of section 16, the input tax credit in respect of capital goods, which attract the provisions of sub-sections (1) and (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-

(a) the amount of input tax in respect of capital goods used or intended to be used exclusively for non-business purposes or used or intended to be used exclusively for effecting exempt supplies shall be indicated in **FORM GSTR-2**[and **FORM GSTR-3B**]⁸⁵ and shall not be credited to his electronic credit ledger;

(b) the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero-rated supplies shall be indicated in **FORM GSTR-2**[and **FORM GSTR-3B**]⁸⁶ and shall be credited to the electronic credit ledger;

[*Explanation:* For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the said Act, the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero rated supplies, shall be zero during the construction phase because capital goods will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.]⁸⁷

[(c) the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as 'A', being the amount of tax as reflected on the invoice, shall credit directly to the electronic credit ledger and the validity of the useful life of such goods shall extend upto five years from the date of the invoice for such goods:

Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, input tax in respect of such capital goods denoted as 'A' shall be credited to the electronic credit ledger subject to the condition that the ineligible credit attributable to the period during which such capital goods were covered by clause (a), denoted as 'T_{ie}', shall be calculated at the rate of five percentage points for every quarter or part thereof and added to the output tax liability of the tax period in which such credit is claimed:

⁸⁴Inserted vide Notf no. 16/2019-CT dt. 29.03.2019wef 01.04.2019

⁸⁵Inserted vide Notf no. 16/2019-CT dt. 29.03.2019wef 01.04.2019

⁸⁶Inserted vide Notf no. 16/2019-CT dt. 29.03.2019wef 01.04.2019

⁸⁷Inserted vide Notf no. 16/2019-CT dt. 29.03.2019wef 01.04.2019

Provided further that the amount 'T_{ie}' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B**.

*Explanation.- An item of capital goods declared under clause (a) on its receipt shall not attract the provisions of sub-section (4) of section 18, if it is subsequently covered under this clause.]*⁸⁸

[(d) the aggregate of the amounts of 'A' credited to the electronic credit ledger under clause (c) in respect of common capital goods whose useful life remains during the tax period, to be denoted as 'T_c', shall be the common credit in respect of such capital goods:

Provided that where any capital goods earlier covered under clause (b) are subsequently covered under clause (c), the input tax credit claimed in respect of such capital good(s) shall be added to arrive at the aggregate value 'T_c';]⁸⁹

(e) the amount of input tax credit attributable to a tax period on common capital goods during their useful life, be denoted as 'T_m' and calculated as-

$$T_m = T_c \div 60$$

[Explanation.- For the removal of doubt, it is clarified that useful life of any capital goods shall be considered as five years from the date of invoice and the said formula shall be applicable during the useful life of the said capital goods.]⁹⁰

~~[(f) the amount of input tax credit, at the beginning of a tax period, on all common capital goods whose useful life remains during the tax period, be denoted as 'T_f' and shall be the aggregate of 'T_m' for all such capital goods;]~~⁹¹

(g) the amount of common credit attributable towards exempted supplies, be denoted as 'T_e', and calculated as-

$$T_e = (E \div F) \times T_r$$

where,

⁸⁸Substituted vide Notf no. 16/2020-CT dt. 23.03.2020wef 01.04.2020 for "(c) the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as 'A', shall be credited to the electronic credit ledger and the useful life of such goods shall be taken as five years from the date of the invoice for such goods: Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, the value of 'A' shall be arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof and the amount 'A' shall be credited to the electronic credit ledger;

Explanation.- An item of capital goods declared under clause (a) on its receipt shall not attract the provisions of sub-section (4) of section 18, if it is subsequently covered under this clause."

⁸⁹Substituted vide Notf no. 16/2020-CT dt. 23.03.2020wef 01.04.2020 for "(d) the aggregate of the amounts of 'A' credited to the electronic credit ledger under clause (c), to be denoted as 'T_c', shall be the common credit in respect of capital goods for a tax period:

Provided that where any capital goods earlier covered under clause (b) is subsequently covered under clause (c), the value of 'A' arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof shall be added to the aggregate value 'T_c';"

⁹⁰Inserted vide Notf no. 16/2020-CT dt. 23.03.2020wef 01.04.2020

⁹¹Omitted vide Notf no. 16/2020-CT dt. 23.03.2020wef 01.04.2020

‘E’ is the aggregate value of exempt supplies, made, during the tax period, and

‘F’ is the total turnover [in the State]⁹² of the registered person during the tax period:

[Provided that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the value of ‘E/F’ for a tax period shall be calculated for each project separately, taking value of E and F as under:

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

Explanation 1: In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

Explanation 2: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in notification No. 11/2017-Central Tax (Rate) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 *vide* GSR No. 690 (E) dated 28th June, 2017, as amended, shall be taken into account for calculation of value of ‘E’ in view of Explanation (iv) in paragraph 4 of the notification No. 11/2017-Central Tax (Rate) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated the 28th June, 2017 *vide* GSR No. 690 (E) dated 28th June, 2017, as amended.]⁹³

[Provided further]⁹⁴ that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of ‘E/F’ shall be calculated by taking values of ‘E’ and ‘F’ of the last tax period for which the details of such turnover are available, previous to the month during which the said value of ‘E/F’ is to be calculated;

Explanation.- For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 [and entry 92A]⁹⁵ of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;

⁹² Inserted vide Notf no. 16/2019-CT dt. 29.03.2019 wef 01.04.2019

⁹³ Inserted vide Notf no. 16/2019-CT dt. 29.03.2019 wef 01.04.2019

⁹⁴ Substituted vide Notf no. 16/2019-CT dt. 29.03.2019 wef 01.04.2019 for “Provided”

⁹⁵ Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

(h) the amount T_e along with the applicable interest shall, during every tax period of the useful life of the concerned capital goods, be added to the output tax liability of the person making such claim of credit.

[(i) The amount T_e shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B.**]⁹⁶

[(2) In case of supply of services covered by clause (b) of paragraph 5 of schedule II of the Act, the amount of common credit attributable towards exempted supplies (T_e^{final}) shall be calculated finally for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, for each project separately, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, as under:

$$T_e^{final} = [(E1 + E2 + E3) / F] \times T_c^{final},$$

Where,-

E1= aggregate carpet area of the apartments, construction of which is exempt from tax

E2= aggregate carpet area of the apartments, supply of which is partly exempt and partly taxable, consequent to change of rates of tax on 1st April, 2019, which shall be calculated as under, -

$$E2 = [\text{Carpet area of such apartments}] \times [V_1 / (V_1 + V_2)],-$$

Where,-

V_1 is the total value of supply of such apartments which was exempt from tax; and

V_2 is the total value of supply of such apartments which was taxable

E3 = aggregate carpet area of the apartments, construction of which is not exempt from tax, but have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier:

F= aggregate carpet area of the apartments in the project;

T_c^{final} = aggregate of A^{final} in respect of all capital goods used in the project and A^{final} for each capital goods shall be calculated as under,

$$A^{final} = A \times (\text{number of months for which capital goods is used for the project} / 60) \text{ and, -}$$

(a) where value of T_e^{final} exceeds the aggregate of amounts of T_e determined for each tax period under sub-rule (1), such excess shall be reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest

⁹⁶Inserted vide Notf no. 16/2019-CT dt. 29.03.2019wef 01.04.2019

on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or

(b) where aggregate of amounts of T_e determined for each tax period under sub-rule (1) exceeds T_e^{final} , such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

Explanation.- For the purpose of calculation of T_c^{final} , part of the month shall be treated as one complete month.

(3) The amount T_e^{final} and T_c^{final} shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(4) Where any capital goods are used for more than one project, input tax credit with respect to such capital goods shall be assigned to each project on a reasonable basis and credit reversal pertaining to each project shall be carried out as per sub-rule (2).

(5) Where any capital goods used for the project have their useful life remaining on the completion of the project, input tax credit attributable to the remaining life shall be availed in the project in which the capital goods is further used;]⁹⁷

[*Explanation 1:* -For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude: -

(a) [~~the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017 Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017;~~]⁹⁸

(b) the value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount, except in case of a banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances; and

(c) the value of supply of services by way of transportation of goods by a vessel from the customs station of clearance in India to a place outside India.]⁹⁹¹⁰⁰

⁹⁷ Substituted vide Notf no. 16/2019-CT dt. 29.03.2019 wef 01.04.2019 for “(2) The amount T_e shall be computed separately for central tax, State tax, Union territory tax and integrated tax.”

⁹⁸ Omitted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

⁹⁹ Inserted vide Notf no. 55/2017-CT dt. 15.11.2017

¹⁰⁰ Explanation substituted vide Notf no. 03/2018 – CT dt. 23.01.2018. Till then it read as follows: -

Explanation - For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in

[*Explanation 2*: For the purposes of rule 42 and this rule,-

(i) the term “apartment” shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(ii) the term “project” shall mean a real estate project or a residential real estate project;

(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(iv) the term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;

(v) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(vi) “Residential apartment” shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;

(vii) “Commercial apartment” shall mean an apartment other than a residential apartment;

(viii) the term "competent authority" as mentioned in definition of “residential apartment”, means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;

(ix) the term “Real Estate Regulatory Authority” shall mean the Authority established under sub- section (1) of section 20 (1) of the Real Estate (Regulation and Development) Act, 2016 (No. 16 of 2016) by the Central Government or State Government;

(x) the term “carpet area” shall have the same meaning assigned to it in in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xi) “an apartment booked on or before the date of issuance of completion certificate or first occupation of the project” shall mean an apartment which meets all the following three conditions, namely-

(a) part of supply of construction of the apartment service has time of supply on or before the said date; and

(b) consideration equal to at least one installment has been credited to the bank account of the registered person on or before the said date; and

(c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.

(xii) The term “ongoing project” shall have the same meaning as assigned to it in notification No. 11/2017- Central Tax (Rate), dated the 28th June, 2017, published vide GSR No. 690(E) dated the 28th June, 2017, as amended;

(xiii) The term “project which commences on or after 1st April, 2019” shall have the same meaning as assigned to it in notification No. 11/2017- Central Tax (Rate), dated the 28th June, 2017, published vide GSR No. 690(E) dated the 28th June, 2017, as amended;]¹⁰¹

44. Manner of reversal of credit under special circumstances.-(1) The amount of input tax credit relating to inputs held in stock, inputs contained in semi-finished and finished goods held in stock, and capital goods held in stock shall, for the purposes of sub-section (4) of section 18 or sub-section (5) of section 29, be determined in the following manner, namely,-

(a) for inputs held in stock and inputs contained in semi-finished and finished goods held in stock, the input tax credit shall be calculated proportionately on the basis of the corresponding invoices on which credit had been availed by the registered taxable person on such inputs;

(b) for capital goods held in stock, the input tax credit involved in the remaining useful life in months shall be computed on pro-rata basis, taking the useful life as five years.

Illustration:

Capital goods have been in use for 4 years, 6 month and 15 days.

The useful remaining life in months= 5 months ignoring a part of the month

Input tax credit taken on such capital goods= C

Input tax credit attributable to remaining useful life= C multiplied by 5/60

(2) The amount, as specified in sub-rule (1) shall be determined separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(3) Where the tax invoices related to the inputs held in stock are not available, the registered person shall estimate the amount under sub-rule (1) based on the prevailing market price of the

¹⁰¹Inserted vide Notf no. 16/2019-CT dt. 29.03.2019 wef 01.04.2019

goods on the effective date of the occurrence of any of the events specified in sub-section (4) of section 18 or, as the case may be, sub-section (5) of section 29.

(4) The amount determined under sub-rule (1) shall form part of the output tax liability of the registered person and the details of the amount shall be furnished in **FORM GST ITC-03**, where such amount relates to any event specified in sub-section (4) of section 18 and in **FORM GSTR-10**, where such amount relates to the cancellation of registration.

(5) The details furnished in accordance with sub-rule (3) shall be duly certified by a practicing chartered accountant or cost accountant.

(6) The amount of input tax credit for the purposes of sub-section (6) of section 18 relating to capital goods shall be determined in the same manner as specified in clause (b) of sub-rule (1) and the amount shall be determined separately for input tax credit of central tax, State tax, Union territory tax and integrated tax:

Provided that where the amount so determined is more than the tax determined on the transaction value of the capital goods, the amount determined shall form part of the output tax liability and the same shall be furnished in **FORM GSTR-1**.

[44A. Manner of reversal of credit of Additional duty of Customs in respect of Gold dore bar.- The credit of Central tax in the electronic credit ledger taken in terms of the provisions of section 140 relating to the CENVAT Credit carried forward which had accrued on account of payment of the additional duty of customs levied under sub-section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), paid at the time of importation of gold dore bar, on the stock of gold dore bar held on the 1st day of July, 2017 or contained in gold or gold jewellery held in stock on the 1st day of July, 2017 made out of such imported gold dore bar, shall be restricted to one-sixth of such credit and five-sixth of such credit shall be debited from the electronic credit ledger at the time of supply of such gold dore bar or the gold or the gold jewellery made therefrom and where such supply has already been made, such debit shall be within one week from the date of commencement of these Rules.]¹⁰²

45. Conditions and restrictions in respect of inputs and capital goods sent to the job worker.-(1) The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including where such goods are sent directly to a job-worker, [and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:

Provided that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:

¹⁰²Inserted vide Notf no. 22/2017-CT dt. 17.08.2017

Provided further that the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.]¹⁰³

(2) The challan issued by the principal to the job worker shall contain the details specified in rule 55.

(3) The details of challans in respect of goods dispatched to a job worker or received from a job worker [~~or sent from one job worker to another~~]¹⁰⁴ [during a specified period]¹⁰⁵ shall be included in **FORM GST ITC-04** furnished for that period on or before the twenty-fifth day of the month succeeding [the said period]¹⁰⁶ [or within such further period as may be extended by the Commissioner by a notification in this behalf:

Provided that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.]¹⁰⁷

[Explanation. - For the purposes of this sub-rule, the expression “specified period” shall mean.-

(a) the period of six consecutive months commencing on the 1st day of April and the 1st day of October in respect of a principal whose aggregate turnover during the immediately preceding financial year exceeds five crore rupees; and

(b) a financial year in any other case.]¹⁰⁸

(4) Where the inputs or capital goods are not returned to the principal within the time stipulated in section 143, it shall be deemed that such inputs or capital goods had been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out and the said supply shall be declared in **FORM GSTR-1** and the principal shall be liable to pay the tax along with applicable interest.

Explanation.- For the purposes of this Chapter,-

(1) the expressions “capital goods” shall include “plant and machinery” as defined in the Explanation to section 17;

(2) for determining the value of an exempt supply as referred to in sub-section (3) of section 17-

¹⁰³ Inserted vide Notf no. 14/2018-CT dt. 23.03.2018

¹⁰⁴ Omitted vide Notf no. 74/2018-CT dt. 31.12.2018

¹⁰⁵ Substituted for the words “during a quarter” vide Notf no. 35/2021 – CT dt. 24.09.2021, with effect from 01.10.2021

¹⁰⁶ Substituted for the words “the said quarter” vide Notf no. 35/2021 – CT dt. 24.09.2021, with effect from 01.10.2021

¹⁰⁷ Inserted vide Notf no. 54/2017-CT dt. 28.10.2017

¹⁰⁸ Inserted vide Notf no. 35/2021 – CT dt. 24.09.2021, with effect from 01.10.2021

- (a) the value of land and building shall be taken as the same as adopted for the purpose of paying stamp duty; and
- (b) the value of security shall be taken as one per cent. of the sale value of such security.

CHAPTER VI
TAX INVOICE, CREDIT AND DEBIT NOTES

46. Tax invoice.-Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
- (f) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;
- (g) Harmonised System of Nomenclature code for goods or services;
- (h) description of goods or services;
- (i) quantity in case of goods and unit or Unique Quantity Code thereof;
- (j) total value of supply of goods or services or both;
- (k) taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
- (l) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (n) place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
- (o) address of delivery where the same is different from the place of supply;
- (p) whether the tax is payable on reverse charge basis; and
- (q) signature or digital signature of the supplier or his authorised representative;

- (r) [Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48]¹⁰⁹.

[Provided that the Board may, on the recommendations of the Council, by notification, specify-

- (i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or
- (ii) a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and
- (iii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services:]¹¹⁰

Provided further that where an invoice is required to be issued under clause (f) of sub-section (3) of section 31, a registered person may issue a consolidated invoice at the end of a month for supplies covered under sub-section (4) of section 9, the aggregate value of such supplies exceeds rupees five thousand in a day from any or all the suppliers:

[Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX” or “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,- (i) name and address of the recipient; (ii) address of delivery; and (iii) name of the country of destination:]¹¹¹

Provided also that a registered person[, other than the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in

¹⁰⁹ Inserted vide Notf no. 72/2020-CT dt. 30.09.2020.

¹¹⁰ Substituted vide Notf no. 79/2020-CT dt.15.10.2020 for “Provided that the Board may, on the recommendations of the Council, by notification, specify-

(i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention, for such period as may be specified in the said notification; and

(ii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services, for such period as may be specified in the said notification:”

¹¹¹ Amended vide Notf no. 17/2017-CT dt. 27.07.2017. Till then it read as follows –

Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX” or “SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-

(i) name and address of the recipient;

(ii) address of delivery; and

(iii) name of the country of destination.

multiplex screens,]¹¹² may not issue a tax invoice in accordance with the provisions of clause (b) of sub-section (3) of section 31 subject to the following conditions, namely,-

- (a) the recipient is not a registered person; and
- (b) the recipient does not require such invoice, and

shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies.

[Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).]¹¹³

[Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the tax invoice shall have Quick Response (QR) code.]¹¹⁴

[46A. Invoice-cum-bill of supply.- Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single “invoice-cum-bill of supply” may be issued for all such supplies.]¹¹⁵

47. Time limit for issuing tax invoice.- The invoice referred to in rule 46, in the case of the taxable supply of services, shall be issued within a period of thirty days from the date of the supply of service:

Provided that where the supplier of services is an insurer or a banking company or a financial institution, including a non-banking financial company, the period within which the invoice or any document in lieu thereof is to be issued shall be forty five days from the date of the supply of service:

Provided further that an insurer or a banking company or a financial institution, including a non-banking financial company, or a telecom operator, or any other class of supplier of services as may be notified by the Government on the recommendations of the Council, making taxable supplies of services between distinct persons as specified in section 25, may issue the invoice before or at the time such supplier records the same in his books of account or before the expiry of the quarter during which the supply was made.

48. Manner of issuing invoice.-(1)The invoice shall be prepared in triplicate, in the case of supply of goods, in the following manner, namely,-

- (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
- (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
- (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.

¹¹²Inserted vide Notf no. 33/2019-CT dt. 18.07.2019 with effect from 01.09.2019

¹¹³Inserted vide Notf no. 74/2018-CT dt. 31.12.2018

¹¹⁴ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019with effect from 01.04.2020 as notified by Notification No. 71/2019 dated 13.12.2019.

¹¹⁵Inserted vide Notf no. 45/2017-CT dt. 13.10.2017

- (2) The invoice shall be prepared in duplicate, in the case of the supply of services, in the following manner, namely,-
- (a) the original copy being marked as ORIGINAL FOR RECIPIENT; and
 - (b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.
- (3) The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in **FORM GSTR-1**.

[(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in **FORM GST INV-01** after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

[Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.]¹¹⁶

(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).]¹¹⁷

49. Bill of supply.-A bill of supply referred to in clause (c) of sub-section (3) of section 31 shall be issued by the supplier containing the following details, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) Harmonised System of Nomenclature Code for goods or services;
- (f) description of goods or services or both;
- (g) value of supply of goods or services or both taking into account discount or abatement, if any; and
- (h) signature or digital signature of the supplier or his authorised representative:

¹¹⁶ Inserted vide Notf no. 72/2020-CT dt. 30.09.2020

¹¹⁷ Inserted vide Notf no. 68/2019-CT dt. 13.12.2019

Provided that the provisos to rule 46 shall, *mutatis mutandis*, apply to the bill of supply issued under this rule:

Provided further that any tax invoice or any other similar document issued under any other Act for the time being in force in respect of any non-taxable supply shall be treated as a bill of supply for the purposes of the Act.

[Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic bill of supply in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).]¹¹⁸

[Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the bill of supply shall have Quick Response (QR) code.]¹¹⁹

50. Receipt voucher.- A receipt voucher referred to in clause (d) of sub-section (3) of section 31 shall contain the following particulars, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) description of goods or services;
- (f) amount of advance taken;
- (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (h) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;
- (j) whether the tax is payable on reverse charge basis; and
- (k) signature or digital signature of the supplier or his authorised representative:

Provided that where at the time of receipt of advance,-

- (i) the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent.;

¹¹⁸ Inserted vide Notf no. 74/2018-CT dt. 31.12.2018

¹¹⁹ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019 with effect from a date to be notified later.

(ii) the nature of supply is not determinable, the same shall be treated as inter-State supply.

51. Refund voucher.-A refund voucher referred to in clause (e) of sub-section (3) of section 31 shall contain the following particulars, namely:-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) number and date of receipt voucher issued in accordance with the provisions of rule 50;
- (f) description of goods or services in respect of which refund is made;
- (g) amount of refund made;
- (h) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) amount of tax paid in respect of such goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (j) whether the tax is payable on reverse charge basis; and
- (k) signature or digital signature of the supplier or his authorised representative.

52. Payment voucher.-A payment voucher referred to in clause (g) of sub-section (3) of section 31 shall contain the following particulars, namely:-

- (a) name, address and Goods and Services Tax Identification Number of the supplier if registered;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number of the recipient;
- (e) description of goods or services;
- (f) amount paid;
- (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);

- (h) amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce; and
- (j) signature or digital signature of the supplier or his authorised representative.

53. Revised tax invoice and credit or debit notes.-(1)A revised tax invoice referred to in section 31 [~~and credit or debit notes referred to in section 34~~]¹²⁰ shall contain the following particulars, namely:-

- (a) the word “Revised Invoice”, wherever applicable, indicated prominently;
- (b) name, address and Goods and Services Tax Identification Number of the supplier;
- (c) [~~nature of the document;~~]¹²¹
- (d) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (e) date of issue of the document;
- (f) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (g) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
- (h) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply; and
- (i) [~~value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient;~~]¹²²
- (j) signature or digital signature of the supplier or his authorised representative.

[(1A) A credit or debit note referred to in section 34 shall contain the following particulars, namely:-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) nature of the document;
- (c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (d) date of issue of the document;
- (e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;

¹²⁰ Omitted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

¹²¹ Omitted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

¹²² Omitted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

- (f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
 - (g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;
 - (h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
 - (i) signature or digital signature of the supplier or his authorised representative.]¹²³
- (2) Every registered person who has been granted registration with effect from a date earlier than the date of issuance of certificate of registration to him, may issue revised tax invoices in respect of taxable supplies effected during the period starting from the effective date of registration till the date of the issuance of the certificate of registration:

Provided that the registered person may issue a consolidated revised tax invoice in respect of all taxable supplies made to a recipient who is not registered under the Act during such period:

Provided further that in the case of inter-State supplies, where the value of a supply does not exceed two lakh and fifty thousand rupees, a consolidated revised invoice may be issued separately in respect of all the recipients located in a State, who are not registered under the Act.

- (3) Any invoice or debit note issued in pursuance of any tax payable in accordance with the provisions of section 74 or section 129 or section 130 shall prominently contain the words “INPUT TAX CREDIT NOT ADMISSIBLE”.

54. Tax invoice in special cases.- (1) An Input Service Distributor invoice or, as the case may be, an Input Service Distributor credit note issued by an Input Service Distributor shall contain the following details:-

- (a) name, address and Goods and Services Tax Identification Number of the Input Service Distributor;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as- “-”, “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number of the recipient to whom the credit is distributed;
- (e) amount of the credit distributed; and
- (f) signature or digital signature of the Input Service Distributor or his authorised representative:

Provided that where the Input Service Distributor is an office of a banking company or a financial institution, including a non-banking financial company, a tax

¹²³ Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

invoice shall include any document in lieu thereof, by whatever name called, whether or not serially numbered but containing the information as mentioned above.

[(1A) (a) A registered person, having the same PAN and State code as an Input Service Distributor, may issue an invoice or, as the case may be, a credit or debit note to transfer the credit of common input services to the Input Service Distributor, which shall contain the following details:-

- i. name, address and Goods and Services Tax Identification Number of the registered person having the same PAN and same State code as the Input Service Distributor;
- ii. a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- iii. date of its issue;
- iv. Goods and Services Tax Identification Number of supplier of common service and original invoice number whose credit is sought to be transferred to the Input Service Distributor;
- v. name, address and Goods and Services Tax Identification Number of the Input Service Distributor;
- vi. taxable value, rate and amount of the credit to be transferred; and
- vii. signature or digital signature of the registered person or his authorised representative.

(b) The taxable value in the invoice issued under clause (a) shall be the same as the value of the common services.]¹²⁴

(2) Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said supplier [may]¹²⁵ issue a [consolidated]¹²⁶ tax invoice or any other document in lieu thereof, by whatever name called [for the supply of services made during a month at the end of the month]¹²⁷, whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as mentioned under rule 46.

[Provided that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of a consolidated tax invoice or any other document in lieu thereof in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).]¹²⁸

(3) Where the supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, containing the gross weight of the consignment, name of the consigner and the consignee, registration number of goods carriage in which the goods are transported, details of goods transported,

¹²⁴ Inserted vide Notf no. 03/2018- CT dt. 23.01.2018

¹²⁵Substituted for “shall” vide Notf no. 55/2017-CT dt. 15.11.2017

¹²⁶Inserted vide Notf no. 45/2017-CT dt. 13.10.2017

¹²⁷Inserted vide Notf no. 45/2017-CT dt. 13.10.2017

¹²⁸Inserted vide Notf no. 74/2018-CT dt. 31.12.2018

details of place of origin and destination, Goods and Services Tax Identification Number of the person liable for paying tax whether as consigner, consignee or goods transport agency, and also containing other information as mentioned under rule 46.

(4) Where the supplier of taxable service is supplying passenger transportation service, a tax invoice shall include ticket in any form, by whatever name called, whether or not serially numbered, and whether or not containing the address of the recipient of service but containing other information as mentioned under rule 46.

[Provided that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of ticket in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).]¹²⁹

[(4A) A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act, even if such ticket does not contain the details of the recipient of service but contains the other information as mentioned under rule 46:

Provided that the supplier of such service in a screen other than multiplex screens may, at his option, follow the above procedure.]¹³⁰

(5) The provisions of sub-rule (2) or sub-rule (4) shall apply, *mutatis mutandis*, to the documents issued under rule 49 or rule 50 or rule 51 or rule 52 or rule 53.

55. Transportation of goods without issue of invoice.-(1)For the purposes of-

- (a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,
- (b) transportation of goods for job work,
- (c) transportation of goods for reasons other than by way of supply, or
- (d) such other supplies as may be notified by the Board,

the consigner may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation, containing the following details, namely:-

- (i) date and number of the delivery challan;
- (ii) name, address and Goods and Services Tax Identification Number of the consigner, if registered;
- (iii) name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;
- (iv) Harmonised System of Nomenclature code and description of goods;
- (v) quantity (provisional, where the exact quantity being supplied is not known);
- (vi) taxable value;

¹²⁹ Inserted vide Notf no. 74/2018-CT dt. 31.12.2018

¹³⁰ Inserted vide Notf no. 33/2019-CT dt. 18.07.2019 with effect from 01.09.2019

- (vii) tax rate and tax amount – central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee;
 - (viii) place of supply, in case of inter-State movement; and
 - (ix) signature.
- (2) The delivery challan shall be prepared in triplicate, in case of supply of goods, in the following manner, namely:–
- (a) the original copy being marked as ORIGINAL FOR CONSIGNEE;
 - (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
 - (c) the triplicate copy being marked as TRIPLICATE FOR CONSIGNER.
- (3) Where goods are being transported on a delivery challan in lieu of invoice, the same shall be declared as specified in rule 138.
- (4) Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.
- (5) Where the goods are being transported in a semi knocked down or completely knocked down condition [or in batches or lots]¹³¹-
- (a) the supplier shall issue the complete invoice before dispatch of the first consignment;
 - (b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
 - (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
 - (d) the original copy of the invoice shall be sent along with the last consignment.

[55A. Tax Invoice or bill of supply to accompany transport of goods.- The person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of rules 46, 46A or 49 in a case where such person is not required to carry an e-way bill under these rules.]¹³²

¹³¹Inserted vide Notf no. 39/2018-CT dt. 04.09.2018

¹³²Inserted vide Notf no. 03/2018-CT dt. 23.01.2018

CHAPTER VII
ACCOUNTS AND RECORDS

56. Maintenance of accounts by registered persons.-(1)Every registered person shall keep and maintain, in addition to the particulars mentioned in sub-section (1) of section 35, a true and correct account of the goods or services imported or exported or of supplies attracting payment of tax on reverse charge along with the relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers and refund vouchers.

(2) Every registered person, other than a person paying tax under section 10, shall maintain the accounts of stock in respect of goods received and supplied by him, and such accounts shall contain particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample and the balance of stock including raw materials, finished goods, scrap and wastage thereof.

(3) Every registered person shall keep and maintain a separate account of advances received, paid and adjustments made thereto.

(4) Every registered person, other than a person paying tax under section 10, shall keep and maintain an account, containing the details of tax payable (including tax payable in accordance with the provisions of sub-section (3) and sub-section (4) of section 9), tax collected and paid, input tax, input tax credit claimed, together with a register of tax invoice, credit notes, debit notes, delivery challan issued or received during any tax period.

(5) Every registered person shall keep the particulars of -

- (a) names and complete addresses of suppliers from whom he has received the goods or services chargeable to tax under the Act;
- (b) names and complete addresses of the persons to whom he has supplied goods or services, where required under the provisions of this Chapter;
- (c) the complete address of the premises where goods are stored by him, including goods stored during transit along with the particulars of the stock stored therein.

(6) If any taxable goods are found to be stored at any place(s) other than those declared under sub-rule (5) without the cover of any valid documents, the proper officer shall determine the amount of tax payable on such goods as if such goods have been supplied by the registered person.

(7) Every registered person shall keep the books of account at the principal place of business and books of account relating to additional place of business mentioned in his certificate of registration and such books of account shall include any electronic form of data stored on any electronic device.

(8) Any entry in registers, accounts and documents shall not be erased, effaced or overwritten, and all incorrect entries, otherwise than those of clerical nature, shall be scored out under attestation and thereafter the correct entry shall be recorded and where the registers and other

documents are maintained electronically, a log of every entry edited or deleted shall be maintained.

(9) Each volume of books of account maintained manually by the registered person shall be serially numbered.

(10) Unless proved otherwise, if any documents, registers, or any books of account belonging to a registered person are found at any premises other than those mentioned in the certificate of registration, they shall be presumed to be maintained by the said registered person.

(11) Every agent referred to in clause (5) of section 2 shall maintain accounts depicting the,-

- (a) particulars of authorisation received by him from each principal to receive or supply goods or services on behalf of such principal separately;
- (b) particulars including description, value and quantity (wherever applicable) of goods or services received on behalf of every principal;
- (c) particulars including description, value and quantity (wherever applicable) of goods or services supplied on behalf of every principal;
- (d) details of accounts furnished to every principal; and
- (e) tax paid on receipts or on supply of goods or services effected on behalf of every principal.

(12) Every registered person manufacturing goods shall maintain monthly production accounts showing quantitative details of raw materials or services used in the manufacture and quantitative details of the goods so manufactured including the waste and by products thereof.

(13) Every registered person supplying services shall maintain the accounts showing quantitative details of goods used in the provision of services, details of input services utilised and the services supplied.

(14) Every registered person executing works contract shall keep separate accounts for works contract showing -

- (a) the names and addresses of the persons on whose behalf the works contract is executed;
- (b) description, value and quantity (wherever applicable) of goods or services received for the execution of works contract;
- (c) description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract;
- (d) the details of payment received in respect of each works contract; and
- (e) the names and addresses of suppliers from whom he received goods or services.

(15) The records under the provisions of this Chapter may be maintained in electronic form and the record so maintained shall be authenticated by means of a digital signature.

(16) Accounts maintained by the registered person together with all the invoices, bills of supply, credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply and outward supply shall be preserved for the period as provided in section 36 and

shall, where such accounts and documents are maintained manually, be kept at every related place of business mentioned in the certificate of registration and shall be accessible at every related place of business where such accounts and documents are maintained digitally.

(17) Any person having custody over the goods in the capacity of a carrier or a clearing and forwarding agent for delivery or dispatch thereof to a recipient on behalf of any registered person shall maintain true and correct records in respect of such goods handled by him on behalf of such registered person and shall produce the details thereof as and when required by the proper officer.

(18) Every registered person shall, on demand, produce the books of accounts which he is required to maintain under any law for the time being in force.

57. Generation and maintenance of electronic records.-(1) Proper electronic back-up of records shall be maintained and preserved in such manner that, in the event of destruction of such records due to accidents or natural causes, the information can be restored within a reasonable period of time.

(2) The registered person maintaining electronic records shall produce, on demand, the relevant records or documents, duly authenticated by him, in hard copy or in any electronically readable format.

(3) Where the accounts and records are stored electronically by any registered person, he shall, on demand, provide the details of such files, passwords of such files and explanation for codes used, where necessary, for access and any other information which is required for such access along with a sample copy in print form of the information stored in such files.

58. Records to be maintained by owner or operator of godown or warehouse and transporters.- (1)Every person required to maintain records and accounts in accordance with the provisions of sub-section (2) of section 35, if not already registered under the Act, shall submit the details regarding his business electronically on the common portal in **FORM GST ENR-01**, either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details furnished, a unique enrolment number shall be generated and communicated to the said person.

[(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in **FORM GST ENR-02** using any one of his Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter:

Provided that where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.]¹³³

¹³³Inserted vide Notf no. 28/2018-CT dt. 19.06.2018

(2) The person enrolled under sub-rule (1) as aforesaid in any other State or Union territory shall be deemed to be enrolled in the State or Union territory.

(3) Every person who is enrolled under sub-rule (1) shall, where required, amend the details furnished in **FORM GST ENR-01** electronically on the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(4) Subject to the provisions of rule 56,-

(a) any person engaged in the business of transporting goods shall maintain records of goods transported, delivered and goods stored in transit by him alongwith the Goods and Services Tax Identification Number of the registered consigner and consignee for each of his branches.

(b) every owner or operator of a warehouse or godown shall maintain books of accounts with respect to the period for which particular goods remain in the warehouse, including the particulars relating to dispatch, movement, receipt and disposal of such goods.

(5) The owner or the operator of the godown shall store the goods in such manner that they can be identified item-wise and owner-wise and shall facilitate any physical verification or inspection by the proper officer on demand.

CHAPTER VIII

RETURNS

[59. Form and manner of furnishing details of outward supplies.-

(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in **FORM GSTR-1** for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.

(2) The registered persons required to furnish return for every quarter under proviso to subsection (1) of section 39 may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months,- using invoice furnishing facility (hereafter in this notification referred to as the “IFF”) electronically on the common portal, duly authenticated in the manner prescribed under rule 26, from the 1st day of the month succeeding such month till the 13th day of the said month.

[Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.]¹³⁴

[Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.]¹³⁵

(3) The details of outward supplies furnished using the IFF, for the first and second months of a quarter, shall not be furnished in **FORM GSTR-1** for the said quarter.

(4) The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the—

(a) invoice wise details of all –

(i) inter-State and intra-State supplies made to the registered persons; and

(ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;

(b) consolidated details of all –

(i) intra-State supplies made to unregistered persons for each rate of tax; and

(ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;

(c) debit and credit notes, if any, issued during the month for invoices issued previously.

[(5) The details of outward supplies of goods or services or both furnished using the IFF shall include the –

(a) invoice wise details of inter-State and intra-State supplies made to the registered persons;

¹³⁴ Inserted vide Notf No. 13/2021—CT dt 01.05.2021

¹³⁵ Inserted vide Notf No. 27/2021—CT dt 01.06.2021

(b) debit and credit notes, if any, issued during the month for such invoices issued previously.]^{136]}^{137]}

[(6) Notwithstanding anything contained in this rule, -

(a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** [for the preceding month]^{138]};

(b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of

¹³⁶Sub-rule (5) was inserted vide Notf No. 94/2020- CT dt 22.12.2020 as “(5) Notwithstanding anything contained in this rule, - (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months; (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period; (c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.” Rule 59 including sub-rule (5) has been substituted w.e.f. 01.01.2021 in accordance with provisions of Notf no. 82/2020-CT dt. 10.11.2020.

¹³⁷ Substituted vide Notf no. 82/2020-CT dt.10.11.2020 w.e.f. 01.01.2021 for “**59. Form and manner of furnishing details of outward supplies.**-(1)Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in **FORM GSTR-1** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the—

(a) invoice wise details of all -

(i) inter-State and intra-State supplies made to the registered persons; and

(ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;

(b) consolidated details of all -

(i) intra-State supplies made to unregistered persons for each rate of tax; and

(ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;

(c) debit and credit notes, if any, issued during the month for invoices issued previously.

(3) The details of outward supplies furnished by the supplier shall be made available electronically to the concerned registered persons (recipients) in **Part A** of **FORM GSTR-2A**, in **FORM GSTR-4A** and in **FORM GSTR-6A** through the common portal after the due date of filing of **FORM GSTR-1**.

(4) The details of inward supplies added, corrected or deleted by the recipient in his **FORM GSTR-2** under section 38 or **FORM GSTR-4** or **FORM GSTR-6** under section 39 shall be made available to the supplier electronically in **FORM GSTR-1A** through the common portal and such supplier may either accept or reject the modifications made by the recipient and **FORM GSTR-1** furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him”

¹³⁸ Substituted for “for preceding two months” by Notf no. 35/2021 – CT dt. 24.09.2021 w.e.f. the 1st day of January, 2022.

goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;

(c) [.....]¹³⁹

[60. Form and manner of ascertaining details of inward supplies.-(1)The details of outward supplies furnished by the supplier in **FORM GSTR-1** or using the IFF shall be made available electronically to the concerned registered persons (recipients) in **Part A** of **FORM GSTR-2A**, in **FORM GSTR-4A** and in **FORM GSTR-6A** through the common portal, as the case may be.

(2)The details of invoices furnished by a non-resident taxable person in his return in **FORM GSTR-5** under rule 63 shall be made available to the recipient of credit in **Part A** of **FORM GSTR 2A** electronically through the common portal.

(3)The details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** under rule 65 shall be made available to the recipient of credit in **Part B** of **FORM GSTR 2A** electronically through the common portal.

(4)The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in **FORM GSTR-7** shall be made available to the deductee in **Part C** of **FORM GSTR-2A** electronically through the common portal

(5)The details of tax collected at source furnished by an e-commerce operator under section 52 in **FORM GSTR-8** shall be made available to the concerned person in **Part C** of **FORM GSTR 2A** electronically through the common portal.

(6) The details of the integrated tax paid on the import of goods or goods brought in domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry shall be made available in **Part D** of **FORM GSTR-2A** electronically through the common portal.

(7) An auto-drafted statement containing the details of input tax credit shall be made available to the registered person in **FORM GSTR-2B**, for every month, electronically through the common portal, and shall consist of -

(i) the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in **FORM GSTR-1**, between the day immediately after the due date of furnishing of **FORM GSTR-1** for the previous month to the due date of furnishing of **FORM GSTR-1** for the month;

(ii) the details of invoices furnished by a non-resident taxable person in **FORM GSTR-5** and details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in **FORM GSTR-1** or using the IFF, as the case may be,-

¹³⁹ Omitted by Notf no. 35/2021 – CT dt. 24.09.2021 with effect from the 1st day of January, 2022.

(a) for the first month of the quarter, between the day immediately after the due date of furnishing of **FORM GSTR-1** for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;

(b) for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;

(c) for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of **FORM GSTR-1** for the quarter;

(iii) the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.

(8) The Statement in **FORM GSTR-2B** for every month shall be made available to the registered person,-

(i) for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in **FORM GSTR-1** by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of section 39, whichever is later;

(ii) in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in **FORM GSTR-1** by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39.]¹⁴⁰

¹⁴⁰Substituted vide Notf no. 82/2020-CT dt.10.11.2020 w.e.f. 01.01.2021 for “**60. Form and manner of furnishing details of inward supplies.**-(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of inward supplies of goods or services or both received during a tax period under sub-section (2) of section 38 shall, on the basis of details contained in Part A, Part B and Part C of **FORM GSTR-2A**, prepare such details as specified in sub-section (1) of the said section and furnish the same in **FORM GSTR-2** electronically through the common portal, either directly or from a Facilitation Centre notified by the Commissioner, after including therein details of such other inward supplies, if any, required to be furnished under sub-section (2) of section 38.

(2) Every registered person shall furnish the details, if any, required under sub-section (5) of section 38 electronically in **FORM GSTR-2**.

(3) The registered person shall specify the inward supplies in respect of which he is not eligible, either fully or partially, for input tax credit in **FORM GSTR-2** where such eligibility can be determined at the invoice level.

(4) The registered person shall declare the quantum of ineligible input tax credit on inward supplies which is relatable to non-taxable supplies or for purposes other than business and cannot be determined at the invoice level in **FORM GSTR-2**.

(4A) The details of invoices furnished by a non-resident taxable person in his return in **FORM GSTR-5** under rule 63 shall be made available to the recipient of credit in **Part A** of **FORM GSTR 2A** electronically through the common portal and the said recipient may include the same in **FORM GSTR-2**.

(5) The details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** under rule 65 shall be made available to the recipient of credit in **Part B** of **FORM GSTR 2A** electronically through the common portal and the said recipient may include the same in **FORM GSTR-2**.

[61. Form and manner of furnishing of return.-(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under –

(i) sub-section (1) of section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month:

(ii) proviso to sub-section (1) of section 39, for each quarter, or part thereof, for the class of registered persons mentioned in column (2) of the Table given below, on or before the date mentioned in the corresponding entry in column (3) of the said Table, namely:–

Table

S. No.	Class of registered persons	Due Date
(1)	(2)	(3)
1.	Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.	twenty-second day of the month succeeding such quarter.
2.	Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.	twenty-fourth day of the month succeeding such quarter.

(2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in **FORM GSTR-3B**.

(6) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in **FORM GSTR-7** shall be made available to the deductee in **Part C** of **FORM GSTR-2A** electronically through the common portal and the said deductee may include the same in **FORM GSTR-2**.

(7) The details of tax collected at source furnished by an e-commerce operator under section 52 in **FORM GSTR-8** shall be made available to the concerned person in **Part C** of **FORM GSTR 2A** electronically through the common portal and such person may include the same in **FORM GSTR-2**.

(8) The details of inward supplies of goods or services or both furnished in **FORM GSTR-2** shall include the-

- (a) invoice wise details of all inter-State and intra-State supplies received from registered persons or unregistered persons;
- (b) import of goods and services made; and
- (c) debit and credit notes, if any, received from supplier.”

(3) Every registered person required to furnish return, every quarter, under clause (ii) of sub-rule (1) shall pay the tax due under proviso to sub-section (7) of section 39, for each of the first two months of the quarter, by depositing the said amount in **FORM GST PMT-06**, by the twenty fifth day of the month succeeding such month:

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the due date for depositing the said amount in **FORM GST PMT-06**, for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner:

Provided also that while making a deposit in **FORM GST PMT-06**, such a registered person may –

(a) for the first month of the quarter, take into account the balance in the electronic cash ledger.

(b) for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.

(4) The amount deposited by the registered persons under sub-rule (3) above, shall be debited while filing the return for the said quarter in **FORM GSTR-3B**, and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in **FORM GSTR-3B** for the said quarter has been filed.]¹⁴¹

¹⁴¹ Substituted w.e.f. 01.01.2021 vide Notf no. 82/2020-CT dt.10.11.2020 for “**61. Form and manner of submission of monthly return.**-(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return specified under sub-section (1) of section 39 in **FORM GSTR-3** electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(2) **Part A** of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through **FORM GSTR-1**, **FORM GSTR-2** and based on other liabilities of preceding tax periods.

(3) Every registered person furnishing the return under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in **Part B** of the return in **FORM GSTR-3**.

(4) A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in **Part B** of the return in **FORM GSTR-3** and such return shall be deemed to be an application filed under section 54.

[(5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 or in **FORM GSTR-2** under section 38 has been extended, the return specified in sub-section (1) of section 39 shall, in such manner and subject to such conditions as the Commissioner may, by notification, specify, be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that where a return in **FORM GSTR-3B** is required to be furnished by a person referred to in sub-rule (1) then such person shall not be required to furnish the return in **FORM GSTR-3**.] (Substituted w.e.f. 01.07.2017 for “[5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 and in **FORM GSTR-2** under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification,

[61A. Manner of opting for furnishing quarterly return.- (1) Every registered person intending to furnish return on a quarterly basis under proviso to sub-section (1) of section 39, shall in accordance with the conditions and restrictions notified in this regard, indicate his preference for furnishing of return on a quarterly basis, electronically, on the common portal, from the 1st day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised:

Provided that where such option has been exercised once, the said registered person shall continue to furnish the return on a quarterly basis for future tax periods, unless the said registered person,—

- (a) becomes ineligible for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard; or
- (b) opts for furnishing of return on a monthly basis, electronically, on the common portal:

Provided further that a registered person shall not be eligible to opt for furnishing quarterly return in case the last return due on the date of exercising such option has not been furnished.

*[specify the manner and conditions subject to which the] return shall be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.” vide Notf no. 49/2019 – CT dt 09.10.2019)*

~~[(6) Where a return in **FORM GSTR-3B** has been furnished, after the due date for furnishing of details in **FORM GSTR-2**—~~

~~(a) Part A of the return in **FORM GSTR-3** shall be electronically generated on the basis of information furnished through **FORM GSTR-1**, **FORM GSTR-2** and based on other liabilities of preceding tax periods and PART B of the said return shall be electronically generated on the basis of the return in **FORM GSTR-3B** furnished in respect of the tax period;~~

~~(b) the registered person shall modify Part B of the return in **FORM GSTR-3** based on the discrepancies, if any, between the return in **FORM GSTR-3B** and the return in **FORM GSTR-3** and discharge his tax and other liabilities, if any; (c) where the amount of input tax credit in **FORM GSTR-3** exceeds the amount of input tax credit in terms of **FORM GSTR-3B**, the additional amount shall be credited to the electronic credit ledger of the registered person.](Inserted wef 01.07.2017 vide Notf no. 17/2017 – CT dt 27.07.2017. Omitted w.e.f. 01.07.2017 vide Notf no. 49/2019-CT dt. 09.10.2019)~~

[(6) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the twentieth day of the month succeeding such tax period:

Provided that for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in FORM GSTR-3B of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month:

Provided further that for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in FORM GSTR-3B of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month.](Inserted vide Notf no. 82/2020-CT dt. 10.11.2020)

(2) A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.]¹⁴²

62. [Form and manner of submission of statement and return]¹⁴³-(1) Every registered person [paying tax under section 10 ~~[or paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019 Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019]~~¹⁴⁴ shall-

(i) furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the 18th day of the month succeeding such quarter; and

(ii) furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth day of April following the end of such financial year,]¹⁴⁵

electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

~~[Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in **FORM GSTR-4** for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.]~~¹⁴⁶¹⁴⁷

(2) Every registered person furnishing the [statement under sub-rule (1) shall discharge his liability towards tax or interest]¹⁴⁸ payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger.

(3) The return furnished under sub-rule (1) shall include the-

- (a) invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and
- (b) consolidated details of outward supplies made.

¹⁴²Inserted vide Notf. No. 82/2020-CT dtd. 10.11.2020

¹⁴³Substituted vide Notf no. 20/2019-CT dt. 23.04.2019 for "Form and manner of submission of quarterly return by the composition supplier"

¹⁴⁴Omitted vide Notfno. 82/2020-CT dt. 10.11.2020

¹⁴⁵Substituted vide Notf no. 20/2019-CT dt. 23.04.2019 for "paying tax under section 10 shall, on the basis of details contained in FORM GSTR-4A, and where required, after adding, correcting or deleting the details, furnish the quarterly return in FORM GSTR-4"

¹⁴⁶Inserted vide Notf no. 45/2017 - CT dt 13.10.2017

¹⁴⁷ Omitted vide Notf no. 20/2019-CT dt. 23.04.2019

¹⁴⁸Substituted vide Notf no. 20/2019-CT dt. 23.04.2019 for "return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount"

(4) A registered person who has opted to pay tax under section 10 [~~or by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019 Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019~~]¹⁴⁹¹⁵⁰ from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and return under rules 59, 60 and 61 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

Explanation.– For the purposes of this sub-rule, it is hereby declared that the person shall not be eligible to avail [øf]¹⁵¹ input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme [~~or opting for paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019 Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019~~]¹⁵²¹⁵³.

(5) A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish [a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls]¹⁵⁴.

~~[(6) A registered person who ceases to avail the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019 Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019, shall, where required, furnish a statement in **FORM GST CMP-08** for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such cessation happens.]¹⁵⁵¹⁵⁶~~

¹⁴⁹Inserted vide Notf no. 20/2019-CT dt. 23.04.2019

¹⁵⁰Omitted vide Notfno. 82/2020-CT dt. 10.11.2020

¹⁵¹ Omitted vide Notf no. 20/2019-CT dt. 23.04.2019

¹⁵²Inserted vide Notf no. 20/2019-CT dt. 23.04.2019

¹⁵³Omitted vide Notfno. 82/2020-CT dt. 10.11.2020

¹⁵⁴ Substituted vide Notf no. 20/2019-CT dt. 23.04.2019 for “the details relating to the period prior to his opting for payment of tax under section 9 in FORM GSTR- 4 till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier”

¹⁵⁵Inserted vide Notf no. 20/2019-CT dt. 23.04.2019

¹⁵⁶Omitted vide Notfno. 82/2020-CT dt. 10.11.2020

63. Form and manner of submission of return by non-resident taxable person.-Every registered non-resident taxable person shall furnish a return in **FORM GSTR-5** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.

64. Form and manner of submission of return by persons providing online information and database access or retrieval services.-Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return in **FORM GSTR-5A** on or before the twentieth day of the month succeeding the calendar month or part thereof.

65. Form and manner of submission of return by an Input Service Distributor.-Every Input Service Distributor shall, on the basis of details contained in **FORM GSTR-6A**, and where required, after adding, correcting or deleting the details, furnish electronically the return in **FORM GSTR-6**, containing the details of tax invoices on which credit has been received and those issued under section 20, through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

66. Form and manner of submission of return by a person required to deduct tax at source.-(1) Every registered person required to deduct tax at source under section 51 (hereafter in this rule referred to as deductor) shall furnish a return in **FORM GSTR-7** electronically through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

(2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the [deductees]¹⁵⁷ [~~suppliers in Part C of FORM GSTR-2A and FORM GSTR-4A~~]¹⁵⁸ on the common portal after [the due date of]¹⁵⁹ filing of **FORM GSTR-7**[for claiming the amount of tax deducted in his electronic cash ledger after validation]¹⁶⁰.

(3) The certificate referred to in sub-section (3) of section 51 shall be made available electronically to the deductee on the common portal in **FORM GSTR-7A** on the basis of the return furnished under sub-rule (1).

67. Form and manner of submission of statement of supplies through an e-commerce operator.-(1) Every electronic commerce operator required to collect tax at source under section 52 shall furnish a statement in **FORM GSTR-8** electronically on the common portal, either directly or from a Facilitation Centre notified by the Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 52.

(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers [~~in Part C of FORM GSTR-2A~~]¹⁶¹ on the common

¹⁵⁷ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

¹⁵⁸ Omitted vide Notf no. 31/2019 – CT dt. 28.06.2019

¹⁵⁹ Omitted vide Notf no. 31/2019 – CT dt. 28.06.2019

¹⁶⁰ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

¹⁶¹ Omitted vide Notf no. 31/2019 – CT dt. 28.06.2019

portal after ~~[the due date of]~~¹⁶² filing of **FORM GSTR-8**[for claiming the amount of tax collected in his electronic cash ledger after validation]¹⁶³.

[[**67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.**- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** or a Nil statement in **FORM GST CMP-08** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.

Explanation.- For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1** or **FORM GST CMP-08**, as the case may be.]¹⁶⁴]¹⁶⁵]¹⁶⁶

68. Notice to non-filers of returns.-A notice in **FORM GSTR-3A** shall be issued, electronically, to a registered person who fails to furnish return under section 39 or section 44 or section 45 or section 52.

69. Matching of claim of input tax credit .-The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under section 41, shall be matched under section 42 after the due date for furnishing the return in **FORM GSTR-3-**

- (a) Goods and Services Tax Identification Number of the supplier;
- (b) Goods and Services Tax Identification Number of the recipient;
- (c) invoice or debit note number;

¹⁶² Omitted vide Notf no. 31/2019 – CT dt. 28.06.2019

¹⁶³ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

¹⁶⁴ Inserted vide Notf no. 38/2020 – CT dt.05.05.2020 with effect from 08.06.2020 as notified by Notification No. 44/2020 dated 08.06.2020.

¹⁶⁵ Substituted vide Notf no. 58/2020 – CT dt.01.07.2020 w.e.f 01.07.2020 for “**Manner of furnishing of return by short messaging service facility.**- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

Explanation. - For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B**.”

¹⁶⁶ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “**Manner of furnishing of return or details of outward supplies by short messaging service facility.**- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.

Explanation. - For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1**, as the case may be.”

- (d) invoice or debit note date; and
- (e) tax amount:

Provided that where the time limit for furnishing **FORM GSTR-1** specified under section 37 and **FORM GSTR-2** specified under section 38 has been extended, the date of matching relating to claim of input tax credit shall also be extended accordingly:

Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of input tax credit to such date as may be specified therein.

Explanation.- For the purposes of this rule, it is hereby declared that –

- (i) The claim of input tax credit in respect of invoices and debit notes in **FORM GSTR-2** that were accepted by the recipient on the basis of **FORM GSTR-2A** without amendment shall be treated as matched if the corresponding supplier has furnished a valid return;
- (ii) The claim of input tax credit shall be considered as matched where the amount of input tax credit claimed is equal to or less than the output tax paid on such tax invoice or debit note by the corresponding supplier.

70. Final acceptance of input tax credit and communication thereof.-(1) The final acceptance of claim of input tax credit in respect of any tax period, specified in sub-section (2) of section 42, shall be made available electronically to the registered person making such claim in **FORM GST MIS-1** through the common portal.

(2) The claim of input tax credit in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in **FORM GST MIS-1** through the common portal.

71. Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit.-(1) Any discrepancy in the claim of input tax credit in respect of any tax period, specified in sub-section (3) of section 42 and the details of output tax liable to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the recipient making such claim electronically in **FORM GST MIS-1** and to the supplier electronically in **FORM GST MIS-2** through the common portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.

(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the recipient in his return to be furnished in **FORM GSTR-3** for the month succeeding the month in which the discrepancy is made available.

Explanation.- For the purposes of this rule, it is hereby declared that -

- (i) Rectification by a supplier means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;
- (ii) Rectification by the recipient means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.

72. Claim of input tax credit on the same invoice more than once.-Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered person in **FORM GST MIS-1** electronically through the common portal.

73. Matching of claim of reduction in the output tax liability .-The following details relating to the claim of reduction in output tax liability shall be matched under section 43 after the due date for furnishing the return in **FORM GSTR-3**, namely:-

- (a) Goods and Services Tax Identification Number of the supplier;
- (b) Goods and Services Tax Identification Number of the recipient;
- (c) credit note number;
- (d) credit note date; and
- (e) tax amount:

Provided that where the time limit for furnishing **FORM GSTR-1** under section 37 and **FORM GSTR-2** under section 38 has been extended, the date of matching of claim of reduction in the output tax liability shall be extended accordingly:

Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of reduction in output tax liability to such date as may be specified therein.

Explanation.- For the purposes of this rule, it is hereby declared that –

- (i) the claim of reduction in output tax liability due to issuance of credit notes in **FORM GSTR-1** that were accepted by the corresponding recipient in **FORM GSTR-2** without amendment shall be treated as matched if the said recipient has furnished a valid return.
- (ii) the claim of reduction in the output tax liability shall be considered as matched where the amount of output tax liability after taking into account the reduction claimed is equal to or more than the claim of input tax credit after taking into account the reduction admitted and discharged on such credit note by the corresponding recipient in his valid return.

74. Final acceptance of reduction in output tax liability and communication thereof.-

(1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in sub-section (2) of section 43, shall be made available electronically to the person making such claim in **FORM GST MIS-1** through the common portal.

(2) The claim of reduction in output tax liability in respect of any tax period which had been communicated as mis-matched but is found to be matched after rectification by the

supplier or recipient shall be finally accepted and made available electronically to the person making such claim in **FORM GST MIS-1** through the common portal.

75. Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction.-(1) Any discrepancy in claim of reduction in output tax liability, specified in sub-section (3) of section 43, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the registered person making such claim electronically in **FORM GST MIS- 1** and the recipient electronically in **FORM GST MIS-2** through the common portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.

(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier and debited to the electronic liability register and also shown in his return in **FORM GSTR-3** for the month succeeding the month in which the discrepancy is made available.

Explanation.- For the purposes of this rule, it is hereby declared that –

(i) rectification by a supplier means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;

(ii) rectification by the recipient means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.

76. Claim of reduction in output tax liability more than once.-The duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered person in **FORM GST MIS-1** electronically through the common portal.

77. Refund of interest paid on reclaim of reversals.-The interest to be refunded under sub-section (9) of section 42 or sub-section (9) of section 43 shall be claimed by the registered person in his return in **FORM GSTR-3** and shall be credited to his electronic cash ledger in **FORM GST PMT-05** and the amount credited shall be available for payment of any future liability towards interest or the taxable person may claim refund of the amount under section 54.

78. Matching of details furnished by the e-Commerce operator with the details furnished by the supplier.-The following details relating to the supplies made through an e-Commerce operator, as declared in **FORM GSTR-8**, shall be matched with the corresponding details declared by the supplier in **FORM GSTR-1**,

- (a) State of place of supply; and
- (b) net taxable value:

Provided that where the time limit for furnishing **FORM GSTR-1** under section 37 has been extended, the date of matching of the above mentioned details shall be extended accordingly.

Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching to such date as may be specified therein.

79. Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier.-(1) Any discrepancy in the details furnished by the operator and those declared by the supplier shall be made available to the supplier electronically in **FORM GST MIS-3** and to the e-commerce operator electronically in **FORM GST MIS-4** on the common portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) An operator to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement to be furnished for the month in which the discrepancy is made available.

(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier in his return in **FORM GSTR-3** for the month succeeding the month in which the details of discrepancy are made available and such addition to the output tax liability and interest payable thereon shall be made available to the supplier electronically on the common portal in **FORM GST MIS-3**.

[80. Annual return.- (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

[(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.]¹⁶⁷

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR - 9B**.

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year

¹⁶⁷ Inserted vide Notf no. 40/2021-CT dt 29.12.2021.

exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.]¹⁶⁸

[(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.]¹⁶⁹

81. Final return.-Every registered person required to furnish a final return under section 45, shall furnish such return electronically in **FORM GSTR-10** through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

82. Details of inward supplies of persons having Unique Identity Number.-(1) Every person who has been issued a Unique Identity Number and claims refund of the taxes paid on his inward supplies, shall furnish the details of such supplies of taxable goods or services or both electronically in **FORM GSTR-11**, along with application for such refund claim, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(2) Every person who has been issued a Unique Identity Number for purposes other than refund of the taxes paid shall furnish the details of inward supplies of taxable goods or services or both as may be required by the proper officer in **FORM GSTR-11**.

83. Provisions relating to a goods and services tax practitioner.-(1) An application in **FORM GST PCT-01** may be made electronically through the common portal either directly

¹⁶⁸Substituted w.e.f. 01.08.2021 vide Notf no. 30/2021-CT dt.30.07.2021 for “80. Annual return.-(1) Every registered person (other than those referred to in the proviso to sub-section (5) of section 35(Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019)), other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in FORM GSTR-9 through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR -9B**.

(3) Every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(Provided that for the financial year 2018-2019 and 2019-2020, every registered person whose aggregate turnover exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the said financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner(Inserted vide Notf no. 16/2020-CT dt. 23.03.2020 and Substituted vide Notf no. 79/2020 – CT dt. 15.10.2020 for (Provided that every registered person whose aggregate turnover during the financial year 2018-2019 exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the financial year 2018-2019, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner))).

¹⁶⁹ Inserted vide Notf no. 40/2021-CT dt 29.12.2021

or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner by any person who,

- (i) is a citizen of India;
- (ii) is a person of sound mind;
- (iii) is not adjudicated as insolvent;
- (iv) has not been convicted by a competent court;

and satisfies any of the following conditions, namely:-

(a) that he is a retired officer of the Commercial Tax Department of any State Government or of the [Central Board of Indirect Taxes]¹⁷⁰ and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower than the rank of a Group-B gazetted officer for a period of not less than two years; or

(b) that he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years;

(c) he has passed,

(i) a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or

(ii) a degree examination of any Foreign University recognised by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or

(iii) any other examination notified by the Government, on the recommendation of the Council, for this purpose; or

(iv) has passed any of the following examinations, namely:-

(a) final examination of the Institute of Chartered Accountants of India; or

(b) final examination of the Institute of Cost Accountants of India; or

(c) final examination of the Institute of Company Secretaries of India.

(2) On receipt of the application referred to in sub-rule (1), the officer authorised in this behalf shall, after making such enquiry as he considers necessary, either enrol the applicant as a goods and services tax practitioner and issue a certificate to that effect in **FORM GST PCT-02** or reject his application where it is found that the applicant is not qualified to be enrolled as a goods and services tax practitioner.

(3) The enrolment made under sub-rule (2) shall be valid until it is cancelled:

¹⁷⁰ Substituted for "Central Board of Excise" vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

Provided that no person enrolled as a goods and services tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council:

Provided further that no person to whom the provisions of clause (b) of sub-rule (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of [thirty months]¹⁷¹ from the appointed date.

(4) If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorised officer may, after giving him a notice to show cause in **FORM GST PCT-03** for such misconduct and after giving him a reasonable opportunity of being heard, by order in **FORM GST PCT -04** direct that he shall henceforth be disqualified under section 48 to function as a goods and services tax practitioner.

(5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of issue of such order, appeal to the Commissioner against such order.

(6) Any registered person may, at his option, authorise a goods and services tax practitioner on the common portal in **FORM GST PCT-05** or, at any time, withdraw such authorisation in **FORM GST PCT-05** and the goods and services tax practitioners authorised shall be allowed to undertake such tasks as indicated in the said authorisation during the period of authorisation.

(7) Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorised by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the goods and services tax practitioner shall be made available to the registered person on the common portal:

Provided that where the registered person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statement furnished by the goods and services tax practitioner.

[(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-

- (a) furnish the details of outward and inward supplies;
- (b) furnish monthly, quarterly, annual or final return;
- (c) make deposit for credit into the electronic cash ledger;
- (d) file a claim for refund;
- (e) file an application for amendment or cancellation of registration;
- (f) furnish information for generation of e-way bill;
- (g) furnish details of challan in **FORM GST ITC-04**;
- (h) file an application for amendment or cancellation of enrolment under rule 58; and
- (i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme:

¹⁷¹ Substituted for the word "eighteen months" vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration or where an intimation to pay tax under composition scheme or to withdraw from such scheme has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.]¹⁷²

(9) Any registered person opting to furnish his return through a goods and services tax practitioner shall-

(a) give his consent in **FORM GST PCT-05** to any goods and services tax practitioner to prepare and furnish his return; and

(b) before confirming submission of any statement prepared by the goods and services tax practitioner, ensure that the facts mentioned in the return are true and correct.

(10) The goods and services tax practitioners shall-

(a) prepare the statements with due diligence; and

(b) affix his digital signature on the statements prepared by him or electronically verify using his credentials.

(11) A goods and services tax practitioner enrolled in any other State or Union territory shall be treated as enrolled in the State or Union territory for the purposes specified in sub-rule (8).

[83A. Examination of Goods and Services Tax Practitioners.-(1) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule, shall pass an examination as per sub-rule (3) of the said rule.

(2) The National Academy of Customs, Indirect Taxes and Narcotics (hereinafter referred to as “NACIN”) shall conduct the examination.

(3) **Frequency of examination.-**The examination shall be conducted twice in a year as per the schedule of the examination published by NACIN every year on the official websites of the Board, NACIN, common portal, GST Council Secretariat and in the leading English and regional newspapers.

¹⁷² Substituted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019 for “A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-

(a) furnish the details of outward and inward supplies;

(b) furnish monthly, quarterly, annual or final return;

(c) make deposit for credit into the electronic cash ledger;

(d) file a claim for refund; and

(e) file an application for amendment or cancellation of registration:

Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be proceeded with further until the registered person gives his consent to the same.”

(4) Registration for the examination and payment of fee.-(i) A person who is required to pass the examination shall register online on a website specified by NACIN.

(ii) A person who registers for the examination shall pay examination fee as specified by NACIN, and the amount for the same and the manner of its payment shall be specified by NACIN on the official websites of the Board, NACIN and common portal.

(5) Examination centers.-The examination shall be held across India at the designated centers. The candidate shall be given an option to choose from the list of centers as provided by NACIN at the time of registration.

(6) Period for passing the examination and number of attempts allowed.-(i) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule is required to pass the examination within the period as specified in the second proviso of sub-rule (3) of the said rule.]¹⁷³

(ii) A person required to pass the examination may avail of any number of attempts but these attempts shall be within the period as specified in clause (i).

(iii) A person shall register and pay the requisite fee every time he intends to appear at the examination.

(iv) In case the goods and services tax practitioner having applied for appearing in the examination is prevented from availing one or more attempts due to unforeseen circumstances such as critical illness, accident or natural calamity, he may make a request in writing to the jurisdictional Commissioner for granting him one additional attempt to pass the examination, within thirty days of conduct of the said examination. NACIN may consider such requests on merits based on recommendations of the jurisdictional Commissioner.

(7) Nature of examination.-The examination shall be a Computer Based Test. It shall have one question paper consisting of Multiple Choice Questions. The pattern and syllabus are specified in Annexure-A.

(8) Qualifying marks.- A person shall be required to secure fifty per cent. of the total marks.

(9) Guidelines for the candidates.- (i) NACIN shall issue examination guidelines covering issues such as procedure of registration, payment of fee, nature of identity documents, provision of admit card, manner of reporting at the examination center, prohibition on

¹⁷³ Substituted for “[i] A person enrolled as a goods and services tax practitioner in terms of sub-rule (2) of rule 83 is required to pass the examination within two years of enrolment:

Provided that if a person is enrolled as a goods and services tax practitioner before 1st of July 2018, he shall get one more year to pass the examination:

Provided further that for a goods and services tax practitioner to whom the provisions of clause (b) of sub-rule (1) of rule 83 apply, the period to pass the examination will be as specified in the second proviso of sub-rule (3) of said rule.” vide Notf no. 49/2019 – CT dt 09.10.2019

possession of certain items in the examination center, procedure of making representation and the manner of its disposal.

(ii) Any person who is or has been found to be indulging in unfair means or practices shall be dealt in accordance with the provisions of sub-rule (10). An illustrative list of use of unfair means or practices by a person is as under: -

- (a) obtaining support for his candidature by any means;
- (b) impersonating;
- (c) submitting fabricated documents;
- (d) resorting to any unfair means or practices in connection with the examination or in connection with the result of the examination;
- (e) found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination center;
- (f) communicating with others or exchanging calculators, chits, papers etc. (on which something is written);
- (g) misbehaving in the examination center in any manner;
- (h) tampering with the hardware and/or software deployed; and
- (i) attempting to commit or, as the case may be, to abet in the commission of all or any of the acts specified in the foregoing clauses.

(10) **Disqualification of person using unfair means or practice.**-If any person is or has been found to be indulging in use of unfair means or practices, NACIN may, after considering his representation, if any, declare him disqualified for the examination.

(11) **Declaration of result.**-NACIN shall declare the results within one month of the conduct of examination on the official websites of the Board, NACIN, GST Council Secretariat, common portal and State Tax Department of the respective States or Union territories, if any. The results shall also be communicated to the applicants by e-mail and/or by post.

(12) **Handling representations.**-A person not satisfied with his result may represent in writing, clearly specifying the reasons therein to NACIN or the jurisdictional Commissioner as per the procedure established by NACIN on the official websites of the Board, NACIN and common portal.

(13) **Power to relax.**- Where the Board or State Tax Commissioner is of the opinion that it is necessary or expedient to do so, it may, on the recommendations of the Council, relax any of the provisions of this rule with respect to any class or category of persons.

Explanation :-For the purposes of this sub-rule, the expressions –

- (a) “jurisdictional Commissioner” means the Commissioner having jurisdiction over the place declared as address in the application for enrolment as the GST Practitioner in **FORM GST PCT-1**. It shall refer to the Commissioner of Central Tax if the enrolling authority in **FORM GST PCT-1** has been selected as Centre, or the Commissioner of State Tax if the enrolling authority in **FORM GST PCT-1** has been selected as State;
- (b) NACIN means as notified by notification No. 24/2018-Central Tax, dated 28.05.2018.

Annexure-A

[See sub-rule 7]

Pattern and Syllabus of the Examination

PAPER: GST Law & Procedures:	
Time allowed:	2 hours and 30 minutes
Number of Multiple Choice Questions:	100
Language of Questions:	English and Hindi
Maximum marks:	200
Qualifying marks:	100
No negative marking	

Syllabus:	
1	The Central Goods and Services Tax Act, 2017
2	The Integrated Goods and Services Tax Act, 2017
3	All The State Goods and Services Tax Acts, 2017
4	The Union territory Goods and Services Tax Act, 2017
5	The Goods and Services Tax (Compensation to States) Act, 2017
6	The Central Goods and Services Tax Rules, 2017
7	The Integrated Goods and Services Tax Rules, 2017
8	All The State Goods and Services Tax Rules, 2017
9	Notifications, Circulars and orders issued from time to time under the said Acts and Rules.

]¹⁷⁴

[83B. Surrender of enrolment of goods and services tax practitioner.-

(1) A goods and services tax practitioner seeking to surrender his enrolment shall electronically submit an application in **FORM GST PCT-06**, at the common portal, either directly or through a facilitation centre notified by the Commissioner.

(2) The Commissioner, or an officer authorised by him, may after causing such enquiry as deemed fit and by order in **FORM GST PCT-07**, cancel the enrolment of such practitioner.]¹⁷⁵

84. Conditions for purposes of appearance.-(1)No person shall be eligible to attend before any authority as a goods and services tax practitioner in connection with any proceedings under the Act on behalf of any registered or un-registered person unless he has been enrolled under rule 83.

¹⁷⁴Inserted vide Notf no. 60/2018 – CT dt. 30.10.2018

¹⁷⁵ Inserted vide Notf no. 33/2019-CT dt. 18.07.2019 with effect from a date to be notified later.

(2) A goods and services tax practitioner attending on behalf of a registered or an un-registered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by such person in **FORM GST PCT-05**.

CHAPTER IX

PAYMENT OF TAX

85. Electronic Liability Register.-(1) The electronic liability register specified under subsection (7) of section 49 shall be maintained in **FORM GST PMT-01** for each person liable to pay tax, interest, penalty, late fee or any other amount on the common portal and all amounts payable by him shall be debited to the said register.

(2) The electronic liability register of the person shall be debited by-

- (a) the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said person;
- (b) the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the said person;
- (c) the amount of tax and interest payable as a result of mismatch under section 42 or section 43 or section 50; or
- (d) any amount of interest that may accrue from time to time.

(3) Subject to the provisions of section 49, [section 49A and section 49B]¹⁷⁶, payment of every liability by a registered person as per his return shall be made by debiting the electronic credit ledger maintained as per rule 86 or the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.

(4) The amount deducted under section 51, or the amount collected under section 52, or the amount payable on reverse charge basis, or the amount payable under section 10, any amount payable towards interest, penalty, fee or any other amount under the Act shall be paid by debiting the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.

(5) Any amount of demand debited in the electronic liability register shall stand reduced to the extent of relief given by the appellate authority or Appellate Tribunal or court and the electronic tax liability register shall be credited accordingly.

(6) The amount of penalty imposed or liable to be imposed shall stand reduced partly or fully, as the case may be, if the taxable person makes the payment of tax, interest and penalty specified in the show cause notice or demand order and the electronic liability register shall be credited accordingly.

¹⁷⁶ Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

(7) A registered person shall, upon noticing any discrepancy in his electronic liability ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT-04**.

86. Electronic Credit Ledger.-(1) The electronic credit ledger shall be maintained in **FORM GST PMT-02** for each registered person eligible for input tax credit under the Act on the common portal and every claim of input tax credit under the Act shall be credited to the said ledger.

(2) The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with the provisions of section 49 [or section 49A or section 49B]¹⁷⁷.

(3) Where a registered person has claimed refund of any unutilized amount from the electronic credit ledger in accordance with the provisions of section 54, the amount to the extent of the claim shall be debited in the said ledger.

(4) If the refund so filed is rejected, either fully or partly, the amount debited under sub-rule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03**.

[(4A) Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03**.]¹⁷⁸

(5) Save as provided in the provisions of this Chapter, no entry shall be made directly in the electronic credit ledger under any circumstance.

(6) A registered person shall, upon noticing any discrepancy in his electronic credit ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT-04**.

Explanation.— For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

[86A. Conditions of use of amount available in electronic credit ledger.-

(1) The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as-

¹⁷⁷ Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

¹⁷⁸ Inserted vide Notf no. 16/2020-CT dt. 23.03.2020

- a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-
 - i. issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
 - ii. without receipt of goods or services or both; or
- b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or
- c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
- d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36,

may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.

(2) The Commissioner, or the officer authorised by him under sub-rule (1) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.

(3) Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.”]¹⁷⁹.

[86B. Restrictions on use of amount available in electronic credit ledger.-Notwithstanding anything contained in these rules, the registered person shall not use the amount available in electronic credit ledger to discharge his liability towards output tax in excess of ninety-nine per cent. of such tax liability, in cases where the value of taxable supply other than exempt supply and zero-rated supply, in a month exceeds fifty lakh rupees:

Provided that the said restriction shall not apply where –

- (a) the said person or the proprietor or karta or the managing director or any of its two partners, whole-time Directors, Members of Managing Committee of Associations or Board of Trustees, as the case may be, have paid more than one lakh rupees as income tax under the Income-tax Act, 1961(43 of 1961) in each of the last two financial years for which the time limit to file return of income under subsection (1) of section 139 of the said Act has expired; or
- (b) the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (i) of first proviso of sub-section (3) of section 54; or
- (c) the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (ii) of first proviso of sub-section (3) of section 54; or

¹⁷⁹Inserted vide Notf no. 75/2019 – CT dt26.12.2019

- (d) the registered person has discharged his liability towards output tax through the electronic cash ledger for an amount which is in excess of 1% of the total output tax liability, applied cumulatively, upto the said month in the current financial year; or
- (e) the registered person is –
- (i) Government Department; or
 - (ii) a Public Sector Undertaking; or
 - (iii) a local authority; or
 - (iv) a statutory body:

Provided further that the Commissioner or an officer authorised by him in this behalf may remove the said restriction after such verifications and such safeguards as he may deem fit.]¹⁸⁰

87. Electronic Cash Ledger.-(1) The electronic cash ledger under sub-section (1) of section 49 shall be maintained in **FORM GST PMT-05** for each person, liable to pay tax, interest, penalty, late fee or any other amount, on the common portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.

(2) Any person, or a person on his behalf, shall generate a challan in **FORM GST PMT-06** on the common portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount:

[Provided that the challan in **FORM GST PMT-06** generated at the common portal shall be valid for a period of fifteen days.

~~Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board's payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.]¹⁸¹¹⁸²~~

(3) The deposit under sub-rule (2) shall be made through any of the following modes, namely:-

- (i) Internet Banking through authorised banks;
- (ii) Credit card or Debit card through the authorised bank;
- (iii) National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or
- (iv) Over the Counter payment through authorised banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:

Provided that the restriction for deposit up to ten thousand rupees per challan in case of an Over the Counter payment shall not apply to deposit to be made by –

- (a) Government Departments or any other deposit to be made by persons as may be notified by the Commissioner in this behalf;

¹⁸⁰ Inserted vide Notf no.94/2020 – CT dt. 22.12.2020 w.e.f 01.01.2021

¹⁸¹ Inserted vide Notf no. 22/2017 – CT dt 17.08.2017

¹⁸² Omitted vide Notf no. 31/2019 – CT dt. 28.06.2019

(b) Proper officer or any other officer authorised to recover outstanding dues from any person, whether registered or not, including recovery made through attachment or sale of movable or immovable properties;

(c) Proper officer or any other officer authorised for the amounts collected by way of cash, cheque ordemand draft during any investigation or enforcement activity or any *ad hoc* deposit:

[Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.]¹⁸³

Explanation.– For the purposes of this sub-rule, it is hereby clarified that for making payment of any amount indicated in the challan, the commission, if any, payable in respect of such payment shall be borne by the person making such payment.

(4) Any payment required to be made by a person who is not registered under the Act, shall be made on the basis of a temporary identification number generated through the common portal.

(5) Where the payment is made by way of National Electronic Fund Transfer or Real Time Gross Settlementmode from any bank, the mandate form shall be generated along with the challan on the common portaland the same shall be submitted to the bank from where the payment is to be made:

Provided that the mandate form shall be valid for a period of fifteen days from the date of generation of challan.

(6) On successful credit of the amount to the concerned government account maintained in the authorised bank, a Challan Identification Number shall be generated by the collecting bank and the same shall be indicated in the challan.

(7) On receipt of theChallan Identification Number from the collecting bank, the said amount shall be credited to the electronic cash ledger of the person on whose behalf the deposit has been made and the common portal shall make available a receipt to this effect.

(8) Where the bank account of the person concerned, or the person making the deposit on his behalf, is debited but no Challan Identification Number is generated or generated but not communicated to the common portal, the said person may represent electronically in **FORM GST PMT-07** through the common portal to the bank or electronic gateway through which the deposit was initiated.

¹⁸³Inserted vide Notf no. 22/2017 – CT dt 17.08.2017

(9) Any amount deducted under section 51 or collected under section 52 and claimed [~~in FORM GSTR-02~~]¹⁸⁴ by the registered taxable person from whom the said amount was deducted or, as the case may be, collected shall be credited to his electronic cash ledger [~~in accordance with the provisions of rule 87~~]¹⁸⁵.

(10) Where a person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger.

(11) If the refund so claimed is rejected, either fully or partly, the amount debited under sub-rule (10), to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in **FORM GST PMT-03**.

(12) A registered person shall, upon noticing any discrepancy in his electronic cash ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT-04**.

Explanation 1.-The refund shall be deemed to be rejected if the appeal is finally rejected.

Explanation 2.- For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

[(13) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in **FORM GST PMT-09**.]¹⁸⁶

88. Identification number for each transaction.-(1) A unique identification number shall be generated at the common portal for each debit or credit to the electronic cash or credit ledger, as the case may be.

(2) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic liability register.

(3) A unique identification number shall be generated at the common portal for each credit in the electronic liability register for reasons other than those covered under sub-rule (2).

[88A. Order of utilization of input tax credit.- Input tax credit on account of integrated tax shall first be utilised towards payment of integrated tax, and the amount remaining, if any,

¹⁸⁴ Omitted vide Notf no. 31/2019 – CT dt. 28.06.2019

¹⁸⁵ Omitted vide Notf no. 31/2019 – CT dt. 28.06.2019

¹⁸⁶ Inserted vide Notf no. 31/2019 – CT dt.28.06.2019 with effect from 21.04.2020 as notified by Notification No. 37/2020 dated 28.06.2020.

may be utilised towards the payment of central tax and State tax or Union territory tax, as the case may be, in any order:

Provided that the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully.]¹⁸⁷

¹⁸⁷Inserted vide Notf No. 16/2019-CT dt. 29.03.2019

CHAPTER X

REFUND

89. Application for refund of tax, interest, penalty, fees or any other amount.-(1)Any person, except the persons covered under notification issued under section 55, claiming refund of any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file [, subject to the provisions of rule 10B,]¹⁸⁸ an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may be made through the return furnished for the relevant tax period in **FORM GSTR-3** or **FORM GSTR-4** or **FORM GSTR-7**, as the case may be:

Provided further that in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the –

- (a) supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;
- (b) supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:

[Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, -

- (a) the recipient of deemed export supplies; or
- (b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund]¹⁸⁹

Provided also that refund of any amount, after adjusting the tax payable by the applicant out of the advance tax deposited by him under section 27 at the time of registration, shall be claimed in the last return required to be furnished by him.

[“(1A) Any person, claiming refund under section 77 of the Act of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, before the expiry of a period of two years from the date of payment of the tax on the inter-State supply, file an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

¹⁸⁸ Inserted vide Notf no. 35/2021-CT dt. 24.09.2021 w.e.f. 01.01.2022 as notified by Notf no. 38/2021-CT dt. 21.12.2021.

¹⁸⁹ Substituted vide Notf no. 47/2017-CT dt. 18.10.2017 for “Provided also that in respect of supplies regarded as deemed exports, the application shall be filed by the recipient of deemed export supplies”

Provided that the said application may, as regard to any payment of tax on inter-State supply before coming into force of this sub-rule, be filed before the expiry of a period of two years from the date on which this sub-rule comes into force.]¹⁹⁰

(2) The application under sub-rule (1) shall be accompanied by any of the following documentary evidences in Annexure 1 in **FORM GST RFD-01**, as applicable, to establish that a refund is due to the applicant, namely:-

(a) the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;

(b) a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods;

(c) a statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services;

(d) a statement containing the number and date of invoices as provided in rule 46 along with the evidence regarding the endorsement specified in the second proviso to sub-rule (1) in the case of the supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;

(e) a statement containing the number and date of invoices, the evidence regarding the endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer;

[(f) a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;]¹⁹¹

(g) a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports;

(h) a statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilised input tax credit under sub-section (3) of section 54 where the credit has accumulated

¹⁹⁰ Inserted vide Notf no. 35/2021-CT dt. 24.09.2021.

¹⁹¹ Substituted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019 for “a declaration to the effect that the Special Economic Zone unit or the Special Economic Zone developer has not availed the input tax credit of the tax paid by the supplier of goods or services or both, in a case where the refund is on account of supply of goods or services made to a Special Economic Zone unit or a Special Economic Zone developer”

on account of the rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies;

(i) the reference number of the final assessment order and a copy of the said order in a case where the refund arises on account of the finalisation of provisional assessment;

(j) a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply;

(k) a statement showing the details of the amount of claim on account of excess payment of tax;

(l) a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:

Provided that a declaration is not required to be furnished in respect of the cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

(m) a Certificate in Annexure 2 of **FORM GST RFD-01** issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees:

Provided that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

Explanation.— For the purposes of this rule-

(i) in case of refunds referred to in clause (c) of sub-section (8) of section 54, the expression “invoice” means invoice conforming to the provisions contained in section 31;

(ii) where the amount of tax has been recovered from the recipient, it shall be deemed that the incidence of tax has been passed on to the ultimate consumer.

(3) Where the application relates to refund of input tax credit, the electronic credit ledger shall be debited by the applicant by an amount equal to the refund so claimed.

[(4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula –

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

Where, -

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both;

[(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;]¹⁹²

(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

[(E) "Adjusted Total Turnover" means the sum total of the value of-

- (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and
- (b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services, excluding-
 - (i) the value of exempt supplies other than zero-rated supplies; and
 - (ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any,

during the relevant period.']¹⁹³

(F) "Relevant period" means the period for which the claim has been filed.

[(4A) In the case of supplies received on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1305 (E) dated the 18th October, 2017, refund of input tax credit,

¹⁹²Substituted *vide* Notf no. 16/2020-CT dt.23.03.2020 for "(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;"

¹⁹³Substituted *vide* Notf no. 39/2018-CT dt. 04.09.2018 for:

"(E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding –

- (a) the value of exempt supplies other than zero-rated supplies and
- (b) the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both, if any, during the relevant period; “

availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.

[(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has –

(a) received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E), dated the 23rd October, 2017; or

(b) availed the benefit of notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299(E), dated the 13th October, 2017,

the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.]^{194]}^{195]}^{196]}

¹⁹⁴Substituted vide Notf no. 54/2018-CT dt.09.10.2018 for “(4B) In the case of supplies received on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 40/2017-Central Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E) dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E) dated the 23rd October, 2017 or notification No. 78/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E) dated the 13th October, 2017 or notification No. 79/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299(E) dated the 13th October, 2017, or all of them, refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”

¹⁹⁵ Substituted vide Notf no. 03/2018- CT dt.23.01.2018 w.e.f 23.10.201. Till then it read as: “(4A) In the case of supplies received on which the supplier has availed the benefit of notification No. 48/2017-Central Tax dated 18th October, 2017, refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.

(4B) In the case of supplies received on which the supplier has availed the benefit of notification No. 40/2017-Central Tax (Rate) dated 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated 23rd October, 2017, or both, refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”

¹⁹⁶ Substituted wef 23.10.2017 vide Notf no. 75/2017-CT dt 29.12.2017 for – “(4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula -

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

[(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

Explanation:- For the purposes of this sub-rule, the expressions –

(a) “Net ITC” shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

[“Adjusted Total turnover” and “relevant period” shall have the same meaning as assigned to them in sub-rule (4).]¹⁹⁷¹⁹⁸

90. Acknowledgement.- (1) Where the application relates to a claim for refund from the electronic cash ledger, an acknowledgement in **FORM GST RFD-02** shall be made available

Where,-

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period;

(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking;

(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

(E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period;

(F) “Relevant period” means the period for which the claim has been filed.”

¹⁹⁷Substituted vide Notf no. 74/2018-CT dt.31.12.2018 for “(b) “Adjusted Total turnover” shall have the same meaning as assigned to it in sub-rule (4).”

¹⁹⁸Amendment made effective with effect from 01.07.2017 vide Notf no. 26/2018-CT dt. 13.06.2017 Substituted vide Notf no. 21/2018-CT dt. 18.04.2018 for “(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula - Maximum Refund Amount = {(Turnover of inverted rated supply of goods) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods

Explanation.- For the purposes of this sub rule, the expressions “Net ITC” and “Adjusted Total turnover” shall have the same meanings as assigned to them in sub-rule (4).”

to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.

(2) The application for refund, other than claim for refund from electronic cash ledger, shall be forwarded to the proper officer who shall, within a period of fifteen days of filing of the said application, scrutinize the application for its completeness and where the application is found to be complete in terms of sub-rule (2), (3) and (4) of rule 89, an acknowledgement in **FORM GST RFD-02** shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.

(3) Where any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in **FORM GST RFD-03** through the common portal electronically, requiring him to file a fresh refund application after rectification of such deficiencies.

[Provided that the time period, from the date of filing of the refund claim in **FORM GST RFD-01** till the date of communication of the deficiencies in **FORM GST RFD-03** by the proper officer, shall be excluded from the period of two years as specified under sub-section (1) of Section 54, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies.]¹⁹⁹

(4) Where deficiencies have been communicated in **FORM GST RFD-03** under the State Goods and Service Tax Rules, 2017, the same shall also be deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).

[(5) The applicant may, at any time before issuance of provisional refund sanction order in **FORM GST RFD-04** or final refund sanction order in **FORM GST RFD-06** or payment order in **FORM GST RFD-05** or refund withhold order in **FORM GST RFD-07** or notice in **FORM GST RFD-08**, in respect of any refund application filed in **FORM GST RFD-01**, withdraw the said application for refund by filing an application in **FORM GST RFD-01W**.

(6) On submission of application for withdrawal of refund in **FORM GST RFD-01W**, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in **FORM GST RFD-01**, shall be credited back to the ledger from which such debit was made.]²⁰⁰

91. Grant of provisional refund.-(1) The provisional refund in accordance with the provisions of sub-section (6) of section 54 shall be granted subject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds two hundred and fifty lakh rupees.

(2) The proper officer, after scrutiny of the claim and the evidence submitted in support thereof and on being *prima facie* satisfied that the amount claimed as refund under sub-rule (1)

¹⁹⁹Inserted vide Notf no. 15/2021-CT dt. 18.05.2021

²⁰⁰Inserted vide Notf no. 15/2021-CT dt. 18.05.2021

is due to the applicant in accordance with the provisions of sub-section (6) of section 54, shall make an order in **FORM GST RFD-04**, sanctioning the amount of refund due to the said applicant on a provisional basis within a period not exceeding sevendays from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90:

[Provided that the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.]²⁰¹

(3) The proper officer shall issue a [payment order]²⁰² in **FORM GST RFD-05** for the amount sanctioned under sub-rule (2) and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund [on the basis of a consolidated payment advice]²⁰³:

[Provided that the [payment order]²⁰⁴ in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said [payment order]²⁰⁵ was issued.]²⁰⁶

[(4) The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (3).]²⁰⁷

92. Order sanctioning refund.-(1)Where, upon examination of the application, the proper officer is satisfied that a refund under sub-section (5) of section 54 is due and payable to the applicant, he shall make an order in **FORM GST RFD-06** sanctioning the amount of refund to which the applicant is entitled, mentioning therein the amount, if any, refunded to him on a provisional basis under sub-section (6) of section 54, amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable:

~~[Provided that in cases where the amount of refund is completely adjusted against any outstanding demand under the Act or under any existing law, an order giving details of the adjustment shall be issued in Part A of **FORM GST RFD-07**.]²⁰⁸~~

[(1A)Where, upon examination of the application of refund of any amount paid as tax other than the refund of tax paid on zero-rated supplies or deemed export, the proper officer is satisfied that a refund under sub-section (5) of section 54 of the Act is due and payable to the applicant, he shall make an order in **FORM RFD-06** sanctioning the amount of refund to be paid, in cash, proportionate to the amount debited in cash against the total amount paid for discharging tax liability for the relevant period, mentioning therein the amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable and for the remaining amount which has been debited from the electronic credit

²⁰¹ Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

²⁰² Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 with effect from 24.09.2019 as notified by Notification No. 42/2019 dated 24.09.2019 for “payment order”

²⁰³ Inserted wef 24.09.2019 vide Notf no. 49/2019-CT dt. 09.10.2019

²⁰⁴ Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 with effect from 24.09.2019 as notified by Notification No. 42/2019 dated 24.09.2019

²⁰⁵ Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 with effect from 24.09.2019 as notified by Notification No. 42/2019 dated 24.09.2019

²⁰⁶ Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

²⁰⁷ Inserted wef 24.09.2019 vide Notf no. 49/2019-CT dt. 09.10.2019

²⁰⁸ Omitted vide Notf no. 15/2021-CT dt 18.05.2021

ledger for making payment of such tax, the proper officer shall issue **FORM GST PMT-03** re-crediting the said amount as Input Tax Credit in electronic credit ledger.]²⁰⁹

(2) Where the proper officer or the Commissioner is of the opinion that the amount of refund is liable to be withheld under the provisions of sub-section (10) or, as the case may be, sub-section (11) of section 54, he shall pass an order in [Part A]²¹⁰ of **FORM GST RFD-07** informing him the reasons for withholding of such refund.

[Provided that where the proper officer or the Commissioner is satisfied that the refund is no longer liable to be withheld, he may pass an order for release of withheld refund in Part B of **FORM GST RFD- 07**.]²¹¹

(3) Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in **FORM GST RFD-08** to the applicant, requiring him to furnish a reply in **FORM GST RFD-09** within a period of fifteen days of the receipt of such notice and after considering the reply, make an order in **FORM GST RFD-06** sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, *mutatis mutandis*, apply to the extent refund is allowed:

Provided that no application for refund shall be rejected without giving the applicant an opportunity of being heard.

(4) Where the proper officer is satisfied that the amount refundable under sub-rule (1) [or sub-rule (1A)]²¹² or sub-rule (2) is payable to the applicant under sub-section (8) of section 54, he shall make an order in **FORM GST RFD-06** and issue a [payment order]²¹³ in **FORM GST RFD-05** for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund [on the basis of a consolidated payment advice]²¹⁴:

[Provided that the order issued in **FORM GST RFD-06** shall not be required to be revalidated by the proper officer:

Provided further that the [payment order]²¹⁵ in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said [payment order]²¹⁶ was issued.]²¹⁷

²⁰⁹ Inserted vide Notf no. 16/2020-CT dt 23.03.2020

²¹⁰ Substituted for the word and letter "Part B" vide Notf no. 15/2021-CT dt. 18.05.2021

²¹¹ Inserted vide Notf no. 15/2021-CT dt 18.05.2021

²¹² Inserted vide Notf no. 16/2020-CT dt 23.03.2020

²¹³ Substituted vide vide Notf no. 31/2019 – CT dt. 28.06.2019 with effect from 24.09.2019 as notified by Notification No. 42/2019 dated 24.09.2019 for "payment advice"

²¹⁴ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019 with effect from 24.09.2019 as notified by Notification No. 42/2019 dated 24.09.2019.

²¹⁵ Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 with effect from 24.09.2019 as notified by Notification No. 42/2019 dated 24.09.2019 for "payment advice"

²¹⁶ Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 with effect from 24.09.2019 as notified by Notification No. 42/2019 dated 24.09.2019 for "payment advice"

²¹⁷ Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

[(4A) The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (4).]²¹⁸

(5) Where the proper officer is satisfied that the amount refundable under sub-rule (1) [or sub-rule (1A)]²¹⁹ or sub-rule (2) is not payable to the applicant under sub-section (8) of section 54, he shall make an order in **FORM GST RFD-06** and issue [a payment order]²²⁰ in **FORM GST RFD-05**, for the amount of refund to be credited to the Consumer Welfare Fund.

93. Credit of the amount of rejected refund claim.-(1) Where any deficiencies have been communicated under sub-rule (3) of rule 90, the amount debited under sub-rule (3) of rule 89 shall be re-credited to the electronic credit ledger.

(2) Where any amount claimed as refund is rejected under rule 92, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in **FORM GST PMT-03**.

Explanation.– For the purposes of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal.

94. Order sanctioning interest on delayed refunds.–Where any interest is due and payable to the applicant under section 56, the proper officer shall make an order along with a [payment order]²²¹ in **FORM GST RFD-05**, specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

95. Refund of tax to certain persons.-(1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued section 55 shall apply for refund in **FORM GST RFD-10** once in every quarter, electronically on the common portal [or otherwise]²²², either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of the inward supplies of goods or services or both in **FORM GSTR-11**. [~~prepared on the basis of the statement of the outward supplies furnished by the corresponding suppliers in **FORM GSTR-1**.~~]²²³

(2) An acknowledgement for the receipt of the application for refund shall be issued in **FORM GST RFD-02**.

(3) The refund of tax paid by the applicant shall be available if-

²¹⁸ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019 with effect from 24.09.2019 as notified by Notification No. 42/2019 dated 24.09.2019.

²¹⁹ Inserted vide Notf no. 16/2020-CT dt 23.03.2020

²²⁰ Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 with effect from a with effect from 24.09.2019 as notified by Notification No. 42/2019 dated 24.09.2019 for “an advice”

²²¹ Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 with effect from 24.09.2019 as notified by Notification No. 42/2019 dated 24.09.2019 for “payment advice”

²²² Inserted vide Notf no. 75/2017-CT dt 29.12.2017

²²³ Omitted vide Notf no. 75/2017-CT dt 29.12.2017

- (a) the inward supplies of goods or services or both were received from a registered person against a tax invoice [~~and the price of the supply covered under a single tax invoice exceeds five thousand rupees, excluding tax paid, if any~~]²²⁴;
- (b) name and Goods and Services Tax Identification Number or Unique Identity Number of the applicant is mentioned in the tax invoice; and
- (c) such other restrictions or conditions as may be specified in the notification are satisfied.

[**Provided** that where Unique Identity Number of the applicant is not mentioned in a tax invoice, the refund of tax paid by the applicant on such invoice shall be available only if the copy of the invoice, duly attested by the authorized representative of the applicant, is submitted along with the refund application in **FORM GST RFD-10**.]²²⁵

- (4) The provisions of rule 92 shall, *mutatis mutandis*, apply for the sanction and payment of refund under this rule.
- (5) Where an express provision in a treaty or other international agreement, to which the President or the Government of India is a party, is inconsistent with the provisions of this Chapter, such treaty or international agreement shall prevail.

[95A. Refund of taxes to the retail outlets established in departure area of an international Airport beyond immigration counters making tax free supply to an outgoing international tourist.-

- (1) Retail outlet established in departure area of an international airport, beyond the immigration counters, supplying indigenous goods to an outgoing international tourist who is leaving India shall be eligible to claim refund of tax paid by it on inward supply of such goods.
- (2) Retail outlet claiming refund of the taxes paid on his inward supplies, shall furnish the application for refund claim in **FORM GST RFD- 10B** on a monthly or quarterly basis, as the case may be, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.
- (3) The self-certified compiled information of invoices issued for the supply made during the month or the quarter, as the case may be, along with concerned purchase invoice shall be submitted along with the refund application.
- (4) The refund of tax paid by the said retail outlet shall be available if-
 - (a) the inward supplies of goods were received by the said retail outlet from a registered person against a tax invoice;
 - (b) the said goods were supplied by the said retail outlet to an outgoing international tourist against foreign exchange without charging any tax;

²²⁴Omitted vide Notf no. 75/2017-CT dt 29.12.2017. Amendment made effective with effect from 01.07.2017 vide Notf no. 26/2018-CT dt. 13.06.2017

²²⁵ Inserted vide Notf no. 40/2021-CT dt 29.12.2021 w.e.f. 01.04.2021

- (c) name and Goods and Services Tax Identification Number of the retail outlet is mentioned in the tax invoice for the inward supply; and
- (d) such other restrictions or conditions, as may be specified, are satisfied.

(5) The provisions of rule 92 shall, mutatis mutandis, apply for the sanction and payment of refund under this rule.

Explanation.- For the purposes of this rule, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.]²²⁶

96. Refund of integrated tax paid on goods [or services]²²⁷ exported out of India.-(1) The shipping bill filed by [an exporter of goods]²²⁸ shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-

(a) the person in charge of the conveyance carrying the export goods duly files [a departure manifest or]²²⁹ an export manifest or an export report covering the number and the date of shipping bills or bills of export; and

(b) the applicant has furnished a valid return in **FORM GSTR-3** or **FORM GSTR-3B**, as the case may be;

[(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;]²³⁰

(2) The details of the [relevant export invoices in respect of export of goods]²³¹ contained in **FORM GSTR-1** shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India.

[Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.]²³²

²²⁶ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019 w.e.f. 01.07.2019

²²⁷ Inserted w.e.f. 23.10.2017 vide Notf no. 75/2017-CT dt. 29.12.2017

²²⁸ Substituted for the words “an exporter” w.e.f. 23.10.2017 vide Notf no. 03/2018-CT dt. 23.01.2018

²²⁹ Inserted vide Notf no. 74/2018-CT dt. 31.12.2018

²³⁰ Inserted vide Notf no. 35/2021-CT dt. 24.09.2021 w.e.f. 01.01.2022 as notified by Notf no. 38/2021-CT dt. 21.12.2021

²³¹ Substituted for the words “relevant export invoices” w.e.f. 23.10.2017 vide Notf no. 03/2018-CT dt. 23.01.2018

²³² Inserted vide Notf no. 51/2017 – CT dt. 28.10.2017

(3) Upon the receipt of the information regarding the furnishing of a valid return in **FORM GSTR-3** or **FORM GSTR-3B**, as the case may be from the common portal, [the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim of refund in respect of export of goods]²³³ and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.

(4) The claim for refund shall be withheld where,-

(a) a request has been received from the jurisdictional Commissioner of central tax, State tax or Union territory tax to withhold the payment of refund due to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54; or

(b) the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, 1962.

(5) Where refund is withheld in accordance with the provisions of clause (a) of sub-rule (4), the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, as the case may be, and a copy of such intimation shall be transmitted to the common portal.

(6) Upon transmission of the intimation under sub-rule (5), the proper officer of central tax or State tax or Union territory tax, as the case may be, shall pass an order in **[Part A]**²³⁴ of **FORM GST RFD-07**.

(7) Where the applicant becomes entitled to refund of the amount withheld under clause (a) of sub-rule (4), the concerned jurisdictional officer of central tax, State tax or Union territory tax, as the case may be, shall proceed to refund the amount [by passing an order in **FORM GST RFD-06** after passing an order for release of withheld refund in Part B of **FORM GST RFD-07**.]²³⁵

(8) The Central Government may pay refund of the integrated tax to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the integrated tax.

[[9) The application for refund of integrated tax paid on the services exported out of India shall be filed in **FORM GST RFD-01** and shall be dealt with in accordance with the provisions of rule 89]²³⁶

[[[(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

²³³ Substituted for the words “the system designated by the Customs shall process the claim for refund” w.e.f 23.10.2017 vide Notf no.03/2018-CT dt. 23.01.2018

²³⁴ Substituted for the word and letter “Part B” vide Notf no. 15/2021-CT dt. 18.05.2021

²³⁵ Substituted for the word and letter “after passing an order in **FORM GST RFD-06**” vide Notf no. 15/2021-CT dt. 18.05.2021

²³⁶ Inserted wef 23.10.2017 vide Notf no. 75/2017-CT dt. 29.12.2017

(a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E), dated the 18th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.]^{237]}^{238]}^{239]}

²³⁷ Substituted vide Notf no. 54/2018-CT dt.09.10.2018 for: “(10)The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E), dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.”

²³⁸ Substituted w.e.f 23.10.2017 Notf no. 53/2018-CT dt. 09.10.2018 for: “(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

- (a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),vide number G.S.R 1305 (E), dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or
- (b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),videnumber G.S.R 1299 (E), dated the 13th October, 2017.”

²³⁹ Substituted w.e.f 23.10.2017, vide Notf no. 39/2018-CT dt. 04.09.2018 for:

[Explanation.- For the purpose of this sub-rule, the benefit of the notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications.]²⁴⁰

96A. [Export]²⁴¹ of goods or services under bond or Letter of Undertaking.-(1) Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in **FORM GST RFD-11** to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of —

- (a) fifteen days after the expiry of three months^[242], or such further period as may be allowed by the Commissioner,] from the date of issue of the invoice for export, if the goods are not exported out of India; or
- (b) fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange [or in Indian rupees, wherever permitted by the Reserve Bank of India]²⁴³.

(2) The details of the export invoices contained in **FORM GSTR-1** furnished on the common portal shall be electronically transmitted to the system designated by Customs and a confirmation that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from the said system.

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E) dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E) dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E) dated the 23rd October, 2017 or notification No. 78/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E) dated the 13th October, 2017 or notification No. 79/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.”

The above text was substituted w.e.f 23.10.2017 vide Notf no. 03/2018- CT dt.23.01.2018. Till then it read as: (9) The persons claiming refund of integrated tax paid on export of goods or services should not have received supplies on which the supplier has availed the benefit of notification No. 48/2017-Central Tax dated 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) dated 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated 23rd October, 2017.

²⁴⁰Inserted vide Notf no. 16/2020-CT dt.23.03.2020 wef 23.10.2017

²⁴¹ Substituted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019 for “Refund of integrated tax paid on export”

²⁴²Inserted vide Notf no. 47/2017-CT dt. 18.10.2017

²⁴³ Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

[Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.]²⁴⁴

(3) Where the goods are not exported within the time specified in sub-rule (1) and the registered person fails to pay the amount mentioned in the said sub-rule, the export as allowed under bond or Letter of Undertaking shall be withdrawn forthwith and the said amount shall be recovered from the registered person in accordance with the provisions of section 79.

(4) The export as allowed under bond or Letter of Undertaking withdrawn in terms of sub-rule (3) shall be restored immediately when the registered person pays the amount due.

(5) The Board, by way of notification, may specify the conditions and safeguards under which a Letter of Undertaking may be furnished in place of a bond.

(6) The provisions of sub rule (1) shall apply, *mutatis mutandis*, in respect of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit without payment of integrated tax.”;

[96B. Recovery of refund of unutilised input tax credit or integrated tax paid on export of goods where export proceeds not realised.—(1)Where any refund of unutilised input tax credit on account of export of goods or of integrated tax paid on export of goods has been paid to an applicant but the sale proceeds in respect of such export goods have not been realised, in full or in part, in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, the person to whom the refund has been made shall deposit the amount so refunded, to the extent of non-realisation of sale proceeds, along with applicable interest within thirty days of the expiry of the said period or, as the case may be, the extended period, failing which the amount refunded shall be recovered in accordance with the provisions of section 73 or 74 of the Act, as the case may be, as is applicable for recovery of erroneous refund, along with interest under section 50:

Provided that where sale proceeds, or any part thereof, in respect of such export goods are not realised by the applicant within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), but the Reserve Bank of India writes off the requirement of realisation of sale proceeds on merits, the refund paid to the applicant shall not be recovered.

(2) Where the sale proceeds are realised by the applicant, in full or part, after the amount of refund has been recovered from him under sub-rule (1) and the applicant produces evidence about such realisation within a period of three months from the date of realisation of sale proceeds, the amount so recovered shall be refunded by the proper officer, to the applicant to

²⁴⁴Inserted vide Notf no. 51/2017-CT dt. 28.10.2017

the extent of realisation of sale proceeds, provided the sale proceeds have been realised within such extended period as permitted by the Reserve Bank of India.]²⁴⁵

[.....]²⁴⁶

[97. Consumer Welfare Fund.-(1) All amounts of duty/central tax/ integrated tax /Union territory tax/cess and income from investment along with other monies specified in sub-section (2) of section 12C of the Central Excise Act, 1944 (1 of 1944), section 57 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and section 12 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) shall be credited to the Fund:

Provided that an amount equivalent to fifty per cent. of the amount of integrated tax determined under sub-section (5) of section 54 of the Central Goods and Services Tax Act, 2017, read with section 20 of the Integrated Goods and Services Tax Act, 2017, shall be deposited in the Fund:

[Provided further that an amount equivalent to fifty per cent. of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), shall be deposited in the Fund.]²⁴⁷

(2) Where any amount, having been credited to the Fund, is ordered or directed to be paid to any claimant by the proper officer, appellate authority or court, the same shall be paid from the Fund.

(3) Accounts of the Fund maintained by the Central Government shall be subject to audit by the Comptroller and Auditor General of India.

(4) The Government shall, by an order, constitute a Standing Committee (hereinafter referred to as the 'Committee') with a Chairman, a Vice-Chairman, a Member Secretary and such other members as it may deem fit and the Committee shall make recommendations for proper utilisation of the money credited to the Fund for welfare of the consumers.

(5) (a) The Committee shall meet as and when necessary, generally four times in a year;

(b) the Committee shall meet at such time and place as the Chairman, or in his absence, the Vice-Chairman of the Committee may deem fit;

²⁴⁵Inserted vide Notf no. 16/2020-CT dt.23.03.2020

²⁴⁶ With effect from the date as may be notified, the following rule shall be inserted, "**96C. Bank Account for credit of refund.**- For the purposes of sub-rule (3) of rule 91, sub-rule (4) of rule 92 and rule 94, "bank account" shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:

Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor." [Notf no. 35/2021 – CT dt. 24.09.2021]

²⁴⁷Inserted vide Notf no. 26/2018-CT dt. 13.06.2018

- (c) the meeting of the Committee shall be presided over by the Chairman, or in his absence, by the Vice-Chairman;
 - (d) the meeting of the Committee shall be called, after giving at least ten days' notice in writing to every member;
 - (e) the notice of the meeting of the Committee shall specify the place, date and hour of the meeting and shall contain statement of business to be transacted thereat;
 - (f) no proceeding of the Committee shall be valid, unless it is presided over by the Chairman or Vice-Chairman and attended by a minimum of three other members.
- (6) The Committee shall have powers -
- (a) to require any applicant to get registered with any authority as the Central Government may specify;
 - (b) to require any applicant to produce before it, or before a duly authorised officer of the Central Government or the State Government, as the case may be, such books, accounts, documents, instruments, or commodities in custody and control of the applicant, as may be necessary for proper evaluation of the application;
 - (c) to require any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the Central Government or the State Government, as the case may be;
 - (d) to get the accounts of the applicants audited, for ensuring proper utilisation of the grant;
 - (e) to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum along with accrued interest, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;
 - (f) to recover any sum due from any applicant in accordance with the provisions of the Act;
 - (g) to require any applicant, or class of applicants to submit a periodical report, indicating proper utilisation of the grant;
 - (h) to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;
 - (i) to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of the nature of activity under pursuit, after ensuring that the financial assistance provided shall not be misutilised;
 - (j) to identify beneficial and safe sectors, where investments out of Fund may be made, and make recommendations, accordingly;
 - (k) to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;
 - (l) to make guidelines for the management, and administration of the Fund.
- (7) The Committee shall not consider an application, unless it has been inquired into, in material details and recommended for consideration accordingly, by the Member Secretary.

[(7A) The Committee shall make available to the Board 50 per cent. of the amount credited to the Fund each year, for publicity or consumer awareness on Goods and Services Tax, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty-five crore rupees per annum.]²⁴⁸;

(8) The Committee shall make recommendations:-

- (a) for making available grants to any applicant;
- (b) for investment of the money available in the Fund;
- (c) for making available grants (on selective basis) for reimbursing legal expenses incurred by a complainant, or class of complainants in a consumer dispute, after its final adjudication;
- (d) for making available grants for any other purpose recommended by the Central Consumer Protection Council (as may be considered appropriate by the Committee);
- ~~(e) for making available up to 50% of the funds credited to the Fund each year, for publicity/ consumer awareness on GST, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty five crore rupees per annum.~~²⁴⁹

Explanation.- For the purposes of this rule,

- (a) 'Act' means the Central Goods and Services Tax Act, 2017 (12 of 2017), or the Central Excise Act, 1944 (1 of 1944) as the case may be;
- (b) 'applicant' means,
 - (i) the Central Government or State Government;
 - (ii) regulatory authorities or autonomous bodies constituted under an Act of Parliament or the Legislature of a State or Union Territory;
 - (iii) any agency or organization engaged in consumer welfare activities for a minimum period of three years, registered under the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force;
 - (iv) village or mandal or samiti or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes;
 - (v) an educational or research institution incorporated by an Act of Parliament or the Legislature of a State or Union Territory in India or other educational institutions established by an Act of Parliament or declared to be deemed as a University under section 3 of the University Grants Commission Act, 1956 (3 of 1956) and which has consumers studies as part of its curriculum for a minimum period of three years; and
 - (vi) a complainant as defined under clause (b) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (68 of 1986), who applies for reimbursement of legal expenses incurred by him in a case instituted by him in a consumer dispute redressal agency.
- (c) 'application' means an application in the form as specified by the Standing Committee from time to time;

²⁴⁸ Inserted wef 01.07.2017 vide Notf no. 49/2019-CT dt. 09.10.2019

²⁴⁹ Omitted w.e.f. 01.07.2017 vide Notf no. 49/2019-CT dt. 09.10.2019

- (d) 'Central Consumer Protection Council' means the Central Consumer Protection Council, established under sub-section (1) of section 4 of the Consumer Protection Act, 1986 (68 of 1986), for promotion and protection of rights of consumers;
- (e) ['Committee' means the Committee constituted under sub-rule (4);]
- (f) 'consumer' has the same meaning as assigned to it in clause (d) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (68 of 1986), and includes consumer of goods on which central tax has been paid;
- (g) 'duty' means the duty paid under the Central Excise Act, 1944 (1 of 1944) or the Customs Act, 1962 (52 of 1962);
- (h) 'Fund' means the Consumer Welfare Fund established by the Central Government under sub-section (1) of section 12C of the Central Excise Act, 1944 (1 of 1944) and section 57 of the Central Goods and Services Tax Act, 2017 (12 of 2017);
- (i) 'proper officer' means the officer having the power under the Act to make an order that the whole or any part of the central tax is refundable]²⁵⁰

²⁵⁰ Substituted vide Notf no. 21/2018-CT dt. 18.04.2018 for Consumer Welfare Fund.-(1)All credits to the Consumer Welfare Fund shall be made under sub-rule (5) of rule 92.

(2) Any amount, having been credited to the Fund, ordered or directed as payable to any claimant by orders of the proper officer, appellate authority or Appellate Tribunal or court, shall be paid from the Fund.

(3) Any utilisation of amount from the Consumer Welfare Fund under sub-section (1) of section 58 shall be made by debiting the Consumer Welfare Fund account and crediting the account to which the amount is transferred for utilisation.

(4) The Government shall, by an order, constitute a Standing Committee with a Chairman, a Vice-Chairman, a Member Secretary and such other Members as it may deem fit and the Committee shall make recommendations for proper utilisation of the money credited to the Consumer Welfare Fund for welfare of the consumers.

(5) The Committee shall meet as and when necessary, but not less than once in three months.

(6) Any agency or organisation engaged in consumer welfare activities for a period of three years registered under the provisions of the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force, including village or mandal or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes, or any industry as defined in the Industrial Disputes Act, 1947 (14 of 1947) recommended by the Bureau of Indian Standards to be engaged for a period of five years in viable and useful research activity which has made, or is likely to make, significant contribution in formulation of standard mark of the products of mass consumption, the Central Government or the State Government may make an application for a grant from the Consumer Welfare Fund:

Provided that a consumer may make application for reimbursement of legal expenses incurred by him as a complainant in a consumer dispute, after its final adjudication.

(7)All applications for grant from the Consumer Welfare Fund shall be made by the applicant Member Secretary, but the Committee shall not consider an application, unless it has been inquired into in material details and recommended for consideration accordingly, by the Member Secretary.

(8) The Committee shall have powers -

a. to require any applicant to produce before it, or before a duly authorised Officer of the Government such books, accounts, documents, instruments, or commodities in custody and control of the applicant, as may be necessary for proper evaluation of the application;

b. to require any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the Central Government or, as the case may be, State Government;

c. to get the accounts of the applicants audited, for ensuring proper utilisation of the grant;

d. to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;

e. to recover any sum due from any applicant in accordance with the provisions of the Act;

f. to require any applicant, or class of applicants to submit a periodical report, indicating proper utilisation of the grant;

[97A. Manual filing and processing.– Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.]²⁵¹

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- g. to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;
 - h. to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of nature of activity under pursuit, after ensuring that the financial assistance provided shall not be mis-utilised;
 - i. to identify beneficial and safe sectors, where investments out of Consumer Welfare Fund may be made and make recommendations, accordingly;
 - j. to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;
 - k. to make guidelines for the management, administration and audit of the Consumer Welfare Fund.
- The Central Consumer Protection Council and the Bureau of Indian Standards shall recommend to the Goods and Services Tax Council, the broad guidelines for considering the projects or proposals for the purpose of incurring expenditure from the Consumer Welfare Fund.

²⁵¹Inserted vide Notf no. 55/2107-CT dt. 15.11.2017

CHAPTER XI
ASSESSMENT AND AUDIT

98.Provisional Assessment.-(1) Every registered person requesting for payment of tax on a provisional basis in accordance with the provisions of sub-section (1) of section 60 shall furnish an application along with the documents in support of his request, electronically in **FORM GST ASMT-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The proper officer may, on receipt of the application under sub-rule (1), issue a notice in **FORM GST ASMT-02** requiring the registered person to furnish additional information or documents in support of his request and the applicant shall file a reply to the notice in **FORM GST ASMT – 03**, and may appear in person before the said officer if he so desires.

(3) The proper officer shall issue an order in **FORM GST ASMT-04** allowing the payment of tax on a provisional basis indicating the value or the rate or both on the basis of which the assessment is to be allowed on a provisional basis and the amount for which the bond is to be executed and security to be furnished not exceeding twenty-five per cent. of the amount covered under the bond.

(4) The registered person shall execute a bond in accordance with the provisions of sub-section (2) of section 60 in **FORM GST ASMT-05** along with a security in the form of a bank guarantee for an amount as determined under sub-rule (3):

Provided that a bond furnished to the proper officer under the State Goods and Services Tax Act or Integrated Goods and Services Tax Act shall be deemed to be a bond furnished under the provisions of the Act and the rules made thereunder.

Explanation.- For the purposes of this rule, the expression “amount” shall include the amount of integrated tax, central tax, State tax or Union territory tax and cess payable in respect of the transaction.

(5) The proper officer shall issue a notice in **FORM GST ASMT-06**, calling for information and records required for finalization of assessment under sub-section (3) of section 60 and shall issue a final assessment order, specifying the amount payable by the registered person or the amount refundable, if any, in **FORM GST ASMT-07**.

(6) The applicant may file an application in **FORM GST ASMT-08** for the release of the security furnished under sub-rule (4) after issue of the order under sub-rule (5).

(7) The proper officer shall release the security furnished under sub-rule (4), after ensuring that the applicant has paid the amount specified in sub-rule (5) and issue an order in **FORM GST ASMT-09** within a period of seven working days from the date of the receipt of the application under sub-rule (6).

99. Scrutiny of returns.- (1) Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, he shall issue a notice to the said person in **FORM GST ASMT-10**, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.

(2) The registered person may accept the discrepancy mentioned in the notice issued under sub-rule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in **FORM GST ASMT-11** to the proper officer.

(3) Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall inform him accordingly in **FORM GST ASMT-12**.

[100. Assessment in certain cases.-(1) The order of assessment made under sub-section (1) of section 62 shall be issued in **FORM GST ASMT-13** and a summary thereof shall be uploaded electronically in **FORM GST DRC-07**.

(2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in **FORM GST ASMT-14** containing the grounds on which the assessment is proposed to be made on best judgment basis and shall also serve a summary thereof electronically in **FORM GST DRC-01**, and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in **FORM GST ASMT-15** and summary thereof shall be uploaded electronically in **FORM GST DRC-07**.

(3) The order of assessment under sub-section (1) of section 64 shall be issued in **FORM GST ASMT-16** and a summary of the order shall be uploaded electronically in **FORM GST DRC-07**.

(4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the assessment order in **FORM GST ASMT-17**.

(5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in **FORM GST ASMT-18**.]²⁵²

²⁵²Substituted vide Notf No. 16/2019-CT dt.29.03.2019 wef 01.04.2019 for “**100.Assessment in certain cases.**(1) The order of assessment made under sub-section (1) of section 62 shall be issued in **FORM GST ASMT-13**.

(2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in **FORM GST ASMT-14** containing the grounds on which the assessment is proposed to be made on best judgment basis and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in **FORM GST ASMT-15**.

(3) The order of summary assessment under sub-section (1) of section 64 shall be issued in **FORM GST ASMT-16**.

(4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the summary assessment order in **FORM GST ASMT-17**.

(5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in **FORM GST ASMT-18**.”

101. Audit.-(1) The period of audit to be conducted under sub-section (1) of section 65 shall be a financial year [or part thereof]²⁵³ or multiples thereof.

(2) Where it is decided to undertake the audit of a registered person in accordance with the provisions of section 65, the proper officer shall issue a notice in **FORM GST ADT-01** in accordance with the provisions of sub-section (3) of the said section.

(3) The proper officer authorised to conduct audit of the records and the books of account of the registered person shall, with the assistance of the team of officers and officials accompanying him, verify the documents on the basis of which the books of account are maintained and the returns and statements furnished under the provisions of the Act and the rules made thereunder, the correctness of the turnover, exemptions and deductions claimed, the rate of tax applied in respect of the supply of goods or services or both, the input tax credit availed and utilised, refund claimed, and other relevant issues and record the observations in his audit notes.

(4) The proper officer may inform the registered person of the discrepancies noticed, if any, as observed in the audit and the said person may file his reply and the proper officer shall finalise the findings of the audit after due consideration of the reply furnished.

(5) On conclusion of the audit, the proper officer shall inform the findings of audit to the registered person in accordance with the provisions of sub-section (6) of section 65 in **FORM GST ADT-02**.

102. Special Audit.-(1) Where special audit is required to be conducted in accordance with the provisions of section 66, the officer referred to in the said section shall issue a direction in **FORM GST ADT-03** to the registered person to get his records audited by a chartered accountant or a cost accountant specified in the said direction.

(2) On conclusion of the special audit, the registered person shall be informed of the findings of the special audit in **FORM GST ADT-04**.

²⁵³ Inserted vide Notf no. 74/2018-CT dt. 31.12.2018

CHAPTER XII

ADVANCE RULING

103. Qualification and appointment of members of the Authority for Advance Ruling.- [The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.]²⁵⁴

104. Form and manner of application to the Authority for Advance Ruling.-(1)An application for obtaining an advance ruling under sub-section (1) of section 97 shall be made on the common portal in **FORM GST ARA-01** and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49.

(2) The application referred to in sub-rule (1), the verification contained therein and all the relevant documents accompanying such application shall be signed in the manner specified in rule 26.

105. Certification of copies of advance rulings pronounced by the Authority.-A copy of the advance ruling shall be certified to be a true copy of its original by any member of the Authority for Advance Ruling.

106. Form and manner of appeal to the Appellate Authority for Advance Ruling.-(1)An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by an applicant on the common portal in **FORM GST ARA-02** and shall be accompanied by a fee of ten thousand rupees to be deposited in the manner specified in section 49.

(2) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by the concerned officer or the jurisdictional officer referred to in section 100 on the common portal in **FORM GST ARA-03** and no fee shall be payable by the said officer for filing the appeal.

(3) The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all the relevant documents accompanying such appeal shall be signed,-

- (a) in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and
- (b) in the case of an applicant, in the manner specified in rule 26.

107. Certification of copies of the advance rulings pronounced by the Appellate Authority. - A copy of the advance ruling pronounced by the Appellate Authority for Advance Ruling and duly signed by the Members shall be sent to-

- (a) the applicant and the appellant;
- (b) the concerned officer of central tax and State or Union territory tax;
- (c) the jurisdictional officer of central tax and State or Union territory tax; and
- (d) the Authority,

in accordance with the provisions of sub-section (4) of section 101 of the Act.

²⁵⁴Substituted wef 01.07.2017 vide Notf no. 22/2017 – CT dt. 17.08.2017

[107A. Manual filing and processing.– Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.]²⁵⁵

²⁵⁵Inserted vide Notf no. 55/2017-CT dt. 15.11.2017

CHAPTER XIII
APPEALS AND REVISION

108. Appeal to the Appellate Authority.- (1) An appeal to the Appellate Authority under sub-section (1) of section 107 shall be filed in **FORM GST APL-01**, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner, and a provisional acknowledgement shall be issued to the appellant immediately.

- (2) The grounds of appeal and the form of verification as contained in **FORM GST APL-01** shall be signed in the manner specified in rule 26.
- (3) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the appeal under sub-rule (1) and a final acknowledgement, indicating appeal number shall be issued thereafter in **FORM GST APL-02** by the Appellate Authority or an officer authorised by him in this behalf:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the **FORM GST APL-01**, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.

Explanation.- For the provisions of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

109. Application to the Appellate Authority.-(1) An application to the Appellate Authority under sub-section (2) of section 107 shall be made in **FORM GST APL-03**, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner.

- (2) A certified copy of the decision or order appealed against shall be submitted within seven days of the filing the application under sub-rule (1) and an appeal number shall be generated by the Appellate Authority or an officer authorised by him in this behalf.

[109A. Appointment of Appellate Authority.- (1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to -

- (a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;
- (b) [any officer not below the rank of Joint Commissioner (Appeals)]²⁵⁶ where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent,

within three months from the date on which the said decision or order is communicated to such person.

²⁵⁶Substituted for “the Additional Commissioner (Appeals)” vide Notf no. 60/2018 – CT dt. 30.10.2018

(2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to –

(a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;

(b) [any officer not below the rank of Joint Commissioner (Appeals)]²⁵⁷ where such decision or order is passed by the Deputy or Assistant Commissioner or the Superintendent,

within six months from the date of communication of the said decision or order.]²⁵⁸

[109B. Notice to person and order of revisional authority in case of revision.- (1) Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person adversely, the Revisional Authority shall serve on him a notice in **FORM GST RVN-01** and shall give him a reasonable opportunity of being heard.

(2) The Revisional Authority shall, along with its order under sub-section (1) of section 108, issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed.]²⁵⁹

110. Appeal to the Appellate Tribunal.-(1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed along with the relevant documents either electronically or otherwise as may be notified by the Registrar, in **FORM GST APL-05**, on the common portal and a provisional acknowledgement shall be issued to the appellant immediately.

(2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112 shall be filed either electronically or otherwise as may be notified by the Registrar, in **FORM GST APL-06**.

(3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.

(4) A certified copy of the decision or order appealed against along with fees as specified in sub-rule (5) shall be submitted to the Registrar within seven days of the filing of the appeal under sub-rule (1) and a final acknowledgement, indicating the appeal number shall be issued thereafter in **FORM GST APL-02** by the Registrar:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the **FORM GST APL-05**, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.

²⁵⁷Substituted for “the Additional Commissioner (Appeals)” vide Notf no. 60/2018 – CT dt. 30.10.2018

²⁵⁸Inserted vide Notf no. 55/2017-CT dt. 15.11.2017

²⁵⁹Inserted vide Notf no. 74/2018-CT dt.31.12.2018

Explanation.— For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement indicating the appeal number is issued.

(5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty-five thousand rupees.

(6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.

111. Application to the Appellate Tribunal.—(1) An application to the Appellate Tribunal under sub-section (3) of section 112 shall be made electronically or otherwise, in **FORM GST APL-07**, along with the relevant documents on the common portal.

(2) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the application under sub-rule (1) and an appeal number shall be generated by the Registrar.

112. Production of additional evidence before the Appellate Authority or the Appellate Tribunal.—(1) The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority except in the following circumstances, namely:—

- (a) where the adjudicating authority or, as the case may be, the Appellate Authority has refused to admit evidence which ought to have been admitted; or
 - (b) where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority or, as the case may be, the Appellate Authority; or
 - (c) where the appellant was prevented by sufficient cause from producing before the adjudicating authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of appeal; or
 - (d) where the adjudicating authority or, as the case may be, the Appellate Authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.
- (2) No evidence shall be admitted under sub-rule (1) unless the Appellate Authority or the Appellate Tribunal records in writing the reasons for its admission.
- (3) The Appellate Authority or the Appellate Tribunal shall not take any evidence produced under sub-rule (1) unless the adjudicating authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity -
- (a) to examine the evidence or document or to cross-examine any witness produced by the appellant; or

(b) to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).

(4) Nothing contained in this rule shall affect the power of the Appellate Authority or the Appellate Tribunal to direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal.

113. Order of Appellate Authority or Appellate Tribunal.-(1) The Appellate Authority shall, along with its order under sub-section (11) of section 107, issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed.

(2) The jurisdictional officer shall issue a statement in **FORM GST APL-04** clearly indicating the final amount of demand confirmed by the Appellate Tribunal.

114. Appeal to the High Court.- (1) An appeal to the High Court under sub-section (1) of section 117 shall be filed in **FORM GST APL-08**.

(2) The grounds of appeal and the form of verification as contained in **FORM GST APL-08** shall be signed in the manner specified in rule 26.

115. Demand confirmed by the Court.- The jurisdictional officer shall issue a statement in **FORM GST APL-04** clearly indicating the final amount of demand confirmed by the High Court or, as the case may be, the Supreme Court.

116. Disqualification for misconduct of an authorised representative.-Where an authorised representative, other than those referred to in clause (b) or clause (c) of sub-section (2) of section 116 is found, upon an enquiry into the matter, guilty of misconduct in connection with any proceedings under the Act, the Commissioner may, after providing him an opportunity of being heard, disqualify him from appearing as an authorised representative.

CHAPTER XIV
TRANSITIONAL PROVISIONS

117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.-(1) Every registered person entitled to take credit of input tax under section 140 shall, within ninety days of the appointed day, submit a declaration electronically in **FORM GST TRAN-1**, duly signed, on the common portal specifying therein, separately, the amount of input tax credit of eligible duties and taxes, as defined in Explanation 2 to section 140, to which he is entitled under the provisions of the said section:

Provided that the Commissioner may, on the recommendations of the Council, extend the period of ninety days by a further period not exceeding ninety days.

Provided further that where the inputs have been received from an Export Oriented Unit or a unit located in Electronic Hardware Technology Park, the credit shall be allowed to the extent as provided in sub-rule (7) of rule 3 of the CENVAT Credit Rules, 2004.

[(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond [[31st March, 2020]²⁶⁰]²⁶¹, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.]²⁶²

(2) Every declaration under sub-rule (1) shall-

(a) in the case of a claim under sub-section (2) of section 140, specify separately the following particulars in respect of every item of capital goods as on the appointed day-

(i) the amount of tax or duty availed or utilized by way of input tax credit under each of the existing laws till the appointed day; and

(ii) the amount of tax or duty yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;

(b) in the case of a claim under sub-section (3) or clause (b) of sub-section (4) or sub-section (6) or sub-section (8) of section 140, specify separately the details of stock held on the appointed day;

(c) in the case of a claim under sub-section (5) of section 140, furnish the following details, namely:—

(i) the name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law;

²⁶⁰Substituted vide Notf no. 49/2019-CT dt. 09.10.2019 for “31st March, 2019”

²⁶¹Substituted for the figures, letters and word [31st December, 2019] with effect from 31.12.2019 vide Notf no. 02/2020-CT dt. 01.01.2020

²⁶² Inserted vide Notf no. 48/2018-CT dt. 10.09.2018

- (ii) the description and value of the goods or services;
- (iii) the quantity in case of goods and the unit or unit quantity code thereof;
- (iv) the amount of eligible taxes and duties or, as the case may be, the value added tax [or entry tax] charged by the supplier in respect of the goods or services; and
- (v) the date on which the receipt of goods or services is entered in the books of account of the recipient.

(3) The amount of credit specified in the application in **FORM GST TRAN-1** shall be credited to the electronic credit ledger of the applicant maintained in **FORM GST PMT-2** on the common portal.

(4) (a) (i) A registered person who was not registered under the existing law shall, in accordance with the proviso to sub-section (3) of section 140, be allowed to avail of input tax credit on goods (on which the duty of central excise or, as the case may be, additional duties of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975, is leviable) held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of central excise duty.

(ii) The input tax credit referred to in sub-clause (i) shall be allowed at the rate of sixty per cent. on such goods which attract central tax at the rate of nine per cent. or more and forty per cent. for other goods of the central tax applicable on supply of such goods after the appointed date and shall be credited after the central tax payable on such supply has been paid:

Provided that where integrated tax is paid on such goods, the amount of credit shall be allowed at the rate of thirty per cent. and twenty per cent. respectively of the said tax;

(iii) The scheme shall be available for six tax periods from the appointed date.

(b) The credit of central tax shall be availed subject to satisfying the following conditions, namely:-

(i) such goods were not unconditionally exempt from the whole of the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 or were not nil rated in the said Schedule;

(ii) the document for procurement of such goods is available with the registered person;

[(iii) The registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in **FORM GST TRAN 2** by 31st March 2018, or within such period as extended by the Commissioner, on the recommendations of the Council, for each of the six tax periods during which the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period:]²⁶³

²⁶³Substituted vide Notf No. 12/2018-CT dt. 07.03.2018, for “the registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in **FORM GST TRAN 2** at the end of each of the six tax periods during which the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period;”

[Provided that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by [[30th April, 2020]²⁶⁴]²⁶⁵;

(iv) the amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in **FORM GST PMT-2** on the common portal; and

(v) the stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.

118. Declaration to be made under clause (c) of sub-section (11) of section 142.-Every person to whom the provision of clause (c) of sub-section (11) of section 142 applies, shall within [the period specified in rule 117 or such further period as extended by the Commissioner]²⁶⁶, submit a declaration electronically in **FORM GST TRAN-1** furnishing the proportion of supply on which Value Added Tax or service tax has been paid before the appointed day but the supply is made after the appointed day, and the Input Tax Credit admissible thereon.

119. Declaration of stock held by a principal and job-worker.-Every person to whom the provisions of section 141 apply shall, within [the period specified in rule 117 or such further period as extended by the Commissioner]²⁶⁷, submit a declaration electronically in **FORM GST TRAN-1**, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.

120. Details of goods sent on approval basis.-Every person having sent goods on approval under the existing law and to whom sub-section (12) of section 142 applies shall, within [the period specified in rule 117 or such further period as extended by the Commissioner]²⁶⁸, submit details of such goods sent on approval in **FORM GST TRAN-1**.

[120A. [Revision of declaration in FORM GST TRAN-1]²⁶⁹Every registered person who has submitted a declaration electronically in **FORM GST TRAN-1** within the time period specified in rule 117, rule 118, rule 119 and rule 120 may revise such declaration once and submit the revised declaration in **FORM GST TRAN-1** electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.]²⁷⁰

²⁶⁴Substituted vide Notf no. 49/2019-CT dt. 09.10.2019 for “30th April, 2019”

²⁶⁵Substituted for the figures, letters and word [31st January, 2020] vide Notf no. 02/2020-CT dt. 01.01.2020

²⁶⁶Substituted vide Notf no. 36/2017-CT dt. 29.09.2017 for “a period of ninety days of the appointed day”

²⁶⁷Substituted vide Notf no. 36/2017-CT dt. 29.09.2017 for “ninety days of the appointed day”

²⁶⁸Substituted vide Notf no. 36/2017-CT dt. 29.09.2017 for “ninety days of the appointed day”

²⁶⁹Inserted vide Notf no. 36/2017-CT dt. 29.09.2017

²⁷⁰Inserted vide Notf no. 34/2017 – CT dt. 15.09.2017

121. Recovery of credit wrongly availed.-The amount credited under sub-rule (3) of rule 117 may be verified and proceedings under section 73 or, as the case may be, section 74 shall be initiated in respect of any credit wrongly availed, whether wholly or partly.

CHAPTER XV
ANTI-PROFITEERING

122. Constitution of the Authority.-The Authority shall consist of,-

- (a) a Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and
- (b) four Technical Members who are or have been Commissioners of State tax or central tax [for at least one year]²⁷¹ or have held an equivalent post under the existing law, to be nominated by the Council.

123. Constitution of the Standing Committee and Screening Committees.-(1)The Council may constitute a Standing Committee on Anti-profiteering which shall consist of such officers of the State Government and Central Government as may be nominated by it.

(2) A State level Screening Committee shall be constituted in each State by the State Governments which shall consist of-

- (a) one officer of the State Government, to be nominated by the Commissioner, and
- (b) one officer of the Central Government, to be nominated by the Chief Commissioner.

124. Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority:-(1) The Chairman and Members of the Authority shall be appointed by the Central Government on the recommendations of a Selection Committee to be constituted for the purpose by the Council.

- (2) The Chairmanshall be paid a monthly salary of Rs. 2,25,000 (fixed) and other allowances and benefits as are admissible to a Central Government officer holding posts carrying the same pay:

Provided that where a retired officer is selected as a Chairman, he shall be paid a monthly salary of Rs. 2,25,000 reduced by the amount of pension.

- [(3) The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group 'A' post in the Government of India: Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central Government.]²⁷²
- (4) The Chairman shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty- five years, whichever is earlier and shall be eligible for reappointment:

²⁷¹ Inserted vide Notf no. 34/2017 – CT dt. 15.09.2017

²⁷² Substituted vide Notf no. 34/2017 – CT dt. 15.09.2017

Provided that[a]²⁷³ person shall not be selected as the Chairman, if he has attained the age of sixty-two years.

[Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Chairman at any time.]²⁷⁴

- (5) The Technical Member of the Authority shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment:

Provided that [a]²⁷⁵ person shall not be selected as a Technical Member if he has attained the age of sixty-two years.

[Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Technical Member at any time.]²⁷⁶

125. [Secretary to the Authority.-An officer not below the rank of Additional Commissioner (working in the Directorate General of [Anti-profiteering]²⁷⁷) shall be the Secretary to the Authority.]²⁷⁸

126. Power to determine the methodology and procedure.-The Authority may determine the methodology and procedure for determination as to whether the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit has been passed on by the registered person to the recipient by way of commensurate reduction in prices.

127. Duties of the Authority.- It shall be the duty of the Authority,-

- (i) to determine whether any reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has been passed on to the recipient by way of commensurate reduction in prices;
- (ii) to identify the registered person who has not passed on the benefit of reduction in the rate of tax on supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices;
- (iii) to order,
 - (a) reduction in prices;

²⁷³Inserted vide Notification No. 14/2018-CT dt. 23.03.2018

²⁷⁴ Substituted vide Notf no. 55/2017-CT dt. 15.11.2017 for “Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of the Chairman at any time.”

²⁷⁵Inserted vide Notification No. 14/2018-CT dt.23.03.2018

²⁷⁶Substituted vide Notf no. 55/2017-CT dt. 15.11.2017 for “Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of the Technical Member at any time.”

²⁷⁷Substituted for the word “Safeguards” vide Notf no. 29/2018-CT dt. 06.07.2018 [w.e.f 12.06.2018]

²⁷⁸ Substituted vide Notf no. 14/2018-CT dt.23.03.2018 for “The Additional Director General of Safeguards under the Board shall be the Secretary to the Authority.”

- (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;
- (c) imposition of penalty as specified in the Act; and
- (d) cancellation of registration under the Act.

[(iv) to furnish a performance report to the Council by the tenth [day]²⁷⁹ of the close of each quarter.]²⁸⁰

128. Examination of application by the Standing Committee and Screening Committee.

(1) The Standing Committee shall, within a period of two months from the date of the receipt of a written application[or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,]²⁸¹ in such form and manner as may be specified by it, from an interested party or from a Commissioner or any other person, examine the accuracy and adequacy of the evidence provided in the application to determine whether there is *prima-facie* evidence to support the claim of the applicant that the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has not been passed on to the recipient by way of commensurate reduction in prices.

(2) All applications from interested parties on issues of local nature [or those forwarded by the Standing Committee]²⁸² shall first be examined by the State level Screening Committee and the Screening Committee shall,[within two months from the date of receipt of a written application, or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,]²⁸³ upon being satisfied that the supplier has contravened the provisions of section 171, forward the application with its recommendations to the Standing Committee for further action.

129. Initiation and conduct of proceedings.

(1) Where the Standing Committee is satisfied that there is a *prima-facie* evidence to show that the supplier has not passed on the benefit of reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, it shall refer the matter to the Director General of [Anti-profiteering]²⁸⁴ for a detailed investigation.

²⁷⁹ Inserted vide Notf no. 14/2018-CT dt. 23.03.2018

²⁸⁰ Inserted vide Notf no. 34/2017 – CT dt 15.09.2017

²⁸¹ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

²⁸² Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

²⁸³ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

²⁸⁴ Substituted for the word “Safeguards” vide Notf no. 29/2018-CT dt. 06.07.2018 [w.e.f 12.06.2018]

(2) The Director General of [Anti-profiteering]²⁸⁵ shall conduct investigation and collect evidence necessary to determine whether the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has been passed on to the recipient by way of commensurate reduction in prices.

(3) The Director General of [Anti-profiteering]²⁸⁶ shall, before initiation of the investigation, issue a notice to the interested parties containing, *inter alia*, information on the following, namely:-

- (a) the description of the goods or services in respect of which the proceedings have been initiated;
- (b) summary of the statement of facts on which the allegations are based; and
- (c) the time limit allowed to the interested parties and other persons who may have information related to the proceedings for furnishing their reply.

(4) The Director General of [Anti-profiteering]²⁸⁷ may also issue notices to such other persons as deemed fit for a fair enquiry into the matter.

(5) The Director General of [Anti-profiteering]²⁸⁸ shall make available the evidence presented to it by one interested party to the other interested parties, participating in the proceedings.

(6) The Director General of [Anti-profiteering]²⁸⁹ shall complete the investigation within a period of [six]²⁹⁰ months of the receipt of the reference from the Standing Committee or within such extended period not exceeding a further period of three months for reasons to be recorded in writing [as may be allowed by the Authority]²⁹¹ and, upon completion of the investigation, furnish to the Authority, a report of its findings along with the relevant records.

130. Confidentiality of information.-(1) Notwithstanding anything contained in sub-rules (3) and (5) of rule 129 and sub-rule (2) of rule 133, the provisions of section 11 of the Right to Information Act, 2005 (22 of 2005), shall apply *mutatis mutandis* to the disclosure of any information which is provided on a confidential basis.

(2) The Director General of [Anti-profiteering]²⁹² may require the parties providing information on confidential basis to furnish non-confidential summary thereof and if, in the opinion of the party providing such information, the said information cannot be summarised, such party may submit to the Director General of [Anti-profiteering]²⁹³ a statement of reasons as to why summarisation is not possible.

²⁸⁵ *Ibid*

²⁸⁶ *Ibid.*

²⁸⁷ *Ibid.*

²⁸⁸ *Ibid.*

²⁸⁹ *Ibid.*

²⁹⁰ Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “three”

²⁹¹ Substituted vide Notf no. 14/2018-CT dt.23.03.2018 for “as allowed by the Standing Committee”.

²⁹² Substituted for the word “Safeguards” vide Notf no. 29/2018-CT dt. 06.07.2018 wef 12.06.2018

²⁹³ *Ibid.*

131. Cooperation with other agencies or statutory authorities.-Where the Director General of [Anti-profiteering]²⁹⁴deems fit, he may seek opinion of any other agency or statutory authorities in the discharge of his duties.

132. Power to summon persons to give evidence and produce documents.- (1)The [Authority,]²⁹⁵Director General of [Anti-profiteering]²⁹⁶, or an officer authorised by him in this behalf, shall be deemed to be the proper officer to exercise the power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing under section 70 and shall have power in any inquiry in the same manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (5 of 1908).

(2) Every such inquiry referred to in sub-rule (1) shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228 of the Indian Penal Code (45 of 1860).

133. Order of the Authority.-(1) The Authority shall, within a period of [six]²⁹⁷ months from the date of the receipt of the report from the Director General of [Anti-profiteering]²⁹⁸ determine whether a registered person has passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.

(2) An opportunity of hearing shall be granted to the interested parties by the Authority where any request is received in writing from such interested parties.

[(2A) The Authority may seek the clarification, if any, from the Director General of Anti Profiteering on the report submitted under sub-rule (6) of rule 129 during the process of determination under sub-rule (1).]²⁹⁹

[(3) Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-

(a) reduction in prices;

(b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;

(c) the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause[along with interest at the rate of eighteen

²⁹⁴*Ibid.*

²⁹⁵ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

²⁹⁶*Ibid.*

²⁹⁷ Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “three”

²⁹⁸ *Ibid.*

²⁹⁹ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

per cent. from the date of collection of the higher amount till the date of deposit of such amount]³⁰⁰ in the Fund constituted under section 57 and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Goods and Services Tax Act, 2017 of the concerned State, where the eligible person does not claim return of the amount or is not identifiable;

(d) imposition of penalty as specified under the Act; and

(e) cancellation of registration under the Act.

Explanation: For the purpose of this sub-rule, the expression, “concerned State” means the State [or Union Territory]³⁰¹; in respect of which the Authority passes an order.]³⁰²

[(4) If the report of the Director General of [Anti-profiteering]³⁰³ referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section 171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the Director General of [Anti-profiteering]³⁰⁴ to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.]³⁰⁵

[(5) (a) Notwithstanding anything contained in sub-rule (4), where upon receipt of the report of the Director General of Anti-profiteering referred to in sub-rule (6) of rule 129, the Authority has reasons to believe that there has been contravention of the provisions of section 171 in respect of goods or services or both other than those covered in the said report, it may, for reasons to be recorded in writing, within the time limit specified in sub-rule (1), direct the Director General of Anti-profiteering to cause investigation or inquiry with regard to such other goods or services or both, in accordance with the provisions of the Act and these rules.

(b) The investigation or enquiry under clause (a) shall be deemed to be a new investigation or enquiry and all the provisions of rule 129 shall *mutatis mutandis* apply to such investigation or enquiry.]³⁰⁶

134. Decision to be taken by the majority.- (1) A minimum of three members of the Authority shall constitute quorum at its meetings.

³⁰⁰ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

³⁰¹ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

³⁰² Substituted vide Notf no. 26/2018-CT dt. 13.06.2018, for:

“(3) Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-

(a) reduction in prices;

(b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;

(c) imposition of penalty as specified under the Act; and

(d) cancellation of registration under the Act.”

³⁰³ Substituted for the word “Safeguards” vide Notf no. 29/2018-CT dt. 06.07.2018

³⁰⁴ *Ibid.*

³⁰⁵ Inserted vide Notf no. 14/2018-CT dt.23.03.2018

³⁰⁶ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

(2) If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote.³⁰⁷

135. Compliance by the registered person.-Any order passed by the Authority under these rules shall be immediately complied with by the registered person failing which action shall be initiated to recover the amount in accordance with the provisions of the Integrated Goods and Services Tax Act or the Central Goods and Services Tax Act or the Union territory Goods and Services Tax Act or the State Goods and Services Tax Act of the respective States, as the case may be.

136. Monitoring of the order.-The Authority may require any authority of central tax, State tax or Union territory tax to monitor the implementation of the order passed by it.

137. Tenure of Authority.-The Authority shall cease to exist after the expiry of [five years]³⁰⁸³⁰⁹ from the date on which the Chairman enters upon his office unless the Council recommends otherwise.

Explanation.-For the purposes of this Chapter,

(a) “Authority” means the National Anti-profiteering Authority constituted under rule 122;

(b) “Committee” means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;

(c) “interested party” includes-

- a. suppliers of goods or services under the proceedings; and
- b. recipients of goods or services under the proceedings;
- c. [any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.]³¹⁰

(d)“Screening Committee” means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.

³⁰⁷ Substituted vide Notf no. 14/2018-CT dt.23.03.2018 for “ **134. Decision to be taken by the majority.**-If the Members of the Authority differ in opinion on any point, the point shall be decided according to the opinion of the majority.”

³⁰⁸Inserted vide Notf no. 33/2019-CT dt. 18.07.2019

³⁰⁹Sustituted for “four years” vide Notf no. 37/2021-CT dt. 01.12.2021 w.e.f the 30.11.2021.

³¹⁰ Inserted vide Notf no. 14/2018-CT dt. 23.03.2018

CHAPTER XVI

E-WAY RULES

[138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.]-(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in **Part A** of **FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided that the transporter, on an authorization received from the registered person, may furnish information in **Part A** of **FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided further that where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:

Provided also that where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:

Provided also that where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

[Explanation 1.— For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 56/2018-Central Tax, dated the 23rd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1056 (E), dated the 23rd October, 2018 as amended from time to time.]³¹¹

Explanation 2.- For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said

³¹¹substituted vide Notf no. 74/2018-CT dt.31.12.2018 for “Explanation 1.— For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 32/2017-Central Tax dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.”

consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in **FORM GSTEWB-01** electronically on the common portal after furnishing information in **Part B** of **FORM GST EWB-01**.

(2A) Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in **Part B** of **FORM GST EWB-01**:

Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:

Provided that the registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case may be, the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.

Explanation 1.—For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2.— The e-way bill shall not be valid for movement of goods by road unless the information in **Part-B** of **FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule(5).

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in **Part A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **Part B** of **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in **Part A** of **FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part B** of **FORM GST EWB-01** for further movement of the consignment:

Provided that after the details of the conveyance have been updated by the transporter in **Part B** of **FORM GST EWB-01**, the consignor or recipient, as the case may be, who has furnished the information in **Part A** of **FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** may be generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated the e-way bill in **FORM GST EWB-01** and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods:

Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency.

(8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in **FORM GSTR-1**:

Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within twenty four hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:

Provided further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of **Part B** of **FORM GST EWB-01**.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto[200 km.] ³¹²	One day in cases other than Over Dimensional Cargo[or multimodal shipment in which at least one leg involves transport by ship] ³¹³
2.	For every [200 km.] ³¹⁴ or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo[or multimodal shipment in which at least one leg involves transport by ship] ³¹⁵
3.	Upto 20 km	One day in case of Over Dimensional Cargo[or multimodal shipment in which at least one leg involves transport by ship] ³¹⁶
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship] ³¹⁷ :

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, including trans-shipment, the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period after updating the details in **Part B** of **FORM GST EWB-01**, if required.

[Provided also that the validity of the e-way bill may be extended within eight hours

³¹²Substituted vide Notf no.94/2020 – CT dt.22.12.2020 w.e.f 01.01.2021 for “100 km.”

³¹³ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

³¹⁴Substituted vide Notf no.94/2020 – CT dt.22.12.2020 w.e.f 01.01.2021 for “100 km.”

³¹⁵ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

³¹⁶ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

³¹⁷ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

from the time of its expiry.]³¹⁸

Explanation 1.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.

Explanation 2.— For the purposes of this rule, the expression “Over Dimensional Cargo” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).

(11) The details of the e-way bill generated under this rule shall be made available to the-

- (a) supplier, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the recipient or the transporter; or
- (b) recipient, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the supplier or the transporter,

on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State or Union territory shall be valid in every State and Union territory.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

- (a) where the goods being transported are specified in Annexure;
- (b) where the goods are being transported by a non-motorised conveyance;
- (c) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- (d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;
- (e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section

³¹⁸ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

- (i), *vide* number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;
- (f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;
- (g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;
- (h) where the goods are being transported—
- (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
- (ii) under customs supervision or under customs seal;
- (i) where the goods being transported are transit cargo from or to Nepal or Bhutan;
- (j) where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 679(E) dated the 28th June, 2017 as amended from time to time and notification No. 26/2017-Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1181(E) dated the 21st September, 2017 as amended from time to time;
- (k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
- (l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;
- (m) where empty cargo containers are being transported; and
- (n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.
- (o) [where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.]³¹⁹

Explanation.- The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

ANNEXURE
[(See rule 138 (14))]

S. No.	Description of Goods
(1)	(2)

³¹⁹Inserted vide Notf no. 26/2018-CT dt.13.06.2018

1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)

138A. Documents and devices to be carried by a person-in-charge of a conveyance.-

(1) The person in charge of a conveyance shall carry—

- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:

Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel:

[Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in **Part A of FORM GST EWB-01.**]³²⁰

[(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.]³²¹

(3) Where the registered person uploads the invoice under sub-rule (2), the information in **Part A of FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.

(4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the

³²⁰Inserted vide Notf no. 39/2018-CT dt. 04.09.2018

³²¹Substituted vide Notf no.72/2020 – CT dt.30.09.2020 for “A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1** and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.”

conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

(5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill

(a) tax invoice or bill of supply or bill of entry; or

(b) a delivery challan, where the goods are transported for reasons other than by way of supply.”

138B. Verification of documents and conveyances.- (1) The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra-State movement of goods.

(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

138C. Inspection and verification of goods.- (1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in **Part A** of **FORM GST EWB-03** within twenty four hours of inspection and the final report in **Part B** of **FORM GST EWB-03** shall be recorded within three days of such inspection.

[Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of **FORM EWB-03**, for a further period not exceeding three days.

Explanation.- The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.]³²²

(2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently.

³²² Inserted vide Notf no. 28/2018- CT dt. 19.06.2018

138D. Facility for uploading information regarding detention of vehicle.-Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal.]³²³

³²³Substituted vide Notf No. 12/2018-CT dt.07.03.2018, to be effective from the date as shall be notified

NOTE: Rules 138, 138A, 138C and 138D were originally inserted vide Notf No. 27/2017- CT dt. 30.08.2017 and subsequently amended vide Notf No. 3/2018 – CT dt. 23.01.2018. The older versions of the rules are given below:

Rule 138 (as substituted vide Notf No. 3/2018-Central Tax, dated 23.01.2018):

138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required at the common portal and a unique number will be generated on the said portal:

Provided that where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation 1.– For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No.32/2017-Central Tax dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.

Explanation 2.– For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B of FORM GST EWB-01**:

Provided that where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall furnish, on the common portal, the-

- (a) information in **Part B of FORM GST EWB-01**;and
- (b) the serial number and date of the Railway Receipt or the Air Consignment Note or Bill of Lading, as the case may be.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A of FORM GST EWB-01**:

Provided that the registered person or, the transporter, as the case may be may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of less than ten kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case maybe, the transporter may not furnish the details of conveyance in **Part B of FORM GST EWB-01**.

Explanation 1.– For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2.- The e-way bill shall not be valid for movement of goods by road unless the information in **Part-B** of **FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in **Part- A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of less than ten kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in **Part-A** of **FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part-B** of **FORM GST EWB-01** for further movement of consignment:

Provided that once the details of the conveyance have been updated by the transporter in **Part B** of **FORM GST EWB-01**, the consignor or recipient, as the case maybe, who has furnished the information in **Part-A** of **FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** maybe generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated **FORM GST EWB-01** in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case maybe, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods:

Provided that where the goods to be transported are supplied through an e-commerce operator, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator.

(8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GSTR-1**:

Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within 24 hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:

Provided further the unique number generated under sub-rule (1) shall be valid for 72 hours for updation of **Part B** of **FORM GST EWB-01**.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Table

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km.	One day
2.	For every 100 km. or part thereof thereafter	One additional day:

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in **Part B** of **FORM GST EWB-01**.

Explanation.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.

(11) The details of e-way bill generated under sub-rule (1) shall be made available to the-

(a) supplier, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the recipient or the transporter; or

(b) recipient, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the supplier or the transporter,

on the common portal, and the supplier or the recipient, as the case maybe, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State shall be valid in every State and Union territory.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

(a) where the goods being transported are specified in Annexure;

(b) where the goods are being transported by a non-motorised conveyance;

(c) where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;

(d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State;

(e) where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;

(f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel; and

(g) where the goods being transported are treated as no supply under Schedule III of the Act.

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

ANNEXURE
[(See rule 138 (14))]

S. No.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)

Rule 138 (as inserted vide Notf no. 27/2017- CT dt. 30.08.2017)

138.Information to be furnished prior to commencement of movement of goods and generation of e-way bill.- (1) shall, before commencement of such movement, furnish information relating to the said goods in **Part A** of **FORM GST EWB-01**, electronically, on the common portal.

[Provided that where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No.32/2017-Central Tax dated 15.09.2017 published in the Gazette vide number G.S.R 1158 (E)]³²³

(2)Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B** of **FORM GST EWB-01**.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in **Part B** of **FORM GST EWB-01** on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:

Provided that the registered person or, as the case may be, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of less than ten kilometres within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.

Explanation 1.– For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2.-The information in **Part A** of **FORM GST EWB-01** shall be furnished by the consignor or the recipient of the supply as consignee where the goods are transported by railways or by air or by vessel.

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of less than ten kilometres within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** maybe generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated **FORM GST EWB-01** in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods.

(8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GSTR-1**:

Provided that when the information has been furnished by an unregistered supplier in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance the goods have to be transported, as mentioned in column (2) of the said Table:

Table

Sr. no.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km	One day
2.	For every 100 km or part thereof thereafter	One additional day

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in **Part B** of **FORM GST EWB-01**.

Explanation.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.

(11) The details of e-way bill generated under sub-rule (1) shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the recipient referred to in sub-rule (11) does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State shall be valid in every State and Union territory.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

- (a) where the goods being transported are specified in Annexure;
- (b) where the goods are being transported by a non-motorised conveyance;

(c) where the goods are being transported from the port, airport, aircargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and

(d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State.

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

ANNEXURE
[(See rule 138 (14))]

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.

25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26.	0403	Curd; Lassi; Butter milk
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	9	All goods of seed quality

60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]
67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name]
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76.	1104	Cereal grains hulled
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets

91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac
93.	1404 90 40	Betel leaves
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad
97.	1905	Bread (branded or otherwise), <u>except</u> pizza bread
98.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
99.	2201	Non-alcoholic Toddy, Neera including date and palm neera
100.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
101.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake
102.	2501	Salt, all types
103.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
104.	3002	Human Blood and its components
105.	3006	All types of contraceptives
106.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
107.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
108.	3825	Municipal waste, sewage sludge, clinical waste
109.	3926	Plastic bangles
110.	4014	Condoms and contraceptives
111.	4401	Firewood or fuel wood
112.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
113.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government
114.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
115.	48 / 4907	Rupee notes when sold to the Reserve Bank of India
116.	4907	Cheques, loose or in book form
117.	4901	Printed books, including Braille books
118.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
119.	4903	Children's picture, drawing or colouring books
120.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
121.	5001	Silkworm laying, cocoon
122.	5002	Raw silk
123.	5003	Silk waste
124.	5101	Wool, not carded or combed
125.	5102	Fine or coarse animal hair, not carded or combed
126.	5103	Waste of wool or of fine or coarse animal hair
127.	52	Gandhi Topi
128.	52	Khadi yarn
129.	5303	Jute fibres, raw or processed but not spun

130.	5305	Coconut, coir fibre
131.	63	Indian National Flag
132.	6703	Human hair, dressed, thinned, bleached or otherwise worked
133.	6912 00 40	Earthen pot and clay lamps
134.	7018	Glass bangles (except those made from precious metals)
135.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
136.	8445	Amber charkha
137.	8446	Handloom [weaving machinery]
138.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
139.	8803	Parts of goods of heading 8801
140.	9021	Hearing aids
141.	92	Indigenous handmade musical instruments
142.	9603	Muddhas made of sarkanda and phoolbaharijhadoo
143.	9609	Slate pencils and chalk sticks
144.	9610 00 00	Slates
145.	9803	Passenger baggage
146.	Any chapter	Puja samagrinamaely,- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandantika
147.		Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
148.		Kerosene oil sold under PDS
149.		Postal baggage transported by Department of Posts
150.		Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
151.		Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
152.		Currency
153.		Used personal and household effects
154.		Coral, unworked (0508) and worked coral (9601);

Rules 138A to 138D, as inserted vide Notf. No. 27/2017-Central Tax, dated 30.08.2017 and amended vide Notf. No. 3/2018, dated 23.01.2018

138A. Documents and devices to be carried by a person-in-charge of a conveyance.-(1) The person in charge of a conveyance shall carry—

- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.

(2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1** and produce the same for verification by the

[138E. Restriction on furnishing of information in PART A of FORM GST EWB-01.-

Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in **PART A of FORM GST EWB-01**[in respect of any outward movement of goods of a registered person, who, —]³²⁴

- (a) being a person paying tax under section 10[or availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 189, dated the 7th March, 2019,]³²⁵, has not furnished the [statement in **FORM GST CMP-08**]³²⁶for two consecutive[quarters]³²⁷; or
- (b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of [two tax periods]³²⁸:

proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.

(3) Where the registered person uploads the invoice under sub-rule (2), the information in Part A of **FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.

(4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

(5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill-

- (a) tax invoice or bill of supply or bill of entry; or
- (b) a delivery challan, where the goods are transported for reasons other than by way of supply.

138B. Verification of documents and conveyances.-(1) The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form for all inter-State and intra-State movement of goods.

(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

138C. Inspection and verification of goods. -(1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in **Part A of FORM GST EWB-03** within twenty four hours of inspection and the final report in **Part B of FORM GST EWB-03** shall be recorded within three days of such inspection.

(2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.

138D. Facility for uploading information regarding detention of vehicle.-Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal.

³²⁴Substituted vide Notf no. 15/2021 – CT dt. 18.05.2021 for “in respect of a registered person, whether as a supplier or a recipient, who,—”

³²⁵ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

³²⁶ Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “returns”

³²⁷ Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “tax periods”

³²⁸Substituted vide Notf no.94/2020 – CT dt. 22.12.2020 for “two months”

[(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.]³²⁹

[(d) being a person, whose registration has been suspended under the provisions of sub-rule (1) or sub-rule (2) or sub-rule (2A) of rule 21A.]³³⁰

Provided that the Commissioner may, [on receipt of an application from a registered person in **FORM GST EWB-05**,]³³¹ on sufficient cause being shown and for reasons to be recorded in writing, by order, [in **FORM GST EWB-06**]³³² allow furnishing of the said information in **PART A** of **FORM GST EWB 01**, subject to such conditions and restrictions as may be specified by him:

Provided further that no order rejecting the request of such person to furnish the information in **PART A** of **FORM GST EWB 01** under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

Provided also that the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.

[Provided also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period February, 2020 to August, 2020.]³³³

[Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.]³³⁴

Explanation:– For the purposes of this rule, the expression “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).]³³⁵

[*Explanation.* - For the purposes of this Chapter, the expressions ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ does not include cases where leasing of parcel space by Railways takes place.”.]³³⁶

³²⁹ Inserted with effect from 11.01.2020 vide Notf no. 75/2019- CT dt.26.12.2019

³³⁰ Inserted vide Notf no.94/2020 – CT dt. 22.12.2020

³³¹ Inserted vide Notf no. 33/2019-CT dt. 18.07.2019

³³² Inserted vide Notf no. 33/2019-CT dt. 18.07.2019

³³³ Inserted vide Notf no.79/2020-CT dt.15.10.2020 wef 20.03.2020.

³³⁴ Inserted vide Notf no.32/2021-CT dt.29.08.2021 wef 01.05.2021.

³³⁵ Inserted vide Notf no. 74/2018-CT dt. 31.12.2018. Made effective from 21.06.2019 vide Notf No. 22/2019-CT dt. 23.04.2019

³³⁶ Inserted vide Notf no. 14/2018- CT dt. 23.03.2018 wef 01.04.2018

CHAPTER XVII

INSPECTION, SEARCH AND SEIZURE

139. Inspection, search and seizure.- (1) Where the proper officer not below the rank of a Joint Commissioner has reasons to believe that a place of business or any other place is to be visited for the purposes of inspection or search or, as the case may be, seizure in accordance with the provisions of section 67, he shall issue an authorisation in FORM GST INS-01 authorising any other officer subordinate to him to conduct the inspection or search or, as the case may be, seizure of goods, documents, books or things liable to confiscation.

(2) Where any goods, documents, books or things are liable for seizure under sub-section (2) of section 67, the proper officer or an authorised officer shall make an order of seizure in **FORM GST INS-02**.

(3) The proper officer or an authorised officer may entrust upon the the owner or the custodian of goods, from whose custody such goods or things are seized, the custody of such goods or things for safe upkeep and the said person shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of such officer.

(4) Where it is not practicable to seize any such goods, the proper officer or the authorised officer may serve on the owner or the custodian of the goods, an order of prohibition in **FORM GST INS-03** that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.

(5) The officer seizing the goods, documents, books or things shall prepare an inventory of such goods or documents or books or things containing, *inter alia*, description, quantity or unit, make, mark or model, where applicable, and get it signed by the person from whom such goods or documents or books or things are seized.

140. Bond and security for release of seized goods.-(1) The seized goods may be released on a provisional basis upon execution of a bond for the value of the goods in FORM GST INS-04 and furnishing of a security in the form of a bank guarantee equivalent to the amount of applicable tax, interest and penalty payable.

Explanation.- For the purposes of the rules under the provisions of this Chapter, the “applicable tax” shall include central tax and State tax or central tax and the Union territory tax, as the case may be and the cess, if any, payable under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017).

(2) In case the person to whom the goods were released provisionally fails to produce the goods at the appointed date and place indicated by the proper officer, the security shall be encashed and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods.

141. Procedure in respect of seized goods.-(1) Where the goods or things seized are of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such goods or things or the amount of tax, interest and penalty that is or may become payable by the taxable person, whichever is lower, such goods or, as the case may be, things shall be released forthwith, by an order in **FORM GST INS-05**, on proof of payment.

(2) Where the taxable person fails to pay the amount referred to in sub-rule (1) in respect of the said goods or things, the [proper officer]³³⁷ may dispose of such goods or things and the amount realized thereby shall be adjusted against the tax, interest, penalty, or any other amount payable in respect of such goods or things.

³³⁷Substituted vide Notf No. 16/2020-CT dt.23.03.2020 for the word “Commissioner”.

CHAPTER XVIII

DEMANDS AND RECOVERY

[142. Notice and order for demand of amounts payable under the Act.-(1) The proper officer shall serve, along with the

(a) notice issued under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, a summary thereof electronically in **FORM GST DRC-01**,

(b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in **FORM GST DRC-02**,

specifying therein the details of the amount payable.

[(1A) The[proper officer may]³³⁸, before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74, as the case may be, [communicate]³³⁹ the details of any tax, interest and penalty as ascertained by the said officer, in **Part A** of **FORM GST DRC-01A**.]³⁴⁰;

(2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, or where any person makes payment of tax, interest, penalty or any other amount due in accordance with the provisions of the Act [whether on his own ascertainment or, as communicated by the proper officer under sub-rule (1A),]³⁴¹he shall inform the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**.

[(2A) Where the person referred to in sub-rule (1A) has made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability, he may make such submission in **Part B** of **FORM GST DRC-01A**.]³⁴²

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within [seven days of the notice issued under sub-section (3) of Section 129 but before the issuance of order under the said sub-section (3)]³⁴³, he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.

³³⁸Substituted vide Notf No. 79/2020-CT dt.15.10.2020 for the words “proper officer shall”.

³³⁹Substituted vide Notf No. 79/2020-CT dt.15.10.2020 for the words “shall communicate”

³⁴⁰Inserted vide Notf no. 49/2019- CT dt. 09.10.2019

³⁴¹Inserted vide Notf no. 49/2019- CT dt. 09.10.2019

³⁴²Inserted vide Notf no. 49/2019- CT dt. 09.10.2019

³⁴³ Substituted for “fourteen days of detention or seizure of the goods and conveyance” vide Notf no. 40/2021-CT dt 29.12.2021 w.e.f. 01.01.2022

(4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 or the reply to any notice issued under any section whose summary has been uploaded electronically in **FORM GST DRC-01** under sub-rule (1) shall be furnished in **FORM GST DRC-06**.

(5) A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 shall be uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of [tax, interest and penalty, as the case may be, payable by the person concerned]³⁴⁴.

(6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.

(7) Where a rectification of the order has been passed in accordance with the provisions of section 161 or where an order uploaded on the system has been withdrawn, a summary of the rectification order or of the withdrawal order shall be uploaded electronically by the proper officer in **FORM GST DRC-08**.]³⁴⁵

[142A. Procedure for recovery of dues under existing laws.- (1) A summary of order issued under any of the existing laws creating demand of tax, interest, penalty, fee or any other dues which becomes recoverable consequent to proceedings launched under the existing law before, on or after the appointed day shall, unless recovered under that law, be recovered under the Act and may be uploaded in **FORM GST DRC-07A** electronically on the common portal for recovery under the Act and the demand of the order shall be posted in Part II of Electronic Liability Register in **FORM GST PMT-01**.

³⁴⁴ Substituted for “tax, interest and penalty payable by the person chargeable with tax” vide Notf no. 40/2021-CT dt. 29.12.2021 w.e.f. 01.01.2022

³⁴⁵Substituted vide Notf No. 16/2019-CT dt.29.03.2019 wef 01.04.2019 for “**142. Notice and order for demand of amounts payable under the Act.**-(1) The proper officer shall serve, along with the
(a) notice under sub-section (1) of section 73 or sub-section (1) of section 74 or sub-section (2) of section 76, a summary thereof electronically in **FORM GST DRC-01**,
(b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in **FORM GST DRC-02**,
specifying therein the details of the amount payable.
(2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, he shall inform the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**.
(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.
(4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be in **FORM GST DRC-06**.
(5) A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 [or sub-section (12) of section 75]³⁴⁵ or sub-section (3) of section 76 [or section 125]³⁴⁵ [or section 129 or section 130]³⁴⁵ shall be uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.
(6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.
(7) Any rectification of the order, in accordance with the provisions of section 161, shall be made by the proper officer in **FORM GST DRC-08**.”

(2) Where the demand of an order uploaded under sub-rule (1) is rectified or modified or quashed in any proceedings, including in appeal, review or revision, or the recovery is made under the existing laws, a summary thereof shall be uploaded on the common portal in **FORM GST DRC-08A** and Part II of Electronic Liability Register in **FORM GST PMT-01** shall be updated accordingly.]³⁴⁶

143. Recovery by deduction from any money owed.-Where any amount payable by a person (hereafter referred to in this rule as “the defaulter”) to the Government under any of the provisions of the Act or the rules made thereunder is not paid, the proper officer may require, in **FORM GST DRC-09**, a specified officer to deduct the amount from any money owing to such defaulter in accordance with the provisions of clause (a) of sub-section (1) of section 79.

Explanation.-For the purposes of this rule, “specified officer” shall mean any officer of the Central Government or a State Government or the Government of a Union territory or a local authority, or of a Board or Corporation or a company owned or controlled, wholly or partly, by the Central Government or a State Government or the Government of a Union territory or a local authority.

144. Recovery by sale of goods under the control of proper officer.- (1) Where any amount due from a defaulter is to be recovered by selling goods belonging to such person in accordance with the provisions of clause (b) of sub-section (1) of section 79, the proper officer shall prepare an inventory and estimate the market value of such goods and proceed to sell only so much of the goods as may be required for recovering the amount payable along with the administrative expenditure incurred on the recovery process.

(2) The said goods shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC-10** clearly indicating the goods to be sold and the purpose of sale.

(3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.

(4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(5) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of auction. On payment of the full bid amount, the proper officer shall transfer the possession of the said goods to the successful bidder and issue a certificate in **FORM GST DRC-12**.

(6) Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (2), the proper officer shall cancel the process of auction and release the goods.

³⁴⁶ Inserted *vide* Notf no. 60/2018 – CT dt. 30.10.2018

(7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

[144A. Recovery of penalty by sale of goods or conveyance detained or seized in transit.-

(1) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) of section 129 within fifteen days from the date of receipt of the copy of the order passed under sub-section (3) of the said section 129, the proper officer shall proceed for sale or disposal of the goods or conveyance so detained or seized by preparing an inventory and estimating the market value of such goods or conveyance:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(2) The said goods or conveyance shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC-10** clearly indicating the goods or conveyance to be sold and the purpose of sale:

Provided that where the person transporting said goods or the owner of such goods pays the amount of penalty under sub-section (1) of section 129, including any expenses incurred in safe custody and handling of such goods or conveyance, after the time period mentioned in sub-rule (1) but before the issuance of notice under this sub-rule, the proper officer shall cancel the process of auction and release such goods or conveyance.

(3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(5) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of auction:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(6) On payment of the full bid amount, the proper officer shall transfer the possession and ownership of the said goods or conveyance to the successful bidder and issue a certificate in **FORM GST DRC-12**.

(7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

(8) Where an appeal has been filed by the person under the provisions of subsection (1) read with sub-section (6) of section 107, the proceedings for recovery of penalty by sale of goods or conveyance detained or seized in transit under this rule shall be deemed to be stayed:

Provided that this sub-rule shall not be applicable in respect of goods of perishable or hazardous nature.]³⁴⁷

145. Recovery from a third person.- (1) The proper officer may serve upon a person referred to in clause (c) of sub-section (1) of section 79 (hereafter referred to in this rule as “the third person”), a notice in **FORM GST DRC-13** directing him to deposit the amount specified in the notice.

(2) Where the third person makes the payment of the amount specified in the notice issued under sub-rule (1), the proper officer shall issue a certificate in **FORM GST DRC-14** to the third person clearly indicating the details of the liability so discharged.

146. Recovery through execution of a decree, etc.- Where any amount is payable to the defaulter in the execution of a decree of a civil court for the payment of money or for sale in the enforcement of a mortgage or charge, the proper officer shall send a request in **FORM GST DRC- 15** to the said court and the court shall, subject to the provisions of the Code of Civil Procedure, 1908 (5 of 1908), execute the attached decree, and credit the net proceeds for settlement of the amount recoverable.

147. Recovery by sale of movable or immovable property.-(1) The proper officer shall prepare a list of movable and immovable property belonging to the defaulter, estimate their value as per the prevalent market price and issue an order of attachment or distraint and a notice for sale in **FORM GST DRC- 16** prohibiting any transaction with regard to such movable and immovable property as may be required for the recovery of the amount due:

Provided that the attachment of any property in a debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any Court, shall be attached in the manner provided in rule 151.

(2) The proper officer shall send a copy of the order of attachment or distraint to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the proper officer to that effect.

(3) Where the property subject to the attachment or distraint under sub-rule (1) is-

(a) an immovable property, the order of attachment or distraint shall be affixed on the said property and shall remain affixed till the confirmation of sale;

(b) a movable property, the proper officer shall seize the said property in accordance with the provisions of chapter XIV of the Act and the custody of the said property shall either be taken by the proper officer himself or an officer authorised by him.

(4) The property attached or distrained shall be sold through auction, including e-auction, for which a notice shall be issued in **FORM GST DRC- 17** clearly indicating the property to be sold and the purpose of sale.

³⁴⁷ Inserted vide Notf no. 40/2021-CT dt 29.12.2021 w.e.f. 01.01.2022

(5) Notwithstanding anything contained in the provision of this Chapter, where the property to be sold is a negotiable instrument or a share in a corporation, the proper officer may, instead of selling it by public auction, sell such instrument or a share through a broker and the said broker shall deposit to the Government so much of the proceeds of such sale, reduced by his commission, as may be required for the discharge of the amount under recovery and pay the amount remaining, if any, to the owner of such instrument or a share.

(6) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders or, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(7) The last day for the submission of the bid or the date of the auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (4):

Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.

(8) Where any claim is preferred or any objection is raised with regard to the attachment or distraint of any property on the ground that such property is not liable to such attachment or distraint, the proper officer shall investigate the claim or objection and may postpone the sale for such time as he may deem fit.

(9) The person making the claim or objection must adduce evidence to show that on the date of the order issued under sub-rule (1) he had some interest in, or was in possession of, the property in question under attachment or distraint.

(10) Where, upon investigation, the proper officer is satisfied that, for the reason stated in the claim or objection, such property was not, on the said date, in the possession of the defaulter or of any other person on his behalf or that, being in the possession of the defaulter on the said date, it was in his possession, not on his own account or as his own property, but on account of or in trust for any other person, or partly on his own account and partly on account of some other person, the proper officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from attachment or distraint.

(11) Where the proper officer is satisfied that the property was, on the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him, or in the occupancy of a tenant or other person paying rent to him, the proper officer shall reject the claim and proceed with the process of sale through auction.

(12) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of such notice and after the said payment is made, he shall issue a certificate in **FORM GST DRC-12** specifying the details of the property, date of transfer, the details of the bidder and the amount paid and upon issuance of such certificate, the rights, title and interest in the property shall be deemed to be transferred to such bidder:

Provided that where the highest bid is made by more than one person and one of them is a co-owner of the property, he shall be deemed to be the successful bidder.

(13) Any amount, including stamp duty, tax or fee payable in respect of the transfer of the property specified in sub-rule (12), shall be paid to the Government by the person to whom the title in such property is transferred.

(14) Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (4), the proper officer shall cancel the process of auction and release the goods.

(15) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

148. Prohibition against bidding or purchase by officer.- No officer or other person having any duty to perform in connection with any sale under the provisions of this Chapter shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

149. Prohibition against sale on holidays.-No sale under the rules under the provision of this chapter shall take place on a Sunday or other general holidays recognized by the Government or on any day which has been notified by the Government to be a holiday for the area in which the sale is to take place.

150. Assistance by police.-The proper officer may seek such assistance from the officer-in-charge of the jurisdictional police station as may be necessary in the discharge of his duties and the said officer-in-charge shall depute sufficient number of police officers for providing such assistance.

151. Attachment of debts and shares, etc.- (1) A debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any court shall be attached by a written order in **FORM GST DRC-16** prohibiting.-

(a) in the case of a debt, the creditor from recovering the debt and the debtor from making payment thereof until the receipt of a further order from the proper officer;

(b) in the case of a share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon;

(c) in the case of any other movable property, the person in possession of the same from giving it to the defaulter.

(2) A copy of such order shall be affixed on some conspicuous part of the office of the proper officer, and another copy shall be sent, in the case of debt, to the debtor, and in the case of shares, to the registered address of the corporation and in the case of other movable property, to the person in possession of the same.

(3) A debtor, prohibited under clause (a) of sub-rule (1), may pay the amount of his debt to the proper officer, and such payment shall be deemed as paid to the defaulter.

152. Attachment of property in custody of courts or Public Officer.-Where the property to be attached is in the custody of any court or Public Officer, the proper officer shall send the order of attachment to such court or officer, requesting that such property, and any interest or dividend becoming payable thereon, may be held till the recovery of the amount payable.

153. Attachment of interest in partnership.- (1) Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the proper officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the certificate, and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to him in respect of the partnership, and direct accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require.

(2) The other partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

[154. Disposal of proceeds of sale of goods or conveyance and movable or immovable property.-

(1) The amounts so realised from the sale of goods or conveyance, movable or immovable property, for the recovery of dues from a defaulter or for recovery of penalty payable under sub-section (3) of section 129 shall,-

(a) first, be appropriated against the administrative cost of the recovery process;

(b) next, be appropriated against the amount to be recovered or to the payment of the penalty payable under sub-section (3) of section 129, as the case may be;

(c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and

(d) the balance, if any, shall be credited to the electronic cash ledger of the owner of the goods or conveyance as the case may be, in case the person is registered under the Act, and where the said person is not required to be registered under the Act, the said amount shall be credited to the bank account of the person concerned;

(2) where it is not possible to pay the balance of sale proceeds, as per clause (d) of sub-rule (1), to the person concerned within a period of six months from the date of sale of such goods or conveyance or such further period as the proper officer may allow, such balance of sale proceeds shall be deposited with the Fund;]³⁴⁸

155. Recovery through land revenue authority.-Where an amount is to be recovered in accordance with the provisions of clause (e) of sub-section (1) of section 79, the proper officer shall send a certificate to the Collector or Deputy Commissioner of the district or any other

³⁴⁸ Substituted for "**Disposal of proceeds of sale of goods and movable or immovable property.-** The amounts so realised from the sale of goods, movable or immovable property, for the recovery of dues from a defaulter shall,-

(a) first, be appropriated against the administrative cost of the recovery process;

(b) next, be appropriated against the amount to be recovered;

(c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and

(d) any balance, be paid to the defaulter." Vide Notf no. 40/2021-CT dt 29.12.2021 w.e.f. 01.01.2022

officer authorised in this behalf in **FORM GST DRC-18** to recover from the person concerned, the amount specified in the certificate as if it were an arrear of land revenue.

156. Recovery through court.-Where an amount is to be recovered as if it were a fine imposed under the Code of Criminal Procedure, 1973, the proper officer shall make an application before the appropriate Magistrate in accordance with the provisions of clause (f) of sub-section (1) of section 79 in **FORM GST DRC- 19** to recover from the person concerned, the amount specified thereunder as if it were a fine imposed by him.

157. Recovery from surety.-Where any person has become surety for the amount due by the defaulter, he may be proceeded against under this Chapter as if he were the defaulter.

158. Payment of tax and other amounts in instalments.-(1) On an application filed electronically by a taxable person, in **FORM GST DRC- 20**, seeking extension of time for the payment of taxes or any amount due under the Act or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80, the Commissioner shall call for a report from the jurisdictional officer about the financial ability of the taxable person to pay the said amount.

(2) Upon consideration of the request of the taxable person and the report of the jurisdictional officer, the Commissioner may issue an order in **FORM GST DRC- 21** allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit.

(3) The facility referred to in sub-rule (2) shall not be allowed where-

(a) the taxable person has already defaulted on the payment of any amount under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017, for which the recovery process is on;

(b) the taxable person has not been allowed to make payment in instalments in the preceding financial year under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017;

(c) the amount for which instalment facility is sought is less than twenty-five thousand rupees.

159. Provisional attachment of property.-(1) Where the Commissioner decides to attach any property, including bank account in accordance with the provisions of section 83, he shall pass an order in **FORM GST DRC-22** to that effect mentioning therein, the details of property which is attached.

(2) The Commissioner shall send a copy of the order of attachment [in **FORM GST DRC-22**]³⁴⁹ to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the Commissioner to that effect [and a copy of such order shall also be sent to the person whose property is being attached under section 83]³⁵⁰.

³⁴⁹ Inserted vide Notf no. 40/2021-CT dt 29.12.2021 w.e.f. 01.01.2022

³⁵⁰ Inserted vide Notf no. 40/2021-CT dt 29.12.2021 w.e.f. 01.01.2022

(3) Where the property attached is of perishable or hazardous nature, [and if the person, whose property has been attached,]³⁵¹ pays an amount equivalent to the market price of such property or the amount that is or may become payable [by such person]³⁵², whichever is lower, then such property shall be released forthwith, by an order in **FORM GST DRC-23**, on proof of payment.

(4) Where [such person]³⁵³ fails to pay the amount referred to in sub-rule (3) in respect of the said property of perishable or hazardous nature, the Commissioner may dispose of such property and the amount realized thereby shall be adjusted against the tax, interest, penalty, fee or any other amount payable [such person]³⁵⁴.

(5) Any person whose property is attached may [file an objection in **FORM GST DRC-22A**]³⁵⁵ to the effect that the property attached was or is not liable to attachment, and the Commissioner may, after affording an opportunity of being heard to the person filing the objection, release the said property by an order in **FORM GST DRC- 23**.

(6) The Commissioner may, upon being satisfied that the property was, or is no longer liable for attachment, release such property by issuing an order in **FORM GST DRC- 23**.

160. Recovery from company in liquidation.- Where the company is under liquidation as specified in section 88, the Commissioner shall notify the liquidator for the recovery of any amount representing tax, interest, penalty or any other amount due under the Act in **FORM GST DRC -24**.

161. Continuation of certain recovery proceedings.-The order for the reduction or enhancement of any demand under section 84 shall be issued in **FORM GST DRC- 25**.

³⁵¹ Substituted for “and if the taxable person” vide Notf no. 40/2021-CT dt 29.12.2021 w.e.f. 01.01.2022

³⁵² Substituted for “by the taxable person” vide Notf no. 40/2021-CT dt 29.12.2021 w.e.f. 01.01.2022

³⁵³ Substituted for “the taxable person” vide Notf no. 40/2021-CT dt 29.12.2021 w.e.f. 01.01.2022

³⁵⁴ Substituted for “the taxable person” vide Notf no. 40/2021-CT dt 29.12.2021 w.e.f. 01.01.2022

³⁵⁵ Substituted for “, within seven days of the attachment under sub-rule (1), file an objection” vide Notf no. 40/2021-CT dt 29.12.2021 w.e.f. 01.01.2022

CHAPTER XIX
OFFENCES AND PENALTIES

162. Procedure for compounding of offences.-(1)An applicant may, either before or after the institution of prosecution, make an application under sub-section (1) of section 138 in **FORM GST CPD-01** to the Commissioner for compounding of an offence.

(2) On receipt of the application, the Commissioner shall call for a report from the concerned officer with reference to the particulars furnished in the application, or any other information, which may be considered relevant for the examination of such application.

(3) The Commissioner, after taking into account the contents of the said application, may, by order in **FORM GST CPD-02**, on being satisfied that the applicant has co-operated in the proceedings before him and has made full and true disclosure of facts relating to the case, allow the application indicating the compounding amount and grant him immunity from prosecution or reject such application within ninety days of the receipt of the application.

(4) The application shall not be decided under sub-rule (3) without affording an opportunity of being heard to the applicant and recording the grounds of such rejection.

(5) The applications shall not be allowed unless the tax, interest and penalty liable to be paid have been paid in the case for which the application has been made.

(6) The applicant shall, within a period of thirty days from the date of the receipt of the order under sub-rule (3), pay the compounding amount as ordered by the Commissioner and shall furnish the proof of such payment to him.

(7) In case the applicant fails to pay the compounding amount within the time specified in sub-rule (6), the order made under sub-rule (3) shall be vitiated and be void.

(8) Immunity granted to a person under sub-rule (3) may, at any time, be withdrawn by the Commissioner, if he is satisfied that such person had, in the course of the compounding proceedings, concealed any material particulars or had given false evidence. Thereupon such person may be tried for the offence with respect to which immunity was granted or for any other offence that appears to have been committed by him in connection with the compounding proceedings and the provisions the Act shall apply as if no such immunity had been granted.

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III	Forms GST SBY-01 to SBY-06 issued by Circular No.75/49/2018-GST ,

INDEX OF All CGST FORMS

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S. No.	FORMS	PARTICULARS	Page No.
1	FORM GST CMP-01 [See rule 3(1)] - Sec.10	Intimation to pay tax under section 10 (composition levy) (Only for persons registered under the existing law migrating on the appointed day)	1
2	FORM GST CMP-02 [See rule 3(3) and 3(3A)]-- Sec.10	Intimation to pay tax under section 10 (composition levy) (For persons registered under the Act)	2
3	FORM GST CMP-03 [See rule 3(4)]-	Intimation of details of stock on date of opting for composition levy (Only for persons registered under the existing law migrating on the appointed day)	3
4	FORM GST CMP-04 [See rule 6(2)]	Intimation/Application for Withdrawal from Composition Levy	5
5	FORM GST CMP-05 [See rule 6(4)]- Sec.10	Notice for denial of option to pay tax under section 10	6
6	FORM GST CMP-06 [See rule 6(5)]	Reply to the notice to show cause	7
7	FORM GST CMP-07 [See rule 6(5)]	Order for acceptance / rejection of reply to show cause notice	8
8	FORM GST CMP-08 [See rule 6(5)]- Sec.10	Statement for payment of self-assessed tax	10
9	FORM GST REG-01 [See rule 8(1)]	Application for Registration (Other than a non-resident taxable person, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017)	12
10	FORM GST REG-02 [See rule 8(5)]	Acknowledgment --ARN	25
11	FORM GST REG-03 [See rule 9(2)]	Notice for Seeking Additional Information / Clarification / Documents relating to Application for <<Registration/Amendment/Cancellation	26
12	FORM GST REG-04 [See rule 9(2)]	Clarification/additional information/document for<<Registration/Amendment/Cancellation>>	27
13	FORM GST REG-05 [See rule 9(4)]	Order of Rejection of Application for <Registration / Amendment / Cancellation/	28
14	FORM GST REG-06 [See rule 10(1)]	Registration Certificate Registration Number:<GSTIN/UIN > Annexure A- Details of Additional Places of Business IN THE STATE Annexure B-Details of <Proprietor / Partners / Karta / M. D. ETC.,	29
15	FORM GST REG-07 [See rule 12(1)]- Secs.51 or 52	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)	33
16	FORM GST REG-08 [See rule 12(3)]	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source	38

INDEX OF ALL CGST FORMS

Compiled by GHANSHYAM UPADHYAY, **LLB** & PRAVEEN UPADHYAY, **B.Com.**
GSTP Practitioners, HYDERABAD, TELANGANA STATE

S. No.	FORMS	PARTICULARS	Page No.
17	FORM GST REG-09 [See rule 13(1)]- Sec.27/25 Proviso	Application for Registration of Non Resident Taxable Person	39
18	FORM GST REG-10 [See rule 14(1)]- IGST Sec.14	Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person. (OIDAR)	43
19	FORM GST REG-11 [See rule 15(1)]	Application for extension of registration period by casual / non-resident taxable person	47
20	FORM GST REG-12 [See rule 16(1)]	Order of Grant of Temporary Registration/ Suo Moto Registration	48
21	FORM GST REG-13 [See Rule 17]- Sec 25(9)(a)	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others	50
22	FORM GST REG-14 [See rule 19(1)]	Application for Amendment in Registration Particulars (For all types of registered persons)	53
23	FORM GST REG-15 [See rule 19(1)]	Order of Amendment	55
24	FORM GST REG-16 [See rule 20]	Application for Cancellation of Registration	56
25	FORM GST REG -17 [See rule 22(1)]	Show Cause Notice for Cancellation of Registration	60
26	FORM GST REG-18 [See rule 22(2)]	Reply to the Show Cause Notice issued for cancellation for registration	61
27	FORM GST REG-19 [See rule 22(3)]	Order for Cancellation of Registration	62
28	FORM GST REG-20 [See rule 22(4)]	Order for dropping the proceedings for cancellation of registration	63
29	FORM GST REG-21 [See rule 23(1)]	Application for Revocation of Cancellation of Registration	64
30	FORM GST REG-22 [See rule 23(2)]	Order for revocation of cancellation of registration	66
31	FORM GST REG-23 [See rule 23(3)]	Show Cause Notice for rejection of application for revocation of cancellation of registration	67
32	FORM GST REG-24 [See rule 23(3)]	Reply to the notice for rejection of application for revocation of cancellation of registration	68
33	FORM GST REG-25 [See rule 24(1)]	Certificate of Provisional Registration	69
34	FORM GST REG-26 [See rule 24(2)]	Application for Enrolment of Existing Taxpayer	70
35	FORM GST REG-27 [See rule – 24(3)]	Show Cause Notice for cancellation of provisional registration	78
36	FORM GST REG-28 [See rule 24(3)]	Order for cancellation of provisional registration	79
37	FORM GST REG-29 [See rule 24(4)]	APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS	80
38	FORM GST REG-30 [See rule 25]	Form for Field Visit Report Center Jurisdiction (Ward/Circle/Zone)	82
39	FORM GST REG – 31 [See rule 21A]	Intimation for suspension and notice for cancellation of registration	83
40	FORM GST ITC-01 [See rule 40(1)]- Sec.18(1)	Declaration for claim of input tax credit under sub-section (1) of section 18	85

INDEX OF All CGST FORMS

Compiled by GHANSHYAM UPADHYAY, **LLB** & PRAVEEN UPADHYAY, **B.Com.**
GSTP Practitioners, HYDERABAD, TELANGANA STATE

S. No.	FORMS	PARTICULARS	Page No.
41	FORM GST ITC-02 [See rule – 41(1)]-Sec.18(3)	Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18	88
42	[FORM GST ITC-02A [See rule 41A]-Sec.25(2)	Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25	90
43	FORM GST ITC-03 [See rule 44(4)]-Sec.18(4)	Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18	92
44	FORM GST ITC-04 [See rule 45(3)]-	Details of goods/capital goods sent to job worker and received back	95
45	FORM GST ENR-01 [See rule 58(1)]-Sec.35(2)	Application for Enrolment under section 35(2) [only for un-registered persons]	98
46	FORM GSTR-1 [See rule (59(1))]-Sec. 37	Details of outward supplies of goods or services	101
47	FORM GSTR-1A [See rule 59(4)]	Details of auto drafted supplies (From GSTR 2, GSTR 4 or GSTR 6)	111
48	FORM GSTR-2 [See rule 60(1)]	Details of inward supplies of goods or services	113
49	FORM GSTR-2A [See rule 60(1)]	Details of auto drafted supplies (From GSTR 1, GSTR 5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)	121
50	FORM-2B [See rule 60(7)]	Auto-drafted ITC Statement (From FORM GSTR-1, GSTR-5, GSTR-6 and Import data received from ICEGATE)	128
51	FORM GSTR-3 [See rule 61(1)]	Monthly return	136
52	FORM GSTR – 3A [See rule 68]- Secs.46, 62	Notice to return defaulter u/s 46 for not filing return	144
53	FORM GSTR-3B [See rule 61(5)]	Return	146
54	[FORM GSTR-4 [See rule 62]	Return for financial year of registered person who has opted for composition levy or availing benefit of notification No. 02/2019- Central Tax (Rate)	148
55	FORM GSTR-4A [See rules 59(3) & 66(2)]	Auto-drafted details for registered person opting for composition levy (Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)	152
56	FORM GSTR-5 [See rule 63]	Return for Non-resident taxable person	154
57	FORM GSTR-5A [See rule 64]	Details of supplies of <u>online information and database access or retrieval services by a person located outside India made to non-taxable persons in India</u>	160

INDEX OF All CGST FORMS

Compiled by GHANSHYAM UPADHYAY, LLB & PRAVEEN UPADHYAY, B.Com.
GSTP Practitioners, HYDERABAD, TELANGANA STATE

S. No.	FORMS	PARTICULARS	Page No.
58	FORM GSTR-6 [See rule 65]	Return for input service distributor	162
59	FORM GSTR-6A [See rule 59(3) & 65]	Details of supplies auto-drafted form (Auto-drafted from GSTR-1)	166
60	FORM GSTR-7 [See rule 66 (1)]	Return for Tax Deducted at Source	167
61	FORM GSTR-7A [See rule 66 (3)]	Tax Deduction at Source Certificate	170
62	FORM GSTR - 8 [See rule 67(1)]	Statement for tax collection at source	171
63	FORM GSTR - 9 [See rule 80]	Annual Return	174
64	FORM GSTR - 9A [See rule 80]	Annual Return (For Composition Taxpayer)	194
65	FORM GSTR - 9C [See rule 80(3)]	Reconciliation Statement	200
66	FORM GSTR-10 (See rule 81)	Final Return	216
67	FORM GSTR-11 (See rule 82)	Statement of inward supplies by persons having Unique Identification Number (UIN)	219
68	FORMGST PCT - 01 [See rule 83(1)]	Application for Enrolment as Goods and Services Tax Practitioner	221
69	FORMGST PCT - 02 [See rule 83(2)]	Enrolment Certificate of Goods and Services Tax Practitioner	224
70	FORMGST PCT - 03 [See rule 83(4)]	Show Cause Notice for disqualification	225
71	FORMGST PCT - 04 [See rule 83(4)]	Order of rejection of enrolment as GST Practitioner	226
72	FORMGST PCT - 05 [See rule 83(6)]	Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner	227
73	FORMGST PCT - 06 [See rule 83B]	APPLICATION FOR CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER	232
74	[FORM GST PCT-07 [See rule 83B]	ORDER OF CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER	233

INDEX OF All CGST FORMS

Compiled by GHANSHYAM UPADHYAY, LLB & PRAVEEN UPADHYAY, B.Com.
GSTP Practitioners, HYDERABAD, TELANGANA STATE

S. No.	FORMS	PARTICULARS	Page No.
75	FORM GST PMT -01 [See rule 85(1)]	Electronic Liability Register of Registered Person (Part-I: Return related liabilities) (To be maintained at the Common Portal)	234
76	FORM GST PMT -01 [See rule 85(1)]	Electronic Liability Register of Taxable Person (Part-II: Other than return related liabilities) (To be maintained at the Common Portal)	236
77	FORM GST PMT -02 [See rule 86(1)]	Electronic Credit Ledger of Registered Person (To be maintained at the Common Portal)	238
78	FORM GST PMT -03 [See rules 86(4) & 87(11)]	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim	240
79	FORM GST PMT -04 [See rules 85(7), 86(6) & 87(12)]	Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register	242
80	FORM GST PMT -05 [See rule 87(1)]	Electronic Cash Ledger (To be maintained at the Common Portal)	244
81	FORM GST PMT -06 [See rule 87(2)]	Challan for deposit of goods and services tax	246
82	FORM GST PMT -07 [See rule 87(8)]	Application for intimating discrepancy relating to payment	249
83	FORM GST PMT -09 [See rule 87(13)]	Transfer of amount from one account head to another in electronic cash ledger	251
84	FORM-GST-RFD-01 [See rule 89(1)]	Application for Refund	254
85	FORM-GST-RFD-01 A [See rules 89(1) and 97A]	Application for Refund (Manual)	265
86	FORM-GST-RFD-01 B [See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]	Refund Order details	274
87	FORM GST RFD-01 W [Refer Rule 90(5)]	Application for Withdrawal of Refund Application	276
88	FORM-GST-RFD-02 [See rules 90(1), 90(2) and 95(2)]	Acknowledgment	277
89	FORM-GST-RFD-03 [See rule 90(3)]	Deficiency Memo	278
90	FORM-GST-RFD-04 [See rule 91(2)]	Provisional Refund Order	279
91	FORM-GST-RFD-05 [See rule 91(3), 92(4), 92(5) & 94]	Payment Order	280
92	FORM-GST-RFD-06 [See rule 92(1), 92(3), 92(4), 92(5) & 96(7)]	Refund Sanction/Rejection Order	283
93	FORM GST RFD-07 [See rules 92(2) & 96(6)]	Order for withholding the refund	284
94	FORM-GST-RFD-08 [See rule 92(3)]	Notice for rejection of application for refund	286
95	FORM-GST-RFD-09 [See rule 92(3)]	Reply to show cause notice	287

INDEX OF All CGST FORMS

Compiled by GHANSHYAM UPADHYAY, LLB & PRAVEEN UPADHYAY, B.Com.
GSTP Practitioners, HYDERABAD, TELANGANA STATE

S. No.	FORMS	PARTICULARS	Page No.
96	FORM GST RFD-10 [See rule 95(1)]	Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.	288
97	[FORM GST RFD-10B [See rule 95A]	Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets)	289
98	[FORM GST RFD-11 [See rule 96A]	Furnishing of bond or Letter of Undertaking for export of goods or services	292
99	(See rule 96A)	Letter of Undertaking for export of goods or services without payment of integrated tax	294
100	(See rule 96A)	Bond for export of goods or services without payment of integrated tax	293
101	FORM GST ASMT - 01 [See rule 98(1)]- Sec.60	Application for Provisional Assessment under section 60	298
102	FORM GST ASMT - 02 [See rule 98(2)]	Notice for Seeking Additional Information / Clarification / Documents for provisional assessment	299
103	FORM GST ASMT – 03 [See rule 98(2)]	Reply to the notice seeking additional information	300
104	FORM GST ASMT – 04 [See rule 98(3)]	Order of Provisional Assessment	301
105	FORM GST ASMT - 05 [See rule 98(4)]	Furnishing of Security	302
106	Bond for provisional assessment [Rule 98(3) & 98(4)]	Bond for provisional assessment	
107	FORM GST ASMT - 06 [See rule 98(5)]	Notice for seeking additional information / clarification / documents for final assessment	305
108	FORM GST ASMT – 07 [See rule 98(5)]	Final Assessment Order	306
109	FORM GST ASMT - 08 [See rule 98(6)]	Application for Withdrawal of Security	307
110	FORM GST ASMT – 09 [See rule 98(7)]	Order for release of security or rejecting the application	308
111	FORM GST ASMT - 10 [See rule 99(1)]	Notice for intimating discrepancies in the return after scrutiny	309
112	FORM GST ASMT - 11 [See rule 99(2)]-Sec.61	Reply to the notice issued under section 61 intimating discrepancies in the return	310
113	FORM GST ASMT–12 [See rule 99(3)]	Order of acceptance of reply against the notice issued under section 61	311
114	FORM GST ASMT - 13 [See rule 100(1)]-Sec.62	Assessment order under Section 62	312
115	FORM GST ASMT - 14 [See rule 100(2)]-Sec.63	Show Cause Notice for assessment under section 63	314
116	[FORM GST ASMT - 15 [See rule 100(2)]- Sec.63	Assessment order under section 63	316
117	[FORM GST ASMT - 16 [See rule 100(3)]- Sec.64	Assessment order under section 64	318

INDEX OF All CGST FORMS

Compiled by GHANSHYAM UPADHYAY, LLB & PRAVEEN UPADHYAY, B.Com.
GSTP Practitioners, HYDERABAD, TELANGANA STATE

S. No.	FORMS	PARTICULARS	Page No.
118	[FORM GST ASMT - 17 [See rule 100(4)]- Sec.64	Application for withdrawal of assessment order issued under section 64	320
119	[FORM GST ASMT - 18 [See rule 100(4)]- Sec.64(2)	Acceptance or Rejection of application filed under section 64 (2)	321
120	FORM GST ADT - 01 [See rule 101(2)]-Sec.65	Notice for conducting audit	322
121	FORM GST ADT - 02 [See rule 101(5)]-Sec.65(6)	Audit Report under section 65(6)	323
122	FORM GST ADT - 03 [See rule 102(1)]- Sec.66	Communication to the registered person for conduct of special audit under section 66	324
123	FORM GST ADT - 04 [See rule 102(2)]	Information of Findings upon Special Audit	325
124	FORM GST ARA -01 [See Rule 104(1)]	Application Form for Advance Ruling	326
125	FORM GST ARA -02 [See Rule 106(1)]	Appeal to the Appellate Authority for Advance Ruling	328
126	FORM GST ARA -03 [See Rule 106(2)]	Appeal to the Appellate Authority for Advance Ruling	330
127	FORM GST APL - 01 [See rule 108(1)]	Appeal to Appellate Authority	331
128	FORM GST APL - 02 [See rule 108(3)]	Acknowledgment for submission of appeal	335
129	FORM GST APL - 03 [See rule 109(1)]-Sec. 107(2)	Application to the Appellate Authority under sub-section (2) of Section 107	336
130	FORM GST RVN - 01 [See rule 109B]-Sec.108	Notice under section 108	338
131	FORM GST APL-04 [See rules 109B, 113 (1) and 115]	SUMMARY OF THE DEMAND AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY, REVISIONAL AUTHORITY, TRIBUNAL OR COURT	340
132	FORM GST APL - 05 [See rule 110(1)]	Appeal to the Appellate Tribunal	342
133	FORM GST APL - 06 [See rule 110(2)]-Sec.112(5)	Cross-objections before the Appellate Tribunal under sub-section (5) of section 112	347
134	FORM GST APL - 07 [See rule 111(1)]-Sec.112(3)	Application to the Appellate Tribunal under sub section (3) of Section 112	350
135	FORM GST APL - 08 [See rule 114(1)]-Sec.117	Appeal to the High Court under section 117	352
136	FORM GST TRAN - 1 [See rule 117(1), 118, 119 & 120]	Transitional ITC / Stock Statement	354
137	FORM GST TRAN - 2 [See rule 117(4)]	Details of inputs held on stock on appointed date in respect of which he is not in possession of any invoice/document evidencing payment of tax carried forward to Electronic Credit ledger.	362
138	FORM GST EWB-01 (See rule 138)	E-Way Bill	364

INDEX OF All CGST FORMS

Compiled by GHANSHYAM UPADHYAY, **LLB** & PRAVEEN UPADHYAY, **B.Com.**
GSTP Practitioners, HYDERABAD, TELANGANA STATE

S. No.	FORMS	PARTICULARS	Page No.
139	FORM GST EWB-02 (See rule 138)	Consolidated E-Way Bill	366
140	FORM GST EWB-03 (See rule 138C)	Verification Report	367
141	FORM GST EWB-04 (See rule 138D)	Report of detention	369
142	FORM GST EWB-05 [See rule 138 E]	Application for unblocking of the facility for generation of E-Way Bill	370
143	FORM GST EWB – 06 [See rule 138 E]	Order for permitting / rejecting application for unblocking of the facility for generation of EWay Bill	371
144	FORM GST MOV – 01 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]	STATEMENT OF THE OWNER / DRIVER/ PERSON IN CHARGE OF THE GOODS AND CONVEYANCE	M-6
145	FORM GST MOV – 02 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]- Sec. 68(3)	Order for physical verification / Inspection of the conveyance, Goods and Documents	M-8
146	FORM GST MOV – 03 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]	Order of Extention of time for Inspection beyond three working days	M-9
147	FORM GST MOV – 04 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]	Physical Verification Report	M-10
148	FORM GST MOV – 05 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]	Release Order	M-11
149	FORM GST MOV – 06 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]- Sec. 129(1) & IGST Sec.20	Order of Detention under Section 129(1) of the CGST Act 2017 and The State/Union Territory GST Act, 2017 / Under Sec. 20 of IGST Act, 2017	M-12
150	FORM GST MOV – 07 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]- Secs. 68(3) & 129(3)	Order of Detention under Section 129(3) of the CGST Act 2017 and The State/Union Territory GST Act, 2017 / Under Sec. 20 of IGST Act, 2017	M-14
151	FORM GST MOV – 08 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]- Sec. 129(1)	Bond for Provisional release of goods and conveyance	M-17
152	FORM GST MOV – 09 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]- Sec. 129(3)	Order of Demand of Tax and Penalty	M-19
153	FORM GST MOV – 10 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]- Sec.130	Notice for confiscation of goods or conveyance and levy of penalty under Section 130 of the CGST Act 2017 read with the relevant provision of The State/Union Territory GST Act, 2017 / IGST Act, 2017 and GST (Compensation to State) Act, 2017	M-24

INDEX OF All CGST FORMS

Compiled by GHANSHYAM UPADHYAY, **LLB** & PRAVEEN UPADHYAY, **B.Com.**
GSTP Practitioners, HYDERABAD, TELANGANA STATE

S. No.	FORMS	PARTICULARS	Page No.
154	FORM GST MOV – 11 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]- Sec.130	Order for confiscation of goods and conveyance and demand Tax, Fine and Penalty	M-28
155	FORM GST INV – 1		372
156	FORM GST INS-01 [See rule 139 (1)]-Sec. 67(1) or 67(2)	AUTHORISATION FOR INSPECTION OR SEARCH	399
157	FORM GST INS-02 [See rule 139 (2)]- Sec. 67(1)/(2)	ORDER OF SEIZURE	401
158	FORM GST INS-03 [See rule 139 (4)]- Sec. 67(1)/(2)	ORDER OF PROHIBITION	403
159	FORM GST INS-04 [See rule 140(1)]- Sec. 67(2)	BOND FOR RELEASE OF GOODS SEIZED	405
160	FORM GST INS-05 [See rule 141(1)]-	ORDER OF RELEASE OF GOODS/ THINGS OF PRISHABLE OR HAZARDOUS NATURE	407
161	FORM GST DRC - 01 [See rule 100 (2) & 142(1)(a)]	Summary of Show Cause Notice	408
162	FORM GST DRC-01A [See Rule 142 (1A)] & [See Rule 142 (2A)] - Sec. 73(5) & 74(5)	Intimation of tax ascertained as being payable under section 73(5)/74(5) PART -A	410
163		Reply to the communication for payment before issue of Show Cause Notice - Part B [See Rule 142 (2A)]	410
164	FORM GST DRC -02 [See rule 142(1)(b)]	Summary of Statement	412
165	FORM GST DRC- 03 [See rule 142(2) & 142 (3)]	Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement	414
166	FORM GST DRC – 04 [See rule 142(2)]	Acknowledgement of acceptance of payment made voluntarily	415
167	FORM GST DRC- 05 [See rule 142(3)]	Intimation of <u>conclusion of proceedings</u>	416
168	FORM GST DRC - 06 [See rule 142(4)]	Reply to the Show Cause Notice	417
169	FORM GST DRC-07 [See rule 100(1), 100(2), 100(3) & 142(5)]	Summary of the order	418
170	FORM GST DRC-07A [See rule 142A(1)]	Summary of the order creating demand under existing laws	421
171	FORM GST DRC - 08 [See rule 142(7)]- Sec.129	Summary of Rectification /Withdrawal Order	424
172	FORM GST DRC-08A [See rule 142A(2)]	Amendment/Modification of summary of the order creating demand under existing laws	426

INDEX OF All CGST FORMS

Compiled by GHANSHYAM UPADHYAY, LLB & PRAVEEN UPADHYAY, B.Com.
GSTP Practitioners, HYDERABAD, TELANGANA STATE

S. No.	FORMS	PARTICULARS	Page No.
173	FORM GST DRC – 09 [See rule 143]-Sec.79	Order for recovery through specified officer under section 79	429
174	FORM GST DRC – 10 [See rule 144(2)]-Sec.79	Notice for Auction of Goods under section 79 (1) (b) of the Act	431
175	FORM GST DRC – 11 [See rule 144(5) & 147(12)]	Notice to successful bidder	432
176	FORM GST DRC – 12 [See rule 144(5) & 147(12), -Sec.79(1)(b)/(d)]	Sale Certificate - Schedule (Movable Goods)' Schedule (Immovable Goods), Schedule (Shares)	433
177	FORM GST DRC – 13 [See rule 145(1)]-Sec.79(1)(c)	Notice to a third person under section 79(1) (C.)	435
178	FORM GST DRC – 14 [See rule 145(2)]	Certificate of Payment to a Third Person	436
179	FORM GST DRC-15 [See rule 146]	APPLICATION BEFORE THE CIVIL COURT REQUESTING EXECUTION FOR A DECREE	437
180	FORM GST DRC – 16 [See rule 147(1) & 151(1)], Sec.79	Notice for attachment and sale of immovable/movable goods/shares under section 79	438
181	FORM GST DRC – 17 [See rule 147(4)]-Sec.79(1)(d)	Notice for Auction of Immovable/Movable Property under section 79(1) (d)	440
182	FORM GST DRC – 18 [See rule 155]- Sec. 79(1)(e)	Certificate action under clause (e) of sub-section (1) section 79	442
183	FORM GST DRC – 19 [See rule 156]-Sec. 79(1)(f)	Application to the Magistrate for Recovery as Fine	443
184	FORM GST DRC – 20 [See rule 158(1)]- Sec. 80	Application for Deferred Payment/ Payment in Instalments	444
185	FORM GST DRC – 21 [See rule 158(2)]	Order for acceptance/rejection of application for deferred payment / payment in instalments	445
186	FORM GST DRC - 22 [See rule 159(1)]- Sec.83 or 122(1A)	Provisional attachment of property under section 83	446, New- 1
187	FORM GST DRC – 22A [See rule 159(5)]	Application for filing objection against provisional attachment of property	448, New- 2
188	FORM GST DRC - 23 [See rule 159(3), 159(5) & 159(6)]- Sec.83	Restoration of provisionally attached property / bank account under section 83	449
189	FORM GST DRC-24 [See rule 160]-Sec. 88	Intimation to Liquidator for recovery of amount	450
190	FORM GST DRC – 25 [See rule 161]	Continuation of Recovery Proceedings	451
191	FORM GST CPD-01 [See rule 162(1)]	Application for Compounding of Offence	452
192	FORM GST CPD-02 [See rule 162(3)]	Order for rejection / allowance of compounding of offence	452
	FORM GST MOV – 01 [See Circular No.41/15/2018-GST .Dt. 13-04-2018]	Statement of the owner / Driver/ Person incharge of the goods and Conveyance.	M-6

INDEX OF ALL CGST FORMS

Compiled by GHANSHYAM UPADHYAY, **LLB** & PRAVEEN UPADHYAY, **B.Com.**
GSTP Practitioners, HYDERABAD, TELANGANA STATE

S. No.	FORMS	PARTICULARS	Page No.
	FORM GST MOV – 02 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]- Sec. 68(3)	Order for physical verification / Inspection of the conveyance, Goods and Documents	M-8
	FORM GST MOV – 03 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]	Order of Extention of time for Inspection beyond three working days	M-9
	FORM GST MOV – 04 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]	Physical Verification Report	M-10
	FORM GST MOV – 05 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]	Release Order	M-11
	FORM GST MOV – 06 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]- Sec. 129(1) & IGST Sec.20	Order of Detention under Section 129(1) of the CGST Act 2017 and The State/Union Territory GST Act, 2017 / Under Sec. 20 of IGST Act, 2017	M-12
	FORM GST MOV – 07 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]- Secs. 68(3) & 129(3)	Order of Detention under Section 129(3) of the CGST Act 2017 and The State/Union Territory GST Act, 2017 / Under Sec. 20 of IGST Act, 2017	M-14
	FORM GST MOV – 08 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]- Sec. 129(1)	Bond for Provisional release of goods and conveyance	M-17
	FORM GST MOV – 09 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]- Sec. 129(3)	Order of Demand of Tax and Penalty	M-19
	FORM GST MOV – 10 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]- Sec.130	Notice for confiscation of goods or conveyance and levy of penalty under Section 130 of the CGST Act 2017 read with the relevant provision of The State/Union Territory GST Act, 2017 / IGST Act, 2017 and GST (Compensation to State) Act, 2017	M-24
	FORM GST MOV – 11 [See Circular No.41/15/2018-GST ,Dt. 13-04-2018]- Sec.130	Order for confiscation of goods and conveyance and demand Tax, Fine and Penalty	M-28
193	FORM SBY-01	Application for SBY-UIN (issued by Circular)	S-8
194	FORM SBY-02	Seva Bhoj Yojna-Unique Identification Number (SBY-UIN)- (issued by Circular)	S-9
195	FORM SBY-03	Application for reimbursement of tax under the SevaBhojYojna Scheme -(issued by Circular)	S-10
196	FORM SBY-04	Acknowledgment- Reimbursement Claim Details- (issued by Circular)	S-13
197	FORM SBY-05	Order sanctioning/rejecting claim of reimbursement -(issued by Circular)	S-14
198	FORM SBY-06	Payment Advice- (issued by Circular)	S-16

Details of CGST FORMS issued by the Notifications & Circulars

I	CGST FORMS issued by the Notifications
II	Forms GST MOV-01 to MOV-11 issued by Circular No.41/15/2018-GST, Dt.13-04-2018 [Procedure for interception of conveyances for Inspection of goods in movement, and detention, release and confiscation of such goods and conveyances]
III	Forms GST SBY-01 to SBY-06 issued by Circular No.75/49/2018-GST, Guidelines of Scheme

TYPES OF CGST FORMS		
1	FORM GST CMP-01 to 08	1 to 8
2	FORM GST REG-01 to 31	9 to 84
3	FORM GST ITC-01 to 4	85 to 95
4	FORM GST ENR-01	98 to 100
5	FORM GSTR-01 to 11	101 to 219
6	FORM GST PCT-01 to 07	220 to 233
7	FORM GST PMT-01 to 09	234 to 249
8	FORM GST RFD-01 to 11	254 to 292
9	FORM GST ASMT-01 to 18	298 to 321
10	FORM GST ADT-01 to 04	322 to 325
11	FORM GST ARA-01 to 03	326 to 330
12	FORM GST APL-01 to 03	331 to 353
13	FORM GST RVN-01	338
14	FORM GST TRAN-01 & 02	354 to 363
15	FORM GST EWB-01 to 06	364 to 371
16	FORM GST MOV-01 to 11	M -1 to 27
17	FORM GST INV-01	372 to 398
18	FORM GST INS-01 to 05	399 to 407
19	FORM GST DRC-01 to 25	408 to 451
20	FORM GST CPD-01 & 02	452 to 454
	FORM GST MOV-01 to 11	M -1 to 27
21	FORM SBY-01 to 06 Guidelines of Scheme	S- 1 to 15

FORM GST CMP-01*[See rule 3(1)]***Intimation to pay tax under section 10 (composition levy)**

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN / Provisional ID		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>		
(i) Manufacturers, other than manufacturers of such goods as notified by the Government		<input type="checkbox"/>
(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II		<input type="checkbox"/>
(iii) Any other supplier eligible for composition levy.		<input type="checkbox"/>
6. Financial Year from which composition scheme is opted		2017-18
7. Jurisdiction	Centre	State
8. Declaration –		
I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for payment of tax under section 10.		
9. Verification		
I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.		
Signature of Authorised Signatory		
Name		
Place		
Date		Designation / Status

FORM GST CMP-02
[See rule 3(3) and 3(3A)]¹

Intimation to pay tax under section 10 (composition levy)
(For persons registered under the Act)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>.		
(i) Manufacturers, other than manufacturers of such goods as may be notified by the Government	<input type="checkbox"/>	
(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>	
(iii) Any other supplier eligible for composition levy.	<input type="checkbox"/>	
6. Financial Year from which composition scheme is opted		
7. Jurisdiction	Centre	State
8. Declaration – I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for paying tax under section 10.		
9. Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.		
	Signature of Authorised Signatory	
	Name	
Place		
Date	Designation / Status	

¹Substituted vide Notf no. 45/2017-CT dt 13.10.2017

FORM GST CMP-03*[See rule 3(4)]***Intimation of details of stock on date of opting for composition levy**

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Details of application filed to pay tax under section 10	(i) Application reference number (ARN)	
	(ii) Date of filing	
6. Jurisdiction	Centre	State

7. Stock of purchases made from registered person under the existing law

Sr. No	GSTIN/TIN	Name of the supplier	Bill/ Invoice No.	Date	Value of Stock	VAT	Central Excise	Service Tax (if applicable)	Total
1	2	3	4	5	6	7	8	9	10
1									
2									
Total									

8. Stock of purchases made from unregistered person under the existing law

Sr. No	Name of the unregistered person	Address	Bill/ Invoice No	Date	Value of Stock	VAT	Central Excise	Service Tax (if applicable)	Total
1	2	3	4	5	6	7	8	9	
1									
2									
Total									

9. Details of tax paid	Description	Central Tax	State Tax / UT Tax
	Amount		

	Debit entry no.				
<p>10. Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p>					
<p>Signature of Authorised Signatory</p>					
<p>Name</p>					
Place					
Date	<p>Designation / Status</p>				

FORM GST CMP-04*[See rule 6(2)]***Intimation/Application for Withdrawal from Composition Levy**

1. GSTIN				
2. Legal name				
3. Trade name, if any				
4. Address of Principal Place of business				
5. Category of Registered Person				
(i) Manufacturers, other than manufacturers of such goods as may be notified by the Government			<input type="checkbox"/>	
(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II			<input type="checkbox"/>	
(iii) Any other supplier eligible for composition levy.			<input type="checkbox"/>	
6. Nature of Business				
7. Date from which withdrawal from composition scheme is sought			DD	MM
			YYYY	
8. Jurisdiction		Centre		State
9. Reasons for withdrawal from composition scheme				
10. Verification				
I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.				
Signature of Authorised Signatory				
Name				
Place				
Date				
Designation / Status				

Note – Stock statement may be furnished separately for availing input tax credit on the stock available on the date preceding the date from which composition option is withdrawn in **FORM GST ITC -01**.

FORM GST CMP-05
[See rule 6(4)]

Reference No. <<...>>

<< Date >>

To

GSTIN
Name
Address

Notice for denial of option to pay tax under section 10

Whereas on the basis of information which has come to my notice, it appears that you have violated the conditions and restrictions necessary for availing of the composition scheme under section 10 of the Act. I therefore propose to deny the option to you to pay tax under the said section for the following reasons: -

- 1
- 2
- 3

....

- You are hereby directed to furnish a reply to this notice within fifteen working days from the date of service of this notice.

- You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name of Proper Officer

Designation

Jurisdiction

Place
Date

FORM GST CMP-06*[See rule 6(5)]***Reply to the notice to show cause**

1.	GSTIN	
2.	Details of the show cause notice	Reference no.
		Date
3.	Legal name	
4.	Trade name, if any	
5.	Address of the Principal Place of Business	
6.	Reply to the notice	
7.	List of documents uploaded	
8.	Verification	<p>I _____ hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of the Authorised Signatory</p> <p>Date Place</p>

Note –

1. The reply should not be more than 500 characters. In case the same is more than 500 characters, then it should be uploaded separately.

2. Supporting documents, if any, may be uploaded in PDF format.

FORM GST CMP-07
[See rule 6(5)]

Reference No. <<>>

Date—

To

GSTIN
Name
Address

Application Reference No. (ARN)

Date –

Order for acceptance / rejection of reply to show cause notice

This has reference to your reply dated ---- filed in response to the show cause notice issued vide reference no. ----- dated ----- . Your reply has been examined and the same has been found to be satisfactory and, therefore, your option to pay tax under composition scheme shall continue. The said show cause notice stands vacated.

or

This has reference to your reply dated ---- filed in response to the show cause notice issued vide reference no. ----- dated ----- . Your reply has been examined and the same has not been found to be satisfactory and, therefore, your option to pay tax under composition scheme is hereby denied with effect from <<>> for the following reasons:

<<text>>

or

You have not filed any reply to the show cause notice; or

You did not appear on the day fixed for hearing.

Therefore, your option to pay tax under composition scheme is hereby denied with effect from << date >> for the following reasons:

<< Text >>

Date
Place

Name of Proper Officer

Signature

Designation

[FORM GST CMP-08*[See rule 62]***Statement for payment of self-assessed tax**

													Financial					
													Year					
													Quarter					
1.	GSTIN																	
2.	(a)	Legal name	<Auto>															
	(b)	Trade name	<Auto>															
	(c)	ARN	<Auto> (After filing)															
	(d)	Date of filing	<Auto> (After filing)															

3. Summary of self-assessed liability

(net of advances, credit and debit notes and any other adjustment due to amendments etc.)

(Amount in ₹in all tables)

Sr. No.	Description	Value	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					
2.	Inward supplies attracting reverse charge including import of services					
3.	Tax payable (1+2)					
4.	Interest payable, if any					
5.	Tax and interest paid					

4. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place : Name of Authorised Signatory
Date: Designation/Status

Instructions:

1. The taxpayer paying tax under the provisions of section 10 of the Central Goods and Services Tax Act, 2017 or by availing the benefit of notification No. 02/2019– Central Tax (Rate), dated the 7th March, 2019 [G.S.R. 189(E) dated the 7th March,2019] shall make payment of tax on quarterly basis by the due date.
2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
3. Negative value may be reported as such if such value comes after adjustment.
4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
5. Interest shall be leviable if payment is made after the due date.
6. 'Nil' Statement shall be filed if there is no tax liability due during the quarter.]²

²Inserted vide Notf No. 20/2019-CT dt. 23.04.2019

FORM GST REG-01

[See rule 8(1)]

Application for Registration

(Other than a non-resident taxable person, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017)

Part –AState /UT District -

(i)	Legal Name of the Business: (As mentioned in Permanent Account Number)	
(ii)	Permanent Account Number : (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)	
(iii)	Email Address :	
(iv)	Mobile Number :	

Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.
Authorised signatory filing the application shall provide his mobile number and email address.

Part –B

1.	Trade Name, if any	
2.	Constitution of Business (Please Select the Appropriate)	
(i) Proprietorship	<input type="checkbox"/>	(ii) Partnership <input type="checkbox"/>
(iii) Hindu Undivided Family	<input type="checkbox"/>	(iv) Private Limited Company <input type="checkbox"/>
(v) Public Limited Company	<input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons <input type="checkbox"/>
(vii) Government Department	<input type="checkbox"/>	(viii) Public Sector Undertaking <input type="checkbox"/>
(ix) Unlimited Company	<input type="checkbox"/>	(x) Limited Liability Partnership <input type="checkbox"/>
(xi) Local Authority	<input type="checkbox"/>	(xii) Statutory Body <input type="checkbox"/>
(xiii) Foreign Limited Liability Partnership	<input type="checkbox"/>	(xiv) Foreign Company Registered (in India) <input type="checkbox"/>
(xv) Others (Please specify)	<input type="checkbox"/>	<input type="checkbox"/>
3.	Name of the State <input type="text"/>	District <input type="text"/>
4.	Jurisdiction	State <input type="text"/> Centre <input type="text"/>
		Sector, Circle, Ward, Unit, etc. others <input type="text"/>

		(specify)	
5.	Option for Composition	Yes <input type="checkbox"/> No <input type="checkbox"/>	
6.	Composition Declaration I <input type="checkbox"/> by declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the rules for opting to pay tax under the composition scheme.		
6.1	Category of Registered Person<tick in check box>		
	(i) Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available		
	(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II		
	(iii) Any other supplier eligible for composition levy.		
7.	Date of commencement of business	DD/MM/YYYY	
8.	Date on which liability to register arises	DD/MM/YYYY	
9.	Are you applying for registration as a casual taxable person?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
10.	If selected 'Yes' in Sr. No. 9, period for which registration is required	From DD/MM/YYYY	To DD/MM/YYYY
11.	If selected 'Yes' in Sr. No. 9, estimated supplies and estimated net tax liability during the period of registration		
Sr. No.	Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)
(i)	Integrated Tax		
(ii)	Central Tax		
(iii)	State Tax		
(iv)	UT Tax		
(v)	Cess		
	Total		
	Payment Details		
	Challan Identification Number	Date	Amount
[12.	Are you applying for registration as a SEZ Unit?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(i) Select name of SEZ		▽
	(ii) Approval order number and date of order		
	(iii) Period of validity	From DD/MM/YYYY	To DD/MM/YYYY

	(iv) Designation of approving authority		
13.	Are you applying for registration as a SEZ Developer?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(i) Select name of SEZ Developer		▽
	(ii) Approval order number and date of order		
	(iii) Period of validity	From DD/MM/YYYY	To DD/MM/YYYY
	(iv) Designation of approving authority] ³
14.	Reason to obtain registration:		
	(i) Crossing the threshold	(viii) Merger /amalgamation of two or more registered persons	
	(ii) Inter-State supply	(ix) Input Service Distributor	
	(iii) Liability to pay tax as recipient of goods or services u/s 9(3) or 9(4)	(x) Person liable to pay tax u/s 9(5)	
	(iv) Transfer of business which includes change in the ownership of business (if transferee is not a registered entity)	(xi) Taxable person supplying through e-Commerce portal	
	(v) Death of the proprietor (if the successor is not a registered entity)	(xii) Voluntary Basis	
	(vi) De-merger	(xiii) Persons supplying goods and/or services on behalf of other taxable person(s)	
	(vii) Change in constitution of business	(xiv) Others (Not covered above) – Specify	
15.	Indicate existing registrations wherever applicable		
	Registration number under Value Added Tax		
	Central Sales Tax Registration Number		
	Entry Tax Registration Number		
	Entertainment Tax Registration Number		
	Hotel and Luxury Tax Registration Number		
	Central Excise Registration Number		
	Service Tax Registration Number		
	Corporate Identify Number/Foreign Company Registration Number		
	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		

³Substituted vide Notf no. 02/2020-CT dt01.01.2020

Importer/Exporter Code Number					
Registration number under Medicinal and Toilet Preparations (Excise Duties) Act					
Registration number under Shops and Establishment Act					
Temporary ID, if any					
Others (Please specify)					
16.	(a) Address of Principal Place of Business				
Building No./Flat No.		Floor No.			
Name of the Premises/Building		Road/Street			
City/Town/Locality/Village		District			
Taluka/Block					
State		PIN Code			
Latitude		Longitude			
(b) Contact Information					
Office Email Address		Office Telephone number	STD		
Mobile Number		Office Fax Number	STD		
(c) Nature of premises					
Own	Leased	Rented	Consent	Shared	Others (specify)
(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)					
Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Supplier of services	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Recipient of goods or services	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	Works Contract	<input type="checkbox"/>	Export	<input type="checkbox"/>
Import	<input type="checkbox"/>	Others (Specify)	<input type="checkbox"/>		

17. Details of Bank Accounts (s)

Total number of Bank Accounts maintained by the applicant for conducting business <i>(Upto 10 Bank Accounts to be reported)</i>	
--	--

Details of Bank Account 1

Account Number															
Type of Account							IFSC								
Bank Name															
Branch Address	To be auto-populated (Edit mode)														

Note – Add more accounts -----

18. Details of the Goods supplied by the Business

Please specify top 5 Goods		
Sr. No.	Description of Goods	HSN Code (Four digit)
(i)		
(ii)		
...		
(v)		

19. Details of Services supplied by the Business.

Please specify top 5 Services		
Sr. No.	Description of Services	HSN Code (Four digit)
(i)		
(ii)		
...		
(v)		

20. Details of Additional Place(s) of Business

Number of additional places	
-----------------------------	--

Premises 1

(a) Details of Additional Place of Business

Building No/Flat No		Floor No									
Name of the Premises/Building		Road/Street									
City/Town/Locality/Village		District									
Block/Taluka											
State		PIN Code	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
Latitude		Longitude									

(b) Contact Information

Office Email Address		Office Telephone number	STD	
Mobile Number		Office Fax Number	STD	

(c) Nature of premises

--

Own	Leased	Rented	Consent	Shared	Others (specify)
(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)					
Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Supplier of services	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Recipient of goods or services	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	Works Contract	<input type="checkbox"/>	Export	<input type="checkbox"/>
Import	<input type="checkbox"/>	Others (specify)	<input type="checkbox"/>		

21. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Country (in case of foreigner only)		ZIP code	

22.

Details of Authorised Signatory

Checkbox for Primary Authorised Signatory

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

Residential Address in India			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Block/Taluka			
City/Town/Locality/Village		District	
State		PIN Code	

23.

Details of Authorised Representative

Enrolment ID, if available			
Provide following details, if enrolment ID is not available			
Permanent Account Number			
Aadhaar, if Permanent Account Number is not available			
	First Name	Middle Name	Last Name

Name of Person											
Designation / Status											
Mobile Number											
Email address											
Telephone No. with STD						FAX No. with STD					

24. State Specific Information

Profession Tax Enrolment Code (EC) No.

Profession Tax Registration Certificate (RC) No.

State Excise License No. and the name of the person in whose name Excise License is held

- (a) Field 1
- (b) Field 2
- (c)
- (d)
- (e) Field n

25. Document Upload

A customized list of documents required to be uploaded (refer rule 8) as per the field values in the form.

26. Consent

I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

27. Verification (by authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Signature

Place: Name of Authorised Signatory

Date: Designation/Status.....

List of documents to be uploaded:-

1.	<p>Photographs (wherever specified in the Application Form)</p> <p>(a) Proprietary Concern – Proprietor</p> <p>(b) Partnership Firm / Limited Liability Partnership – Managing/Authorised/Designated Partners (personal details of all partners are to be submitted but photos of only ten partners including that of Managing Partner are to be submitted)</p> <p>(c) Hindu Undivided Family – Karta</p> <p>(d) Company – Managing Director or the Authorised Person</p> <p>(e) Trust – Managing Trustee</p> <p>(f) Association of Persons or Body of Individuals –Members of Managing Committee (personal details of all members are to be submitted but photos of only ten members including that of Chairman are to be submitted)</p> <p>(g) Local Authority – Chief Executive Officer or his equivalent</p> <p>(h) Statutory Body – Chief Executive Officer or his equivalent</p> <p>(i) Others – Person in Charge</p>
2.	<p>Constitution of Business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc.</p>
3.	<p>Proof of Principal Place of Business:</p> <p>(a) For Own premises –</p> <p>Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises –</p> <p>A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above –</p> <p>A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p> <p>(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.</p> <p>(e) If the principal place of business is located in a Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.</p>

4	<p>Bank Account Related Proof [, where details of such Account are furnished:]⁴</p> <p>Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>
5	<p>Authorisation Form:-</p> <p>For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.)</p> <p>I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of (name of registered person)</p> <p>hereby solemnly affirm and declare that <<name of the authorised signatory, (status/designation)>>is hereby authorised, vide resolution no... dated.... (copy submitted herewith), to act as an authorised signatory for the business <<Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us.</p> <p>Signature of the person competent to sign</p> <p>Name:</p> <p>Designation/Status:</p> <p style="text-align: right;">(Name of the proprietor/Business Entity)</p> <p>Acceptance as an authorised signatory</p> <div style="border: 1px solid black; padding: 5px;"> <p>I <<(Name of the authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.</p> <p>Signature of Authorised Signatory Place: (Name)</p> <p>Date:</p> <p style="padding-left: 40px;">Designation/Status:</p> </div>

⁴Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

Instructions for submission of Application for Registration.

1. Enter name of person as recorded on Permanent Account Number of the Business. In case of Proprietorship concern, enter name of proprietor against Legal Name and mention Permanent Account Number of the proprietor. Permanent Account Number shall be verified with Income Tax database.
2. Provide E-mail Id and Mobile Number of authorised signatory for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
3. Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.
4. The following persons can digitally sign the application for new registration:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors
Public Limited Company	Managing / Whole-time Directors
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director
Unlimited Company	Managing/ Whole-time Director
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others (specify)	Person In charge

5. Information in respect of authorised representative is optional. Please select your authorised representative from the list available on the common portal if the authorised representative is enrolled, otherwise provide details of such person.
6. State specific information are relevant for the concerned State only.
7. Application filed by undermentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Type of Signature required
--------	-------------------	----------------------------

Sr. No	Type of Applicant	Type of Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate (DSC)- Class-2 and above.
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or any other mode as may be notified

8. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled up information.

9. Status of the application filed online can be tracked on the common portal by entering Application Reference Number (ARN) indicated on the Acknowledgment.

10. No fee is payable for filing application for registration.

11. Authorised signatory shall not be a minor.

12. Any person having multiple [places of business]⁵ within a State, requiring a separate registration for any of its [places of business]⁶ shall need to apply separately in respect of each [place of business]⁷.

13. After approval of application, registration certificate shall be made available on the common portal.

14. Temporary Reference Number (TRN) will be allotted after successfully furnishing preliminary details in PART –A of the application which can be used for filling up details in PART-B of the application. TRN will be available on the common portal for a period of 15 days.

15. Any person who applies for registration under rule 8 may give an option to pay tax under section 10 in Part B of FORM GST REG-01, which shall be considered as an intimation to pay tax under the said section.

[16. Government departments applying for registration as suppliers may not furnish Bank Account details.]⁸

⁵Substituted for the words “business verticals” vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

⁶ ibid

⁷ Substituted for the words “of the vertical” vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

[17. Taxpayers who want to pay tax by availing benefit of notification No. 2/2019 – Central Tax (Rate) dated 07.03.2019, as amended, shall indicate such option at serial no. 5 and 6.1(iii) of this Form.]⁹

FORM GST REG-02

[See rule 8(5)]

Acknowledgment

Application Reference Number (ARN) -

You have filed the application successfully and the particulars of the application are given as under:

Date of filing :

Time of filing :

Goods and Services Tax Identification Number, if available :

Legal Name :

Trade Name (if applicable):

Form No. :

Form Description :

Center Jurisdiction :

State Jurisdiction :

Filed by :

Temporary reference number (TRN), if any:

Payment details* : Challan Identification Number

: Date

: Amount

It is a system generated acknowledgement and does not require any signature.

** Applicable only in case of Casual taxable person and Non Resident taxable person*

⁸ Inserted vide Notf no. 22/2017 – CT dt 17.08.2017

⁹ Inserted vide Notf No. 20/2019-CT dt. 23.04.2019

FORM GST REG-03

[See rule 9(2)]

Reference Number:

Date-

To

Name of the Applicant:

Address:

GSTIN (if available):

Application Reference No. (ARN):

Date:

**Notice for Seeking Additional Information / Clarification / Documents
relating to Application for <<Registration/Amendment/Cancellation >>**

This is with reference to your <<registration/amendment/cancellation>> application filed vide ARN <> Dated -DD/MM/YYYY The Department has examined your application and is not satisfied with it for the following reasons:

1.

2.

3.

...

You are directed to submit your reply by (DD/MM/YYYY)

*You are hereby directed to appear before the undersigned on (DD/MM/YYYY) at (HH:MM)

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter

Signature

Name of the Proper Officer:

Designation:

Jurisdiction:

** Not applicable for New Registration Application*

FORM GST REG-04*[See rule 9(2)]***Clarification/additional information/document
for<<Registration/Amendment/Cancellation>>**

1.	Notice details	Reference No.		Date		
2.	Application details	Reference No		Date		
3.	GSTIN, if applicable					
4.	Name of Business (Legal)					
5.	Trade name, if any					
6.	Address					
7.	Whether any modification in the application for registration or fields is required.-			Yes <input type="checkbox"/>	No <input type="checkbox"/>	(Tick one)
8.	Additional Information					
9.	List of Documents uploaded					
10.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p style="text-align: right;">Name</p> <p style="text-align: right;">Designation/Status:</p> <p>Place:</p> <p>Date:</p>					

Note:-

1. For new registration, *original registration application will be available in editable mode if option 'Yes' is selected in item 7.*
2. *For amendment of registration particulars, the fields intended to be amended will be available in editable mode if option 'Yes' is selected in item 7.*

FORM GST REG-05

[See rule 9(4)]

Reference Number:

Date-

To

Name of the Applicant

Address -

GSTIN (if available)

**Order of Rejection of Application for <Registration / Amendment / Cancellation/
>**

This has reference to your reply filed vide ARN --- dated----. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

- 1.
- 2.
- 3.

...Therefore, your application is rejected in accordance with the provisions of the Act.

Or

You have not replied to the notice issued vide reference no. dated within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

Signature
Name
Designation
Jurisdiction



Government of India

FORM GST REG-06

[See rule 10(1)]

Registration Certificate

Registration Number: <GSTIN/UIN >

1.	Legal Name				
2.	Trade Name, if any				
3.	Constitution of Business				
4.	Address of Principal Place of Business				
5.	Date of Liability	DD/MM/ YYYY			
6.	Period of Validity <i>(Applicable only in case of Non-Resident taxable person or Casual taxable person)</i>	From	DD/MM/YYYY	To	DD/MM/YYYY
7.	Type of Registration				
8.	Particulars of Approving Authority				
Centre			State		
<i>Signature</i>					
Name					
Designation					
Office					
9. Date of issue of Certificate					
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

Annexure A



Goods and Services Tax Identification Number

Details of Additional Places of Business

Legal Name

Trade Name, if any

Total Number of Additional Places of Business in the State

Sr. No.	Address
------------	---------

1

2

3

...

Annexure B



Goods and Services Tax Identification Number

Legal Name

Trade Name, if any

Details of <Proprietor / Partners / Karta / Managing Director and whole-time Directors / Members of the Managing Committee of Association of Persons / Board of Trustees etc.>

1.	<p style="text-align: center;"><i>Photo</i></p>	Name Designation/Status Resident of State
2.	<p style="text-align: center;"><i>Photo</i></p>	Name Designation/Status Resident of State
3.	<p style="text-align: center;"><i>Photo</i></p>	Name Designation/Status Resident of State
4.	<p style="text-align: center;"><i>Photo</i></p>	Name Designation/Status Resident of State
5.	<p style="text-align: center;"><i>Photo</i></p>	Name Designation/Status Resident of State
6.	<p style="text-align: center;"><i>Photo</i></p>	Name Designation/Status Resident of State
7.	<p style="text-align: center;"><i>Photo</i></p>	Name Designation/Status

		Resident of State
8.	<i>Photo</i>	Name Designation/Status Resident of State
9.	<i>Photo</i>	Name Designation/Status Resident of State
10.	<i>Photo</i>	Name Designation/Status Resident of State

FORM GST REG-07

[See rule 12(1)]

Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)



State /UT-

District –

Part –A

(i)	Legal Name of the Tax Deductor or Tax Collector(As mentioned in Permanent Account Number/ Tax Deduction and Collection Account Number)	
(ii)	Permanent Account Number (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)	
(iii)	Tax Deduction and Collection Account Number (Enter Tax Deduction and Collection Account Number, if Permanent Account Number is not available)	
(iv)	Email Address	
(v)	Mobile Number	

Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.**Part –B**

1	Trade Name, if any	
2	Constitution of Business (Please Select the Appropriate)	
(i) Proprietorship	<input type="checkbox"/>	(ii) Partnership <input type="checkbox"/>
(iii) Hindu Undivided Family	<input type="checkbox"/>	(iv) Private Limited Company <input type="checkbox"/>
(v) Public Limited Company	<input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons <input type="checkbox"/>
(vii) Government Department	<input type="checkbox"/>	(viii) Public Sector Undertaking <input type="checkbox"/>
(ix) Unlimited Company	<input type="checkbox"/>	(x) Limited Liability Partnership <input type="checkbox"/>
(xi) Local Authority	<input type="checkbox"/>	(xii) Statutory Body <input type="checkbox"/>
(xiii) Foreign Limited Liability Partnership	<input type="checkbox"/>	(xiv) Foreign Company Registered (in India) <input type="checkbox"/>
(xv) Others (Please specify)	<input type="checkbox"/>	
3	Name of the State 	District 
4	Jurisdiction -	State Centre
		Sector /Circle/ Ward /Charge/Unit etc.
5	Type of registration	Tax Deductor <input type="radio"/> Tax Collector <input type="radio"/>
6.	Government (Centre / State/Union Territory)	Center <input type="radio"/> State/UT <input type="radio"/>
7.	Date of liability to deduct/collect tax	DD/MM/YYYY

8.	(a) Address of principal place of business						
Building No./Flat No.		Floor No.					
Name of the Premises/Building		Road/Street					
City/Town/Locality/Village		District					
Block/Taluka							
Latitude		Longitude					
State		PIN Code					
(b) Contact Information							
Office Email Address			Office Telephone number				
Mobile Number			Office Fax Number				
(c)	Nature of possession of premises						
	Own	Leased	Rented	Consent	Shared	Others(specify)	
9.	Have you obtained any other registrations under Goods and Services Tax in the same State?		Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	
10	If Yes, mention Goods and Services Tax Identification Number						
11	IEC (Importer Exporter Code), if applicable						
12	Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax						
Particulars							
Name		First Name		Middle Name		Last Name	
Father's Name							
Photo							
Date of Birth		DD/MM/YYYY		Gender		<Male, Female, Other>	
Mobile Number		Email address					
Telephone No. with STD							
Designation /Status		Director Identification Number (if any)					
Permanent Account Number		Aadhaar Number					
Are you a citizen of India?		Yes / No		Passport No. (in case of Foreigners)			
Residential Address							

Building No/Flat No		Floor No	
Name of the Premises/Building		Locality/Village	
State		PIN Code	

[12A. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
--	--

Details of Bank Account 1

Account Number																	
Type of Account												IFSC					
Bank Name																	
Branch Address	To be auto-populated (Edit mode)																

Note-Add more bank accounts]¹⁰

13. Details of Authorised Signatory

Checkbox for Primary Authorised Signatory

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

Residential Address (Within the Country)			
Building No/Flat No		Floor No	

¹⁰Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
State		PIN Code	
Block/Taluka			

Note – Add more ...

14.	<p>Consent</p> <p><i>I on behalf of the holder of Aadhar number <pre-filled based on Aadhar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i></p>
15.	<p>Verification</p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom</i></p> <p style="text-align: right;">(Signature)</p> <p>Place: Name of DDO/ Person responsible for deducting tax/collecting tax/Authorised Signatory</p> <p>Date: _____ Designation _____</p>

List of documents to be uploaded (not applicable to a department or establishment of the Central Government or State Government or Local Authority or Governmental agencies):-

<p>Proof of Principal Place of Business:</p> <p>(a) For Own premises –</p> <p>Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises –</p> <p>A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above –</p> <p>A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p> <p>(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.</p> <p>(e) If the principal place of business is located in an Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to</p>
--

be uploaded.

Instructions for submission of application for registration as Tax Deductor/Tax Collector.

1. Enter name of Tax Deductor/Tax Collector as recorded on Tax Deduction and Collection Account Number/ Permanent Account Number of the Business. Tax Deduction and Collection Account Number/Permanent Account Number shall be verified with Income Tax database.
2. Provide Email Id and Mobile Number of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up of the application.
3. Person who is acting as DDO/ Person deducting/collecting tax can sign the application.
4. The application filed by undermentioned persons shall be signed digitally.

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above, e-Signature or any other mode as specified or as may be notified.

5. All information relating to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.
6. Status of the application filed online can be tracked on the Common portal.
7. No fee is payable for filing application for registration.
8. Authorised shall not be a minor.

FORM GST REG-08

[See rule 12(3)]

Reference No

Date:

To

Name:

Address:

Application Reference No. (ARN) (Reply)

Date:

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

This has reference to the show-cause notice issued vide Reference Number dated for cancellation of registration under the Act.

Whereas no reply to show cause notice has been filed; or
 Whereas on the day fixed for hearing you did not appear; or
 Whereas your reply to the notice to show cause and submissions made at the time of hearing have been examined. The undersigned is of the opinion that your registration is liable to be cancelled for the following reason(s).

- 1.
- 2.

The effective date of cancellation of registration is <<DD/MM/YYYY >>.

You are directed to pay the amounts mentioned below on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.
(This order is also available on your dashboard).

Head	Integrated tax	Central tax	State tax	UT Tax	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Signature
Name

Designation
Jurisdiction

FORM GST REG-09

[See rule 13(1)]

Application for Registration of Non Resident Taxable Person**Part -A**

State /UT –

District -

(i)	Legal Name of the Non-Resident Taxable Person	
(ii)	Permanent Account Number of the Non-Resident Taxable person, if any	
(iii)	Passport number, if Permanent Account Number is not available	
(iv)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(v)	Name of the Authorised Signatory (as per Permanent Account Number)	
(vi)	Permanent Account Number of the Authorised Signatory	
(vii)	Email Address of the Authorised Signatory	
(viii)	Mobile Number of the Authorised Signatory (+91)	
<i>Note- Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.</i>		

Part -B

1.	Details of Authorised Signatory (should be a resident of India)		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male / Female / Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Father's Name		
	Nationality		
	Aadhaar		
	Address of the Authorised signatory.		Address line 1
			Address Line 2
			Address line 3

2.	Period for which registration is required	From		To				
		DD/MM/YYYY		DD/MM/YYYY				
3	Turnover Details	Estimated Turnover(Rs.)		Estimated Tax Liability (Net) (Rs.)				
		Intra- State	Inter –State	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
4	Address of Non-Resident taxable person in the Country of Origin							
	(In case of business entity - Address of the Office)							
	Address Line 1							
	Address Line 2							
	Address Line 3							
	Country (Drop Down)							
	Zip Code							
	E mail Address							
	Telephone Number							
5	Address of Principal Place of Business in India							
	Building No./Flat No.			Floor No.				
	Name of the Premises/Building			Road/Street				
	City/Town/Village/Locality			District				
	Block/Taluka							
	Latitude			Longitude				
	State			PIN Code				
	Mobile Number			Telephone Number				
	E mail Address			Fax Number with STD				
6	Details of Bank Account in India							
	Account Number			Type of account				
	Bank Name		Branch Address			IFSC		
7	Documents Uploaded <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</i>							
8	Declaration <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i>							
Signature								

	Place:	Name of Authorised Signatory
	Date:	Designation:

Note: Non-Resident taxable person is required to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

List of documents to be uploaded as evidence are as follows:-

1.	<p>Proof of Principal Place of Business:</p> <p>(a) For own premises –</p> <p>Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises –</p> <p>A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above –</p> <p>A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
2.	<p>Proof of Non-resident taxable person:</p> <p>Scanned copy of the passport of the Non -resident taxable person with VISA details. In case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or it'sPermanent Account Number, if available.</p>
3	<p>Bank Account related proof:</p> <p>Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>
4	<p>Authorisation Form:-</p> <p>For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.)I/We --- (name)being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of (name of registered person)hereby solemnly affirm and declare that <<name of the authorised signatory, (status/designation)>> is hereby authorised, vide resolution no... dated..... (Copy submitted herewith), to act as an authorised signatory for the business <<Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us. Signature</p> <p style="text-align: right;">Name:</p> <p style="text-align: right;">Designation/Status:</p>

	(Name of the proprietor/Business Entity)
	Acceptance as an authorised signatory Acceptance as an authorised signatory
	<p>I <<(Name of the authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.</p> <p style="text-align: center;">Signature of Authorised Signatory</p> <p>Place:</p> <p>Date: Designation/Status:</p>

Instructions for submission of application for registration as Non-Resident Taxable Person.

1. Enter Name of the applicant Non-Resident taxable person as recorded on Passport.
2. The applicant shall apply at least **Five** days prior to commencement of the business at the common portal.
3. The applicant needs to provide Email Id and Mobile Number for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
4. The applicant needs to upload the scanned copy of the declaration signed by the Proprietor/all Partners /Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.
5. The application filed by the under-mentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or as may be notified

6. All information related to Permanent Account Number, Aadhaar, shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all filled up information.
7. Status of the application filed online can be tracked on the common portal.
8. No fee is payable for filing application for registration
9. Authorised signatory shall be an Indian national and shall not be a minor.

FORM GST REG-10¹¹

[See rule 14(1)]

Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.

Part –A

(i)	Legal name of the person	
(ii)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(iii)	Name of the Authorised Signatory	
(iv)	Email Address of the Authorised Signatory	
(v)	Name of the representative appointed in India, if any	
	(a) Permanent Account Number of the representative in India	
	(b) Email Address of the representative in India	
	(c) Mobile Number of the representative in India (+91)	
Note- Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.		

Part -B

1.	Details of Authorised Signatory		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male / Female / Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Father's Name		
	Nationality		
	Aadhaar, if any		

¹¹ Substituted vide Notf no. 75/2017-CT dt 29.12.2017

	Address of the Authorised Signatory		Address line 1			
			Address line 2			
			Address line 3			
2.	Date of commencement of the online service in India.		DD/MM/YYYY			
3	Uniform Resource Locators (URLs) of the website through which taxable services are provided: 1. 2. 3...					
4	Jurisdiction	Center	Bengaluru	West,	CGST	Commissionerate
5	Details of Bank Account of representative in India(if appointed)					
	Account Number		Type of account			
	Bank Name		Branch Address		IFSC	
6	Documents Uploaded <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</i>					
7	<p>Declaration <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p> <p><i>I, _ hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-assesse online recipient located in taxable territory and deposit the same with Government of India. Signature</i></p> <p>Place: _____ Name of Authorised Signatory:</p> <p>Date: _____ Designation:</p>					

Note: Applicant will require to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

List of documents to be uploaded as evidence are as follows:-

1.	<p>Proof of Place of Business of representative in India, if any:</p> <p>(a) For own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>					
2.	<p>Proof of :</p> <p>Scanned copy of the passport of the Non -resident tax payer with VISA details. In case of Company/Society/LLP/FCNR/ etc. person who is holding power of attorney with authorisation letter.</p> <p>Scanned copy of Certificate of Incorporation if the Company is registered outside India or in India</p> <p>Scanned copy of License is issued by origin country</p> <p>Scanned copy of Clearance certificate issued by Government of India</p>					
3	<p>Bank Account Related Proof:</p> <p>Scanned copy of the first page of Bank passbook / one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.</p>					
4.	<p>Scanned copy of documents regarding appointment as representative in India, if applicable</p>					
5.	<p>AuthorisationForm:-</p> <p>For Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory)</p> <p>I ---(Managing Director/Whole Time Director/CEO or Power of Attorney holder) hereby solemnly affirm and declare that <<name of the authorised signatory>> to act as an authorised signatory for the business << Name of the Business>> for which application for registration is being filed/ is registered under the Central Goods and Service Tax Act, 2017.</p> <p>All his actions in relation to this business will be binding on me/ us.</p> <p>Signatures of the persons who is in charge.</p> <table border="0" data-bbox="320 1630 1225 1664"> <tr> <td>S. No.</td> <td>Full Name</td> <td>Designation/Status</td> <td>Signature</td> </tr> </table> <p>1.</p> <p>Acceptance as an authorised signatory</p> <table border="1" data-bbox="320 1749 1385 1989"> <tr> <td> <p>I <<(Name of authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.</p> <p>Signature of Authorised Signatory Place (Name)</p> <p>Date: Designation/Status</p> </td> </tr> </table>	S. No.	Full Name	Designation/Status	Signature	<p>I <<(Name of authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.</p> <p>Signature of Authorised Signatory Place (Name)</p> <p>Date: Designation/Status</p>
S. No.	Full Name	Designation/Status	Signature			
<p>I <<(Name of authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.</p> <p>Signature of Authorised Signatory Place (Name)</p> <p>Date: Designation/Status</p>						

1. If authorised signatory is not based in India, authentication through digital signature certificate shall not be mandatory for such persons. The authentication will be done through Electronic Verification Code (EVC).
2. Appointed representative in India shall have the meaning as specified under section 14 of Integrated Goods and Services Tax Act, 2017.

FORM GST REG-11*[See rule 15(1)]***Application for extension of registration period by casual / non-resident taxable person**

1.	GSTIN						
2.	Name (Legal)						
3.	Trade Name, if any						
4.	Address						
5.	Period of Validity (original)		From		To		
			DD/MM/YYYY		DD/MM/YYYY		
6.	Period for which extension is requested.		From		To		
			DD/MM/YYYY		DD/MM/YYYY		
7.	Turnover Details for the extended period (Rs.)		Estimated Tax Liability (Net) for the extended period (Rs.)				
	Inter- State	Intra-State	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
8.	Payment details						
	Date	CIN	BRN		Amount		
9.	Declaration - <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i>						
Signature							
Place:			Name of Authorised Signatory:				
Date:			Designation / Status:				

Instructions for submission of application for extension of validity

1. The application can be filed online before the expiry of the period of validity.
2. The application can only be filed when advance payment is made.
3. After successful filing, Application Reference Number will be generated which can be used to track the status of the application.

FORM GST REG-12*[See rule 16(1)]*

Reference Number -

Date:

To

(Name):

(Address):

Temporary Registration Number

Order of Grant of Temporary Registration/ Suo Moto Registration

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

Details of person to whom temporary registration granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	Building No./ Flat No.
		Floor No.
		Name of Premises/ Building
		Road/ Street
		Town/City/Locality/ Village
		Block / Taluka
		District
		State
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./ Passport No./Driving License No./ Aadhaar No./ Other)	
10.	Reasons for temporary registration	

11.	Effective date of registration / temporary ID	
12.	Registration No. / Temporary ID	

(Upload of Seizure Memo / Detention Memo / Any other supporting documents)

<<You are hereby directed to file application for proper registration within 90 days of the issue of this order>>

Signature

Place

<< Name of the Officer>>:

Date:

Designation/ Jurisdiction:

Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.

[13. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
--	--

Details of Bank Account 1

Account Number															
Type of Account											IFSC				
Bank Name															
Branch Address	To be auto-populated (Edit mode)														

Note-Add more bank accounts]¹²

¹²Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

FORM GST REG-13*[See Rule 17]***Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/
Embassies /others**

State /UT –

District –

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2.	Country			
2A.	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Letter No.	Date	
3.	Notification details	Notification No.	Date	
4.	Address of the entity in [respect of which the centralized UIN is sought] ¹³			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		

¹³Substituted for "State" vide Notf no. 75/2017-CT dt 29.12.2017

	Contact Information			
	Email Address		Telephone number	
	Fax Number		Mobile Number	
7.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No.			
	Designation /Status		Director Identification Number (if any)	
	PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	
8	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			

9.	<p>Documents Uploaded</p> <p><i>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.</i></p> <p>Or</p> <p><i>The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.</i></p>
11.	<p>Verification</p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>

Place: (Signature)

Date:

Name of Authorized Person:

Or

(Signature)

Place:

Name of Proper Officer:

Date:

Designation:

Jurisdiction:

Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically [or otherwise]¹⁴.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the “Authorised Signatory details” in the application.
- PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.

¹⁴Inserted vide Notf no. 75/2017-CT dt 29.12.2017

FORM GST REG-14*[See rule 19(1)]***Application for Amendment in Registration Particulars****(For all types of registered persons)**

1. GSTIN/UIN			
2. Name of Business			
3. Type of registration			
4. Amendment summary			
Sr. No	Field Name	Effective Date (DD/MM/YYYY)	Reasons(s)
5. List of documents uploaded			
(a)			
(b)			
(c)			
...			
6. Declaration			
<i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom</i>			
Signature			
Place:		Name of Authorised Signatory	
Date: Designation / Status:			

Instructions for submission of application for amendment

1. Application for amendment shall be submitted online.
2. Changes relating to - Name of Business, Principal Place of Business, additional place(s) of business and details of partners or directors, karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business which does not warrant cancellation of registration, are core fields which shall be approved by the Proper Officer after due verification.
3. For amendment in Non-Core fields, approval of the Proper Officer is not required.
4. Where a change in the constitution of any business results in change of the Permanent Account Number of a registered person, the said person shall be required to apply for fresh registration.
5. Any change in the mobile number or the e-mail address of authorised signatory as amended from time to time, shall be carried out only after online verification through the common portal.
6. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Application Reference Number (ARN) will be generated after successful validation of necessary field.
7. Status of the application can be tracked on the common portal.
8. No fee is payable for submitting application for amendment.
9. Authorised signatory shall not be a minor.

FORM GST REG-15

[See rule 19(1)]

Reference Number - <<>>

Date – DD/MM/YYYY

To

(Name)

(Address)

Registration Number (GSTIN / UIN)

Application Reference No. (ARN)

Dated – DD/MM/YYYY

Order of Amendment

This has reference to your application number----- dated ---- regarding amendment in registration particulars. Your application has been examined and the same has been found to be in order. The amended certificate of registration is available on your dashboard for download.

Signature

Name
Designation

Jurisdiction

Date

Place

FORM GST REG-16

[See rule 20]

Application for Cancellation of Registration

1	GSTIN				
2	Legal name				
3	Trade name, if any				
4	Address of Principal Place of Business				
5	Address for future correspondence (including email, mobile telephone, fax)	Building No./ Flat No.		Floor No.	
		Name of Premises/ Building		Road/ Street	
		City/Town/ Village		District	
		Block/Taluka			
		Latitude		Longitude	
		State		PIN Code	
		Mobile (with country code)		Telephone	
		email		Fax Number	
6.	Reasons for Cancellation (Select one)	<ul style="list-style-type: none"> ○ Discontinuance /Closure of business ○ Ceased to be liable to pay tax ○ Transfer of business on account of amalgamation, merger/demerger, sale, lease or otherwise disposed of etc. ○ Change in constitution of business leading to change in Permanent Account Number ○ Death of Sole Proprietor ○ Others (specify) 			
7.	In case of transfer, merger of business [and change in constitution leading to change in PAN] ¹⁵ , particulars of registration of entity in which merged, amalgamated, transferred, etc.				
(i)	Goods and Services Tax Identification Number				
(ii)	(a) Name (Legal)				
	(b) Trade name, if any				
(iii)	Address of Principal	Building No./ Flat No.		Floor No.	

¹⁵Inserted vide Notf no. 60/2018 – CT dated 30.10.2018

	Place of Business	Name of Premises/ Building		Road/ Street				
		City/Town/ Village		District				
		Block/Taluka						
		Latitude		Longitude				
		State		PIN Code				
		Mobile (with country code)		Telephone				
		email		Fax Number				
8.	Date from which registration is to be cancelled.		<DD/MM/YYYY>					
9	Particulars of last Return Filed							
(i)	Tax period							
(ii)	Application Reference Number							
(iii)	Date							
10.	Amount of tax payable in respect of inputs/capital goods held in stock on the effective date of cancellation of registration.							
	Description	Value of Stock (Rs.)	Input Tax Credit/ Tax Payable (whichever is higher) (Rs.)					
			Central Tax	State Tax	UT Tax	Integrated Tax	Cess	
			Inputs					
			Inputs contained in semi-finished goods					
			Inputs contained in finished goods					
			Capital Goods/Plant and machinery					
			Total					
11.	<u>Details of tax paid, if any</u>							
Payment from Cash Ledger								
	Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess	
	1.							
	2.							
		Sub-Total						
Payment from ITC Ledger								
	Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess	
	1.							
	2.							
		Sub-Total						
	Total Amount of Tax Paid							
12.	Documents uploaded							
13.	Verification							
I/We<> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.								
Signature of Authorised Signatory								

Place	Name of the Authorised Signatory
Date	Designation / Status

Instructions for filing of Application for Cancellation

- A registered person seeking cancellation of his registration shall electronically submit an application including details of closing stock and liability thereon along with relevant documents, on common portal.
- The following persons shall digitally sign application for cancellation, as applicable:

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors/ Chief Executive Officer
Public Limited Company	Managing / Whole-time Directors/ Chief Executive Officer
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Directors/ Chief Executive Officer
Unlimited Company	Managing / Whole-time Directors/ Chief Executive Officer
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others	Person In charge

In case of death of sole proprietor, application shall be made by the legal heir / successor [~~manually~~]¹⁶ before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after that the new entity is registered.

Before applying for cancellation, please file **your tax return due** for the tax period in which the effective date of surrender of registration falls [or furnish an application to the effect that no taxable supplies have been made during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration)]¹⁷.

¹⁶Omitted vide Notf no. 60/2018 – CT dated 30.10.2018

¹⁷Inserted vide Notf no. 60/2018 – CT dated 30.10.2018

- Status of the Application may be tracked on the common portal.
- No fee is payable for filing application for cancellation.
- After submission of application for cancellation of registration, the registered person shall make payment, if not made at the time of this application, and shall furnish final return as provided in the Act.
- The registered person may also update his contact address and update his mobile number and e mail address.

FORM GST REG -17

[See rule 22(1)]

Reference No. -

<< Date >>

To

Registration Number (GSTIN/UIN)

(Name)

(Address)

Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons: -

1

2

3

....

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice .

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Place:

Date:

Signature

< Name of the Officer >

Designation

Jurisdiction

[Note: - Your registration stands suspended with effect from ----- (date).] ¹⁸

¹⁸Inserted vide Notf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

FORM GST REG-18*[See rule 22(2)]***Reply to the Show Cause Notice issued for cancellation for registration**

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p>Signature of Authorised Signatory</p> <p style="text-align: center;">Name</p> <p>Designation/Status</p> <p>Place</p> <p>Date</p>			

FORM GST REG-19

[See rule 22(3)]

Reference No. -

Date

To

Name

Address

GSTIN / UIN

Application Reference No. (ARN)

Date

Order for Cancellation of Registration

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

- Whereas no reply to notice to show cause has been submitted; or
- Whereas on the day fixed for hearing you did not appear; or
- Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your registration is liable to be cancelled for following reason(s).

- 1.
- 2.

The effective date of cancellation of your registration is <<DD/MM/YYYY >>.

Determination of amount payable pursuant to cancellation:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

The amounts determined as being payable above are without prejudice to any amount that may be found to be payable you on submission of final return furnished by you.

You are required to pay the following amounts on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Place:

Date:

Signature
< Name of the Officer >
Designation
Jurisdiction

FORM GST REG-20¹⁹
[See rule 22(4)]

Reference No. -

Date -

To

Name

Address

GSTIN/UIN

Show Cause Notice No.

Date-

Order for dropping the proceedings for cancellation of registration

This has reference to your reply filed vide ARN ----- dated ----- in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

<<text>>

or

The above referred show cause notice was issued for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Central Goods Services Tax Act, 2017. As you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made full payment of tax along with applicable interest and late fee, the proceedings initiated for cancellation of registration are hereby dropped.

Signature

< Name of the Officer >

Designation

Jurisdiction

Place:

Date:

[Note: - Suspension of registration stands revoked with effect from ----- (date).]²⁰

¹⁹ As substituted vide Notf no. 39/2018-CT, dt. 04.09.2018

FORM GST REG-21*[See rule 23(1)]***Application for Revocation of Cancellation of Registration**

1.	GSTIN (cancelled)					
2.	Legal Name					
3.	Trade Name, if any					
4.	Address (Principal place of business)					
5.	Cancellation Order No.		Date –			
6.	Reason for cancellation					
7.	Details of last return filed					
	Period of Return		Application Reference Number		Date of filing	DD/MM/YYYY Y
8.	Reasons for revocation of cancellation		Reasons in brief. (Detailed reasoning can be filed as an attachment)			
9.	Upload Documents					
10.	<p>Verification</p> <p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory Full Name (first name, middle, surname) Designation/Status</p> <p>Place Date</p>					

Instructions for submission of application for revocation of cancellation of registration

- A person, whose registration is cancelled by the proper officer on his own motion, may apply for revocation of cancellation of registration, within thirty days from the date of service of the order of cancellation of registration [or within such time period as extended by the Additional Commissioner or the Joint Commissioner or Commissioner, as the case may be, in exercise of the powers provided under proviso to sub-section (1) of section 30,]²¹ at the common portal No application for revocation shall be submitted if the registration has been cancelled for the failure to furnish returns unless such returns are furnished and any amount due as tax in terms of such returns has been paid along with any amount payable towards interest, penalty and late fee payable in respect of the said returns.

²⁰Inserted vide Notf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

²¹ Inserted vide Notf no. 15/2021-CT dt. 18.05.2021

- Any change in the mobile number or the e-mail address of authorised signatory submitted as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided
- Status of the application can be tracked on the common portal.
- No fee is payable for filing application for revocation of cancellation.

FORM GST REG-22

[See rule 23(2)]

Reference No. -

Date

To

GSTIN/UIN

(Name of Taxpayer)

(Address)

Application Reference No. (ARN)

Date

Order for revocation of cancellation of registration

This has reference to your application dated DD/MM/YYYY for revocation of cancellation of registration. Your application has been examined and the same has been found to be in order. Accordingly, your registration is restored.

Signature
Name of Proper
officer
(Designation)
Jurisdiction –

Date
Place

FORM GST REG-23

[See rule 23(3)]

Reference Number : Date

To

Name of the Applicant/ Taxpayer

Address of the Applicant/Taxpayer

GSTIN

Application Reference No. (ARN):

Dated

Show Cause Notice for rejection of application for revocation of cancellation of registration

This has reference to your application dated DD/MM/YYYY regarding revocation of cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

1.

2.

3.

...

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated day or you fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name of the Proper Officer

Designation

Jurisdiction

FORM GST REG-24*[See rule 23(3)]***Reply to the notice for rejection of application for revocation of cancellation of registration**

1.	Reference No. of Notice		Date	
2.	Application Reference No. (ARN)		Date	
3.	GSTIN, if applicable			
4.	Information/reasons			
5.	List of documents filed			
6.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name Place Designation/Status Date			



Government of India

FORM GST REG-25

[See rule 24(1)]

Certificate of Provisional Registration

1.	GSTIN	
2.	Permanent Account Number	
3.	Legal Name	
4.	Trade Name	
5.	Registration Details under Existing Law	
	Act	Registration Number
(a)		
(b)		
(c)		
Date	<Date of creation of Certificate>	

This is a Certificate of Provisional Registration issued under the provisions of the Act.

FORM GST REG-26*[See rule 24(2)]*

Application for Enrolment of Existing Taxpayer			
Taxpayer Details			
1. Provisional ID			
2. Legal Name (As per Permanent Account Number)			
3. Legal Name (As per State/Center)			
4. Trade Name, if any			
5. Permanent Account Number of Business			
6. Constitution			
7. State			
7A Sector, Circle, Ward, etc. as applicable			
7B. Center Jurisdiction			
8. Reason of liability to obtain Registration		Registration under earlier law	
9. Existing Registrations			
Sr. No.	Type of Registration	Registration Number	Date of Registration
1	TIN Under Value Added Tax		
2	Central Sales Tax Registration Number		
3	Entry Tax Registration Number		
4	Entertainment Tax Registration Number		
5	Hotel And Luxury Tax Registration Number		
6	Central Excise Registration Number		
7	Service Tax Registration Number		
8	Corporate Identify Number/Foreign Company Registration		
9	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		
10	Import/Exporter Code Number		
11	Registration Under Duty Of Excise On Medicinal And Toiletry Act		

12	Others (Please specify)		
10. Details of Principal Place of Business			
Building No. /Flat No.		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude		Longitude	
Contact Information			
Office Email Address		Office Telephone Number	
Mobile Number		Office Fax No	
10A. Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
10B. Nature of Business Activities being carried out			
Factory / Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business <input type="radio"/>	Warehouse/Depot <input type="radio"/>
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>
Service Recipient <input type="radio"/>	EOU/ STP/ EHTP <input type="radio"/>	SEZ <input type="radio"/>	Input Service Distributor (ISD) <input type="radio"/>
Works Contract <input type="radio"/>	Others (Specify) <input type="radio"/>		
11. Details of Additional Places of Business			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude (Optional)		Longitude(Optional)	
Contact Information			
Office Email Address		Office Telephone Number	
Mobile Number		Office Fax No	
11A.Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
11B.Nature of Business Activities being carried out			
Factory / Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business <input type="radio"/>	Warehouse/Depot <input type="radio"/>
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>
Service Recipient <input type="radio"/>	EOU/ STP/ EHTP <input type="radio"/>	SEZ <input type="radio"/>	Input Service Distributor (ISD) <input type="radio"/>
Works Contract <input type="radio"/>	Others (Specify) <input type="radio"/>		
Add More -----			
12. Details of Goods/ Services supplied by the Business			

Sr. No.	Description of Goods				HSN Code
Sr. No.	Description of Services				HSN Code
13. Total Bank Accounts maintained by you for conducting Business					
Sr. No.	Account Number	Type of Account	IFSC	Bank Name	Branch Address
14. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.					
Name		<First Name>	<Middle Name>	<Last Name>	<Photo>
Name of Father/Husband		<First Name>	<Middle Name>	<Last Name>	
Date of Birth	DD/ MM/ YYYY	Gender		<Male, Female, Other>	
Mobile Number			Email Address		
Telephone Number					
Identity Information					
Designation		Director Identification Number			
Permanent Account Number		Aadhaar Number			
Are you a citizen of India?		<Yes/No>	Passport Number		
Residential Address					
Building No/Flat No			Floor No		
Name of the Premises/Building			Road/Street		
Locality/Village			District		
State			PIN Code		
15. Details of Primary Authorised Signatory					
Name		<First Name>	<Middle Name>	<Last Name>	<Photo>
Name of Father/Husband		<First Name>	<Middle Name>	<Last Name>	
Date of Birth		DD / MM / YYYY	Gender	<Male, Female, Other>	
Mobile Number			Email Address		
Telephone Number					

Identity Information			
Designation		Director Identification Number	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	<Yes/No>	Passport Number	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Add More ---			
List of Documents Uploaded			
<i>A customized list of documents required to be uploaded as per the field values in the form should be auto-populated with provision to upload relevant document against each entry in the list. (Refer instruction)</i>			
16. Aadhaar Verification			
I on behalf of the holders of Aadhaar numbers provided in the form, give consent to “Goods and Services Tax Network” to obtain details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.			
17. Declaration			
I, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.			
Digital Signature/E-Sign			
Name of the Authorised Signatory		Place	
Designation of Authorised Signatory		Date	

Instructions for filing of Application for enrolment

1. Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the Income-tax Act, 1961 (Act 43 of 1961) shall enroll on the common portal by validating his e-mail address and mobile number.
2. Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:
3. Authorisation Form:-

For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:

Declaration for Authorised Signatory (Separate for each signatory)

I ---

(Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc)

1. << Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc>>

2.

3.

hereby solemnly affirm and declare that <<name of the authorised signatory>> to act as an authorised signatory for the business <<Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed/ is registered under the Central Goods and Service Tax Act, 2017.

All his actions in relation to this business will be binding on me/ us.

Signatures of the persons who are Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

S. No.	Full Name	Designation/Status	Signature
--------	-----------	--------------------	-----------

1.

2.

Acceptance as an authorised signatory

I <<(Name of the authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.
--

Signature of Authorised Signatory

Designation/Status

Date

Place

Instructions for filing online form

- Enter your Provisional ID and password as provided by the State/Commercial Tax/Central Excise/Service Tax Department for log in on the GST Portal.
- Correct Email address and Mobile number of the Primary Authorised Signatory are to be provided. The Email address and Mobile Number would be filled as contact information of the Primary Authorised Signatory.
- E mail and Mobile number to be verified by separate One Time Passwords. Taxpayer shall change his user id and password after first login.
- Taxpayer shall require to fill the information required in the application form related details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees, Principal Place of Business and details in respect of Authorised signatories.
- Information related to additional place of business, Bank account, commodity in respect of goods and services dealt in (top five) are also required to be filled.
- Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case he/she declares a person as Authorised Signatory as per Annexure specified. Documents required to be uploaded as evidence are as follows:-

1.	<p>Photographs wherever specified in the Application Form (maximum 10)</p> <p>Proprietary Concern – Proprietor</p> <p>Partnership Firm / Limited Liability Partnership – Managing/ Authorised</p> <p>Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted)</p> <p>Hindu Undivided Family – Karta</p> <p>Company – Managing Director or the Authorised Person</p> <p>Trust – Managing Trustee</p> <p>Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted)</p> <p>Local Body – Chief Executive Officer or his equivalent</p> <p>Statutory Body – Chief Executive Officer or his equivalent</p> <p>Others – Person in Charge</p>
2.	<p>Constitution of business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others etc.</p>
3.	<p>Proof of Principal/Additional Place of Business:</p> <p>(a) For Own premises –</p> <p>Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises –</p> <p>A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above –</p> <p>A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
4	<p>Bank Account Related Proof:</p> <p>Scanned copy of the first page of Bank passbook / one page of Bank Statement</p> <p>Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.</p>
5	<p>For each Authorised Signatory: Letter of Authorisation or copy of Resolution of the Managing Committee or Board of Directors to that effect as specified.</p>

- After submitting information electronic signature shall be required. Following person can electronically sign application for enrolment:-

Constitution of Business	Person who can digitally sign the application
--------------------------	---

Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer
Public Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director and Managing Director/Whole Time Director/ Chief Executive Officer
Unlimited Company	Managing/ Whole-time Director and Managing Director/Whole Time Director/ Chief Executive Officer
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others	Person In charge

- Application is required to be mandatorily digitally signed as per following :-

Sl. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) Class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature

Note :- 1. Applicant shall require to register their DSC on common portal.

2. e-Signature facility will be available on the common portal for Aadhar holders.

All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number, Limited Liability Partnership Identification Number shall be online validated by the system and Acknowledgment Reference Number will be generated after successful validation of all the filled up information.

Status of the online filed Application can be tracked on the common portal.

1. Authorised signatory should not be minor.
2. No fee is applicable for filing application for enrolment.

Acknowledgement

Enrolment Application - Form GST- has been filed against Application Reference Number (ARN) <.....>.	
Form Number	: <.....-.....>
Form Description:	<Application for Enrolment of Existing Taxpayers>
Date of Filing	: <DD/MM/YYYY>
Taxpayer Trade Name	: <Trade Name>
Taxpayer Legal Name	: <Legal Name as shared by State/Center>
Provisional ID Number	: <Provisional ID Number>

It is a system generated acknowledgement and does not require any signature

FORM GST REG-27

[See rule – 24(3)]

Reference No. <<Date-DD/MM/YYYY>>
To
Provisional ID
Name
Address

Application Reference Number(ARN) <> Dated<DD/MM/YYYY>

Show Cause Notice for cancellation of provisional registration

This has reference to your application dated ----- . The application has been examined and the same has not been found to be satisfactory for the following reasons:-

- 1
- 2
- ...

You are hereby directed to show cause as to why the provisional registration granted to you shall not be cancelled.

Signature

Name of the Proper Officer
Designation
Jurisdiction

Date
Place

FORM GST REG-28

[See rule 24(3)]

Reference No. -

<< Date-DD/MM/YYYY>>

To
Name
Address
GSTIN /Provisional ID

Application Reference No. (ARN)

Dated – DD/MM/YYYY

Order for cancellation of provisional registration

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

Whereas no reply to notice to show cause has been submitted; or
 Whereas on the day fixed for hearing you did not appear; or
 Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your provisional registration is liable to be cancelled for following reason(s).

- 1.
- 2.

Determination of amount payable pursuant to cancellation of provisional registration:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

You are required to pay the following amounts on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Place:					
Date:				Signature	
				< Name of the Officer>	
		Designation			
					Jurisdiction

FORM GST REG-29

[See rule 24(4)]

[APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS]²²**Part A**

(i) [GSTIN] ²³			
(ii) Email ID			
(iii) Mobile Number			
Part B			
1. Legal Name (As per Permanent Account Number)			
2. Address for correspondence			
Building No./ Flat No.		Floor No.	
Name of Premises/ Building		Road/ Street	
City/Town/ Village/Locality		District	
Block/Taluka			
State		PIN	
3. Reason for Cancellation			
4. Have you issued any tax invoice during GST regime? YES <input type="checkbox"/> NO <input type="checkbox"/>			
5. Declaration			
(i) I <Name of the Proprietor/Karta/Authorised Signatory>, being <Designation> of <Legal Name (> do hereby declare that I am not liable to registration under the provisions of the Act.			
6. Verification			
I<>hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed.			
Aadhaar Number		Permanent Account Number	
Signature of Authorised Signatory			
Full Name			
Designation / Status			
Place			

²²Substituted vide Notf no. 36/2017- CT dt29.09.2017 for “APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION”²³Substituted vide Notf no. 36/2017- CT dt29.09.2017 for “Provisional ID”

Date	DD/MM/YYYY
------	------------

FORM GST REG-30

[See rule 25]

Form for Field Visit Report
Center Jurisdiction (Ward/Circle/Zone)

Name of the Officer:-<< to be prefilled>>	
Date of Submission of Report:-	
Name of the taxable person	
GSTIN/UIN –	
Task Assigned by:-< Name of the Authority- to be prefilled>	
Date and Time of Assignment of task:-< System date and time>	

Sr. No.	Particulars	Input
1.	Date of Visit	
2.	Time of Visit	
3.	Location details :	
	Latitude	Longitude
	North – Bounded By	South – Bounded By
	West – Bounded By	East – Bounded By
4.	Whether address is same as mentioned in application.	Y / N
5.	Particulars of the person available at the time of visit	
(i)	Name	
(ii)	Father’s Name	
(iii)	Residential Address	
(iv)	Mobile Number	
(v)	Designation / Status	
(vi)	Relationship with taxable person, if applicable.	
6.	Functioning status of the business	Functioning - Y / N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	
	Covered Space Area (in sq m.) - (approx.)	
	Floor on which business premises located	
8.	Documents verified	Yes/No
9.	Upload photograph of the place with the person who is present at the place where site verification is conducted.	
10.	Comments (not more than < 1000 characters> Signature Place: Date: Jurisdiction:	
		Name of the Officer: Designation:

[FORM GST REG – 31]²⁴

[See rule 21A]

Reference No.

Date: <DD><MM><YYYY>

To,

GSTIN

Name:

Address:

Intimation for suspension and notice for cancellation of registration

In a comparison of the following, namely,

- (i) returns furnished by you under section 39 of the Central Goods and Services Tax Act, 2017;
- (ii) outwards supplies details furnished by you in **FORM GSTR-1**;
- (iii) auto-generated details of your inwards supplies

for the period _____ to _____;

- (iv) (specify)

and other available information, the following discrepancies/ anomalies have been revealed:

- Observation 1
- Observation 2
- Observation 3

(details to be filled based on the criteria relevant for the taxpayer).

2. These discrepancies/anomalies prima facie indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017 and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.

3. Considering that the above discrepancies/anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of sub-rule (2A) of rule 21 A.

²⁴ Inserted vide Notf no.94/2020 – CT dt. 22.12.2020

4. You are requested to submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy/ anomaly. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.

5. The suspension of registration shall be lifted on satisfaction of the jurisdictional officer with the reply along with documents furnished by you, and any further verification as jurisdictional officer considers necessary.

6. You may please note that your registration may be cancelled in case you fail to furnish a reply within the prescribed period or do not furnish a satisfactory reply.

Name:

Designation:

NB: This is a system generated notice and does not require signature by the issuing authority.”.

FORM GST ITC-01

[See rule 40(1)]

Declaration for claim of input tax credit under sub-section (1) of section 18

Claim made under	
Section 18 (1)(a)	<input type="checkbox"/>
Section 18 (1)(b)	<input type="checkbox"/>
Section 18 (1)(c)	<input type="checkbox"/>
Section 18 (1)(d)	<input type="checkbox"/>

1.	GSTIN	
2.	Legal name	
3.	Trade name, if any	
4.	Date from which liability to pay tax arises under section 9, except section 9 (3) and section 9 (4) [For claim under section 18 (1)(a) and section 18 (1)(c)]	
5.	Date of grant of voluntary registration [For claim made under section 18 (1)(b)]	
6.	Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]	

7. Claim under section 18 (1) (a) or section 18 (1)(b)

Details of stock of inputs and inputs contained in semi-finished goods or finished goods on which ITC is claimed

Sr.	GSTIN/ Registrati	Invoice *	Description of inputs held in	Unit Quantity	Quantit y	Value (As adjusted by	Amount of ITC claimed (Rs.)
-----	----------------------	-----------	----------------------------------	------------------	--------------	--------------------------	-----------------------------

No.	on under CX/ VAT of supplier	No.	Date	stock, inputs contained in semi-finished or finished goods held in stock	Code (UQC)		debit note/credit note)	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
7 (a) Inputs held in stock												
7 (b) Inputs contained in semi-finished or finished goods held in stock												

*In case it is not feasible to identify invoice, the principle of first-in-firstout may be followed.

8. Claim under section 18 (1) (c) or section 18 (1)(d)

Details of stock of inputs, inputs contained in semi-finished goods or finished goods and capital goods on which ITC is claimed

Sr. No.	GSTIN/ Registrati on under CX/ VAT of supplier	Invoice *// Bill of entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, capital goods	Unit Quantity Code (UQC)	Qty	Value** (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					Central Tax	State Tax	UT Tax	Integr ated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
8 (a) Inputs held in stock												

8 (b) Inputs contained in semi-finished or finished goods held in stock												
8 (c) Capital goods in stock												

* In case it is not feasible to identify invoice, principle of first in and first out may be followed.

** The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

9. Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

a) Name of the Firm issuing certificate

b) Name of the certifying Chartered Accountant/Cost Accountant

c) Membership number

d) Date of issuance of certificate

e) Attachment (option for uploading certificate)

10. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory _____

Name

Designation/Status _____

Date ---dd/mm/yyyy

FORM GST ITC-02

[See rule – 41(1)]

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18

1.	GSTIN of transferor	
2.	Legal name of transferor	
3.	Trade name, if any	
4.	GSTIN of transferee	
5.	Legal name of transferee	
6.	Trade name, if any	

7. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3
Central Tax		
State Tax		
UT Tax		
Integrated Tax		
Cess		

8. Particulars of certifying Chartered Accountant or Cost Accountant

- a) Name of the Firm issuing certificate
- b) Name of the certifying Chartered Accountant/Cost Accountant
- c) Membership number
- d) Date of issuance of certificate to the transferor
- e) Attachment (option for uploading certificate)

9. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory _____

Name

Designation/Status _____

Date ---dd/mm/yyyy

[FORM GST ITC-02A

[See rule 41A]

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

1.	GSTIN of transferor	
2.	Legal name of transferor	
3.	Trade name of transferor, if any	
4.	GSTIN of transferee	
5.	Legal name of transferee	
6.	Trade name of transferee, if any	

7. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3
Central Tax		
State Tax		
UT Tax		
Integrated Tax		
Cess		

8. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory _____

Name _____

Designation/Status _____

Date---dd/mm/yyyy

Instructions:

1. Transferor refers to the registered person who has an existing registration in a State or Union territory.
2. Transferee refers to the place of business for which a separate registration has been obtained under rule 11.]²⁵

²⁵Inserted vide Notf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

FORM GST ITC-03

[See rule44(4)]

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4(a). Details of application filed to opt for composition scheme [applicable only for section 18 (4)]	(i) Application reference number (ARN)	
	(ii) Date of filing	
4(b). Date from which exemption is effective [applicable only for section 18 (4)]		

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

Sr. No.	GSTIN/Registration under CX/VAT of supplier	*Invoice /Bill of entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods	Unit Quantity Code (UQC)	Qty	Value** (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
5 (a) Inputs held in stock (where invoice is available)												

5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice available)												
5 (c) Capital goods held in stock (where invoice available)												
5 (d) Inputs held in stock and as contained in semi-finished /finished goods held in stock (where invoice not available)												
5 (e) Capital goods held in stock (where invoice not available)												

* (1) In case, it is not feasible to identify invoice, the principle of first in first out may be followed.

(2) If Invoice is not available for certain inputs or capital goods, the value shall be estimated based on prevailing market price

** [The value of capital goods shall be the invoice value reduced by 1/60th per month or part thereof from the date of invoice]²⁶

6. Amount of ITC payable and paid (based on table 5)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of ITC paid				
					Standard				
					Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10
1.	Central Tax		Cash Ledger						
			Credit Ledger						

²⁶ Substituted vide Notf no. 21/2018 dt 18.04.2018 for “The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice”

2.	State Tax		Cash Ledger						
			Credit Ledger						
3.	UT Tax		Cash Ledger						
			Credit Ledger						
4.	Integrated Tax		Cash Ledger						
			Credit Ledger						
5.	CESS		Cash Ledger						
			Credit Ledger						

7. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory _____

Name

Designation/Status _____

Date -dd/mm/yyyy

FORM GST ITC-04²⁷

[See rule 45(3)]

Details of goods/capital goods sent to job worker and received back

1. GSTIN -
2. (a) Legal name -
(b) Trade name, if any –
3. Period: Quarter - Year -

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

GSTIN / State in case of unregistered job worker	Challan No.	Challan date	Description of goods	UQC	Quantity	Taxable value	Type of goods (Inputs/capital goods)	Rate of tax (%)			
								Central tax	State/ UT tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12

5. Details of inputs/capital goods received back from job worker or sent out from business place of job work

(A) Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

²⁷Substituted vide Notf no. 39/2018-CT dt. 04.09.2018

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2*	3*	4	5	6	7*	8*	9	10	11

(B) Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2*	3*	4	5	6	7*	8*	9	10	11

(C) Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

GSTIN / State of job worker if	Invoice No. in case supplied	Invoice date in case supplied	Description of goods	UQC	Quantity	Original challan no. under which	Original challan date under which	Nature of job work done by job	Losses & wastes

unregistered	from premises of job worker issued by the Principal	from premises of job worker issued by the Principal				goods have been sent for job work	goods have been sent for job work	worker	UQC	Quantity
1	2	3	4	5	6	7*	8*	9	10	11

Instructions:

1. Multiple entry of items for single challan may be filled.
2. Columns (2) & (3) in Table (A) and Table (B) are mandatory in cases where fresh challan are required to be issued by the job worker. Otherwise, columns (2) & (3) in Table (A) and Table (B) are optional.
3. Columns (7) & (8) in Table (A), Table (B) and Table (C) may not be filled where one-to-one correspondence between goods sent for job work and goods received back after job work is not possible.

6. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place

Date

Signature

Name of Authorised Signatory

Designation /Status.....

FORM GST ENR-01*[See rule 58(1)]***Application for Enrolment under section 35(2)***[only for un-registered persons]*

1.	Name of the State					
2.	(a) Legal name					
	(b) Trade Name, if any					
	(c) PAN					
	(d) Aadhaar (applicable in case of proprietorship concerns only)					
3.	Type of enrolment					
	(i) Warehouse or Depot		(ii) Godown			
	(iii) Transport services		(iv) Cold Storage			
4.	Constitution of Business (Please Select the Appropriate)					
	(i) Proprietorship or HUF		(ii) Partnership			
	(iii) Company		(iv) Others			
5.	Particulars of Principal Place of Business					
(a)	<i>Address</i>					
	Building No. or Flat No.		Floor No.			
	Name of the Premises or Building		Road or Street			
	City or Town or Locality or Village		Taluka or Block			
	District					
	State		PIN Code			
	Latitude		Longitude			
(b)	<i>Contact Information (the email address and mobile number will be used for authentication)</i>					
	Email Address		Telephone STD			
	Mobile Number		Fax STD			
(c)	<i>Nature of premises</i>					
	Own	Leased	Rented	Consent	Shared	Others (specify)
6.	Details of additional place of business – Add for additional place(s) of business, if any(Fill up the same information as in item 5 [(a), (b), and (c)])					

7.	Consent
<p><i>I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i></p>	
<p>8. List of documents uploaded (Identity and address proof)</p>	
<p>9. Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p>Place: _____ Signature _____ Date: _____ Name of Authorised Signatory _____</p>	
<p>For Office Use:</p>	
Enrolment no	Date-

FORM GST ENR-02²⁸

[See Rule 58(1A)]

Application for obtaining unique common enrolment number

[Only for transporters registered in more than one State or Union Territory having the same PAN]

1.	(a) Legal name	
	(b) PAN	

2. Details of registrations having the same PAN

Sl. No	GSTIN	Trade Name	State/UT

3. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place:

Name of Authorised Signatory

.....

Date:

Designation/Status.....

For office use –

Enrolment no.-

Date -

²⁸Inserted vide Notf no. 28/2018-CT dt.19.06.2018

FORM GSTR-1

[See rule (59(1))]

Details of outward supplies of goods or services

Year				
Month				

1.		GSTIN																		
2.	(a)	Legal name of the registered person																		
	(b)	Trade name, if any																		
3.	(a)	Aggregate Turnover in the preceding Financial Year																		
	(b)	Aggregate Turnover - April to June, 2017																		

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount
in Rs. for
all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator										
4B. Supplies attracting tax on reverse charge basis										
4C. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)										
GSTIN of e-commerce operator										

5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess

1	2	3	4	5	6	7	8
5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)							
5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)							
GSTIN of e-commerce operator							

6. Zero rated supplies and Deemed Exports²⁹

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Central Tax			State / UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amount	Rate	Taxable value	Amount	Rate	Taxable value	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A. Exports															
6B. Supplies made to SEZ unit or SEZ Developer															
6C. Deemed exports															

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					

²⁹Substituted vide Notf no. 70/2017-CT dt 21.12.2017

7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS(operator wise, rate wise)						
GSTIN of e-commerce operator						
7B. Inter-State Supplies where invoice value is uptoRs 2.5 Lakh [Rate wise]						
7B (1). Place of Supply (Name of State)						
7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)						
GSTIN of e-commerce operator						

8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered persons			
8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers				Rate	Taxable Value	Amount				Place of supply		
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Value			Integrated Tax	Central Tax	State / UT Tax	Cess			
				No.	Date		No.	Date							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															
9B. Debit Notes/Credit Notes/Refund voucher [original]															
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

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10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised		<Month>			
10A. Intra-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					
10B. Inter-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
Place of Supply (Name of State)					
10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					

11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period

Rate	Gross Advance Received/adjusted	Place of supply	Amount					
			Integrated	Central	State/UT	Cess		
1	2	3	4	5	6	7		
I Information for the current tax period								
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)								
11A (1). Intra-State supplies(Rate Wise)								
11A (2). Inter-State Supplies(Rate Wise)								
11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7								
11B (1). Intra-State Supplies (Rate Wise)								
11B (2). Inter-State Supplies(Rate Wise)								
II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods[Furnish revised information]								
Month								
Amendment relating to information					11A(1)	11A(2)	11B(1)	11B(2)

Place
of Authorised Signatory

Signature
Name

Date
Designation /Status.....

Instructions –

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UIN: Unique Identity Number
 - c. UQC: Unit Quantity Code
 - d. HSN: Harmonized System of Nomenclature
 - e. POS: Place of Supply (Respective State)
 - f. B to B: From one registered person to another registered person
 - g. B to C: From registered person to unregistered person
2. The details in GSTR-1 should be furnished by 10th of the month succeeding the relevant tax period.
3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year. Quarterly turnover information shall not be captured in subsequent returns. Aggregate turnover shall be auto-populated in subsequent years.
4. Invoice-level information pertaining to the tax period should be reported for all supplies as under:
 - (i) For all B to B supplies (whether inter-State or intra-State), invoice level details, rate-wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these categories are to be furnished separately in the Table.
 - (ii) For all inter-State B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level details, rate-wise, should be uploaded in Table 5; and
 - (iii) For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies, rate-wise, should be uploaded in Table 7.
5. Table 4 capturing information relating to B to B supplies should:
 - (i) be captured in:
 - a. Table 4A for supplies relating to other than reverse charge/ made through e-commerce operator, rate-wise;
 - b. Table 4B for supplies attracting reverse charge, rate-wise; and
 - c. Table 4C relating to supplies effected through e-commerce operator attracting collection of tax at source under section 52 of the Act, operator wise and rate-wise.
 - (ii) Capture Place of Supply (PoS) only if the same is different from the location of the recipient.
6. Table 5 to capture information of B to C Large invoices and other information shall be similar to Table 4. The Place of Supply (PoS) column is mandatory in this table.
7. Table 6 to capture information related to:

- (i) Exports out of India
 - (ii) Supplies to SEZ unit/ and SEZ developer
 - (iii) Deemed Exports
8. Table 6 needs to capture information about shipping bill and its date. However, if the shipping bill details are not available, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment Table 9 in the tax period in which the details are available but before claiming any refund / rebate related to the said invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill.
 9. Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ on cover of a bill of entry shall be reported by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of IGST in respect of supply of services would, be created from this Table..
 10. In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank.
 11. Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under “0” tax amount heading in Table 6A and 6B.
 12. Table 7 to capture information in respect of taxable supply of:
 - (i) B to C supplies (whether inter-State or intra-State) with invoice value upto Rs 2,50,000;
 - (ii) Taxable value net of debit/ credit note raised in a particular tax period and information pertaining to previous tax periods which was not reported earlier, shall be reported in Table 10. Negative value can be mentioned in this table, if required;
 - (iii) Transactions effected through e-commerce operator attracting collection of tax at source under section 52 of the Act to be provided operator wise and rate wise;
 - (iv) Table 7A (1) to capture gross intra-State supplies, rate-wise, including supplies made through e-commerce operator attracting collection of tax at source and Table 7A (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7A (1);
 - (v) Table 7B (1) to capture gross inter-State supplies including supplies made through e-commerce operator attracting collection of tax at source and Table 7B (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B (1); and
 - (vi) Table 7B to capture information State wise and rate wise.
 13. Table 9 to capture information of:
 - (i) Amendments of B to B supplies reported in Table 4, B to C Large supplies reported in Table 5 and Supplies involving exports/ SEZ unit or SEZ developer/ deemed exports reported in Table 6;
 - (ii) Information to be captured rate-wise;

- (iii) It also captures original information of debit / credit note issued and amendment to it reported in earlier tax periods; While furnishing information the original debit note/credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table,
 - (iv) Place of Supply (PoS) only if the same is different from the location of the recipient;
 - (v) Any debit/ credit note pertaining to invoices issued before the appointed day under the existing law also to be reported in this table; and
 - (vi) Shipping bill to be provided only in case of exports transactions amendment.
14. Table 10 is similar to Table 9 but captures amendment information related to B to C supplies and reported in Table 7.
15. Table 11A captures information related to advances received, rate-wise, in the tax period and tax to be paid thereon along with the respective PoS. It also includes information in Table 11B for adjustment of tax paid on advance received and reported in earlier tax periods against invoices issued in the current tax period. The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received.
16. Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover uptoRs. 1.50 Cr but they need to provide information about description of goods.
17. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above Rs. 1.50 Cr but uptoRs. 5.00 Cr and at four digits level for taxpayers having annual turnover above Rs. 5.00 Cr.
- [18. It will be mandatory to specify the number of digits of HSN code for goods or services that a class of registered persons shall be required to mention as may be specified in the notification issued from time to time under proviso to rule 46 of the said rules.]³¹

³¹ Inserted vide Notfno. 82/2020-CT dt. 10.11.2020

FORM GSTR-1A

[See rule 59(4)]

Details of auto drafted supplies

(From GSTR 2, GSTR 4 or GSTR 6)

Year				
Month				

1.	GSTIN	
2.	(a) Legal name of the registered person	
	(b) Trade name, if any	

3. Taxable outward supplies made to registered persons including supplies attracting reverse charge other than the supplies covered in Table No. 4

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
3A. Supplies other than those attracting reverse charge (From table 3 of GSTR-2)										
3B. Supplies attracting reverse charge (From table 4A of GSTR-2)										

4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	Invoice details			Integrated Tax			[Cess
	No.	Date	Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8
4A. Supplies made to SEZ unit or SEZ Developer							
4B. Deemed exports							
] ³²

³²Inserted vide Notf no. 45/2017- CT dt13.10.2017

5. Debit notes, credit notes (including amendments thereof) issued during current period

Details of original document			Revised details of document or details of original Debit / Credit Note				Rate	Taxable value	Place of supply (Name of State/UT)	Amount of tax			
GSTIN	No.	Date	GSTIN	No.	Date	Value				Integrated Tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Signatures

Place

Name of Authorised Signatory

Date

Designation /Status

FORM GSTR-2

[See rule 60(1)]

Details of inward supplies of goods or services

Year				
Month				

1.	GSTIN					
2.	(a)	Legal name of the registered person	Auto populated			
	(b)	Trade name, if any	Auto populated			

3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State/UT)	Whether input or input service/ Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

4. Inward supplies on which tax is to be paid on reverse charge

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State/UT)	Whether input or input service/ Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

4A. Inward supplies received from a registered supplier (attracting reverse charge)													
4B. Inward supplies received from an unregistered supplier													
4C. Import of service													

5. Inputs/Capital goods received from Overseas or from SEZ units on a Bill of Entry

GSTIN of supplier	Details of bill of entry			Rate	Taxable value	Amount		Whether input / Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available	
	No.	Date	Value			Integrated Tax	Cess		Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
5A. Imports										
5B. Received from SEZ										
Port code +No of BE=13 digits						Assessable Value				

6. Amendments to details of inward supplies furnished in returns for earlier tax periods in Tables 3, 4 and 5 [including debit notes/credit notes issued and their subsequent amendments]

Details of original invoice /Bill of entry No			Revised details of invoice				Rate	Taxable value	Amount				Place of supply	Whether input or input service/ Capital goods/ Ineligible for ITC)	Amount of ITC available			
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess			Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
6A. Supplies other than import of goods or goods received from SEZ [Information furnished in Table 3 and 4 of earlier returns]- If details furnished earlier were incorrect																		

6B. Supplies by way of import of goods or goods received from SEZ [Information furnished in Table 5 of earlier returns]-If details furnished earlier were incorrect															
6C. Debit Notes/Credit Notes [original]															
6D. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]															

7. Supplies received from composition taxable person and other exempt/Nil rated/Non GST supplies received

Description	Value of supplies received from			
	Composition taxable person	Exempt supply	Nil Rated supply	Non GST supply
1	2	3	4	5
7A. Inter-State supplies				
7B. Intra-state supplies				

8. ISD credit received

GSTIN of ISD	ISD Document Details		ISD Credit received				Amount of eligible ITC			
	No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
8A. ISD Invoice										
8B. ISD Credit Note										

9. TDS and TCS Credit received

GSTIN of Deductor / GSTIN of e-	Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax

Commerce Operator						
1	2	3	4	5	6	7
9A. TDS						
9B. TCS						

10. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply

Rate	Gross Advance Paid	Place of supply (Name of State/UT)	Amount					
			Integrated Tax	Central Tax	State/UT Tax	Cess		
1	2	3	4	5	6	7		
(I) Information for the current month								
10A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)								
10A (1). Intra-State supplies (Rate Wise)								
10A (2). Inter -State Supplies (Rate Wise)								
10B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above]								
10B (1). Intra-State Supplies (Rate Wise)								
10B (2). Intra-State Supplies (Rate Wise)								
II Amendments of information furnished in Table No. 10 (I) in an earlier month [Furnish revised information]								
Month			Amendment relating to information furnished in S. No.(select)		10A(1)	10A(2)	10(B1)	10B(2)

11. Input Tax Credit Reversal / Reclaim

Description for reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
A. Information for the current tax period					
a) Amount in terms of rule	To be added				

37(2)					
b) Amount in terms of rule 39(1)(j)(ii)	To be added				
c) Amount in terms of rule 42 (1) (m)	To be added				
d) Amount in terms of rule 43(1) (h)	To be added				
e) Amount in terms of rule 42 (2)(a)	To be added				
f) Amount in terms of rule 42(2)(b)	To be reduced				
g) On account of amount paid subsequent to reversal of ITC	To be reduced				
h) Any other liability (Specify)				
B. Amendment of information furnished in Table No 11 at S. No A in an earlier return					
Amendment is in respect of information furnished in the Month					
Specify the information you wish to amend (Drop down)					

12. Addition and reduction of amount in output tax for mismatch and other reasons

Description	Add to or reduce from output liability	Amount			
		Integrated Tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6
(a) ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b) Tax liability on mismatched credit notes	Add				
(c) Reclaim on account of rectification of mismatched invoices/debit notes	Reduce				
(d) Reclaim on account of rectification of mismatched credit note	Reduce				
(e) Negative tax liability from previous tax periods	Reduce				
(f) Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				

13. HSN summary of inward supplies

Sr. No.	HSN	Description (Optional if HSN is furnished)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Place:

Date:

Signatures.....

Name of Authorised Signatory

Designation /Status

Instructions –

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UIN: Unique Identity Number
 - c. UQC: Unit Quantity Code
 - d. HSN: Harmonized System of Nomenclature
 - e. POS: Place of Supply (Respective State)
 - f. B to B: From one registered person to another registered person
 - g. B to C: From registered person to unregistered person
2. Table 3 & 4 to capture information of:
 - (i) Invoice-level inward supply information, rate-wise, pertaining to the tax period reported by supplier in GSTR-1 to be made available in GSTR-2 based on auto-populated details received in GSTR-2A;
 - (ii) Table 3 to capture inward supplies other than those attracting reverse charge and Table 4 to capture inward supplies attracting reverse charge;
 - (iii) The recipient taxpayer has the following option to act on the auto populated information:
 - a. Accept,
 - b. Reject,
 - c. Modify (if information provided by supplier is incorrect), or
 - d. Keep the transaction pending for action (if goods or services have not been received)
 - (iv) After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed;
 - (v) The recipient taxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services;
 - (vi) Table 4A to be auto populated;
 - (vii) In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient;
 - (viii) Recipient will have the option to accept invoices auto populated as well as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
 - (ix) Recipient tax payer is required to declare in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery).
3. Details relating to import of Goods/Capital Goods from outside India as well as supplied by an SEZ Unit to be reported rate-wise by recipient tax payer in Table 5.

4. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
5. Taxable Value in Table 5 means assessable value for customs purposes on which IGST is computed (IGST is levied on value plus specified customs duties). In case of imports, the GSTIN would be of recipient tax payer.
6. Table 6 to capture amendment of information, rate-wise, provided in earlier tax periods in Table 3, 4 and 5 as well as original/ amended information of debit or credit note. GSTIN not to be provided in case of export transactions.
7. Table 7 captures information on a gross value level.
8. An option similar to Table 3 is not available in case of Table 8 and the credit as distributed by ISD (whether eligible or ineligible) will be made available to the recipient unit and it will be required to re-determine the eligibility as well as the amount eligible as ITC.
9. TDS and TCS credit would be auto-populated in Table 9. Sales return and Net value columns are not applicable in case of tax deducted at source in Table 9.
10. The eligible credit from Table 3, Table 4 & Table 8 relating to inward supplies to be populated in the Electronic Credit Ledger on submission of its return in Form GSTR-3.
11. Recipient can claim less ITC on an invoice depending on its use i.e. whether for business purpose or non-business purpose.
12. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued should be reported in Table 10.
13. Table 12 to capture additional liability due to mismatch as well as reduction in output liability due to rectification of mismatch on account of filing of GSTR-3 of the immediately preceding tax period.
14. Reporting criteria of HSN will be same as reported in GSTR-1.

[FORM GSTR-2A]³³

[See rule 60(1)]

Details of auto drafted supplies
(From GSTR 1, GSTR 5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)

Year				
Month				

1.	GSTIN																			
2.	(a)	Legal name of the registered person																		
	(b)	Trade name, if any																		

PART A

(Amount in Rs. all Tables)

3. Inward supplies received from a registered person including supplies attracting reverse charge

GSTIN of supplier	Trade/ Legal name	Invoice details				Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State/UT)	Supply attracting reverse charge (Y/N)	GST TR-1/5 period	GST R-1/5 filing date	GST R-3B filing status (Yes/No)	Amendment made, if any (GSTIN, Others)	Tax period in which amended	Effective date of cancellation, if any	
		No.	Type	Date	Value			Integrated tax	Central tax	State/UT tax	Cesses									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	

4. Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to 3)

Details of original Document	Revised details	Rate (%)	Taxable value	Amount of tax	Place of supply (Name of State/UT)	Supply attracting reverse charge (Y/N)	GST R-1/5 period	GST R-1/5 filing date	GST R-3B filing status (Yes/No)	Amendment made (GSTIN, Others)	Tax period original record	Effective date of cancellation

³³Substituted vide Notf No. 79/2020-CT dated 15.10.2020.

No.	Date	GSTIN	Trade / Legal name	No.	Type	Date	Value				Integrated tax	Central tax	State/UT tax	Cess					(rs)		in if any
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

5. Debit / Credit notes received during current tax period

GSTIN of supplier	Trade / Legal name	Credit / Debit Note Details					Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State/UT)	Supply attracting reverse charge (Y/N)	GST R-1/5 period	GST R-1/5 filing date	GST R-3B filing status (Yes/No)	Amendment made, if any (GSTIN, Others)	Tax period in which amended	Effective date of cancellation, if any
		No.	No.	Note	Date	Value			Integrated tax	Central tax	State/UT tax	Cess								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

6. Amendment to Debit / Credit notes (Amendment to 5)

Details of original document	Revised details							Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State/UT)	Supply attracting reverse charge (Y/N)	GST R-1/5 period	GST R-1/5 filing date	GST R-3B filing status (Yes/No)	Amendment made (GSTIN, Others)	Tax period of original record	Effective date of cancellation, if any
	Type	No.	Date	GSTIN of Supplier	Trade / Legal name	No.	Note			Date	Value	Integrated tax	Central tax								

				e																			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

PART B

7. *ISD credit received*

GSTIN of ISD	Trade/ Legal name	ISD document details					ISD invoice details (for ISD credit note only)				ITC amount involved			GST-6 Period	GST-6 filing date	Amendment made, if any	Tax Period in which amended	ITC Eligibility
		Type	No.	Date	No.	Date	Integrated tax	Central tax	State/ UT tax	Cess								
1	2	3	4	5	6	7	8	9	10	11			12	13	14	15	16	

8. *Amendments to ISD credit details*

Original ISD Document Details	Revised details					Original ISD invoice details (for ISD credit note only)				ITC amount involved			ISD GST R-6 Period	ISD GST R-6 filing date	Amendment made	Tax period of original record	ITC Eligibility	
	Type	No.	Date	GSTIN of ISD	Trade/ Legal name	Type	No.	Date	No.	Date	Integrated Tax	Central Tax						State/ UT Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

PART- C

9. *TDS and TCS Credit (including amendments thereof) received*

GSTIN of Deductor / GSTIN of E-Commerce Operator	Deductor Name / E-Commerce Operator Name	Tax period of GSTR-7 / GSTR-8 (Original / Amended)	Amount received / Gross value (Original / Revised)	Value of supplies returned	Net amount liable for TCS	Amount (Original / Revised)		
						Integrated tax	Central tax	State /UT tax
1	2	3	4	5	6	7	8	9
9A. TDS								

9B. TCS								

PART- D

10. Import of goods from overseas on bill of entry (including amendments thereof)

ICEGATE Reference date	Bill of entry details				Amount of tax		Amended (Yes/ No)
	Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8

11. Inward supplies of goods received from SEZ units / developers on bill of entry (including amendments thereof)

GSTIN of the Supplier (SEZ)	Trade / Legal name	ICEGATE Reference date	Bill of Entry details				Amount of tax		Amended (Yes/ No)
			Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8	9	10

Instructions:

1. Terms Used :-
 - a. ITC – Input tax credit
 - b. ISD – Input Service Distributor
2. **Important Advisory:** FORM GSTR-2A is statement which has been generated on the basis of the information furnished by your suppliers in their respective FORMS GSTR-1,5,6,7 and 8. It is a dynamic statement and is updated on new addition/amendment made by your supplier in near real time. The details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier’s date of filing.
3. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
4. **Table wise instructions:**

<u>Table No. and Heading</u>	<u>Instructions</u>
3 Inward supplies received from a registered person including supplies attracting reverse charge	i. The table consists of all the invoices (including invoices on which reverse charge is applicable) which have been saved / filed by your suppliers in their FORM GSTR-1 and 5. ii. Invoice type : <ol style="list-style-type: none"> a. R- Regular (Other than SEZ supplies and Deemed exports) b. SEZWP- SEZ supplies with payment of tax c. SEZWOP- SEZ supplies without payment of tax d. DE- Deemed exports

	<p style="text-align: center;">e. CBW - Intra-State supplies attracting IGST</p> <p>iii. For every invoice, the period and date of FORM GSTR-1/5 in which such invoice has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing. For example, if a supplier files his invoice INV-1 dated 10th November 2019 in his FORM GSTR-1 of March 2020, the invoice will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5th March 2020, the invoice will be reflected in FORM GSTR-2A of November 2019 for the recipient.</p> <p>iv. The status of filing of corresponding FORM GSTR-3B for FORM GSTR-1 will also be provided.</p> <p>v. The table also shows if the invoice or debit note was amended by the supplier and if yes, then the tax period in which such invoice was amended, declared and filed. For example, if a supplier has filed his invoice INV-1 dated 10th November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.</p> <p>vi. In case, the supplier has cancelled his registration, the effective date of cancellation will be provided.</p>
<p>4 Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to table 3)</p>	<p>i. The table consists of amendment to invoices (including invoice on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. Tax period in which the invoice was reported originally and type of amendment will also be provided. For example, if a supplier has filed his invoice INV-1 dated 10th November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.</p>
<p>5 Debit / Credit notes received during current tax period</p>	<p>i. The table consists of the credit and debit notes (including credit/debit notes relating to transactions on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. If the credit/debit note has been amended subsequently, tax period in which the note has been amended will also be provided.</p> <p>iii. Note Type:</p> <ul style="list-style-type: none"> ○ Credit Note ○ Debit Note

	<p>iv. Note supply type:</p> <ul style="list-style-type: none"> ○ R- Regular (Other than SEZ supplies and Deemed exports) ○ SEZWP- SEZ supplies with payment of tax ○ SEZWOP- SEZ supplies without payment of tax ○ DE- Deemed exports ○ CBW - Intra-State supplies attracting IGST <p>v. For every credit or debit note, the period and date of FORM GSTR-1/5 in which such credit or debit note has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's filing of FORM GSTR-1. For example, if a supplier files his credit note CN-1 dated 10th November 2019 in his FORM GSTR-1 of March 2020, the credit note will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5th March 2020, the credit note will be reflected in FORM GSTR-2A of November 2019 for the recipient.</p> <p>vi. The status of filing of corresponding FORM GSTR-3B of suppliers will also be provided.</p> <p>vii. The table also shows if the credit note or debit note has been amended subsequently and if yes, then the tax period in which such credit note or debit note was amended, declared and filed.</p> <p>viii. In case, the supplier has cancelled his registration, the effective date of cancellation will be displayed.</p>
<p>6 Amendment to Debit/Credit notes(Amendment to 5)</p>	<p>i. The table consists of the amendments to credit and debit notes (including credit/debit notes on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. Tax period in which the note was reported originally will also be provided.</p>
<p>7 ISD credit received</p>	<p>i. The table consists of the details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.</p> <p>ii. Document Type :</p> <ul style="list-style-type: none"> ○ ISD Invoice ○ ISD Credit Note <p>iii. If ISD credit note is issued subsequent to issue of ISD invoice, original invoice number and date will also be shown against such credit note. In case document type is ISD Invoice these columns would be blank</p> <p>iv. For every ISD invoice or ISD credit note, the period and date of FORM GSTR-6 in which such respective invoice or credit note has been declared and filed is being provided.</p> <p>v. The status of eligibility of ITC on ISD invoices as declared in FORM GSTR-6 will be provided.</p> <p>vi. The status of eligibility of ITC on ISD credit notes will be provided.</p>
<p>8 Amendment to ISD credit received</p>	<p>i. The table consists of the details of the amendments to details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-</p>

	6.
9 TDS / TCS credit received	<ul style="list-style-type: none"> i. The table consists of the details of TDS and TCS credit from FORM GSTR-7 and FORM GSTR-8 and its amendments in a tax period.. ii. A separate facility will be provided on the common portal to accept/ reject TDS and TCS credit.
10 &11 Details of Import of goods from overseas on bill of entry and from SEZ units and developers and their respective amendments	<ul style="list-style-type: none"> i. The table consists of details of IGST paid on imports of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. ii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit. iii. The table also provides if the Bill of entry was amended. iv. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.

[FORM-2B]³⁴

[See rule 60(7)]

Auto-drafted ITC Statement

(From FORM GSTR-1, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Year	YYYY-YY
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
2(c). Date of generation	DD/MM/YYYY HH:MM

3. ITC Available Summary

(Amount in ₹ in all sections)

S.no.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Ces s (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B						
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)					If this is positive , credit may be availed under Table 4(A)(5) of FORM GSTR-3B. If this is negative , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B - Debit notes						

³⁴Inserted vide Notf No. 82/2020-CT dated 10.11.2020.

	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	Inward Supplies from ISD	4(A)(4)					If this is positive , credit may be availed under Table 4(A)(4) of FORM GSTR-3B. If this is negative , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	ISD - Invoices						
	ISD - Invoices (Amendment)						
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)					These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						

								<p>If this is positive, credit may be availed under Table 4(A)(1) of FORM GSTR-3B.</p> <p>If this is negative, credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.</p>
IV	Import of Goods	4(A)(1)						
Details	IMPG - Import of goods from overseas							
	IMPG (Amendment)							
	IMGSEZ - Import of goods from SEZ							
	IMGSEZ (Amendment)							
Part B	ITC Reversal - Credit shall be reversed in relevant headings in GSTR-3B							
I	Others	4(B)(2)						<p>If this is positive, Credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.</p> <p>If this is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.</p>
Details	B2B - Credit notes							

B2B - Credit notes (Amendment)						
B2B - Credit notes (Reverse charge)						
B2B - Credit notes (Reverse charge) (Amendment)						
ISD - Credit notes						
ISD - Credit notes (Amendment)						

4. ITC Not Available Summary

(Amount in ₹ in all sections)

S.no.	Heading	GST R-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Ces s (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	NA					Such credit shall not be taken in FORM GSTR-3B
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	Inward Supplies from ISD	NA					Such credit shall not be taken in FORM GSTR-3B
Details	ISD - Invoices						
	ISD Amendment - Invoices						
III	Inward Supplies liable for reverse charge	3.1(d)					These supplies shall be declared in Table 3.1(d) of

							FORM GSTR-3B for payment of tax. However, credit will not be available on the same.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
Part B ITC Reversal							
I	Others	4(B)(2)					Credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Credit notes						
	B2B - Credit notes (Amendment)						
	B2B - Credit notes (Reverse charge)						
	B2B - Credit notes (Reverse charge) (Amendment)						
	ISD - Credit notes						
	ISD - Credit notes (Amendment)						

Instructions:

1. Terms Used :-
 - a. ITC – Input tax credit
 - b. B2B – Business to Business
 - c. ISD – Input service distributor
 - d. IMPG – Import of goods
 - e. IMPGSEZ – Import of goods from SEZ

2. Important Advisory:

- a) **FORM GSTR-2B** is a statement which has been generated on the basis of the information furnished by your suppliers in their respective **FORMS GSTR-1,5 and 6**. It is a static statement and will be made available once a month. The documents filed by the supplier in any **FORMS GSTR-1,5 and 6** would reflect in the next open **FORM GSTR-2B** of the recipient irrespective of supplier's date of filing. Taxpayers are advised to refer **FORM GSTR-2B** for availing credit in **FORM GSTR-3B**. However, in case for additional details, they may refer to their respective **FORM GSTR-2A** (which is updated on near real time basis) for more details.
- b) Input tax credit shall be indicated to be non-available in the following scenarios: -
 - i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.
 - ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system. Taxpayers, should self-assess and reverse such credit in their **FORM GSTR-3B**.

3. It may be noted that **FORM GSTR-2B** will consist of all the **FORM GSTR-1s, 5s and 6s** being filed by your suppliers, generally between the due dates of filing of two consequent GSTR-1 or furnishing of IFFs, based on the filing option (monthly or quarterly) as chosen by the corresponding supplier. The dates for which the relevant data has been extracted is specified in the CGST Rules and is also available under the "View Advisory" tab on the online portal. For example, **FORM GSTR-2B** for the month of February will consist of all the documents filed by suppliers who choose to file their **FORM GSTR-1** monthly from 00:00 hours on 12th February to 23:59 hours on 11th March.
4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of **FORM GSTR-3B**.
6. Table 3 captures the summary of ITC available as on the date of generation of **FORM GSTR-2B**. It is divided into following two parts:
 - A. Part A captures the summary of credit that may be availed in relevant tables of **FORM GSTR-3B**.
 - B. Part B captures the summary of credit that shall be reversed in relevant table of **FORM GSTR-3B**.
7. Table 4 captures the summary of ITC not available as on the date of generation of **FORM GSTR-2B**. Credit available in this table shall not be availed as credit in **FORM GSTR-3B**. However, the liability to pay tax on reverse charge basis and the liability to reverse credit on receipt of credit notes continues for such supplies.
8. Taxpayers are advised to ensure that the data generated in **FORM GSTR-2B** is reconciled with their own records and books of accounts. Tax payers shall ensure that
 - a. No credit shall be taken twice for any document under any circumstances.
 - b. Credit shall be reversed wherever necessary.
 - c. Tax on reverse charge basis shall be paid.
9. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
10. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
11. Table wise instructions:

<u>Table No. and Heading</u>	<u>Instructions</u>
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<ul style="list-style-type: none"> i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their FORM GSTR-1 and 5. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B– Invoices and B2B – Debit notes. Such credit shall be reversed in Table 4(B)(2) of FORM GSTR-3B.
Table 3 Part A Section II Inward Supplies from ISD	<ul style="list-style-type: none"> i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6. ii. This table displays only the supplies on which ITC is available. iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be reversed in table 4(B)(2) of FORM GSTR-3B.
Table 3 Part A Section III Inward Supplies liable for reverse charge	<ul style="list-style-type: none"> i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1. ii. This table provides only the supplies on which ITC is available. iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Table 3 Part A Section IV Import of Goods	<ul style="list-style-type: none"> i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system. ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which FORM GSTR-2B is being generated for. iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit. iv. The table also provides if the Bill of entry was amended. v. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.
Table 3 Part B Section I Others	<ul style="list-style-type: none"> i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1 and 5 ii. Such credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B. If this value is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.
Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<ul style="list-style-type: none"> i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their FORM GSTR-1 and 5. ii. This table provides only the supplies on which ITC is not available. iii. This is for information only and such credit shall not be taken in FORM GSTR-3B.
Table 4 Part A Section II Inward Supplies	<ul style="list-style-type: none"> i. This section consists of the details supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6.

from ISD	<ul style="list-style-type: none"> ii. This table provides only the supplies on which ITC is not available. iii. This is for information only and such credit shall not be taken in FORM GSTR-3B.
<p>Table 4 Part A Section III</p> <p>Inward Supplies liable for reverse charge</p>	<ul style="list-style-type: none"> i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their FORM GSTR-1. ii. This table provides only the supplies on which ITC is not available. iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on such supplies.
<p>Table 4 Part B Section I</p> <p>Others</p>	<ul style="list-style-type: none"> i. This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1 and 5 ii. This table provides only the credit notes on which ITC is not available. iii. Such credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.

FORM GSTR-3*[See rule 61(1)]***Monthly return**

Year				
Month				

1.	GSTIN																			
2.	(a)	Legal name of the registered person	Auto Populated																	
	(b)	Trade name, if any	Auto Populated																	

Part-A (To be auto populated)

(Amount in Rs. for all Tables)

3. Turnover																				
Sr. No.	Type of Turnover	Amount																		
1	2	3																		
(i)	Taxable [other than zero rated]																			
(ii)	Zero rated supply on payment of Tax																			
(iii)	Zero rated supply without payment of Tax																			
(iv)	Deemed exports																			
(v)	Exempted																			
(vi)	Nil Rated																			
(vii)	Non-GST supply																			
	Total																			

4. Outward supplies**4.1 Inter-State supplies (Net Supply for the month)**

Rate	Taxable Value	Amount of Tax	
		Integrated Tax	CESS
1	2	3	4
A. Taxable supplies (other than reverse charge and zero rated supply) [Tax Rate Wise]			

B. Supplies attracting reverse charge-Tax payable by recipient of supply			
C. Zero rated supply made with payment of Integrated Tax			
D. Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS-[Rate wise]			
GSTIN of e-commerce operator			

4.2 Intra-State supplies (Net supply for the month)

Rate	Taxable Value	Amount of Tax		
		Central Tax	State /UT Tax	Cess
1	2	3	4	5
A. Taxable supplies (other than reverse charge) [Tax Rate wise]				
B. Supplies attracting reverse charge- Tax payable by the recipient of supply				
C. Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS [Rate wise]				
GSTIN of e-commerce operator				

4.3 Tax effect of amendments made in respect of outward supplies

Rate	Net differential value	Amount of Tax			
		Integrated tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(I) Inter-State supplies					
A Taxable supplies (other than reverse charge and Zero Rated supply made with payment of Integrated Tax) [Rate wise]					
B Zero rated supply made with payment of Integrated Tax [Rate wise]					
C Out of the Supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS					
(II) Intra-state supplies					
A Taxable supplies (other than reverse charge) [Rate wise]					
B Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator					

attracting TCS					

5. Inward supplies attracting reverse charge including import of services (Net of advance adjustments)

5A. Inward supplies on which tax is payable on reverse charge basis

Rate of tax	Taxable Value	Amount of tax			
		Integrated Tax	Central Tax	State/UT tax	CESS
1	2	3	4	5	6
(I) Inter-State inward supplies [Rate Wise]					
(II) Intra-State inward supplies [Rate Wise]					

5B. Tax effect of amendments in respect of supplies attracting reverse charge

Rate of tax	Differential Taxable Value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
(I) Inter-State inward supplies (Rate Wise)					
(II) Intra-State inward supplies (Rate Wise)					

6. Input tax credit

ITC on inward taxable supplies, including imports and ITC received from ISD[Net of debit notes/credit notes]

Description	Taxable value	Amount of tax				Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS	Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6	7	8	9	10
(I) On account of supplies received and debit notes/credit notes received during the current tax period									
(a) Inputs									
(b) Input services									
(c) Capital goods									
(II) On account of amendments made (of the details furnished in earlier tax periods)									
(a) Inputs									
(b) Input services									
(c) Capital goods									

7. Addition and reduction of amount in output tax for mismatch and other reasons

Description		Add to or reduce from output liability	Amount			
			Integrated tax	Central tax	State / UT tax	CESS
1		2	3	4	5	6
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b)	Tax liability on mismatched credit notes	Add				
(c)	Reclaim on rectification of mismatched invoices/Debit Notes	Reduce				
(d)	Reclaim on rectification of mismatch credit note	Reduce				
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				
(g)	Input Tax credit reversal/reclaim	Add/Reduce				

8. Total tax liability

Rate of Tax	Taxable value	Amount of tax			
		Integrated tax	Central tax	State/UT Tax	CESS
1	2	3	4	5	6
8A. On outward supplies					
8B. On inward supplies attracting reverse charge					
8C. On account of Input Tax Credit Reversal/reclaim					
8D. On account of mismatch/ rectification /other reasons					

9. Credit of TDS and TCS

		Amount		
		Integrated tax	Central tax	State/ UT Tax
1		2	3	4
(a)	TDS			
(b)	TCS			

10. Interest liability (Interest as on)

On account of	Output liability on mismatch	ITC claimed on mismatched invoice	On account of other ITC reversal	Undue excess claims or excess reduction [refer sec 50(3)]	Credit of interest on rectification of mismatch	Interest liability carry forward	Delay in payment of tax	Total interest liability
1	2	3	4	5	6	7	8	9
(a) Integrated Tax								
(b) Central Tax								
(c) State/UT Tax								
(d) Cess								

11. Late Fee

On account of	Central Tax	State/UT tax
1	2	3
Late fee		

Part B

12. Tax payable and paid

Description	Tax payable	Paid in cash	Paid through ITC				Tax Paid
			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8
(a) Integrated Tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

13. Interest, Late Fee and any other amount (other than tax) payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Central Tax		

(c) State/UT Tax		
(d) Cess		
II Late fee		
(a) Central tax		
(b) State/UT tax		

14. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

15. Debit entries in electronic cash/Credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Tax paid through ITC				Interest	Late fee
		Integrated tax	Central Tax	State/UT Tax	Cess		
1	2	3	4	5	6	7	8
(a) Integrated tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signatures of Authorised Signatory

.....

Place

Name of Authorised Signatory

.....

Date

Designation

/Status.....

Instructions:-

1.

a)	Terms Used :- GSTIN :- Goods and Services Tax Identification Number
b)	TDS :- Tax Deducted at source
c)	TCS :- Tax Collected at source
2. GSTR 3 can be generated only when GSTR-1 and GSTR- 2 of the tax period have been filed.
3. Electronic liability register, electronic cash ledger and electronic credit ledger of taxpayer will be updated on generation of GSTR-3 by taxpayer.
4. Part-A of GSTR-3 is auto-populated on the basis of GSTR 1, GSTR 1A and GSTR 2.
5. Part-B of GSTR-3 relates to payment of tax, interest, late fee etc. by utilising credit available in electronic credit ledger and cash ledger.
6. Tax liability relating to outward supplies in Table 4 is net of invoices, debit/credit notes and advances received.
7. Table 4.1 will not include zero rated supplies made without payment of taxes.
8. Table 4.3 will not include amendments of supplies originally made under reverse charge basis.
9. Tax liability due to reverse charge on inward supplies in Table 5 is net of invoices, debit/credit notes, advances paid and adjustments made out of tax paid on advances earlier.
10. Utilization of input tax credit should be made in accordance with the provisions of section 49.
11. GSTR-3 filed without discharging complete liability will not be treated as valid return.
12. If taxpayer has filed a return which was not valid earlier and later on, he intends to discharge the remaining liability, then he has to file the Part B of GSTR-3 again.

13. Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged.
14. Refund claimed from cash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.

FORM GSTR – 3A

[See rule 68]

Reference No:

Date:

To

_____ GSTIN

----- Name

_____ Address

Notice to return defaulter u/s 46 for not filing return

Tax Period -

Type of Return -

Being a registered taxpayer, you are required to furnish return for the supplies made or received and to discharge resultant tax liability for the aforesaid tax period by due date. It has been noticed that you have not filed the said return till date.

2. You are, therefore, requested to furnish the said return within 15 days failing which the [tax liability may]³⁵ be assessed u/s 62 of the Act, based on the relevant material available with this office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.
3. Please note that no further communication will be issued for assessing the liability.
4. The notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the assessment order.

[5. This is a system generated notice and does not require signature.]³⁶

Or

Notice to return defaulter u/s 46 for not filing final return upon cancellation of registration

Cancellation order No. --

Date ---

Application Reference Number, if any -

Date -

Consequent upon applying for surrender of registration or cancellation of your registration for the reasons specified in the order, you were required to submit a final return in form **GSTR-10** as required under section 45 of the Act.

³⁵Substituted for the words [tax liability will] vide Notf no. 02/2020-CT dt01.01.2020

³⁶ Inserted vide Notf no. 02/2020-CT dt 01.01.2020

2. It has been noticed that you have not filed the final return by the due date.
3. You are, therefore, requested to furnish the final return as specified under section 45 of the Act within 15 days failing which your tax liability for the aforesaid [tax period may]³⁷ be determined in accordance with the provisions of the Act based on the relevant material available with or gathered by this office. Please note that in addition to tax so assessed, you will also be liable to pay interest as per provisions of the Act.
4. This notice shall be deemed to be withdrawn in case the return is filed by you before issue of the assessment order.

[5. This is a system generated notice and does not require signature.]³⁸

Signature
Name
Designation

³⁷Substituted for the words [tax liability will] vide Notf no. 02/2020-CT dt01.01.2020

³⁸Inserted vide Notf no. 02/2020-CT dt 01.01.2020

FORM GSTR-3B

[See rule 61(5)]

	Year				
	Month				

1.	GSTIN	
2.	Legal name of the registered person	Auto Populated

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3

From a supplier under composition scheme, Exempt and Nil rated supply		
Non GST supply		

6.1 Payment of tax

Description	Tax payable	Paid through ITC				Tax paid TDS./TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integrated Tax	Central Tax	State/UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
TDS			
TCS			

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

1) Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices

2)Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately

3)Amendment in any details to be adjusted and not shown separately.

[FORM GSTR-4³⁹

[See rule 62]

Return for financial year of registered person who has opted for composition levy or availing benefit of notification No. 02/2019- Central Tax (Rate)

Year				
------	--	--	--	--

1.		GSTIN																		
2.	(a)	Legal name of the registered person	<Auto>																	
	(b)	Trade name, if any	<Auto>																	
3.	(a)	Aggregate turnover in the preceding Financial Year (Auto populated)																		
	(b)	ARN	<Auto>(after filing)>																	
	(c)	Date of ARN	<Auto>(after filing)>																	

4. Inward supplies including supplies on which tax is to be paid on reverse charge

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	CESS	
1	2	3	4	5	6	7	8	9	10	11
4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)										
4B. Inward supplies received from a registered supplier (attracting reverse charge)										
4C. Inward supplies received from an unregistered supplier										
4D. Import of service										

5. Summary of self-assessed liability as per FORM GST CMP-08

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr.	Description	Value	Amount of tax
-----	-------------	-------	---------------

³⁹Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019

No.			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
2.	Inward supplies attracting reverse charge including import of services	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
3.	Tax paid (1+2)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
4.	Interest paid, if any	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. No.	Type of supply (Outward/ Inward)	Rate of tax (%)	Value	Amount of tax			
				Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7	8
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
		Total		<Auto>	<Auto>	<Auto>	<Auto>

7. TDS/TCS Credit received

GSTIN of Deductor / e-commerce operator	Gross Value	Amount	
		Central Tax	State/UT Tax
1	2	3	4

8. Tax, interest, late fee payable and paid

Sr. No.	Type of tax	Tax amount payable (As per	Tax Amount already paid	Balance amount of tax payable,	Interest payable	Interest paid	Late fee payable	Late fee paid

		table 6)	(Through FORM GST CMP-08)	if any (3-4)				
1	2	3	4	5	6	7	8	9
1.	Integrated tax	<Auto>	<Auto>	<Auto>				
2.	Central tax	<Auto>	<Auto>	<Auto>				
3.	State/UT tax	<Auto>	<Auto>	<Auto>				
4.	Cess	<Auto>	<Auto>	<Auto>				

9. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Place

Name of Authorised Signatory

Date

Designation /Status

Instructions:-

- Terms used:
 - GSTIN: Goods and Services Tax Identification Number
 - TDS: Tax Deducted at Source
 - TCS : Tax Collected at Source
- The details in **FORM GSTR-4**, for every financial year or part thereof, should be furnished till the thirtieth day of April following the end of such financial year.
- Aggregate turnover of the taxpayer for the immediate preceding financial year would be auto-populated.

4. Table 4 to capture information, on a consolidated basis, related to inward supplies, rate-wise, GSTIN wise:
 - (i) Table 4A to capture inward supplies from registered supplier other than those attracting reverse charge;
 - (ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge;
 - (iii) Table 4C to capture supplies from unregistered supplier;
 - (iv) Table 4D to capture import of services.
5. Table 5 to capture details (and adjustments thereof) of outward supplies (including exempt supplies) and inward supplies attracting reverse charge including import of services as declared earlier in **FORM GST CMP-08** during the financial year.
6. TDS/TCS credit received from deductor/e-commerce operator would be auto-populated in Table 7.]

FORM GSTR-4A

[See rules 59(3) & 66(2)]

Auto-drafted details for registered person opting for composition levy

(Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)

Year				
Quarter				

1.	GSTIN										
2.	(a) Legal name of the registered person	Auto Populated									
	(b) Trade name, if any	Auto Populated									

3. Inward supplies received from registered person including supplies attracting reverse charge

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
3A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)										
3B. Inward supplies received from a registered supplier (attracting reverse charge)										

4. Debit notes/credit notes (including amendments thereof) received during current period

Details of original document			Revised details of document or details of original Debit / Credit Note				Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

5. TDS Credit received

GSTIN of deductor	Gross value	Amount of tax	
		Central Tax	State/UT Tax
1	2	3	4

FORM GSTR-5
[See rule 63]

Return for Non-resident taxable person

Year				
Month				

1.	GSTIN											
2.	(a)	Legal name of the registered person	Auto Populated									
	(b)	Trade name, if any	Auto Populated									
	(c)	Validity period of registration	Auto Populated									
	[(d)	ARN	Auto Populated									
	(e)	Date of ARN	Auto Populated] ⁴⁰									

3. Inputs/Capital goods received from Overseas (Import of goods)

(Amount in Rs.
for all Tables)

Details of bill of entry			Rate	Taxable value	Amount		Amount of ITC available	
No.	Date	Value			Integrated Tax	Cess	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

4. Amendment in the details furnished in any earlier return

Original details		Revised details									Differential ITC (+/_)	
Bill of entry		Bill of entry			Rate	Taxable value	Amount		Amount of ITC available		Integrated tax	Cess
No	Date	No	Date	Value			Integrated Tax	Cess	Integrated Tax	Cess		
1	2	3	4	5	6	7	8	9	10	11	12	13

⁴⁰ Inserted vide Notf No. 79/2020-CT dated 15.10.2020.

5. Taxable outward supplies made to registered persons (including UIN holders)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

6. Taxable outward inter-State supplies to un-registered persons where invoice value is more than Rs 2.5 lakh

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8

7. Taxable supplies (net of debit notes and credit notes) to unregistered persons other than the supplies mentioned at Table 6

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State /UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supply (Consolidated, rate wise)					
7B. Inter-State Supplies where the value of invoice is upto Rs 2.5 Lakh [Rate wise]					
Place of Supply (Name of State)					

8. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 5 and 6 [including debit note/credit notes and amendments thereof]

Details of original document			Revised details of document or details of original Debit/Credit Notes				Rate	Taxable Value	Amount				Place of supply
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
8A. If the invoice details furnished earlier were incorrect													

8B. Debit Notes/Credit Notes [original]]														
8C. Debit Notes/Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]														

9. Amendments to taxable outward supplies to unregistered persons furnished in returns for Earlier tax periods in Table 7

Rate of tax	Total taxable value	Amount			
		Integrated Tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised					
9A. Intra-State Supplies [Rate wise]					
9B. Inter-State Supplies [Rate wise]					
Place of Supply (Name of State)					

10. Total tax liability [(including reverse charge liability, if any)]⁴¹

Rate of Tax	Taxable value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
10A. On account of outward supply					
10B. On account of differential ITC being negative in Table 4					
[10C. On account of inward supplies liable to reverse charge					

]⁴²

11. Tax payable and paid

Description	Tax payable	Paid in cash	Paid through ITC		Tax Paid
			Integrated tax	Cess	
1	2	3	4	5	6
(a) Integrated Tax					
(b) Central Tax					
(c) State/UT Tax					
(d) Cess					

⁴¹ Inserted vide Notf No. 79/2020-CT dated 15.10.2020.

⁴² Inserted vide Notf No. 79/2020-CT dated 15.10.2020.

12. Interest, late fee and any other amount payable and paid

Description	Amount payable	Amount paid
1	2	3
I Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
II Late fee on account of		
(a) Central tax		
(b) State / UT tax		

13. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

14. Debit entries in electronic cash/credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Tax paid through ITC		Interest	Late fee
		Integrated tax	Cess		
1	2	3	4	5	6
(a) Integrated tax					
(b) Central Tax					
(c) State/UT Tax					
(d) Cess					

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signatures of Authorised Signatory

Place

Name of Authorised Signatory

Date

Designation /Status

Instructions:-

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UIN: Unique Identity Number
 - c. UQC: Unit Quantity Code
 - d. HSN: Harmonized System of Nomenclature
 - e. POS: Place of Supply (Respective State)
 - f. B to B: From one registered person to another registered person
 - g. B to C: From registered person to unregistered person
2. GSTR-5 is applicable to non-resident taxable person and it is a monthly return.
3. The details in GSTR-5 should be furnished by 20th of the month succeeding the relevant tax period or within 7 days from the last date of the registration whichever is earlier.
4. Table 3 consists of details of import of goods, bill of entry wise and taxpayer has to specify the amount of ITC eligible on such import of goods.
5. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
6. Table 4 consists of amendment of import of goods which are declared in the returns of earlier tax period.
7. [Invoice-level information, rate-wise, pertaining to the tax period should be reported as under:
 - (i.) for all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;
 - (ii.) for all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and
 - (iii.) for all B to C supplies, other than those reported in table 6, shall be reported in Table 7 providing State-wise summary of such supplies.]⁴³
8. Table 8 consists of amendments in respect of -
 - i. B2B outward supplies declared in the previous tax period;
 - ii. “B2C inter-State invoices where invoice value is more than [rupees]⁴⁴2.5 lakhs” reported in the previous tax period; and
 - iii. Original Debit and credit note details and its amendments.
9. Table 9 covers the Amendments in respect of B2C outward supplies other than inter-State supplies where invoice value is more than Rs 250000/-.

⁴³Substituted vide Notf No. 79/2020-CT dated 15.10.2020 for “7.Invoice-level information, rate-wise, pertaining to the tax period separately for goods and services should be reported as under:

i.For all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;

ii.For all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and

iii.For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies shall be filed in Table 7.”.

⁴⁴ Inserted vide Notf No. 79/2020-CT dated 15.10.2020.

10. [Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period. Inward supplies attracting reverse charge shall be reported in Part C of the table.]⁴⁵

~~Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period.~~

~~On submission of GSTR-5, System shall compute the tax liability and ITC will be posted to the respective ledgers.~~

⁴⁵ Substituted vide Notf No. 79/2020-CT dated 15.10.2020 for “Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period.

On submission of GSTR-5, System shall compute the tax liability and ITC will be posted to the respective ledgers.’.

FORM GSTR-5A

[See rule 64]

Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India

1. GSTIN of the supplier-
2. (a) Legal name of the registered person -
(b) Trade name, if any -
3. Name of the Authorised representative in India filing the return –
4. Period: Month- Year-
[4(a) ARN:
4(b) Date of ARN:]⁴⁶
5. Taxable outward supplies made to consumers in India

(Amount in Rupees)

Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5

5A. Amendments to taxable outward supplies to non-taxable persons in India

(Amount in Rupees)

Month	Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5	6

⁴⁶ Inserted vide Notf No. 79/2020-CT dated 15.10.2020.

6. [Calculation of interest, or any other amount

(Amount in Rupees)

Sr. No.	Description	Place of supply (State/UT)	Amount due (Interest/Other)	
			Integrated tax	Cess
1	2	3	4	5
1.	Interest			
2.	Others			
	Total			

J⁴⁷

7. [Tax, interest and any other amount payable and paid

(Amount in Rupees)

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated tax	CESS		Integrated tax	Cess
1	2	3	4	5	6	7
1.	Tax Liability (based on Table 5 & 5A)					
2.	Interest (based on Table 6)					
3.	Others (based on Table 6)					

J⁴⁸

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place

Name of Authorised Signatory

Date

Designation /Status

⁴⁷Substituted vide Notf No. 79/2020-CT dated 15.10.2020.⁴⁸Substituted vide Notf No. 79/2020-CT dated 15.10.2020

FORM GSTR-6

[See rule 65]

Return for input service distributor

Year				
Month				

1.	GSTIN	
2.	(a) Legal name of the registered person	
	(b) Trade name, if any	

3. Input tax credit received for distribution

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax			
	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7	8	9	10

(Amount in Rs. for all Tables)

4. Total ITC/Eligible ITC/Ineligible ITC to be distributed for tax period (From Table No. 3)

Description	Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5
(a) Total ITC available for distribution				
(b) Amount of eligible ITC				
(c) Amount of ineligible ITC				

5. Distribution of input tax credit reported in Table 4

GSTIN of recipient/State, if recipient is unregistered	ISD invoice		Distribution of ITC by ISD			
	No.	Date	Integrated Tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7
5A. Distribution of the amount of eligible ITC						
5B. Distribution of the amount of ineligible ITC						

6. Amendments in information furnished in earlier returns in Table No. 3

Original details			Revised details									
GSTIN of supplier	No.	Date	GSTIN of supplier	Invoice/debit note/credit note details			Rate	Taxable value	Amount of Tax			
				No	Date	Value			Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7	8	9	10	11	12	13
6A. Information furnished in Table 3 in an earlier period was incorrect												
6B. Debit Notes/Credit Notes received [Original]												
6C. Debit Notes/Credit Notes [Amendments]												

7. Input tax credit mis-matches and reclaims to be distributed in the tax period

Description	Integrated tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5
7A. Input tax credit mismatch				
7B. Input tax credit reclaimed on rectification of mismatch				

8. Distribution of input tax credit reported in Table No. 6 and 7 (plus / minus)

GSTIN of recipient	ISD credit no.		ISD invoice		Input tax distribution by ISD			
	No.	Date	No.	Date	Integrated Tax	Central Tax	State Tax	CESS
1	2	3	4	5	6	7	8	9
8A. Distribution of the amount of eligible ITC								
8B. Distribution of the amount of ineligible ITC								

9. Redistribution of ITC distributed to a wrong recipient (plus / minus)

Original input tax credit	Re-distribution of input tax credit to the correct recipient
---------------------------	--

distribution											
GSTIN of original recipient	ISD invoice detail		ISD credit note		GSTIN of new recipient	ISD invoice		Input tax credit redistributed			
	No.	Date	No	Date		No.	Date	Integrated Tax	Central Tax	State Tax	CESS
1	2	3	4	5	6	7	8	9	10	11	12
9A. Distribution of the amount of eligible ITC											
9B. Distribution of the amount of ineligible ITC											

10. Late Fee

On account of	Central Tax	State / UT tax	Debit Entry No.
1	2	3	4
Late fee			

11. Refund claimed from electronic cash ledger

Description	Fee	Other	Debit Entry Nos.
1	2	3	4
(a) Central Tax			
(b) State/UT Tax			
Bank Account Details (Drop Down)			

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Place

Name of Authorised Signatory

Date

Designation /Status

Instructions:-

1. Terms Used :-
 - a. GSTIN :- Goods and Services Tax Identification Number
 - b. ISD :- Input Service Distributor
 - c. ITC: - Input tax Credit.
2. GSTR-6 can only be filed only after 10th of the month and before 13th of the month succeeding the tax period.
3. ISD details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR-6.
4. ISD will not have any reverse charge supplies. If ISD wants to take reverse charge supplies, then in that case ISD has to separately register as Normal taxpayer.
5. ISD will have late fee and any other liability only.
6. ISD has to distribute both eligible and ineligible ITC to its Units in the same tax period in which the inward supplies have been received.
7. Ineligible ITC will be in respect of supplies made as per Section 17(5).
8. Mismatch liability between GSTR-1 and GSTR-6 will be added to ISD and further ISD taxpayer has to issue ISD credit note to reduce the ITC distributed earlier to its registered recipients units.
9. Table 7 in respect of mismatch liability will be populated by the system.
10. Refund claimed from cash ledger through Table 11 will result in a debit entry in electronic cash ledger.

FORM GSTR-6A

[See Rule 59(3) & 65]

Details of supplies auto-drafted form

(Auto-drafted from GSTR-1)

Year				
Month				

1.	GSTIN																	
2.	(a)	Legal name of the registered person																
	(b)	Trade name, if any																

3. Input tax credit received for distribution

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax			
	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6	7	8	9	10

4. Debit / Credit notes (including amendments thereof) received during current tax period

Details of original document			Revised details of document or details of Debit / Credit Note										
GSTIN of supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Rate	Taxable value	Amount of tax				
									Integrated tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	

FORM GSTR-7*[See rule 66 (1)]***Return for Tax Deducted at Source**

Year				
Month				

1.	GSTIN																		
2.	(a) Legal name of the Deductor	Auto Populated																	
	(b) Trade name, if any	Auto Populated																	

3. Details of the tax deducted at source

(Amount in Rs. for all Tables)

GSTIN of deductee	Amount paid to deductee on which tax is deducted	Amount of tax deducted at source		
		Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5

4. Amendments to details of tax deducted at source in respect of any earlier tax period

Original details			Revised details				
Month	GSTIN of deductee	Amount paid to deductee on which tax is deducted	GSTIN of deductee	Amount paid to deductee on which tax is deducted	Amount of tax deducted at source		
					Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8

5. Tax deduction at source and paid

Description	Amount of tax deducted	Amount paid
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/UT Tax		

6. Interest, late Fee payable and paid

Description	Amount payable	Amount paid
-------------	----------------	-------------

1	2	3
(I) Interest on account of TDS in respect of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(II) Late fee		
(a) Central tax		
(b) State / UT tax		

7. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(b) Integrated Tax						
(c) Central Tax						
(d) State/UT Tax						
Bank Account Details (Drop Down)						

8. Debit entries in electronic cash ledger for TDS/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Interest	Late fee
1	2	3	4
(a) Integrated Tax			
(b) Central Tax			
(c) State/UT Tax			

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Place:

Name of Authorised Signatory

Date:

Designation /Status

Instructions –

1.

Terms used:

 - a) GSTIN: Goods and Services Tax Identification Number
 - b) TDS: Tax Deducted at Source
2. Table 3 to capture details of tax deducted.
3. Table 4 will contain amendment of information provided in earlier tax periods.
4. Return cannot be filed without full payment of liability.

FORM GSTR 7A

[See rule 66(3)]

Tax Deduction at Source Certificate

1. TDS Certificate No. –
2. GSTIN of deductor –
3. Name of deductor –
4. GSTIN of deductee–
5. (a) Legal name of the deductee -
(b) Trade name, if any –
6. Tax period in which tax deducted and accounted for in GSTR-7 –
7. Details of supplies Amount of tax deducted –

Value on which tax deducted	Amount of Tax deducted at source (Rs.)		
	Integrated Tax	Central Tax	State /UT Tax
1	2	3	4

Signature

Name

Designation

Office -

FORM GSTR - 8

[See rule 67(1)]

Statement for tax collection at source

Year				
Month				

1.	GSTIN	
2.	(a) Legal name of the registered person	Auto Populated
	(b) Trade name, if any	Auto Populated

3. Details of supplies made through e-commerce operator

(Amount in Rs. for all Tables)

GSTIN of the supplier	Details of supplies made which attract TCS			Amount of tax collected at source		
	Gross value of supplies made	Value of supplies returned	Net amount liable for TCS	Integrated Tax	Central Tax	State /UT Tax
1	2	3	4	5	6	7
3A. Supplies made to registered persons						
3B. Supplies made to unregistered persons						

4. Amendments to details of supplies in respect of any earlier statement

Original details		Revised details						
Month	GSTIN of supplier	GSTIN of supplier	Details of supplies made which attract TCS			Amount of tax collected at source		
			Gross value of supplies made	Value of supply returned	Net amount liable for TCS	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8	9
4A. Supplies made to registered persons								
4B. Supplies made to unregistered persons								

5. Details of interest

On account of	Amount	Amount of interest
---------------	--------	--------------------

	in default	Integrated Tax	Central Tax	State /UT Tax
1	2	3	4	5
Late payment of TCS amount				

6. Tax payable and paid

Description	Tax payable	Amount paid
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State / UT Tax		

7. Interest payable and paid

Description	Amount of interest payable	Amount paid
1	2	3
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		

8. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Other	Debit Entry Nos.
1	2	3	4	5	6
(a) Integrated tax					
(b) Central Tax					
(c) State/UT Tax					
Bank Account Details (Drop Down)					

9. Debit entries in cash ledger for TCS/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Interest
1	2	3
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Place:

Name of Authorised Signatory

Date:

Designation /Status

Instructions:-

1. Terms Used :-
 - a. GSTIN :- Goods and Services Tax Identification Number
 - b. TCS :- Tax Collected at source
2. An e-commerce operator can file GSTR- 8 only when full TCS liability has been discharged.
3. TCS liability will be calculated on the basis of table 3 and table 4.
4. Refund from electronic cash ledger can only be claimed only when all the TCS liability for that tax period has been discharged.
5. Cash ledger will be debited for the refund claimed from the said ledger.
6. Amount of tax collected at source will flow to Part C of GSTR- 2A of the taxpayer on filing of GSTR-8.
7. Matching of Details with supplier's GSTR-1 will be at the level of GSTIN of supplier.

FORM GSTR - 9]^{49]}^{50]}*[See rule 80]***Annual Return**

Pt. I	Basic Details					
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II	Details of Outward and inward supplies made during the financial year					
		(Amount in ₹ in all tables)				
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					

^{49]}Inserted vide Notf no. 39/2018-CT dt. 04.09.2018^{50]}Substituted vide Notf no. 74/2018-CT dt 31.12.2018

F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes 'no supply')					
G	Sub-total (A to F above)					

H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					
Pt. III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from	Inputs				

	registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					
M	Any other ITC availed but not specified above					
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					
7	Details of ITC Reversed and Ineligible ITC for the financial year					
A	As per Rule 37					
B	As per Rule 39					
C	As per Rule 42					
D	As per Rule 43					
E	As per section 17(5)					
F	Reversal of TRAN-I credit					
G	Reversal of TRAN-II credit					
H	Other reversals (pl. specify)					
I	Total ITC Reversed (Sum of A to H above)					
J	Net ITC Available for Utilization (6O - 7I)					
8	Other ITC related information					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto	<Auto	<Auto>	<Auto	

			>	>		>	
B	ITC as per sum total of 6(B) and 6(H) above		<Auto >				
C	[ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period] ⁵¹ ⁵²						
D	Difference [A-(B+C)]						
E	ITC available but not availed						
F	ITC available but ineligible						
G	IGST paid on import of goods (including supplies from SEZ)						
H	IGST credit availed on import of goods (as per 6(E) above)		<Auto >				
I	Difference (G-H)						
J	ITC available but not availed on import of goods (Equal to I)						
K	Total ITC to be lapsed in current financial year (E + F + J)		<Auto >	<Auto >	<Auto>	<Auto >	
Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						

⁵¹Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

⁵² Substituted vide Notf no. 79/2020 – CT dt. 15.10.2020 for “[For FY 2017-18](*Inserted vide Notf no. 56/2019 – CT dt.14.11.2019*) ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April [2018 to March 2019] (*Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “to September, 2018”*)

[For FY 2018-19 , ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April 2019 to September 2019(*Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019*)]”

	Central Tax					
	State/UT Tax					
	Cess					
	Interest					
	Late fee					
	Penalty					
	Other					
Pt. V	<p>[Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period]⁵³</p> <p>[For FY 2017-18]⁵⁴Particulars of the transactions for the [FY 2017-18 declared in returns between April 2018 till March 2019]⁵⁵</p> <p>[For FY 2018-19 , Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019]⁵⁶</p>					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)					
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					

⁵³ Substituted vide Notf no. 79/2020 – CT dt. 15.10.2020 for “[For FY 2017-18] (Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019)Particulars of the transactions for the [FY 2017-18 declared in returns between April 2018 till March 2019] (Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier”)[For FY 2018-19 , Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019]”

⁵⁴ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

⁵⁵ Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier”

⁵⁶ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

14	Differential tax paid on account of declaration in 10 & 11 above							
	Description			Payable		Paid		
	1			2		3		
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E							

	above							
G	Total demands pending out of E above							
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis							
	Details			Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1			2	3	4	5	6
A	Supplies received from Composition taxpayers							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
17	HSN Wise Summary of outward supplies							
HS N Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies							
HS N Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description				Payable		Paid	

	1	2	3
A	Central Tax		
B	State Tax		

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Signature

Place

Name of Authorised

Signatory

Date

Designation /

Status

Instructions: –

1. Terms used:

- a. GSTIN: Goods and Services Tax Identification Number
- b. UQC: Unit Quantity Code
- c. HSN: Harmonized System of Nomenclature Code

2. [It is mandatory to file all **FORM GSTR-1** and **FORM GSTR-3B** for the Financial Year for which the return is being filed for before filing this return and for FY 2017-18, the details for the period between July 2017 to March 2018 are to be provided in this return.]⁵⁷

2A. [In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.]⁵⁸

3. [~~It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.~~]⁵⁹

4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. [For FY 2017-18,]⁶⁰It may be noted

⁵⁷ Substituted vide Notf no. 56/2019 – CT dt.14.11.2019

⁵⁸ Inserted vide Notf no. 79/2020-CT dated 15.10.2020

⁵⁹ Omitted vide Notf no. 31/2019 – CT dt. 28.06.2019

that all the supplies for which payment has been made through **FORM GSTR-3B** between July 2017 to March 2018 shall be declared in this part.[It may be noted that additional liability for the FY 2017-18 [or FY 2018-19]⁶¹ [or FY 2019-20]⁶² [or FY 2020-21]⁶³ not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit [~~unclaimed during FY 2017-18~~]⁶⁴ through this return.]⁶⁵ The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e.by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
4I	Aggregate value of credit notes issued in respect of B to B supplies (4B),

⁶⁰ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

⁶¹ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

⁶² Inserted vide Notf no. 79/2020 – CT dt. 15.10.2020

⁶³ Inserted vide Notf no. 30/2021 – CT dt. 30.07.2021

⁶⁴ Omitted vide Notf no. 56/2019 – CT dt.14.11.2019

⁶⁵ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

	<p>exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.</p> <p>[For FY 2017-18, 2018-19 [, 2019-20 and 2020-21]⁶⁶]⁶⁷, the registered person shall have an option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table]⁶⁸</p>
4J	<p>Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.</p> <p>[For FY 2017-18, 2018-19 [, 2019-20 and 2020-21]⁶⁹]⁷⁰, the registered person shall have an option to fill Table 4B to Table 4E net of debit notes in case there is any difficulty in reporting such details separately in this table]⁷¹</p>
4K & 4L	<p>Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.</p> <p>[For FY 2017-18, 2018-19 [, 2019-20 and 2020-21]⁷²]⁷³, the registered person shall have an option to fill Table 4B to Table 4E net of amendments in case there is any difficulty in reporting such details separately in this table]⁷⁴</p>
5A	<p>Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.</p>
5B	<p>Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.</p>
5C	<p>Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.</p>
5D,5E and 5F	<p>Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of “no supply” shall be declared under Non-GST supply (5F).</p> <p>[For FY 2017-18, 2018-19 [, 2019-20 and 2020-21]⁷⁵]⁷⁶, the registered person shall have an option to either separately report his supplies as exempted, nil</p>

⁶⁶ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “and 2019-20”

⁶⁷ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

⁶⁸ Inserted vide Notf no. 56/2019 – CT dt.14.11.2019

⁶⁹ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “and 2019-20”

⁷⁰ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

⁷¹ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

⁷² Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “and 2019-20”

⁷³ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

⁷⁴ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

⁷⁵ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “and 2019-20”

⁷⁶ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

	rated and Non-GST supply or report consolidated information for all these three heads in the “exempted” row only.] ⁷⁷
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details. [For FY 2017-18, 2018-19 [, 2019-20 and 2020-21] ⁷⁸] ⁷⁹ , the registered person shall have an option to fill Table 5A to 5F net of credit notes in case there is any difficulty in reporting such details separately in this table.] ⁸⁰
5I	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details. [For FY 2017-18, 2018-19 [, 2019-20 and 2020-21] ⁸¹] ⁸² , the registered person shall have an option to fill Table 5A to 5F net of debit notes in case there is any difficulty in reporting such details separately in this table.] ⁸³
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details. [For FY 2017-18, 2018-19 [, 2019-20 and 2020-21] ⁸⁴] ⁸⁵ , the registered person shall have an option to fill Table 5A to Table 5F net of amendments in case there is any difficulty in reporting such details separately in this table.] ⁸⁶
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

5. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services

⁷⁷ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

⁷⁸ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “and 2019-20”

⁷⁹Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

⁸⁰Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

⁸¹ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “and 2019-20”

⁸² Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

⁸³Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

⁸⁴ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “and 2019-20”

⁸⁵ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

⁸⁶Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

	<p>received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.</p> <p>This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.</p> <p>[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.]⁸⁷</p> <p>[For FY 2019-20 [and 2020-21]⁸⁸, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]⁸⁹</p>
6C	<p>Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.</p> <p>[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.</p> <p>[For FY 2019-20 [and 2020-21]⁹⁰, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only]⁹¹</p> <p>[For FY 2017-18, 2018-19 [, 2019-20 and 2020-21]⁹²]⁹³, the registered person shall have an option to either report Table 6C and 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.]⁹⁴</p>
6D	<p>Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.</p> <p>[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.</p> <p>[For FY 2019-20 [and 2020-21]⁹⁵, the registered person shall report the</p>

⁸⁷Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

⁸⁸Inserted vide Notf no. 30/2021 – CT dt. 30.07.2021

⁸⁹Inserted vide Notf no. 79/2020 – CT dt. 15.10.2020

⁹⁰Inserted vide Notf no. 30/2021 – CT dt. 30.07.2021

⁹¹Inserted vide Notf no. 79/2020 – CT dt. 15.10.2020

⁹²Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “and 2019-20”

⁹³Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

⁹⁴Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

	breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only] ⁹⁶ [For FY 2017-18, 2018-19 [, 2019-20 and 2020-21] ⁹⁷] ⁹⁸ , the registered person shall have an option to either report Table 6C and 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.] ⁹⁹
6E	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details. [For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs and capital goods or report the entire input tax credit under the “inputs” row only.] ¹⁰⁰ [For [FY 2019-20 and 2020-21] ¹⁰¹ , the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.] ¹⁰²
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
7A, 7B, 7C, 7D,	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here.

⁹⁵ Inserted vide Notf no. 30/2021 – CT dt. 30.07.2021

⁹⁶ Inserted vide Notf no. 79/2020 – CT dt. 15.10.2020

⁹⁷ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “and 2019-20”

⁹⁸ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

⁹⁹ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁰⁰ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁰¹ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “ FY 2019-20”

¹⁰² Inserted vide Notf no. 79/2020 – CT dt.15.10.2020

7E, 7F, 7G and 7H	<p>This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry should be made in table 7E of FORM GSTR-9. However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9.</p> <p>[For FY 2017-18, [2018-19, 2019-20 and 2020-21]¹⁰³]¹⁰⁴, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported.]¹⁰⁵</p>
8A	<p>The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to [the financial year for which the return is being for]¹⁰⁶ and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-1. [For FY 2017-18,]¹⁰⁷[It may be noted that the FORM GSTR-2A generated as on the 1stMay, 2019 shall be auto-populated in this table.]¹⁰⁸</p> <p>[For FY 2018-19, It may be noted that the FORM GSTR-2A generated as on the 1st November, 2019 shall be auto-populated in this table. For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).]¹⁰⁹</p> <p>[For FY 2019-20, it may be noted that the details from FORM GSTR-2A generated as on the 1st November, 2020 shall be auto-populated in this table.]¹¹⁰</p>
8B	<p>The input tax credit as declared in Table 6B and 6H shall be auto-populated here.</p> <p>[For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).]¹¹¹</p>
8C	<p>[Aggregate value of input tax credit availed on all inward supplies (except</p>

¹⁰³ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁰⁴ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁰⁵ Inserted vide Notf no. 56/2019 – CT dt.14.11.2019

¹⁰⁶ Substituted for “FY 2017-18” vide Notf no. 56/2019 – CT dt.14.11.2019

¹⁰⁷ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁰⁸ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

¹⁰⁹ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹¹⁰ Inserted vide Notf no. 79/2020-CT dated 15.10.2020

¹¹¹ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

	those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017] ¹¹² Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. [For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).] ¹¹³
8D	Aggregate value of the input tax credit which was available in FORM GSTR-2A (table 3 & 5 only) but not availed in FORM GSTR-3B returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in FORM GSTR-3B was greater than the credit available in FORM GSTR-2A . In such cases, the value in row 8D shall be negative. [For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).] ¹¹⁴
8E & 8F	The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

6. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of **FORM GSTR-3B** may be used for filling up these details.
7. [For FY 2017-18,]¹¹⁵Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B**[between April 2018 to March 2019]¹¹⁶.

¹¹² Substituted vide Notf no. 79/2020-CT dated 15.10.2020 for “[For FY 2017-18,] (Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019) Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April [2018 to March 2019] (Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “to September 2018) shall be declared here. [For FY 2018-19, Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during April 2018 to March 2019 but credit on which was availed between April 2019 to September 2019 shall be declared here.] (Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019)”

¹¹³ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹¹⁴ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹¹⁵ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹¹⁶ Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier.”

[For FY 2018-19, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B**[between April 2019 to September 2019].¹¹⁷

[For FY 2019-20, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B between April 2020 to September 2020.]¹¹⁸

[For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021.]¹¹⁹

The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	<p>[For FY 2017-18,]¹²⁰Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April [2018 to March 2019] ¹²¹shall be declared here.</p> <p>[For FY 2018-19, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2019 to September 2019 shall be declared here.]¹²²</p> <p>[For FY 2019-20, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2020 to September 2020 shall be declared here.]¹²³</p> <p>[For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April, 2021 to September, 2021 shall be declared here.]¹²⁴</p>
12	<p>[For FY 2017-18,]¹²⁵Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April [2018 to March 2019]¹²⁶shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.</p> <p>[For FY 2018-19, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(B) of FORM GSTR-</p>

¹¹⁷Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹¹⁸ Inserted vide Notf no. 79/2020 – CT dt. 15.10.2020

¹¹⁹ Inserted vide Notf no. 30/2021 – CT dt. 30.07.2021

¹²⁰Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹²¹Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier”

¹²²Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹²³ Inserted vide Notf no. 79/2020 – CT dt. 15.10.2020

¹²⁴ Inserted vide Notf no. 30/2021 – CT dt. 30.07.2021

¹²⁵Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

126 *ibid*

	<p>3B may be used for filling up these details.</p> <p>[For FY 2019-20, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.]¹²⁷</p> <p>[For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2021 to September, 2021 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.]¹²⁸</p> <p>[For FY 2017-18, [2018-19, 2019-20 and 2020-21]^{129]}¹³⁰, the registered person shall have an option to not fill this table.]¹³¹</p>
13	<p>[For FY 2017-18,]¹³²Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April [2018 to March 2019]¹³³shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19.</p> <p>[For FY 2018-19, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2018-19 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2019-20, the details of such ITC reclaimed shall be furnished in the annual return for FY 2019-20. [For FY 2019-20, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2019-20 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21.]¹³⁴</p>

¹²⁷ Inserted vide Notf no. 79/2020 – CT dt. 15.10.2020

¹²⁸ Inserted vide Notf no. 30/2021 – CT dt. 30.07.2021

¹²⁹ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹³⁰ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹³¹ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹³² Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹³³ *ibid*

¹³⁴ Inserted vide Notf no. 79/2020 – CT dt. 15.10.2020

	<p>[For FY 2020-21, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.]¹³⁵</p> <p>[For FY 2017-18, [2018-19, 2019-20 and 2020-21]¹³⁶]¹³⁷, the registered person shall have an option to not fill this table.]¹³⁸</p>
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8. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	<p>Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.</p> <p>[For FY 2017-18, [2018-19, 2019-20 and 2020-21]¹³⁹]¹⁴⁰, the registered person shall have an option to not fill this table.]¹⁴¹</p>
15E, 15F and 15G	<p>Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.</p> <p>[For FY 2017-18, [2018-19, 2019-20 and 2020-21]¹⁴²]¹⁴³, the registered person shall have an option to not fill this table.]¹⁴⁴</p>
16A	<p>Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these</p>

¹³⁵ Inserted vide Notf no. 30/2021 – CT dt. 30.07.2021

¹³⁶ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹³⁷ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹³⁸ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹³⁹ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁴⁰ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁴¹ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁴² Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁴³ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁴⁴ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

	<p>details.</p> <p>[For FY 2017-18, [2018-19, 2019-20 and 2020-21]¹⁴⁵]¹⁴⁶, the registered person shall have an option to not fill this table.]¹⁴⁷</p>
16B	<p>Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.</p> <p>[For FY 2017-18, [2018-19, 2019-20 and 2020-21]¹⁴⁸]¹⁴⁹, the registered person shall have an option to not fill this table.]¹⁵⁰</p>
16C	<p>Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.</p> <p>[For FY 2017-18, [2018-19, 2019-20 and 2020-21]¹⁵¹]¹⁵², the registered person shall have an option to not fill this table.]¹⁵³</p>
17 & 18	<p>Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17. It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.</p> <p>[For FY 2017-18, [2018-19, 2019-20 and 2020-21]¹⁵⁴]¹⁵⁵, the registered person shall have an option to not fill this table.]¹⁵⁶</p>
19	Late fee will be payable if annual return is filed after the due date.

9. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Annual Return” in the drop down provided in **FORM DRC-03**. It may be noted that such liability can be paid through electronic cash ledger only

¹⁴⁵ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁴⁶ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁴⁷ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁴⁸ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁴⁹ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁵⁰ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁵¹ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁵² Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁵³ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁵⁴ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁵⁵ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁵⁶ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

FORM GSTR – 9A¹⁵⁷¹⁵⁸

[See rule 80]

Annual Return (For Composition Taxpayer)

Pt. I		Basic Details					
1	Financial Year						
2	GSTIN						
3A	Legal Name	<Auto>					
3B	Trade Name (if any)	<Auto>					
4	Period of composition scheme during the year (From ---- To ----)						
5	Aggregate Turnover of Previous Financial Year						
(Amount in ₹ in all tables)							
Pt. II		Details of outward and inward supplies made during the financial year					
	Description	Turnover	Rate of Tax	Central Tax	State / UT Tax	Integrated tax	Cess
	1	2	3	4	5	6	7
6	Details of Outward supplies made during the financial year						
A	Taxable						
B	Exempted, Nil-rated						
C	Total						
7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year						
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1	2	3	4	5	6	
A	Inward supplies liable to reverse charge received from registered persons						

¹⁵⁷Inserted vide Notf no. 39/2018-CT dt. 04.09.2018

¹⁵⁸Substituted vide Notf no. 74/2018-CT dt 31.12.2018

B	Inward supplies liable to reverse charge received from unregistered persons					
C	Import of services					
D	Net Tax Payable on (A), (B) and (C) above					
8	Details of other inward supplies for the financial year					
A	Inward supplies from registered persons (other than 7A above)					
B	Import of Goods					
Pt. III	Details of tax paid as declared in returns filed during the financial year					
9	Description	Total tax payable	Paid			
	1	2	3			
	Integrated Tax					
	Central Tax					
	State/UT Tax					
	Cess					
	Interest					
	Late fee					
	Penalty					
Pt. IV	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Turnover	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax (outward) declared through Amendments (+) (net of debit notes)					
11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)					
12	Supplies / tax (outward) reduced through					

13	Amendments (-) (net of credit notes)							
	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)							
14	Differential tax paid on account of declaration made in 10, 11, 12 & 13 above							
	Description				Payable		Paid	
	1				2		3	
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. V	Other Information							
15	Particulars of Demands and Refunds							
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5	6	7	8
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							

F	Total taxes paid in respect of E above						
G	Total demands pending out of E above						
16	Details of credit reversed or availed						
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
	1	2	3	4	5		
A	Credit reversed on opting in the composition scheme (-)						
B	Credit availed on opting out of the composition scheme (+)						
17	Late fee payable and paid						
	Description	Payable	Paid				
	1	2	3				
A	Central Tax						
B	State Tax						

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Signature

Name of Authorised Signatory

Date

Designation / Status

Instructions: –

1. It is mandatory to file all your **FORM GSTR-4** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 shall be provided in this return.

2. It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-4** may be declared in this return.

3. Part I consists of basic details of taxpayer. The instructions to fill Part I are as follows :

Table No.	Instructions
5	Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.

4. Part II consists of the details of all outward and inward supplies in the financial year for which the annual return is filed. The instructions to fill Part II are as follows:

Table No.	Instructions
6A	Aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of FORM GSTR-4 may be used for filling up these details.
6B	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here.
7A	Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7B	Aggregate value of all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. Table 4C, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7C	Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of FORM GSTR-4 may be used for filling up these details.
8A	Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of FORM GSTR-4 may be used for filling up these details.
8B	Aggregate value of all goods imported during the financial year shall be declared here.

5. Part IV consists of the details of amendments made for the supplies of the previous financial year in the returns of April to September of the current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10,11,12,13 and 14	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of FORM GSTR- 4 of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

6. Part V consists of details of other information. The instruction to fill Part V are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in FORM ITC-03 may be used for filling up these details.
16B	Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in FORM ITC-01 may be used for filling up these details.
17	Late fee will be payable if annual return is filed after the due date.”;

7. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Annual Return” in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.

FORM GSTR-9C¹⁵⁹¹⁶⁰
See rule 80(3)
PART – A - Reconciliation Statement

Pt. I		Basic Details	
1	Financial Year		
2	GSTIN		
3A	Legal Name	< Auto >	
3B	Trade Name (if any)	<Auto >	
4	Are you liable to audit under any Act?	<<Please specify>>	
		(Amount in ₹ in all tables)	
Pt. II		Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	

¹⁵⁹ Inserted vide Notf no. 49/2018-CT dt 13.09.2018

¹⁶⁰ Substituted vide Notf no. 74/2018-CT dt 31.12.2018

L	Turnover for the period under composition scheme	(-)				
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)				
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)				
O	Adjustments in turnover due to reasons not listed above	(+/-)				
P	Annual turnover after adjustments as above		<Auto>			
Q	Turnover as declared in Annual Return (GSTR9)					
R	Un-Reconciled turnover (Q - P)		AT1			
6	Reasons for Un - Reconciled difference in Annual Gross Turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
7	Reconciliation of Taxable Turnover					
A	Annual turnover after adjustments (from 5P above)		<Auto>			
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover					
C	Zero rated supplies without payment of tax					
D	Supplies on which tax is to be paid by the recipient on reverse charge basis					
E	Taxable turnover as per adjustments above (A-B-C-D)		<Auto>			
F	Taxable turnover as per liability declared in Annual Return (GSTR9)					
G	Unreconciled taxable turnover (F-E)		AT 2			
8	Reasons for Un - Reconciled difference in taxable turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
			Tax payable			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					

B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
[K-1	Others] ¹⁶¹					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)					
R	Un-reconciled payment of amount (PT1)					
10	Reasons for un-reconciled payment of amount					
A	Reason 1		<<Text>>			
B	Reason 2		<<Text>>			
C	Reason 3		<<Text>>			

¹⁶¹ Inserted vide Notf no. 30/2021 – CT dt.30.07.2021

11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
			To be paid through Cash			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	[Others] ¹⁶²					
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					
Pt. IV	Reconciliation of Input Tax Credit (ITC)					
12	Reconciliation of Net Input Tax Credit (ITC)					
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)					
B	ITC booked in earlier Financial Years claimed in current Financial Year				(+)	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years				(-)	
D	ITC availed as per audited financial statements or books of account					<Auto>
E	ITC claimed in Annual Return (GSTR9)					
F	Un-reconciled ITC					ITC 1

¹⁶² Inserted vide Notf no. 30/2021 – CT dt.30.07.2021

13	Reasons for un-reconciled difference in ITC			
A	Reason 1		<<Text>>	
B	Reason 2		<<Text>>	
C	Reason 3		<<Text>>	
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible			<<Auto>>

S T	ITC availed					
	ITC claimed in Annual Return (GSTR9)					
	Un-reconciled ITC (ITC 2)					
15	Reasons for un - reconciled difference in ITC					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)					
	Description	Amount Payable				
	Central Tax					
	State/UT Tax					
	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	[Additional Liability due to non-reconciliation]¹⁶³					
			To be paid through Cash			
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					

¹⁶³ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “Auditor's recommendation on additional Liability due to non-reconciliation”

[Others] ¹⁶⁴					
Input Tax Credit					
Interest					
Late Fee					
Penalty					
Any other amount paid for supplies not included in Annual Return (GSTR 9)					
Erroneous refund to be paid back					
Outstanding demands to be settled					
Other (Pl. specify)					

[Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in **FORM GSTR-9C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.]¹⁶⁵

¹⁶⁴ Inserted vide Notf no. 30/2021 – CT dt.30.07.2021

¹⁶⁵ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

Signature

Place:

Date:

Name of Authorized Signatory

Designation/status

Instructions: –

1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
2. It is mandatory to file all your **FORMGSTR-1, FORM GSTR-3B and FORM GSTR -9** for the [current financial year]¹⁶⁶before filing this return. [For FY 2017-18,]¹⁶⁷The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.
3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in **FORM GSTR-9** for this GSTIN. The instructions to fill this part are as follows :-

Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores

Verification of registered person:

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in **FORM GSTR-9C** prepared and duly signed by the Auditor and nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.”

¹⁶⁶Substituted for “FY 2017-18” vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁶⁷Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

	of such revenue, then value of rupees Four Crores rupees shall be declared here) [For FY 2017-18, [2018-19, 2019-20 and 2020-21] ¹⁶⁸ ¹⁶⁹ , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] ¹⁷⁰
5C	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here. [For FY 2017-18, [2018-19, 2019-20 and 2020-21] ¹⁷¹ ¹⁷² , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] ¹⁷³
5D	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here. [For FY 2017-18, [2018-19, 2019-20 and 2020-21] ¹⁷⁴ ¹⁷⁵ , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] ¹⁷⁶
5E	Aggregate value of credit notes which were issued after 31 st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here. [For FY 2017-18, [2018-19, 2019-20 and 2020-21] ¹⁷⁷ ¹⁷⁸ , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] ¹⁷⁹
5F	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here. [For FY 2017-18, [2018-19, 2019-20 and 2020-21] ¹⁸⁰ ¹⁸¹ , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] ¹⁸²
5G	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here. [For FY 2017-18, [2018-19, 2019-20 and 2020-21] ¹⁸³ ¹⁸⁴ , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] ¹⁸⁵
5H	Unbilled revenue which was recorded in the books of accounts on the basis of accrual

¹⁶⁸ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁶⁹ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁷⁰ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁷¹ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁷² Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁷³ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁷⁴ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁷⁵ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁷⁶ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁷⁷ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁷⁸ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁷⁹ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁸⁰ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁸¹ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁸² Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁸³ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁸⁴ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁸⁵ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

	<p>system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.</p> <p>[For FY 2017-18, [2018-19, 2019-20 and 2020-21]¹⁸⁶]¹⁸⁷, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]¹⁸⁸</p>
5I	<p>Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here.</p> <p>[For FY 2017-18, [2018-19, 2019-20 and 2020-21]¹⁸⁹]¹⁹⁰, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]¹⁹¹</p>
5J	<p>Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here.</p> <p>[For FY 2017-18,[2018-19, 2019-20 and 2020-21]¹⁹²]¹⁹³, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]¹⁹⁴</p>
5K	<p>Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here.</p> <p>[For FY 2017-18,[2018-19, 2019-20 and 2020-21]¹⁹⁵]¹⁹⁶, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]¹⁹⁷</p>
5L	<p>There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here.</p> <p>[For FY 2017-18, [2018-19, 2019-20 and 2020-21]¹⁹⁸]¹⁹⁹, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]²⁰⁰</p>
5M	<p>There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here.</p> <p>[For FY 2017-18, [2018-19, 2019-20 and 2020-21]²⁰¹]²⁰², the registered person shall</p>

¹⁸⁶ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁸⁷ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁸⁸ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁸⁹ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁹⁰ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁹¹ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁹² Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁹³ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁹⁴ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁹⁵ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁹⁶ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

¹⁹⁷ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

¹⁹⁸ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

¹⁹⁹ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

²⁰⁰ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

	have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] ²⁰³
5N	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here. [For FY 2017-18, [2018-19, 2019-20 and 2020-21] ²⁰⁴] ²⁰⁵ , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] ²⁰⁶
5O	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.
5Q	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).
6	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
7	The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).
7A	Annual turnover as derived in Table 5P above would be auto-populated here.
7B	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7C	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7D	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7E	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
7F	Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.
8	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :-

²⁰¹ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

²⁰² Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

²⁰³ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

²⁰⁴ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

²⁰⁵ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

²⁰⁶ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled “RC”, supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

Table No.	Instructions
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18. [For FY 2017-18, [2018-19, 2019-20 and 2020-21] ²⁰⁷] ²⁰⁸ , the registered person shall have an option to not fill this table.] ²⁰⁹
12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here. [For FY 2017-18, [2018-19, 2019-20 and 2020-21] ²¹⁰] ²¹¹ , the registered person shall have an option to not fill this table.] ²¹²
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9)

²⁰⁷ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

²⁰⁸ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

²⁰⁹ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

²¹⁰ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

²¹¹ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

²¹² Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

	shall be declared here.
13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.
14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here. [For FY 2017-18, [2018-19, 2019-20 and 2020-21] ²¹³ ²¹⁴ , the registered person shall have an option to not fill this table.] ²¹⁵
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

7. [Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table.]²¹⁶
8. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Reconciliation Statement” in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.

[[PART B- CERTIFICATION

I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

²¹³ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “2018-19 and 2019-20”

²¹⁴ Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for “FY 2017-18 and 2018-19.”

²¹⁵ Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

²¹⁶ Substituted vide Notf no. 30/2021 – CT dt.30.07.2021 for “Part V consists of the auditor’s recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.”

~~*I/we have examined the—~~

~~(a) balance sheet as on~~

~~(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and~~

~~(c) the cash flow statement (if available) for the period beginning fromto ending on,
—attached herewith, of M/s (Name), (Address),
.....(GSTIN).~~

~~2. Based on our audit I/we report that the said registered person—~~

~~*has maintained the books of accounts, records and documents as required by the
IGST/CGST/⟷GST Act, 2017 and the rules/notifications made/issued thereunder~~

~~*has not maintained the following accounts/records/documents as required by the
IGST/CGST/⟷GST Act, 2017 and the rules/notifications made/issued thereunder:~~

~~1.~~

~~2.~~

~~3.~~

~~3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:~~

~~.....~~

~~.....~~

~~3. (b) *I/we further report that,—~~

~~(A) *I/we have obtained all the information and explanations which, to the best of *my/our
knowledge and belief, were necessary for the purpose of the audit/ information and explanations
which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were
not provided/partially provided to us.~~

~~(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person
so far as appears from *my/ our examination of the books.~~

~~(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the
cash flow Statement (if available) are *in agreement/not in agreement with the books of account
maintained at the Principal place of business atand **
.....additional place of business within the State.~~

~~4. The documents required to be furnished under section 35 (5) of the CGST Act / SGST Act and
Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / SGST Act
is annexed herewith in Form No. GSTR-9C.~~

~~5. In *my/our opinion and to the best of *my/our information and according to explanations given to
*me/us, the particulars given in the said Form No.GSTR-9C are true and fair subject to following
observations/qualifications, if any:~~

~~(a)~~

~~(b)~~

~~(c)~~

~~.....~~

.....
*(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

~~*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :-~~

~~(a) balance sheet as on~~

~~(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on~~

~~(c) the cash flow statement (if available) for the period beginning fromto ending on, and~~

~~(d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.~~

~~2. I/we report that the said registered person —~~

~~*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟷GST Act, 2017 and the rules/notifications made/issued thereunder~~

~~*has not maintained the following accounts/records/documents as required by the IGST/CGST/⟷GST Act, 2017 and the rules/notifications made/issued thereunder:~~

~~1.~~

~~2.~~

~~3.~~

~~3. The documents required to be furnished under section 35 (5) of the CGST Act / SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / SGST Act is annexed herewith in Form No.GSTR-9C.~~

~~4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and fair subject to the following observations/qualifications, if any:~~

~~(a)~~

(b)

(c)

.....

~~** (Signature and stamp/Seal of the Auditor)~~

Place:

Name of the signatory

Membership No.....

Date:

Full address^{217,218}

²¹⁷Substituted vide Notf no. 56/2019 – CT dt. 14.11.2019

²¹⁸Omitted vide Notf no. 30/2021 – CT dt. 30.07.2021

FORM GSTR-10²¹⁹

(See rule 81)

Final Return

1.	GSTIN	
2.	Legal name	
3.	Trade Name, if any	
4.	Address for future correspondence	
5.	Effective date of cancellation of registration (Date of closure of business or the date from which registration is to be cancelled)	
6.	Reference number of cancellation order	
7.	Date of cancellation order	

8. Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods/plant and machinery on which input tax credit is required to be reversed and paid back to Government

S r. N o.	GST IN	Invoice/Bill of Entry		Description n of inputs held in stock, inputs contained in semi- finished or finished goods held in stock and capital goods /plant and machinery	Unit Quanti ty Code (UQC)	Qt y	Value (As adjuste d by debit / credit note)	Input tax credit/ Tax payable (whichever is higher) (Rs.)			
		N o.	D ate					Centra l tax	State / Unio n territ ory tax	Integrate d tax	Ces s
1	2	3	4	5	6	7	8	9	10	11	12
8 (a) Inputs held in stock (where invoice is available)											

²¹⁹ Inserted vide Notf no. 21/2018-CT dt 18.04.2018

8 (b) Inputs contained in semi-finished or finished goods held in stock (where invoice is available)										
8 (c) Capital goods/plant and machinery held in stock										
8 (d) Inputs held in stock or inputs as contained in semi-finished /finished goods held in stock (where invoice is not available)										

9. Amount of tax payable and paid (based on Table 8)

Sr. No.	Description	ITC reversible/Tax payable	Tax paid along with application for cancellation of registration (GST REG-16)	Balance tax payable (3-4)	Amount paid through debit to electronic cash ledger	Amount paid through debit to electronic credit ledger			
						Central Tax	State/Union territory Tax	Integrated Tax	Cesses
1	2	3	4	5	6	7	8	9	10
1.	Central Tax								
2.	State/Union territory Tax								
3.	Integrated Tax								
4.	Cess								

10. Interest, late fee payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated Tax		
(b) Central Tax		
(c) State/Union territory Tax		
(d) Cess		
(II) Late fee		
(a) Central Tax		
(b) State/Union territory tax		

11. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of authorized signatory _____

Name _____

Designation/Status _____

Date - dd/mm/yyyy

Instructions:

1. This form is not required to be filed by taxpayers or persons who are registered as :-
 - (i) Input Service Distributors;
 - (ii) Persons paying tax under section 10;
 - (iii) Non-resident taxable person;
 - (iv) Persons required to deduct tax at source under section 51; and
 - (v) Persons required to collect tax at source under section 52.
2. Details of stock of inputs, inputs contained in semi-finished or finished goods and stock of capital goods/plant and machinery on which input tax credit has been availed.
3. Following points need to be taken care of while providing details of stock at Sl. No.8:
 - (i) where the tax invoices related to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock are not available, the registered person shall estimate the amount under sub-rule (3) of rule 44 based on prevailing market price of the goods;
 - (ii) in case of capital goods/ plant and machinery, the value should be the invoice value reduced by $1/60^{\text{th}}$ per month or part thereof from the date of invoice/purchase taking useful life as five years.

The details furnished in accordance with sub-rule (3) of rule 44 in the Table at Sl. No. 8 (against entry 8 (d)) shall be duly certified by a practicing chartered accountant or cost accountant. Copy of the certificate shall be uploaded while filing the details.

FORM GSTR-11²²⁰*[See rule 82]***Statement of inward supplies by persons having Unique Identification Number (UIN)**

Year				
Tax Period				

1.	UIN																			
2.	Name of the person having UIN	Auto populated																		

3. Details of inward supplies received

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice/Debit Note/Credit Note details			Rate	Taxable value	Amount of tax				Place of Supply
	No	Date	Value			Integrated tax	Central Tax	State/UT Tax	CESS	
1	2	3	4	5	6	7	8	9	10	11
3A. Invoices received										
3B. Debit/Credit Note received										

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place

Signature

Date

Name of Authorised Signatory

Designation /Status

Instructions:-

1. Terms Used:-

²²⁰Substituted vide Notf no. 75/2017-CT dt 29.12.2017

- a. GSTIN :- Goods and Services Tax Identification Number
- b. UIN :- Unique Identity Number

2. Refund applications has to be filed in the same State in which the Unique Identity Number has been allotted.

3. For refund purposes only those invoices may be entered on which refund is sought.

FORMGST PCT - 01*[See rule 83(1)]***Application for Enrolment as Goods and Services Tax Practitioner****Part –A**

State /UT –



District -



(i)	Name of the Goods and Services Tax Practitioner <i>(As mentioned in PAN)</i>	
(ii)	PAN	
(iii)	Email Address	
(iv)	Mobile Number	

Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.**PART B**

1.	Enrolling Authority	Centre <input type="checkbox"/>
		State <input type="checkbox"/>
2.	State/UT	
3.	Date of application	
4	Enrolmentsoughtas:	(1) Chartered Accountant holding COP (2) Company Secretary holding COP (3) Cost and Management Accountant holding COP (4) Advocate (5) Graduate or Postgraduate degree in Commerce (6) Graduate or Postgraduate degree in Banking (7) Graduate or Postgraduate degree in Business Administration (8) Graduate or Postgraduate degree in Business Management (9) Degree examination of any recognized Foreign University (10) Retired Government Officials (11) [Sales Tax practitioner under existing law for a period of not less than five years (12) Tax return preparer under existing law for a period of not less than five years] ²²¹
5.	Membership Number	
5.1	Membership Type (drop down will change based the institute selected)	

²²¹Inserted vide Notf no. 26/2018- CT dt.13.06.2018

5.2	Date of Enrolment / Membership	
5.3	Membership Valid upto	
6	Advocates registered with Bar (Name of Bar Council)	
6.1	Registration Number as given by Bar	
6.2	Date of Registration	
6.3	Valid up to	
7	Retired Government Officials	Retired from Centre/ State
7.1	Date of Retirement	
7.2	Designation of the post held at the time of retirement	Scanned copy of Pension Certificate issued by AG office or any other document evidencing retirement
8.	Applicant Details	
8.1	Full name as per PAN	
8.2	Father's Name	
8.3	Date of Birth	
8.4	Photo	
8.5	Gender	
8.6	Aadhaar	<optional>
8.7	PAN	< Pre filled from Part A>
8.8	Mobile Number	<Pre filled from Part A>
8.9	Landline Number	
8.10	Email id	< Pre filled from Part A>
9.	Professional Address	(Any three will be mandatory)
9.1	Building No./ Flat No./ Door No.	
9.2	Floor No.	
9.3	Name of the Premises / Building	
9.4	Road / Street Lane	
9.5	Locality / Area / Village	
9.6	District	
9.7	State	
9.8	PIN Code	
10.	Qualification Details	
10.1	Qualifying Degree	
10.2	Affiliation University / Institute	
	<p>Consent <i>I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i></p> <p>Declaration <i>I declare that:</i></p> <p>a) <i>I am a citizen of India;</i> b) <i>I am a person of sound mind;</i> c) <i>I have not been adjudicated as an insolvent; and</i> d) <i>I have not been convicted by a competent court.]²²²</i></p> <p>Verification <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>	
	Place	< DSC /E-sign of the Applicant/EVC>
	Date	< Name of the Applicant>

²²²Inserted vide Notf no. 26/2018-CT dt. 13.06.2018

Acknowledgment

Application Reference Number (ARN) -

You have filed the application successfully.

GSTIN, if available:

Legal Name:

Form No. :

Form Description :

Date of Filing:

Time of filing:

Center Jurisdiction:

State Jurisdiction :

Filed by :

Temporary reference number, (TRN) if any:

Place:

It is a system generated acknowledgement and does not require any signature.

Note - The status of the application can be viewed through "Track Application Status" at dash board on the GST Portal.

FORM GST PCT-02*[See rule 83(2)]***Enrolment Certificate of Goods and Services Tax Practitioner**

1.	Enrolment Number	
2.	PAN	
3.	Name of the Goods and Services Tax Practitioner	
4.	Address and Contact Information	
5.	Date of enrolment as GSTP	
Date Enrolment Authority		Signature of the
Name and Designation.		
		Centre / State

FORM GST PCT-03

[See rule 83(4)]

Reference No.

Date

To

Name

Address of the Applicant

GST practitioner enrolment No.

Show Cause Notice for disqualification

It has come to my notice that you are guilty of misconduct, the details of which are given hereunder:

- 1.
- 2.

You are hereby called upon to show cause as to why the certificate of enrolment granted to you should not be rejected for reasons stated above. You are requested to submit your response within <15> days to the undersigned from the date of receipt of this notice.

Appear before the undersigned on ---- (date)..... (Time).....

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name
(Designation)

FORM GST PCT-04

[See rule 83(4)]

Reference No.

Date-

To

Name

Address

EnrollmentNumber

Order of rejection of enrolment as GST Practitioner

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

- Whereas no reply to notice to show cause has been submitted; or
- Whereas on the day fixed for hearing you did not appear; or
- Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your enrolment is liable to be cancelled for following reason(s).

- 1.
- 2.

The effective date of cancellation of your enrolment is <<DD/MM/YYYY >>.

Signature
Name
(Designation)

FORM GST PCT-05

[See rule 83(6)]

Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner

To
The Authorised Officer
Central Tax/State Tax.

PART-A

Sir/Madam

I/We <Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) do hereby

1. *solemnly authorise,
2. *withdraw authorisation of

----- (Name of the Goods and Services Tax Practitioner), bearing Enrolment Number---
---- for the purposes of Section 48 read with rule 83 to perform the following activities on behalf of ----- (Legal Name) bearing << GSTIN - >>:

Sr. No.	List of Activities	Check box
1.	To furnish details of outward and inward supplies	
2.	To furnish monthly, quarterly, annual or final return	
3.	To make deposit for credit into the electronic cash ledger	
4.	To file an application for claim of refund	
5.	To file an application for amendment or cancellation of registration	
[6	To furnish information for generation of e-way bill	
7	To furnish details of challan in FORM GST ITC-04	
8	To file an application for amendment or cancellation of enrolment under rule 58	
9	To file an intimation to pay tax under the composition scheme or withdraw from the said scheme.] ²²³	

2. The consent of the ----- (Name of Goods and Services Tax Practitioner) is attached herewith*.

²²³Inserted vide Notf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

**Strike out whichever is not applicable.*

Signature of the authorised signatory

Name

Designation/Status

Date

Place

Part -B

Consent of the Goods and Services Tax Practitioner

I <<(Name of the Goods and Services Tax Practitioner)>>< Enrolment Number> do hereby solemnly accord my consent to act as the Goods and Services Tax Practitioner on behalf of ----- (Legal name), GSTIN only in respect of the activities specified by ----- (Legal name), GSTIN

Signature

Name

Date

Enrolment No.

Results of Matching after filing of the Returns of September (to be filed by 20th October)

	Month	Bill of Entry No. /Invoice/Debit Note/Credit Note			ITC/Output Liability				Interest			
		Date	Number	Taxable Value	Integrated	Central	State / UT	Cess	Integrated	Central	State	Cess

A. Finally Accepted Input Tax Credit

A.1 *Details of Invoices, Debit and Credit Notes of the month of September that have matched*

1	September								Nil			
2	September								Nil			

A.2 *Details of Invoices, Debit and Credit Notes of the month of August that were found to have mismatched in the return of the month of August filed by 20th September but mismatch was rectified in the return for the month of September filed by 20th October*

1	August								Nil			
2	August								Nil			

A.3 *Details of Invoices, Debit and Credit Notes of the month of July and before but not earlier than April of the previous Financial Year which had become payable but the pairing supplier/recipient has included the details of corresponding document in his return of the month of September filed by 20th October and the reclaim is being allowed alongwith refund of interest.*

1	Month								Refund			
2	Month								Refund			

B. Mismatches/Duplicates that have led to increase of liability in the return for September filed by 20th October

B.1 *Details of Invoices, Debit and Credit Notes of the month of July that were found to have mismatched in the return of the month of July filed by 20th August but mismatch was not rectified in the return for the month of August filed by 20th September and have become payable in the return for month of September to be filed 20th October*

1	July								Two Months			
2	July								Two Months			

B.2 *Details of Invoices, Debit and Credit Notes of the month of August that were found to be duplicates and have become payable in the return September filed by 20th October*

1	August								One Month			
2	August								One Month			

B.3 *Details of Invoices, Debit and Credit Notes of the month of August where reversal was reclaimed in violation of Section 42/ 43 and that have become payable in the return of September filed by 20th October*

1	August								One Month-high			
2	August								One Month-high			

C. Mismatches/Duplicates that will lead to increase of liability in the return for October to be filed by 20th November

C.1 *Details of Invoices, Debit and Credit Notes of the month of August that were found to have mismatched in the return of the month of August filed by 20th September but mismatch was not rectified in the return for the month of September filed by 20th October and will become payable in the return for month of October to be filed 20th November*

1	August								Two Months			
2	August								Two Months			

C.2 *Details of Invoices, Debit and Credit Notes of the month of September that were found to be duplicate and will be become payable in the return for October to be filed by 20th November*

1	September								One Month			
2	September								One Month			

C.3 *Details of Invoices, Debit and Credit Notes of the month of September where reversal was reclaimed in violation of Section 42/43 and that will become payable in the return of October return to be filed by 20th November*

1	September								One Month-high			
2	September								One Month-high			

D. Mismatches/Duplicates that may lead to increase of liability in the return for November to be filed by 20th December

D.1 *Details of Invoices, Debit and Credit Notes of the month of September that have been found to have mismatched and may become payable in the return for November to be filed by 20th December in case mismatch not rectified in the return for October to be filed by 20th November*

1	September								Nil/Two Months			
2	September								Nil/Two Months			

[FORM GST PCT-06²²⁴

[See rule 83B]

APPLICATION FOR CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER

1. GSTP Enrolment No.	
2. Name of the GST Practitioner	<Auto Populated>
3. Address	< Auto Populated>
4. Date of effect of cancellation of enrolment	

I hereby request for cancellation of enrolment as GST Practitioner for the reason(s) noted below:

- 1.
- 2.
- 3.

DECLARATION

The above declaration is true and correct to the best of my knowledge and belief. I undertake that I shall continue to be liable for my actions as GST Practitioner before such cancellation.

(SIGNATURE)

Place:
Date:]

²²⁴Inserted vide Notification no. 33/2019-CT dt. 18.07.2019 with effect from a date to be notified later

[FORM GST PCT-07²²⁵
[See rule 83B]

**ORDER OF CANCELLATION OF ENROLMENT AS GOODS AND
SERVICES TAX PRACTITIONER**

1. GSTP Enrolment No.	
2. Name of the GST Practitioner	< Auto Populated >
3. Address	<Auto Populated>
4. No. and Date of application	
5. Date of effect of cancellation of enrolment	

DECLARATION

This is to inform you that your enrolment as GST Practitioner is hereby cancelled with effect from

(SIGNATURE)

Place:
Date:]

²²⁵Inserted vide Notification no. 33/2019-CT dt. 18.07.2019 with effect from a date to be notified later

FORM GST PMT –01

[See rule 85(1)]

Electronic Liability Register of Registered Person

(Part–I: Return related liabilities)


(To be maintained at the Common Portal)

GSTIN –

Name (Legal) –

Trade name, if any

Tax Period –

Act –Central Tax/State Tax/UT Tax/Integrated Tax/CESS /All 
(Amount in Rs.)

Sr. No.	Date (dd/mm/yyyy)	Reference No.	Ledger used for discharging liability	Description	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)]	Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						Balance (Payable) (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)					
						Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Note –

1. All liabilities accruing due to return and payments made against the same will be recorded in this ledger.
2. Under description head - liabilities due to opting for composition, cancellation of registration will also be covered in this part. Such liabilities shall be populated in the liability register of the tax period in which the date of application or order falls, as the case may be.

3. Return shall be treated as invalid if closing balance is positive. Balance shall be worked out by reducing credit (amount paid) from the debit (amount payable).
4. Cess means cess levied under Goods and Services Tax (Compensation to States) Act, 2017.

FORM GST PMT –01

[See rule 85(1)]

Electronic Liability Register of Taxable Person

(Part–II: Other than return related liabilities)

(To be maintained at the Common Portal)

Demand ID -- GSTIN/Temporary Id –
 Demand date - Name (Legal) –
 Trade name, if any -
 Stay status – Stayed/Un-stayed Period - From ----- To ----- (dd/mm/yyyy)
 Act - Central Tax/State Tax/UT Tax/Integrated Tax/CESS /All ▽

(Amount in Rs.)

[Sr No.	Date (dd/ mm/ yyyy)	Reference No.	Tax Period, if applica ble	Ledger used for dischargi ng liability		Descripti on	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)] / Reduction (RD)/ Refund adjusted (RF)/]	Amount debited/credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/ amount under existing law/Total)						Balance (Payable) (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/ amount under existing law/Total)						
				Fr om	To			Ta x	Interes t	Penalt y	Fe e	Other s	Total	Ta x	Interes t	Penalt y	Fe e	Other s	Tota l	Status (Staye d /Un- staye d)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21] ²²⁶

²²⁶Table amended *vide* Notf no. 60/2018 – CT dt. 30.10.2018

Note –

1. All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction to be recorded accordingly.
2. All payments made out of cash or credit ledger against the liabilities would be recorded accordingly.
3. Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here.
4. Negative balance can occur for a single Demand ID also if appeal is allowed/partly allowed. Overall closing balance may still be positive.
5. Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.
6. The closing balance in this part shall not have any effect on filing of return.
7. Reduction in amount of penalty would be automatic, based on payment made after show cause notice or within the time specified in the Act or the rules.
8. Payment made against the show cause notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or cash ledger. Debit and credit entry will be created simultaneously.

FORM GST PMT -02

[See rule 86(1)]

Electronic Credit Ledger of Registered Person

(To be maintained at the Common Portal)

GSTIN –

Name (Legal) –

Trade name, if any -

Period - From ----- To ----- (dd/mm/yyyy)

Act - Central Tax/State Tax/UT Tax/Integrated Tax/CESS /All



(Amount in Rs.)

Sr No.	Date (dd/m m/yyyy)	Reference No.	Tax Period, if any	Description (Source of credit & purpose of utilisation)	Transaction Type [Debit (DR) / Credit (CR)]	Credit / Debit						Balance available					
						Central Tax	State Tax	UT Tax	Integrated Tax	CESS	Total	Central Tax	State Tax	UT Tax	Integrated Tax	CESS	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Balance of Provisional credit

Sr. No.	Tax period	Amount of provisional credit balance					
		Central Tax	State Tax	UT Tax	Integrated Tax	Cess	Total
1	2	3	4	5	6	7	8

--	--	--	--	--	--	--	--

Mismatch credit (other than reversed)

Sr. No.	Tax period	Amount of mismatch credit					
		Central Tax	State Tax	UT Tax	Integrated Tax	Cess	Total
1	2	3	4	5	6	7	8

Note –

1. All type of credits as per return, credit on account of merger, credit due on account of pre-registration inputs, etc., credit due to opting out from composition scheme, transition etc. will be recorded in the credit ledger.
2. Description will include sources of credit (GSTR-3, GSTR-6 etc.) and utilisation thereof towards liability related to return or demand etc. Refund claimed from the ledger will be debited and if the claim is rejected, then it will be credited back to the ledger to the extent of rejection.

FORM GST PMT -03

[See rules 86(4) & 87(11)]

Order for re-credit of the amount to cash or credit ledger on rejection of refund claim

Reference No.

Date –

1. GSTIN –
2. Name (Legal) –
3. Trade name, if any
4. Address –
5. Period / Tax Period to which the credit relates, if any –
6. Ledger from which debit entry was made for claiming refund -
7. Debit entry no. and date -
8. Application reference no. and date –
9. No. and date of order vide which refund was rejected
10. Amount of credit -

From ----- To -----
cash / credit ledger

Sr. No.	Act (Central Tax/State Tax/ UT TaxIntegrated Tax/ CESS)	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

Signature

Name

Designation of the officer

Note –

‘Central Tax’ stands for Central Goods and Services Tax; ‘State Tax’ stands for State Goods and Services Tax; ‘UT Tax’ stands for Union territory Goods and Services Tax; ‘Integrated Tax’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

FORM GST PMT -04

[See rules 85(7), 86(6) & 87(12)]

Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register

1.	GSTIN		
2.	Name (Legal)		
3.	Trade name, if any		
4.	Ledger / Register in which discrepancy noticed	<input type="checkbox"/> Credit ledger <input type="checkbox"/> Cash <input type="checkbox"/> ledger Liability register	
5.	Details of the discrepancy		
	Date	Type of tax	Type of discrepancy
		Central Tax	
		State Tax	
		UT Tax	
		Integrated Tax	
	Cess		Amount involved
6.	Reasons, if any		
7.	Verification I hereby solemnly affirm and declare that the information given herein above is true and		

	correct to the best of my knowledge and belief.		
	Place	Name of Authorized Signatory	Signature
	Date	Designation /Status.....	

Note –

‘Central Tax’ stands for Central Goods and Services Tax; ‘State Tax’ stands for State Goods and Services Tax; ‘UT Tax’ stands for Union territory Goods and Services Tax; ‘Integrated Tax’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

FORM GST PMT –05

[See rule 87(1)]

Electronic Cash Ledger

(To be maintained at the Common Portal)

GSTIN/Temporary Id –

Name (Legal) –

Trade name, if any

Period - From ----- To ----- (dd/mm/yyyy)

Act - Central Tax/State Tax/UT Tax/Integrated Tax/CESS/All

(Amount in Rs.)

Sr. No.	Date of deposit /Debit (dd/mm / yyyy)	Time of deposit	Reporting date (by bank)	Reference No.	Tax Period, if applicable	Description	Type of Transaction [Debit (DR) / Credit (CR)]	Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						Balance (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)					
								Tax	Interes	Penalt	Fe	Other	Tota	Ta	Interes	Penalt	Fe	Other	Tota
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Note –

1. Reference No. includes BRN (Bank Reference Number), debit entry no., order no., if any, and acknowledgment No. of return in case of TDS & TCS credit.
2. Tax period, if applicable, for any debit will be recorded, otherwise it will be left blank.
3. GSTIN of deductor or tax collector at source, Challan Identification Number (CIN) of the challan against which deposit has been made, and type of liability for which any debit has been made will also be recorded under the head "description".
4. Application no., if any, Show Cause Notice Number, Demand ID, pre-deposit for appeal or any other liability for which payment is being made will also be recorded under the head "description".
5. Refund claimed from the ledger or any other debits made against any liability will be recorded accordingly.
6. Date and time of deposit is the date and time of generation of CIN as reported by bank.
7. 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax (Compensation to States)

FORM GST PMT -06

[See rule 87(2)]

Challan for deposit of goods and services tax

CPIN	<<Auto Generated after submission of information>>	Date <<Current date>>	Challan Expiry Date --
------	--	-----------------------	------------------------

GSTIN	<<Filled in/Auto populated>>	Email address	<<Auto Populated>>
Name (Legal)	<<Auto Populated>>	Mobile No.	<<Auto Populated>>
Address	<<Auto Populated>>		

Details of Deposit		(All Amount in Rs.)					
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	Central Tax (----)						
	Integrated Tax (----)						
	CESS (----)						

	Sub-Total						
State (Name)	State Tax (----						
UT (Name)	UT Tax (----						
Total Challan Amount							
Total Amount in words							

Mode of Payment (relevant part will become active when the particular mode is selected)

e-Payment
 (This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)

Over the Counter (OTC)

Bank (Where cash or instrument is proposed to be deposited)	
Details of Instrument	
<input type="checkbox"/> Cash	<input type="checkbox"/> Cheque
<input type="checkbox"/> Demand Draft	

NEFT/RTGS

Remitting bank	
Beneficiary name	GST
Beneficiary Account Number (CPIN)	<CPIN>
Name of beneficiary bank	Reserve Bank of India
Beneficiary Bank's Indian Financial System Code (IFSC)	IFSC of RBI
Amount	

Note: Charges to be separately paid by the person making payment.

Particulars of depositor

Name	
Designation/ Status (Manager, partner etc.)	

Signature	
Date	
Paid Challan Information	
GSTIN	
Taxpayer Name	
Name of Bank	
Amount	
Bank Reference No. (BRN)/UTR	
CIN	
Payment Date	
Bank Ack. No. (For Cheque / DD deposited at Bank's counter)	

Note - UTR stands for Unique Transaction Number for NeFT / RTGS payment.

FORM GST PMT -07*[See rule 87(8)]***Application for intimating discrepancy relating to payment**

1.	GSTIN					
2.	Name (Legal)					
3.	Trade name, if any					
4.	Date of generation of challan from Common Portal					
5.	Common Portal Identification Number (CPIN)					
6.	Mode of payment (tick one)	Net banking <input type="checkbox"/>	CC/DC <input type="checkbox"/>	NEFT/RTGS <input type="checkbox"/>	OTC <input type="checkbox"/>	
7.	Instrument detail, for OTC payment only	Cheque / Draft No.	Date	Bank/branch on which drawn		
8.	Name of bank through which payment made					
9.	Date on which amount debited / realized					
10.	Bank Reference Number (BRN)/ UTR No., if any					
11.	Name of payment gateway (for CC/DC)					
12.	Payment detail	Central Tax	State	UT Tax	Integrated	Cess

			Tax		Tax	
13.	Verification (by authorized signatory)					
	I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.					
	Signature					
	Place	Name of Authorized Signatory				
	Date	Designation /Status.....				

Note –

1. The application is meant for the taxpayer where the amount intended to be paid is debited from his account but CIN has not been conveyed by bank to Common Portal or CIN has been generated but not reported by concerned bank.
2. The application may be filed if CIN is not conveyed within 24 hours of debit.
3. Common Portal shall forward the complaint to the Bank concerned and intimate the aggrieved person.
4. ‘Central Tax’ stands for Central Goods and Services Tax; ‘State Tax’ stands for State Goods and Services Tax; ‘UT Tax’ stands for Union territory Goods and Services Tax; ‘Integrated Tax’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States).

[FORM GST PMT -09²²⁷

[See rule 87(13)]

Transfer of amount from one account head to another in electronic cash ledger

1.	GSTIN	
2.	(a) Legal name	<Auto>
	(b) Trade name, if any	<Auto>
3.	ARN	
4.	Date of ARN	

5. Details of the amount to be transferred from one account head to another

(Amount in Rs.)

²²⁷Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019 with effect from 21.04.2020 vide Notification No. 37/2020 dated 28.04.2020.

Amount to be transferred from			Amount to be transferred to		
Major head	Minor head	Amount available	Major Head	Minor head	Amount transferred
1	2	3	4	5	6
<Central tax, State/ UT tax, Integrated tax, Cess>	Tax		<Central tax, State / UT tax Integrated tax, Cess>	Tax	
	Interest			Interest	
	Penalty			Penalty	
	Fee			Fee	
	Others			Others	
	Total			Total	

6. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place

Signature

Name of Authorized Signatory

Date

Designation /Status

Instructions -

1. Major head refers to - Integrated tax, Central tax, State/UT tax and Cess.
2. Minor head refers to – tax, interest, penalty, fee and others.

3. The form may be filled up if amount from one major / minor head is intended to be transferred to another major/minor head. Minor head for transfer of amount may be same or different.
4. The amount from one minor head can also be transferred to another minor head under the same major head.
5. Amount can be transferred from the head only if balance under that head is available at the time of transfer.]

FORM-GST-RFD-01²²⁸*[See rule 89(1)]***Application for Refund**

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)

1.	GSTIN / Temporary ID								
2.	Legal Name								
3.	Trade Name, if any								
4.	Address								
5.	Tax period (if applicable)	From <Year><Month>		To		<Year><Month>			
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total	
		Central tax							
		State / UT tax							
		Integrated tax							
		Cess							
		Total							
7.	Grounds of refund claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger						
		(b)	Exports of services- with payment of tax						
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)						
		(d)	On account of order						
			Sr. No.	Type of order	Order no.	Order date	Order Issuing Authority	Payment reference no., if any	

²²⁸ Substituted vide Notf no. 74/2018-CT dt 31.12.2018

		(i)	Assessment				
		(ii)	Finalization of Provisional assessment				
		(iii)	Appeal				
		(iv)	Any other order (specify)				
	(e)	ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]					
	(f)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)					
	(g)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)					
	(h)	Recipient of deemed export supplies/ Supplier of deemed export supplies					
	(i)	Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid on advance payment)					
	(j)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa(change of POS)					
	(k)	Excess payment of tax, if any					
	(l)	Any other (specify)					
8.	Details of Bank account	Name of bank	Address of branch	IFSC	Type of account	Account No.	
9.	Whether Self-Declaration filed by Applicant u/s 54(4), if applicable			<input type="checkbox"/> Yes <input type="checkbox"/> No			

[DECLARATION [second proviso to section 54(3)]]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status”]

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of input tax credit claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(f)]

[I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature

Name –

Designation / Status]²²⁹

DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

²²⁹Substituted vide Notf no. 03/2019-CT dt.29.01.2019wef 01.02.2019. Before substitution it was "I hereby declare that the Special Economic Zone unit / the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the application covered under this refund claim."

UNDERTAKING

I hereby undertake to deposit to the Government the amount of refund sanctioned along with interest in case of non-receipt of foreign exchange remittances as per the proviso to section 16 of the IGST Act, 2017 read with rule 96B of the CGST Rules 2017.

Signature-

Name –

Designation / Status

] ²³⁰

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status

SELF- DECLARATION [rule 89(2)(I)]

I _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

²³⁰Inserted vide Notf no. 16/2020-CT dt. 23.03.2020

10. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place
Date

Signature of Authorised Signatory
(Name)

Designation/ Status

Annexure-1

Statement -1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods and services	Tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

[Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No	Details of documents of inward supplies received on inputs received							Tax paid on inward supplies			Details of documents of outward supplies issued				Tax paid on outward supplies			
	Ty pe of Inward	GS TI of Suppl ies /Self	Ty pe of Docu men	N o. of B / E	P r t e C o d e	D a t a V a	T a x	In t e g r a t e d T a x	C e n t r a l T a x	S t a t e / U T T a x	Ty pe of Outward Suppl y	Ty pe of Docu ment	No .	Da te	Ta xa ble Va lue	Int egr ated T a x	Ce ntra l Tax	St at e/ U T T a x

	S	GS	t				l											
	u	TI					u											
	p	N					e											
	p																	
	l																	
	s																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
											B2							“;”
											B/							
											B2							
											C							

]²³¹

[Statement- 2 [rule 89(2)(c)]

Refund Type: Export of services with payment of tax (accumulated ITC)²³²

Sr. No.	Document Details					Integr ated Tax	Cess	BRC/FIRC		
	Type of Document	No.	Date	Value	Taxabl evalue			No.	Date	Value
1	2	3	4	5	7	8	9	10	11	12
										“;”

]²³³

[Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

Sr. No.	Documents Details				Goods/ Service s (G/ S)	Shipping bill/Bill of export			EGM Details		BRC/FIR C		
	Type of Document	No.	Dat e	Valu e		Potc ode	No.	Date	Ref No.	Date	N o.	D at e	V al u e
1	2	3	4	5	6	7	8	9	10	11	1	1	1
											2	3	4
													“;”

]²³⁴

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

²³¹Substituted vide Notification no. 56/2019-CT dt. 14.11.2019

²³²Omitted vide Notf No. 79/2020-CT dt 15.10.2020

²³³Substituted vide Notification no. 56/2019-CT dt. 14.11.2019

²³⁴Substituted vide Notification no. 56/2019-CT dt. 14.11.2019

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

[Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

GSTIN of recipient	Document Details				Shipping bill/Bill of export/Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10
									“;”

] ²³⁵

[Statement 4A

Refund of SEZ on account of supplies received from DTA-With payment of tax

GSTIN of recipient	Document Details				Shipping bill/Bill of export/Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10
									“;”

] ²³⁶

[Statement-5 [rule 89(2)(d) and 89(2)(e)]

²³⁵Substituted vide Notification no. 56/2019-CT dt. 14.11.2019

²³⁶ Inserted vide Notification no. 56/2019-CT dt. 14.11.2019

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

Sr. No.	Document Details				Goods/ Services (G/S)	Shipping bill/Bill of export/Endorsed invoice no.	
	Type of Document	No.	Date	Value			
1	2	3	4	5	6	7	8
							“;

]²³⁷

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

[Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports claimed by supplier

Sl. No.	Documents details of inward supplies in case refund is claimed by supplier				Tax paid			
	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports claimed by recipient

²³⁷Substituted vide Notification no. 56/2019-CT dt. 14.11.2019

Sl. No.	Documents details of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN of Supplier	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cesses
1	2	3	4	5	6	7	8	9	10
									“;”

]²³⁸]²³⁹

[Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-State to intra-State and vice versa)

Document Type B2C/Registered	Recipient GSTIN/UIN	Name (in case of B2C)	Document Details				
			Type of Document	No.	Date	Value	Taxable Value
1	2	3	4	5	6	7	8

Details of documents covering transaction considered as intra-State/inter-State transaction earlier					
Inter/Intra	Integrated Tax	Central Tax	State/UT Tax	Cess	PoS
9	10	11	12	13	14

Transaction which were held inter State/intra-State supply subsequently					
Inter/Intra	Integrated Tax	Central Tax	State/UT Tax	Cess	PoS
15	16	17	18	19	20

]²⁴⁰

²³⁸Substituted vide Notification no. 33/2019-CT dt. 18.07.2019

²³⁹Substituted vide Notification no. 56/2019-CT dt. 14.11.2019

²⁴⁰Substituted vide Notification no. 56/2019-CT dt. 14.11.2019

Statement-7 [rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Payable			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

Annexure-2

Certificate [rule 89(2)(m)]

This is to certify that in respect of the refund amounting to Rs.<<>> ----- (in words) claimed by M/s----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

Note - This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

Instructions –

- Terms used:
 - B to C: From registered person to unregistered person
 - EGM: Export General Manifest
 - GSTIN: Goods and Services Tax Identification Number
 - IGST: Integrated goods and services tax
 - ITC: Input tax credit
 - POS: Place of Supply (Respective State)
 - SEZ: Special Economic Zone
 - Temporary ID: Temporary Identification Number

i. UIN: Unique Identity Number

2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.
3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.
4. Acknowledgement in **FORM GST RFD-02** will be issued if the application is found complete in all respects.
5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.
6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.
7. Declaration shall be filed in cases wherever required.
8. 'Net input tax credit' means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A.
9. 'Adjusted total turnover' means the turnover in a State or a Union territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.
10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.
11. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.
12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.
13. Details of export made without payment of tax shall be reported in Statement-3.
14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).
15. 'Turnover of zero rated supply of goods and services' shall have the same meaning as defined in rule 89(4).

FORM-GST-RFD-01 A²⁴¹

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1.	GSTIN / Temporary ID																	
2.	Legal Name																	
3.	Trade Name, if any																	
4.	Address																	
5.	Tax period (if applicable)	From <Year><Month>		To	<Year><Month>													
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total										
		Central tax																
		State / UT tax																
		Integrated tax																
		Cess																
	Total																	
7.	Grounds of Refund Claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger															
		(b)	Exports of services- with payment of tax															
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)															
		(d)	ITC accumulated due to inverted tax structure [under clause (ii) of first proviso to section 54(3)]															
		(e)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)															
		(f)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)															
		(g)	Recipient of deemed export supplies/ Supplier of deemed export supplies															
		(h)	<table border="1"> <tr> <td colspan="6">On account of order</td> </tr> <tr> <td>Sl. No.</td> <td>Type of order</td> <td>Order No.</td> <td>Order date</td> <td>Order Issuing Authority</td> <td>Payment reference no., if any</td> </tr> </table>						On account of order						Sl. No.	Type of order	Order No.	Order date
On account of order																		
Sl. No.	Type of order	Order No.	Order date	Order Issuing Authority	Payment reference no., if any													

²⁴¹Substituted vide Notf no. 74/2018-CT dt 31.12.2018

		(i)	Assessment				
		(ii)	Finalization of Provisional assessment				
		(iii)	Appeal				
		(iv)	Any other order (specify)				
	(i)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa (change of POS)					
	(j)	Excess payment of tax, if any					
	(k)	Any other (<i>specify</i>)					

[DECLARATION [second proviso to section 54(3)]]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature
Name –
Designation / Status].

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature
Name –
Designation / Status

DECLARATION [rule 89(2)(f)]

[I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature
Name –
Designation / Status]²⁴²

²⁴²Substituted vide Notf no. 03/2019-CT dt.29.01.2019wef 01.02.2019. Before substitution it was "I hereby declare that the Special Economic Zone unit / the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the application covered under this refund claim."

DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status

SELF- DECLARATION [rule 89(2)(d)]

I/We _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

8. Verification

I/We<Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

Annexure-1

Statement -1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods and services	Tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies of inputs received				Tax paid on inward supplies of inputs			Details of invoices of outward supplies issued				Tax paid on outward supplies		
	GS TIN of the supplier *	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Invoice type (B2B/B2C)	Integrated Tax	Central Tax	State Tax /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

* In case of imports or supplies received under reverse charge mechanism [sub-section (3) of section 9 of the CGST Act/ SGST Act or sub-section (3) of section 5 of IGST Act], the GSTIN of supplier will mean GSTIN of applicant (recipient).

Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Ces s	Integrate d tax and cess involved in debit note, if any	Integrate d tax and cess involved in credit note, if any	Net Integrate d tax and cess (8+9+10 – 11)
	No .	Dat e	Valu e	No .	Dat e	Taxabl e Value	Amt .				
1	2	3	4	5	6	7	8	9	10	11	12

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

[Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices/credit notes/debit notes of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Type (Invoice/ Credit Note/ Debit Note)	Integrated Tax	Central Tax	State Tax /Union territory Tax	Cess
1	2	3	4	5	6	7	8	9	10
									”.

²⁴³

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of sections 77(1) and 77(2), if any:

Order No:

Order Date:

(Amount in Rs.)

Recipients' GSTIN/ UIN Name (in case B2C)	Invoice details				Details of tax paid on transaction considered as intra –State / inter-State transaction earlier					Taxes re-assessed on transaction which were held inter State / intra-State supply subsequently				
	No.	Date	Value	Taxable Value	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement-7 [rule 89(2)(k)]

²⁴³Substituted vide Notification no. 33/2019-CT dt. 18.07.2019

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Paid in Excess			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

FORM-GST-RFD-01 B

[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

Refund Order details

1.	ARN			
2.	GSTIN / Temporary ID			
3.	Legal Name			
4.	Filing Date			
5.	Reason of Refund			
6.	Financial Year			
7.	Month			
8.	Order No.:			
9.	Order issuance Date:			
10.	Payment Advice No.:			
11.	Payment Advice Date:			
12.	Refund Issued To :	Drop down: Taxpayer / Consumer Welfare Fund		
13.	Issued by:			
14.	Remarks:			
15.	Type of Order	Drop Down: RFD- 04/ 06/ 07 (Part A)		
16.	Details of Refund Amount (As per the manually issued Order):			
Description	Integrated Tax	Central Tax	State/ UT tax	Cess

	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
a. Refund amount claimed																								
b. Refund Sanctioned on provisional basis																								
c. Remaining Amount																								
d. Refund amount in-admissible																								
e. Gross amount to be paid																								
f. Interest (if any)																								
g. Amount adjusted against outstanding demand under the existing law or under the Act																								
h. Net amount to be paid																								
17.	Attachments (Orders)						RFD-04; RFD- 06; RFD 07 (Part A)																	
Date:							Signature (DSC):																	
Place:							Name:																	
							Designation:																	
							Office Address: ”																	

FORM GST RFD-01 W²⁴⁴

[Refer Rule 90(5)]

Application for Withdrawal of Refund Application

1. ARN:
2. GSTIN:
3. Name of Business (Legal):
4. Trade Name, if any:
5. Tax Period:
6. Amount of Refund Claimed:
7. Grounds for Withdrawing Refund Claim:
 - i. Filed the refund application by mistake
 - ii. Filed Refund Application under wrong category
 - iii. Wrong details mentioned in the refund application
 - iv. Others (Please Specify)
8. Declaration: I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Signature of Authorised Signatory

Date:

Name

Designation/ Status".

²⁴⁴ Inserted vide Notf no. 15/2021-CT dt. 18.05.2021

FORM-GST-RFD-02

[See rules 90(1), 90(2) and 95(2)]

Acknowledgment

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :

Date of Acknowledgement :

GSTIN/ UIN/ Temporary ID, if applicable :

Applicant's Name :

Form No. :

Form Description :

Jurisdiction (*tick appropriate*) :

Centre State/ Union Territory:

Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT tax						
Integrated Tax						
Cess						
Total						

Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status" on the GST System Portal.

Note 2: It is a system generated acknowledgement and does not require any signature.

FORM-GST-RFD-03

[See rule 90(3)]

Deficiency Memo

Reference No. :
<DD/MM/YYYY>

Date:

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

Subject: Refund Application Reference No. (ARN)Dated<DD/MM/YYYY>.....-
Reg.

Sir/Madam,

This has reference to your above mentioned application filed under section 54 of the Act. Upon scrutiny of your application, certain deficiencies have been noticed below:

Sr No	Description(select the reason from the drop down of the Refund application)
1.	<MULTI SELECT OPTION>
2.	
	Other <TEXT BOX>{ any other reason other than the reason select from the 'reason master' }

You are advised to file a fresh refund application after rectification of above deficiencies

Date:

Signature (DSC):

Place:

Name of Proper Officer:

Designation:

Office Address:

FORM-GST-RFD-04

[See rule 91(2)]

Sanction Order No:

Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Provisional Refund Order

Refund Application Reference No. (ARN)Dated<DD/MM/YYYY>.....-

Acknowledgement No.Dated<DD/MM/YYYY>.....

Sir/Madam,

With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis:

Sr. No	Description	Central Tax	State /UT tax	Integrated Tax	Cess
i.	Amount of refund claimed				
ii.	10% of the amount claimed as refund (to be sanctioned later)				
iii.	Balance amount (i-ii)				
iv.	Amount of refund sanctioned				
	Bank Details				
v.	Bank Account No. as per application				
vi.	Name of the Bank				
vii.	Address of the Bank /Branch				
viii.	IFSC				
ix.	MICR				

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

FORM-GST-RFD-05

[See rule 91(3), 92(4), 92(5) & 94]

Payment [Order]²⁴⁵Payment [Order]²⁴⁶No: -

Date: <DD/MM/YYYY>

[To PAO, CBIC]²⁴⁷

Refund Sanction Order No.

Order Date.....<DD/MM/YYYY>.....

GSTIN/ UIN/ Temporary ID <>

Name: <>

Refund Amount (as per Order):

Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
Net Refund amount sanctioned																								
Interest on delayed Refund																								
Total																								

Note – ‘T’ stands Tax; ‘I’ stands for Interest; ‘P’ stands for Penalty; ‘F’ stands for Fee and ‘O’ stands for Others

Details of the Bank	
i.	Bank Account no as per application
ii.	Name of the Bank
iii.	Name and Address of the Bank /branch
iv.	IFSC
v.	MICR

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

To

²⁴⁵Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “Advice” wef 24.09.2019 vide Notification No. – 42/2019-CT dated 24.09.2019²⁴⁶Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “Advice” wef 24.09.2019 vide Notification No. – 42/2019-CT dated 24.09.2019²⁴⁷Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “To <Centre> PAO/ Treasury/ RBI/ Bank”wef 24.09.2019 vide Notification No. – 42/2019-CT dated 24.09.2019

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

FORM-GST-RFD-06

[See rule 92(1), 92(3), 92(4), 92(5) & 96(7)]

Order No.:
<DD/MM/YYYY>

Date:

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

Show cause notice No. (If applicable)

Acknowledgement No.

Dated<DD/MM/YYYY>

Refund Sanction/Rejection Order

Sir/Madam,

This has reference to your above mentioned application for refund filed under section 54 of the Act*/ interest on refund*.

<<reasons, if any, for granting or rejecting refund >>

Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

**Strike out whichever is not applicable*

Description	Integrated Tax					Central Tax					State/ UT tax					Cess				
	T	I	P	F	O	T	I	P	F	O	T	I	P	F	O	T	I	P	F	O
1. Amount of refund/interest* claimed																				
2. Refund sanctioned on provisional basis (Order No....date) (if applicable)																				
3. Refund amount inadmissible <<reason dropdown>> <Multiple reasons to be allowed>																				
4. Gross amount to be paid (1-2-3)																				
5. Amount adjusted against outstanding demand (if any) under the existing law or under the Act. Demand Order																				

FORM GST RFD-07²⁴⁸*[See rules 92(2) & 96(6)]*

Reference No.

Date: <DD/MM/YYYY>

To

_____ (GSTIN/UIN/Temp. ID)

_____ (Name)

_____ (Address)

_____ (ARN)

Part-A**Order for withholding the refund**

Refund payable to the taxpayer with respect to ARN specified above are hereby withheld in accordance with the provisions of sub-section (10)/ (11) of section 54 of the CGST Act, 2017. The reasons for withholding are given as under:

S. No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld	
6	Reasons for withholding (More than one reason can be selected)	<input type="radio"/> Recoverable dues not paid <input type="radio"/> In view of sub-section 11 of Section 54 <input type="radio"/> On account of fraud (s) of serious nature <input type="radio"/> Others, (specify)
7	Description of the reasons	(Up to 500 characters, separate file can be attached for detailed reasons)
8	Record of Personal Hearing	(Up to 500 characters, separate file can be attached for detailed records)

²⁴⁸Substituted vide Notf no. 15/2021-CT dt 18.05.2021

Part-B

Order for release of withheld refund

This has reference to your refund application <ARN> dated <date> against which the payment of refund amount sanctioned vide order <RFD-06 order no> dated <date> was withheld by this office order <Order Reference No> dated <date>. It has been now found to my satisfaction that the conditions for withholding of refund no longer exist and therefore, the refund amount withheld is hereby allowed to be released as given under:

S. No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld in RFD-07 A	<Auto-populated>
6	Amount Released	
7	Amount to be Paid	

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address: ”;

FORM-GST-RFD-08

[See rule 92(3)]

Notice for rejection of application for refund

SCN No.:
<DD/MM/YYYY>

Date:

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

ACKNOWLEDGEMENT No.....

ARN.....

Dated<DD/MM/YYYY>.....

This has reference to your above mentioned application for refund, filed under section 54 of the Act. On examination, it appears that refund application is liable to be rejected on account of the following reasons:

Sr No	Description (select the reasons of inadmissibility of refund from the drop down)	Amount Inadmissible
i.		
ii		
iii	Other{ <i>any other reason other than the reasons mentioned in 'reason master'</i> }	

You are hereby called upon to show cause as to why your refund claim, to the extent of the amount specified above, should not be rejected for reasons stated above.

You are hereby directed to furnish a reply to this notice within fifteen days from the date of service of this notice.

You are also directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

FORM-GST-RFD-09*[See rule 92(3)]***Reply to show cause notice**

Date: <DD/MM/YYYY>

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. <p style="text-align: right;">Signature of Authorised Signatory Name Designation/Status</p> Place Date --- DD/MM/YYYY			

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

FORM GST RFD-10²⁴⁹

[See rule 95(1)]

Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.

1. UIN :
2. Name :
3. Address :
4. Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>
5. ARN and date of GSTR11 : ARN <.....> Date <DD/MM/YY>
6. Amount of Refund Claim : <INR><In Words>

State	Central Tax	State /UT Tax	Integrated Tax	Cess
Total				

7. Details of Bank Account:
 - a. Bank Account Number
 - b. Bank Account Type
 - c. Name of the Bank
 - d. Name of the Account Holder/Operator
 - e. Address of Bank Branch
 - f. IFSC
 - g. MICR

8. Verification

I _____ as an authorised representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government.

Date:

Place:

Signature of Authorised Signatory:

Name:

Designation / Status

Instructions

1. Application for refund shall be filed on quarterly basis.
2. Table No. 6 will be auto-populated from details furnished in table 3 of GSTR-11.
3. There will be facility to edit the refund amount as per eligibility.
4. Requisite certificate issued by MEA granting the facility of refund shall be produced before the proper officer for processing refund claim.

²⁴⁹Substituted vide Notf no. 75/2017-CT dt 29.12.2017

[FORM GST RFD-10B²⁵⁰

[See rule 95A]

Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets)

1. GSTIN:
2. Name:
3. Address:
4. Tax Period (Monthly/Quarterly) : From <DD/MM/YY>To <DD/MM/YY>
5. Amount of Refund Claim: <INR><In Words>
6. Details of inward supplies of goods received and corresponding outward supplies:

DETAILS OF SUPPLIES														
Inward Supplies										Corresponding outward supplies				
GSTIN of supplier	Invoice details				Rate	Taxable value	Amount of tax				Invoice details			
	No / Date	HSN Code	Qty.	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	No. / Date	HSN Code	Qty.	Taxable Value

7. Refund applied for:

Central Tax	State/UT Tax	Integrated Tax	Cess	Total
<Total>	<Total>	<Total>	<Total>	<Total>

8. Details of Bank Account:

i. Bank Account Number

²⁵⁰Inserted vide Notf no. 31/2019-CT dt 28.06.2019wef 01.07.2019

ii. Bank Account Type

iii. Name of the Bank

iv. Name of the Account Holder/Operator

v. Address of Bank Branch

vi. IFSC

vii. MICR

9. Declaration:

I _____ as an authorized representative of _____ (Name of Duty Free Shop/Duty Paid Shop – retail outlet) hereby solemnly affirm and declare that,-

- (i) refund has not been claimed against any of the invoices in respect of outward supplies submitted with this application.
- (ii) the information given herein above is true and correct to the best of my knowledge and belief.

Date:

Signature of Authorized Signatory:

Place:

Name:

Designation / Status

Instructions:

1. Application for refund shall be filed on monthly/quarterly basis depending upon the frequency of furnishing of return by retail outlets.
2. Application shall be made in respect of one inward supply invoice only once. Therefore, it is advised that refund shall be applied only for those inward supply invoices the goods received against which have been completely supplied.
3. Applicant should ensure that all the invoices declared by him have the GSTIN of the supplier and the GSTIN of the respective Duty Free Shop /Duty Paid Shop (retail outlet) clearly marked on them.
4. Documents to be attached with the refund application:
 - a) Undertaking that all indigenous goods on which refund is being claimed have been received by the Duty-Free Shop/Duty Paid Shop (retail outlet);

- b) Undertaking that the indigenous goods have been sold to eligible outgoing international tourist;
- c) Copy of the returns for the period for which application is being filed.]

FORM GST RFD-11

[See rule 96A]

Furnishing of bond or Letter of Undertaking for export of goods or services

1. GSTIN				
2. Name				
3. Indicate the type of document furnished		Bond:	<input type="checkbox"/>	Letter of Undertaking <input type="checkbox"/>
4. Details of bond furnished				
Sr. No.	Reference no. of the bank guarantee	Date	Amount	Name of bank and branch
1	2	3	4	5

Note – Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer.

5. Declaration -

- (i) The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the amount of integrated tax payable in respect of export of goods or services.

Signature of Authorized Signatory

Name

Designation / Status -----

Date -----

Bond for export of goods or services without payment of integrated tax
(See rule 96A)

I/We.....of.....,hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President") in the sum of.....rupees to be paid to the President for which payment will and truly to be made.

I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this.....day of.....;

WHEREAS the above bounden obligor has been permitted from time to time to supply goods or services for export out of India without payment of integrated tax;
and whereas the obligor desires to export goods or services in accordance with the provisions of clause (a) of sub-section (3) of section 16;

AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of..... rupees endorsed in favour of the President and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as afore mentioned;
The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of export of goods or services, and rules made thereunder;

AND if the relevant and specific goods or services are duly exported;
AND if all dues of Integrated tax and all other lawful charges, are duly paid to the Government along with interest, if any, within fifteen days of the date of demand thereof being made in writing by the said officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President shall, at his option, be competent to make good all the loss and damages, from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Accepted by me this.....day of (month)..... (year)

.....of..... (Designation)
for and on behalf of the President of India."

Letter of Undertaking for export of goods or services without payment of integrated tax

(See rule 96A)

To

The President of India (hereinafter called the "President"), acting through the proper officer

I/We of..... (address of the registered person) having Goods & Services Tax Identification Number No....., hereinafter called "the undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this day of to the President

- (a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A ;
- (b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services;
- (c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

Signature(s) of undertaker(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Date

Place

Accepted by me this.....day of (month)..... (year)
.....of
(Designation)
for and on behalf of the President of India

[FORM GST RFD-10 B²⁵¹

[See rule 95A]

Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets)

1. GSTIN:
2. Name:
3. Address:
4. Tax Period (Monthly/Quarterly) : From <DD/MM/YY>To <DD/MM/YY>
5. Amount of Refund Claim: <INR><In Words>
6. Details of inward supplies of goods received and corresponding outward supplies:

DETAILS OF SUPPLIES														
Inward Supplies										Corresponding outward supplies				
GST IN of supplier	Invoice details				Rate	Taxable value	Amount of tax				Invoice details			
	No / Date	HS N Code	Qty.	Value			Integrated Tax	Central Tax	State /UT Tax	Cess	No / Date	HS N Code	Qty.	Taxable Value

7. Refund applied for:

Central Tax	State/UT Tax	Integrated Tax	Cess	Total

²⁵¹Inserted vide Notf no. 31/2019-CT dt 28.06.2019wef 01.07.2019 from 1st day of July, 2019

<Total>	<Total>	<Total>	<Total>	<Total>
---------	---------	---------	---------	---------

8. Details of Bank Account:

- i. Bank Account Number
- ii. Bank Account Type
- iii. Name of the Bank
- iv. Name of the Account Holder/Operator
- v. Address of Bank Branch
- vi. IFSC
- vii. MICR

9. Declaration:

I _____ as an authorized representative of _____(Name of Duty Free Shop/Duty Paid Shop – retail outlet) hereby solemnly affirm and declare that,-

(iii)refund has not been claimed against any of the invoices in respect of outward supplies submitted with this application.

(iv)the information given herein above is true and correct to the best of my knowledge and belief.

Date:

Signature of Authorized Signatory:

Place:

Name:

Designation / Status

Instructions:

1. Application for refund shall be filed on monthly/quarterly basis depending upon the frequency of furnishing of return by retail outlets.
2. Application shall be made in respect of one inward supply invoice only once. Therefore, it is advised that refund shall be applied only for those inward supply invoices the goods received against which have been completely supplied.
3. Applicant should ensure that all the invoices declared by him have the GSTIN of the supplier and the GSTIN of the respective Duty Free Shop /Duty Paid Shop (retail outlet) clearly marked on them.
4. Documents to be attached with the refund application:

- a) Undertaking that all indigenous goods on which refund is being claimed have been received by the Duty-Free Shop/Duty Paid Shop (retail outlet);
- b) Undertaking that the indigenous goods have been sold to eligible outgoing international tourist;
- c) Copy of the returns for the period for which application is being filed.]

FORM GST ASMT - 01*[See rule 98(1)]***Application for Provisional Assessment under section60**

1. GSTIN	
2. Name	
3. Address	

4. Details of Commodity / Service for which tax rate / valuation is to be determined								
Sr. No.	HSN	Name of commodity /service	Tax rate				Valuation	Average monthly turnover of the commodity / service
			Central tax	State / UT tax	Integrated tax	Ces s		
1	2	3	4	5	6	7	8	9
5. Reason for seeking provisional assessment								
6. Documents filed								

7. Verification-

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised
Signatory
Name
Designation / Status -----
Date -----

FORM GST ASMT - 02

[See rule 98(2)]

Reference No.:

Date:

To

_____ GSTIN

-----Name

_____ (Address)

Application Reference No. (ARN)

Dated

Notice for Seeking Additional Information / Clarification / Documents for provisional assessment

Please refer to your application referred to above. While examining your request for provisional assessment, it has been found that the following information/documents are required for processing the same:

<<text>>

You are, therefore, requested to provide the information /documents within a period of<< 15 days>>from the date of service of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without any further reference to you.

You are requested to appear before the undersigned for personal hearing on << Date - -- Time ---Venue --->>.

Signature
Name
Designation

FORM GST ASMT – 03

[See rule 98(2)]

Reply to the notice seeking additional information

1. GSTIN		
2. Name		
3. Details of notice vide which additional information sought	Notice No.	Notice date
4. Reply		
5. Documents filed		

6. Verification-

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name
Designation / Status
Date

FORM GST ASMT – 04

[See rule 98(3)]

Reference No.:

Date

To

GSTIN -

Name -

Address -

Application Reference No. (ARN)

Dated

Order of Provisional Assessment

This has reference to your application mentioned above and reply dated-----, furnishing information/documents in support of your request for provisional assessment. Upon examination of your application and the reply, the provisional assessment is allowed as under:

<<text>>

The provisional assessment is allowed subject to furnishing of security amounting to Rs.-----
----- (in words) in the form of ----- (mode) and bond in the prescribed format by ----
----- (date).

Please note that if the bond and security are not furnished within the stipulated date, the provisional assessment order will be treated as null and void as if no such order has been issued.

Signature
Name
Designation

FORM GST ASMT - 05
[See rule 98(4)]
Furnishing of Security

1. GSTIN					
2. Name					
3. Order vide which security is prescribed			Order No.	Order date	
4. Details of the security furnished					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

Note – Hard copy of the bank guarantee and bond shall be submitted on or before the due date mentioned in the order.

5. Declaration -

- (i) The above-mentioned bank guarantee is submitted to secure the differential tax on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/ information to facilitate finalization of provisional assessment.

Signature of Authorised Signatory

Name

Designation / Status -----

Date -----

Bond for provisional assessment

[Rule 98(3) & 98(4)]

I/We.....of.....,hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President"/ the Governor of(State) (hereinafter called the "Governor") in the sum of.....rupees to be paid to the President/ Governor for which payment will and truly to be made. I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this.....day of.....;

WHEREAS final assessment of Integrated tax/ central tax/ State tax / Union territory taxon (name of goods/services or both-HSN:.....) supplied by the above bounded obligor from time to time could not be made for want of full information with regard to the value or rate of tax applicable thereto;
and whereas the obligor desires that the provisional assessment in accordance with the provisions of Section 60 be made;

AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of rupees endorsed in favour of the President/ Governor and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as aforementioned;
The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of provisional assessment under section 60;

And if all dues of Integrated tax/ Central tax/ State tax/ Union territory tax or other lawful charges, which shall be demandable after final assessment, are duly paid to the Government along with interest, if any, within thirty days of the date of demand thereof being made in writing by the said Officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President/ Governor shall, at his option, be competent to make good all the loss and damages from the amount of bankguarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Central Government/ State Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Date

Place

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Accepted by me this.....day of (month)..... (year)
.....of (Designation)
for and on behalf of the President of
India./ Governor of (state)".

FORM GST ASMT - 06

[See rule 98(5)]

Reference No.:

Date:

To

GSTIN -

Name -

Address -

Application Reference No. (ARN)

Date

Provisional Assessment order no. -

Date ----

Notice for seeking additional information / clarification / documents for final assessment

Please refer to your application and provisional assessment order referred to above. The following information / documents are required for finalization of provisional assessment:

<<text>>

You are, therefore, requested to provide the information /documents within a period of << 15 days>>from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without making any further reference to you.

You are requested to appear before the undersigned for personal hearing on << Date - -- Time ---Venue --->>.

Signature
Name
Designation

FORM GST ASMT – 07

[See rule 98(5)]

Reference No.:

Date

To

GSTIN

Name

Address

Provisional Assessment order No.

dated

Final Assessment Order

Preamble - << Standard >>

In continuation of the provisional assessment order referred to above and on the basis of information available / documents furnished, the final assessment order is issued as under:

Brief facts –

Submissions by the applicant -

Discussion and finding -

Conclusion and order -

The security furnished for the purpose can be withdrawn after compliance with the order by filing an application.

Signature

Name

Designation

FORM GST ASMT - 08

[See rule 98(6)]

Application for Withdrawal of Security

1. GSTIN					
2. Name					
3. Details vide which security furnished		ARN	Date		
4. Details of the security to be withdrawn					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

5. Verification-

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Designation / Status -

Date -

FORM GST ASMT – 09

[See rule 98(7)]

Reference No.:

Date

To

_____ GSTIN
----- Name
_____ Address

Application Reference No.

dated

Order for release of security or rejecting the application

This has reference to your application mentioned above regarding release of security amounting to Rs. ----- [----- Rupees (in words)]. Your application has been examined and the same is found to be in order. The aforesaid security is hereby released. **Or**

Your application referred to above regarding release of security was examined but the same was not found to be in order for the following reasons:

<<text>>

Therefore, the application for release of security is rejected.

Signature
Name
Designation
Date

FORM GST ASMT - 10

[See rule 99(1)]

Reference No.:Date:

To _____

GSTIN:

Name :

Address :

Tax period - F.Y. -

Notice for intimating discrepancies in the return after scrutiny

This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed:

<<text>>

You are hereby directed to explain the reasons for the aforesaid discrepancies by -----
- (date). If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

Signature
Name
Designation

FORM GST ASMT - 11

[See rule 99(2)]

Reply to the notice issued under section 61 intimating discrepancies in the return

1. GSTIN			
2. Name			
3. Details of the notice		Reference No.	Date
4. Tax Period			
5. Reply to the discrepancies			
Sr. No.	Discrepancy	Reply	

6. Amount admitted and paid, if any -

Act	Tax	Interest	Others	Total

7. Verification-

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Designation / Status -----

Date –

FORM GST ASMT-12

[See rule 99(3)]

Reference No.:

Date:

To

GSTIN

Name

Address

Tax period -

F.Y. -

ARN -

Date -

Order of acceptance of reply against the notice issued under section 61

This has reference to your reply dated ----- in response to the notice issued vide reference no. ----- dated --- . Your reply has been found to be satisfactory and no further action is required to be taken in the matter.

Signature

Name

Designation

[FORM GST ASMT - 13

[See rule 100(1)]

Reference No.:

Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period :

F.Y. :

Return Type :

Notice Reference No.:

Date :

Act/ Rules Provisions:

(Assessment order under Section 62)

Preamble - << standard >>

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Discussions and Findings :

Conclusion :

Amount assessed and payable (Details at Annexure):

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax period		Act	POS (Place of supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also

be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you, after the aforesaid period, to recover the outstanding dues.

Signature
Name
Designation
Jurisdiction
Address

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.]²⁵²

²⁵²Substituted vide Notf No. 16/2019-CT dt. 29.03.2019wef 01.04.2019

FORM GST ASMT - 14

[See rule 100(2)]

Reference No:

Date:

To _____

Name

Address

Tax Period --

F.Y. -----

Show Cause Notice for assessment under section 63

It has come to my notice that you/your company/firm, though liable to be registered under section ----- of the Act, have/has failed to obtain registration and failed to discharge the tax and other liabilities under the said Act as per the details given below:

Brief Facts –

Grounds –

Conclusion -

OR

It has come to my notice that your registration has been cancelled under sub-section (2) of section 29 with effect from -----[vide Order Reference No. -----, dated -----]²⁵³ and that you are liable to pay tax for the above mentioned period.

Therefore, you are hereby directed to show cause as to why a tax liability along with interest not be created against you [~~for conducting business without registration despite being liable for registration~~]²⁵⁴ and why penalty should not be imposed for violation of the provisions of the Act or the rules made thereunder.

In this connection, you are directed to appear before the undersigned on ----- (date) at ----- (time)

Signature

Name

Designation

[Address]²⁵⁵

²⁵³ Inserted vide Notf no. 32/2021 – CT dt. 29.08.2021

²⁵⁴ Omitted vide Notf no. 32/2021 – CT dt. 29.08.2021

²⁵⁵ Inserted vide Notf no. 32/2021 – CT dt. 29.08.2021

[FORM GST ASMT - 15

[See rule 100(2)]

Reference No.:

Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period :

F.Y. :

SCN reference no. :

Date :

Act/ Rules Provisions:

Assessment order under section 63

Preamble - << standard >>

The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the Act.

OR

The notice referred to above was issued to you to explain the reasons as to why you should not pay tax for the period as your registration has been cancelled under sub-section (2) of section 29 with effect from-----

Whereas, no reply was filed by you or your reply was duly considered during proceedings held on ----- date(s).

On the basis of information available with the department / record produced during proceedings, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Conclusion (to drop proceedings or to create demand) :

Amount assessed and payable :

(Amount in Rs.)

No.	Sr.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
				From	To							
1	2		3	4	5	6	7	8	9	10	11	12
Total												

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature
Name
Designation
Jurisdiction
Address

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.]²⁵⁶

²⁵⁶Substituted vide Notf No. 16/2019-CT dt. 29.03.2019wef 01.04.2019

[FORM GST ASMT - 16

[See rule 100(3)]

Reference No.:

Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period :

F.Y. :

Act/ Rules Provisions:

Assessment order under section 64

Preamble - << standard >>

It has come to my notice that un-accounted for goods are lying in stock at godown-----
(address) or in a vehicle stationed at ----- (address & vehicle detail) and you were not
able to, account for these goods or produce any document showing the detail of the goods.
Therefore, I proceed to assess the tax due on such goods as under:

Introduction :

Discussion & finding :

Conclusion :

Amount assessed and payable (details at Annexure) :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall

²⁵⁷ Substituted vide Notf No. 79/2020-CT dt 15.10.2020

be initiated against you to recover the outstanding dues.

Signature
Name
Designation
Jurisdiction
Address

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.]²⁵⁸

²⁵⁸Substituted vide Notf No. 16/2019-CT dt. 29.03.2019wef 01.04.2019

FORM GST ASMT – 17

[See rule 100(4)]

Application for withdrawal of assessment order issued under section 64

1. GSTIN /ID		
2. Name		
3. Details of the order	Reference No.	Date of issue of order
4. Tax Period, if any		
5. Grounds for withdrawal		
6. Verification-		
I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.		
Signature of Authorised Signatory		
Name _____		
Designation / Status -----		
Date -		

FORM GST ASMT - 18

[See rule 100(5)]

Reference No.:

Date:

GSTIN/ID

Name

Address

ARN -

Date –

Acceptance or Rejection of application filed under section 64 (2)

The reply furnished by you vide application referred to above has been considered and found to be in order and the assessment order no. ----- dated ----- stands withdrawn.

OR

The reply furnished by you vide application referred above has not been found to be in order for the following reasons:

<<Text box>>

Therefore, the application filed by you for withdrawal of the order is hereby rejected.

Signature

Name

Designation

FORM GST ADT - 01

[See rule 101(2)]

Reference No.:

Date:

To,

GSTIN

Name

Address

Period - F.Y.(s) -

Notice for conducting audit

Whereas it has been decided to undertake audit of your books of account and records for the financial year(s)..... to in accordance with the provisions of section 65. I propose to conduct the said audit at my office/at your place of business on -----.

And whereas you are required to:-

- (i) afford the undersigned the necessary facility to verify the books of account and records or other documents as may be required in this context, and
- (ii) furnish such information as may be required and render assistance for timely completion of the audit.

You are hereby directed to attend in person or through an authorised representative on (date) at.....(place) before the undersigned and to produce your books of account and records for the aforesaid financial year(s) as required for audit.

In case of failure to comply with this notice, it would be presumed that you are not in possession of such books of account and proceedings as deemed fit may be initiated as per the provisions of the Act and the rules made thereunder against you without making any further correspondence in this regard.

Signature ...
 Name
 Designation

FORM GST ADT – 02

[See rule 101(5)]

Reference No.:

Date:

To,

GSTIN

Name

Address

Audit Report No. dated

Audit Report under section 65(6)

Your books of account and records for the F.Y..... has been examined and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings are as under:

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

[Upload pdf file containing audit observation]

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature

Name

Designation

FORM GST ADT - 03

[See rule 102(1)]

Reference No.:

Date:

To,

GSTIN
Name
Address

Tax period - F.Y.(s) -

Communication to the registered person for conduct of special audit under section 66

Whereas the proceedings of scrutiny of return /enquiry/investigation/..... are going on;

And whereas it is felt necessary to get your books of account and records examined and audited by(name), chartered accountant / cost accountant nominated by the Commissioner;

You are hereby directed to get your books of account and records audited by the said chartered accountant / cost accountant.

Signature
Name
Designation

FORM GST ADT – 04

[See rule 102(2)]

Reference No.:

Date:

To,

GSTIN

Name

Address

Information of Findings upon Special Audit

Your books of account and records for the F.Y..... has been examined by -----
--- (chartered accountant/cost accountant) and this Audit Report is prepared on the basis of
information available / documents furnished by you and the findings/discrepancies are as
under:

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

[Upload pdf file containing audit observation]

You are directed to discharge your statutory liabilities in this regard as per the provisions of
the Act and the rules made thereunder, failing which proceedings as deemed fit may be
initiated against you under the provisions of the Act.

Signature

Name

Designation

FORM GST ARA -01*[See Rule 104(1)]***Application Form for Advance Ruling**

1.	GSTIN Number, if any/ User-id		
2.	Legal Name of Applicant		
3.	Trade Name of Applicant (Optional)		
4.	Status of the Applicant [registered / un-registered]		
5.	Registered Address / Address provided while obtaining user id		
6.	Correspondence address, if different from above		
7.	Mobile No. [with STD/ISD code]		
8.	Telephone No. [with STD/ISD code]		
9.	Email address		
10.	Jurisdictional Authority	<<name, designation, address>>	
11.	i. Name of Authorised representative	Optional	
	ii. Mobile No.		iii. Email Address
12.	Nature of activity(s) (proposed / present) in respect of which advance ruling sought		
	A. Category		
	Factory / Manufacturing	Wholesale Business	Retail Business
	Warehouse/Depot	Bonded Warehouse	Service Provision
	Office/Sale Office	Leasing Business	Service Recipient
	EOU/ STP/ EHTP	SEZ	Input Service Distributor (ISD)
	Works Contract		
	B. Description (in brief)	(Provision for file attachment also)	
13.	Issue/s on which advance ruling required (Tick whichever is applicable) :-		
	(i) classification of goods and/or services or both	<input type="checkbox"/>	
	(ii) applicability of a notification issued under the provisions of the	<input type="checkbox"/>	

	Act	
	(iii) determination of time and value of supply of goods or services or both	<input type="checkbox"/>
	(iv) admissibility of input tax credit of tax paid or deemed to have been paid	<input type="checkbox"/>
	(v) determination of the liability to pay tax on any goods or services or both	<input type="checkbox"/>
	(vi) whether applicant is required to be registered under the Act	<input type="checkbox"/>
	(vii) whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term	<input type="checkbox"/>
14.	Question(s) on which advance ruling is required	
15.	Statement of relevant facts having a bearing on the question(s) raised.	
16.	Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought).	
17.	I hereby declare that the question raised in the application is not (tick) - <input checked="" type="checkbox"/>	
	a. Already pending in any proceedings in the applicant's case under any of the provisions of the Act b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act	
18.	Payment details	Challan Identification Number (CIN) – Date -

VERIFICATION

I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents is correct. I am making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

Place _____

Date _____

Signature
Name of Applicant/Authorised Signatory

Designation/Status

FORM GST ARA -02
[See Rule 106(1)]
Appeal to the Appellate Authority for Advance Ruling

Sr. No.	Particulars	Remarks
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN / User id of the appellant	
4	Legal Name of the appellant.	
5	Trade Name of the appellant (optional).	
6	Address of appellant at which notices may be sent	
7	Email Address of the appellant	
8	Mobile number of the appellant	
9	Jurisdictional officer / concerned officer	
10	Designation of jurisdictional officer / concerned officer	
11	Email Address of jurisdictional officer / concerned officer	
12	Mobile number of jurisdictional officer / concerned officer	
13	Whether the appellant wishes to be heard in person?	Yes/No
14.	The facts of the case (in brief)	
15.	Ground of Appeal	
16.	Payment details	Challan Identification Number (CIN) – Date -
	Prayer	
	<p>In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to:</p> <ol style="list-style-type: none"> a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case. <p>And for this act of kindness, the appellant, as is duty bound, shall ever pray.</p>	

VERIFICATION

I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents is correct. I am making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

Signature

Place _____

Name of Appellant/Authorised Signatory

Date _____

Designation/ Status

FORM GST ARA -03*[See Rule 106(2)]***Appeal to the Appellate Authority for Advance Ruling**

Sr. No.	Particulars	Remarks
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN, if any / User id of the person who had sought advance ruling	
4	Legal Name of the person referred to in serial number 3.	
5	Name and designation of jurisdictional officer / concerned officer	
6	Email Address of jurisdictional officer / concerned officer	
7	Mobile number of jurisdictional officer / concerned officer	
8	Whether the jurisdictional officer / concerned officer wishes to be heard in person?	Yes/No
9.	Facts of the case (in brief)	
10.	Grounds of Appeal	
Prayer		
<p>In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to:</p> <p>a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above;</p> <p>b. grant a personal hearing; and</p> <p>c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.</p>		

VERIFICATION

I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

Signature

Place _____

Name and designation of the concerned officer /
jurisdictional officer

Date _____

	(A)	c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount of demand admitted (B)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount of demand disputed (C)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

15. Details of payment of admitted amount and pre-deposit:-

(a) [Details of payment required

[Particulars]		Central tax	State/ UT tax	Integrated tax	Cess	Total amount
a) Admitted amount	Tax/ Cess					< total >
	Interest					< total >
	Penalty					< total >

		Fees					< total >	
		Other charges					< total >	
	b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)	Tax/ Cess					< total >	< total >
	(c) Pre-deposit in case of sub-section (3) of section 129	Penalty					< total > ²⁵⁹	

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Central tax	State/UT tax	Integrated tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated		Cash Ledger					

²⁵⁹ Substituted vide notification no. 40/2021-CT, dt 29.12.2021 with effect from the 1st day of January, 2022

	tax		Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11] 260
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

16. Whether appeal is being filed after the prescribed period - Yes / No

17. If 'Yes' in item 17 –

- (a) P
 period of delay –
- (b) R
 reasons for delay –

18. [Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7] ²⁶¹
	Admitted					

²⁶⁰Substituted vide Notf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

²⁶¹ Inserted *ibid*

	amount [in the Table in sub-clause (a) of clause 15 (item (a))]					

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date: **<Signature>**

Name of the Applicant:

FORM GST APL – 02

[See rule 108(3)]

Acknowledgment for submission of appeal

<Name of applicant><GSTIN/Temp ID/UIN/Reference Number with date >

Your appeal has been successfully filed against < Application Reference Number >

1. Reference Number-
2. Date of filing-
3. Time of filing-
4. Place of filing-
5. Name of the person filing the appeal-
6. Amount of pre-deposit-
7. Date of acceptance/rejection of appeal-
8. Date of appearance-

Date:

Time:

9. Court Number/ Bench

Court:Bench:

Place:

Date:

Signature>

Name:
Designation:

On behalf of Appellate Authority/Appellate
Tribunal/Commissioner / Additional or Joint Commissioner

FORM GST APL - 03

[See rule 109(1)]

Application to the Appellate Authority under sub-section (2) of Section 107

1. Name and designation of the appellant Name-
Designation-
Jurisdiction-
State/Center-
Name of the State-

2. GSTIN/ Temporary ID /UIN-

3. Order no. Date-

4. Designation and address of the officer passing the order appealed against-

5. Date of communication of the order appealed against-

6. Details of the case under dispute-

(i) Brief issue
of the case under dispute-

(ii) Descriptio
n and classification of goods/ services in dispute-

(iii) Period of
dispute-

(iv) Amount under dispute-

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

7. Statement of facts-

8. Grounds of appeal-

9. Prayer-

10. Amount of demand in dispute, if any -

Particulars of demand/refund, if any	Particulars		Central tax	State/UT tax	Integrated tax	Cesses	Total amount	
	Amount of demand	a) Tax/ Cess					< tota	< tota

	d, if any (A)						1 >	1 >
		b) Interes t					< tota l >	
		c) Penalt y					< tota l >	
		d) Fees					< tota l >	
		e) Other charge s					< tota l >	
	Amount under dispute (B)	a) Tax/ Cess					< tota l >	
		b) Interes t					< tota l >	
		c) Penalt y					< tota l >	< tota l >
		d) Fees					< tota l >	
		e) Other charge s					< tota l >	

Place:

Date:

Signature

Name of the Applicant Officer:

Designation:

Jurisdiction:

FORM GST RVN - 01²⁶²
[See rule 109B]

Reference No.

Date –

To,

.....
.....
.....

GSTIN:.....

Order No. –

Date -

Notice under section 108

Whereas it has come to the notice of the undersigned that decision/order passed under this Act/the <<Name of the State>>Goods and Services Tax Act, 2017/the Integrated Goods and Services Tax Act, 2017/ the Union territory Goods and Services Tax Act, 2017/ the Goods and Services Tax (Compensation to States) Act, 2017 by(Designation of officer) is erroneous in so far as it is prejudicial to the interest of revenue and is illegal or improper or has not taken into account certain material facts, and therefore, I intend to pass an order in revision under section 108 on grounds specified in the document attached herewith.

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Place:

Signature:

Date:

Designation:

Jurisdiction / Office -.

²⁶²Inserted vide Notf no. 74/2018-CT dt 31.12.2018

FORM GST APL-04²⁶³
[See rules 109B, 113 (1) and 115]

**SUMMARY OF THE DEMAND AFTER ISSUE OF ORDER BY THE APPELLATE
AUTHORITY, REVISIONAL AUTHORITY, TRIBUNAL OR COURT**

Reference no. -

Date -

1. GSTIN/ Temporary
ID/UIN -
2. Name of the appellant / person -
3. Address of the appellant /
person-
4. Order appealed against or intended to be revised - Number- Date-
5. Appeal no. Date-
6. Personal Hearing –
7. Order in brief-
8. Status of order- Confirmed / Modified / Rejected
9. Amount of demand after appeal / revision:

Particulars	Central tax		State / UT tax		Integrated tax		Cess		Total	
	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
a) Tax										
b) Interest										
c) Penalty										

²⁶³Substituted vide Notf no. 74/2018-CT dt 31.12.2018

d) Fees										
e) Others										
f) Refund						;				

10. Place of supply wise details of IGST demand

Place of Supply (Name of State / UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute / earlier order					
	Determined Amount					

Place:

Date:

Signature:

Name of the Appellate Authority / Revisional
Authority/ Tribunal / Jurisdictional Officer

Designation:

Jurisdiction:

							>	
		d) Fees					<total >	
		e) Other charges					<total >	
	Amount under dispute (B)	a) Tax/Cess					<total >	<total >
		b) Interest					<total >	
		c) Penalty					<total >	
		d) Fees					<total >	
		e) Other charges					<total >	
	Amount admitted (C)	a) Tax/Cess					<total >	<total >
		b) Interest					<total >	
		c) Penalty					<total >	
		d) Fees					<total >	
		e) Other charges					<total >	

14. Details of payment of admitted amount and pre-deposit:

(a)Details of amount payable :

Particulars			Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	a) Admitted amount	Tax/ Cess					<total >	<total >

		Interest						< total >
		Penalty						<total >
		Fees						< total >
		Other charges						< total >
	b) Pre-deposit [20% of disputed tax/cess but not exceeding Rs.50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs.50 crore in respect of cess] ²⁶⁴	Tax/ Cess						< total >

(b) Details of payment of admitted amount and [pre-deposit of 20% of the disputed tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess]²⁶⁵

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated		Cash Ledger					
			Credit					

²⁶⁴Substituted for “20% of disputed tax“videNotf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

²⁶⁵Substituted for “pre-deposit 20% of the disputed admitted tax and cess”videNotf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

	tax		Ledger						
2.	Central tax		Cash Ledger						
			Credit Ledger						
3.	State/UT tax		Cash Ledger						
			Credit Ledger						
4.	CESS		Cash Ledger						
			Credit Ledger						

(c) Interest, penalty, late fee and any other amount payable and paid:

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

15. [Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7] ²⁶⁶
	Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]					

Verification



²⁶⁶Inserted vide Notf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

Signature>

Name of the Applicant:

Designation /Status:

FORM GST APL – 06
[See rule 110(2)]

Cross-objections before the Appellate Tribunal

under sub-section (5) of section 112

Sr. No.	Particulars				
1	AppealNo. -		Date of filing -		
2	GSTIN/ Temporary ID/UIN-				
3	Name of the appellant-				
4	Permanent address of the appellant-				
5	Address for communication-				
6	Order no.			Date-	
7.	Designation and Address of the officer passing the order appealed against-				
8.	Date of communication of the order appealed against-				
9.	Name of the representative-				
10.	Details of the case under dispute-				
(i)	Brief issue of the case under dispute-				
(ii)	Description and classification of goods/ services in dispute-				
(iii)	Period of dispute-				
(iv)	Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess
	a) Tax				
	b) Interest				
	c) Penalty				
	d) Fees				
	e) Other charges (specify)				
(v)	Market value of seized goods-				
11	State or Union Territory and the Commissionerate (Centre) in which the order or decision was passed (Jurisdiction details)-				
12	Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or the Commissioner of State/Central tax/UT tax, as the				

	case may be-					
13	Whether the decision or order appealed against involves any question relating to place of supply - Yes No					
14	In case of cross-objections filed by a person other than the Commissioner of State/UT tax/Central tax					
	(i) Name of the Adjudicating Authority- (ii) Order Number and date of Order- (iii) GSTIN/UIN/Temporary ID- (iv) Amount involved:					
	Head	Tax	Interest	Penalty	Refund	Total
	Integrated tax					
	Central tax					
	State/UT tax					
	Cess					
15	Details of payment					
	Head	Tax	Interest	Penalty	Refund	Total
	Central tax					
	State/UT tax					
	Integrated tax					
	Cess					
	Total					
16	In case of cross-objections filed by the Commissioner State/UT tax/Central tax:					

	(i)	Amount of tax demand dropped or reduced for the period of dispute
	(ii)	Amount of interest demand dropped or reduced for the period of dispute
	(iii)	Amount of refund sanctioned or allowed for the period of dispute
	(iv)	Whether no or lesser amount imposed as penalty
		TOTAL
17	Reliefs claimed in memorandum of cross -objections.	
18	Grounds of Cross objection	
Verification		
I, _____ the respondent, do hereby declare that what is stated above is true to the best of my information and belief.		
Verified today, the _____ day of _____ 20...		
Place:		
Date: <Signature>		
Name of the Applicant/ Officer: Designation/Status of Applicant/ officer:		

any	Amount of demand created, if any (A)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount under dispute (B)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

Place:
Date:

< Signature

Name of the Officer:
Designation:
Jurisdiction:-

FORM GST APL – 08
[See rule 114(1)]
Appeal to the High Court under section 117

1. Appeal filed by -----Taxable person / Government of <-->
2. GSTIN/ Temporary ID/UIN-
Name of the appellant/ officer-
3. Permanent address of the appellant, if applicable-
4. Address for communication-
5. Order appealed against Number Date-
6. Name and Address of the Appellate Tribunal passing the order appealed against-
7. Date of communication of the order appealed against-
8. Name of the representative
9. Details of the case under dispute:

- (i) rief issue of the case under dispute with synopsis
- (ii) escription and classification of goods/ services in dispute
- (iii) eriod of dispute
- (iv) ount under dispute

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- (v) arket value of seized goods

10. Statement of facts
11. Grounds of appeal
12. Prayer
13. Annexure(s) related to grounds of appeal

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

<Signature>

Name:

Designation/Status:

FORM GST TRAN - 1

[See rule 117(1), 118, 119 & 120]

Transitional ITC / Stock Statement

- 1. GSTIN -
- 2. Legal name of the registered person -
- 3. Trade Name, if any -

- 4. Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished:- Yes/No

- 5. Amount of tax credit carried forward in the return filed under existing laws:

(a) Amount of Cenvat credit carried forward to electronic credit ledger as central tax (Section 140(1), Section 140 (4) (a) and Section 140(9))

Sl. no.	Registration no. under existing law (Central Excise and Service Tax)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance cenvat credit carried forward in the said last return	Cenvat Credit admissible as ITC of central tax in accordance with transitional provisions
1	2	3	4	5	6
	Total				

(b) Details of statutory forms received for which credit is being carried forward

Period: 1st Apr 2015 to 30th June 2017

TIN of Issuer	Name of Issuer	Sr. No. of Form	Amount	Applicable VAT Rate
C-Form				
Total				

F-Form				
Total				
H/I-Form				
Total				

(c) Amount of tax credit carried forward to electronic credit ledger as State/UT Tax (For all registrations on the same PAN and in the same State)

Registration No. in existing law	Balance of ITC of VAT and [Entry Tax] in last return	C Forms		F Forms		ITC reversal relatable to [(3) and] (5)	H/I Forms		Transition ITC 2-(4+6-7+9)
		Turnover for which forms Pending	Difference tax payable on (3)	Turnover for which forms Pending	Tax payable on (5)		Turnover for which forms Pending	Tax payable on (7)	
1	2	3	4	5	6	7	8	9	10

6. Details of capitals goods for which unavailed credit has not been carried forward under existing law (section 140 (2)).

(a) Amount of unavailed cenvat credit in respect of capital goods carried forward to electronic credit ledger as central tax

Sr. no	Invoice / Document no.	Invoice / document Date	Supplier's registration no. under existing law	Recipients' registration no. under existing law	Details of capital goods on which credit has been partially availed			Total eligible cenvat credit under existing law	Total cenvat credit availed under existing law	Total cenvat credit unavailed under existing law (admissible as ITC of central tax) (9-10)
					Value	Duties and taxes paid				
						ED/CVD	SAD			
1	2	3	4	5	6	7	8	9	10	11

		Total								

(b) Amount of unavailed input tax credit carried forward to electronic credit ledger as State/UT tax
(For all registrations on the same PAN and in the same State)

Sr. no	Invoice / Document no.	Invoice / document Date	Supplier's registration no. under existing law	Recipients' registration no. under existing law	Details regarding capital goods on which credit is not availed		Total eligible VAT [and ET] credit under existing law	Total VAT [and ET] credit availed under existing law	Total VAT [and ET] credit unavailed under existing law (admissible as ITC of State/UT tax) (8-9)
					Value	Taxes paid VAT [and ET]			
1	2	3	4	5	6	7	8	9	10
		Total							

7. Details of the inputs held in stock in terms of sections 140(3), 140(4)(b), 140(5) and 140(6).

(a) Amount of duties and taxes on inputs claimed as credit excluding the credit claimed under Table 5(a) (under sections 140(3), 140(4)(b), 140(6) and 140(7))

Sr. no.	Details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock				
	HSN as applicable	Unit	Qty.	Value	Eligible Duties paid on such inputs
1	2	3	4	5	6
7A Where duty paid invoices (including Credit Transfer Document (CTD)) are available					
Inputs					
Inputs contained in semi-finished and finished goods					
7B Where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) – Credit in terms of Rule 117 (4)					
Inputs					

(b) Amount of eligible duties and taxes/VAT/[ET] in respect of inputs or input services under section 140(5) and section 140(7):

Registration number of the supplier or input service distributor	Invoice number	Invoice date	Description	Quantity	UQC	Value	Eligible duties and taxes (central taxes)	VAT/[ET]	Date on which entered in recipients books of account
1	2	3	4	5	6	7	8	9	10

(c) Amount of VAT and Entry Tax paid on inputs supported by invoices/documents evidencing payment of tax carried forward to electronic credit ledger as SGST/UTGST under sections 140(3), 140(4)(b) and 140(6)

Details of inputs in stock					Total input tax credit claimed under earlier law	Total input tax credit related to exempt sales not claimed under earlier law	Total Input tax credit admissible as SGST/UTGST
Description	Unit	Qty	Value	VAT [and Entry Tax] paid			
1	2	3	4	5	6	7	8
Inputs							
Inputs contained in semi-finished and finished goods							

(d) Stock of goods not supported by invoices/documents evidencing payment of tax (credit in terms of rule 117 (4)) *(To be there only in States having VAT at single point)*

Details of inputs in stock				
Description	Unit	Qty	Value	Tax paid
1	2	3	4	5

Details of description and quantity of inputs / input services as well as date of receipt of goods or services (as entered in books of accounts) is also required.

8. Details of transfer of cenvat credit for registered person having centralized registration under existing law (Section 140(8))

Sl. No.	Registration no. under existing law (Centralized)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance eligible cenvat credit carried forward in the said last return	GSTIN of receivers (same PAN) of ITC of CENTRAL TAX	Distribution document /invoice		ITC of CENTRAL TAX transferred
						No.	Date	
1	2	3	4	5	6	7	8	9
	Total							

9. Details of goods sent to job-worker and held in his stock on behalf of principal under section 141

a. Details of goods sent as principal to the job worker under section 141

Sr. No.	Challan No.	Challan date	Type of goods (inputs/ semi-finished/ finished)	Details of goods with job- worker				
				HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9
GSTIN of Job Worker, if available								
	Total							

b. Details of goods held in stock as job worker on behalf of the principal under section 141

Sr. No.	Challan No.	Challan Date	Type of goods (inputs/ semi-finished/ finished)	Details of goods with job- worker				
				HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9

GSTIN of Manufacturer							
	Total						

10. Details of goods held in stock as agent on behalf of the principal under section 142 (14) *of the SGST Act*

a. Details of goods held as agent on behalf of the principal

Sr. No.	GSTIN of Principal	Details of goods with Agent				
		Description	Unit	Quantity	Value	Input Tax to be taken
1	2	3	4	5	6	7

b. Details of goods held by the agent

Sr. No.	GSTIN of Principal	Details of goods with Agent				
		Description	Unit	Quantity	Value	Input Tax to be taken
1	2	3	4	5	6	7

11. Details of credit availed in terms of Section 142 (11 (c))

Sr. no.	Registration No of VAT	Service Tax Registration No.	Invoice/docu ment no.	Invoice/ document date	Tax Paid	VAT paid Taken as SGST Credit or Service Tax paid as Central Tax Credit
1	2	3	4	5	6	7

			Total			
--	--	--	-------	--	--	--

12. Details of goods sent on approval basis six months prior to the appointed day (section 142(12))

Sr No.	Document no.	Document Date	GSTIN no. of recipient, (if applicabl	Name & address of recipient	Details of goods sent on approval basis				
					HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9	10
	Total								

Verification (by authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Place

Date

Signature

Name of Authorised Signatory

Designation /Status

Instructions:

1. Central Tax credit in terms of sub-section (9) of section 140 of the CGST Act, 2017 shall be availed in column 6 of table 5 (a).
2. Registered persons availing credit through Credit Transfer Document (CTD) shall also file TRANS 3 besides availing credit in table 7A under the heading “inputs.

FORM GST TRAN - 2

[See Rule 117(4)]

1. GSTIN -
2. Name of Taxable person -
3. Tax Period: month..... year.....
4. Details of inputs held on stock on appointed date in respect of which he is not in possession of any invoice/document evidencing payment of tax carried forward to Electronic Credit ledger.

Opening stock for the tax period			Outward supply made					Closing balance
HSN as applicable	Unit	Qty.	Qty	Value	Central Tax	Integrated Tax	ITC allowed	Qty
1	2	3	4	5	6	7	8	9

5. Credit of State Tax on the stock mentioned in 4 above (*To be there only in States having VAT at single point*)

Opening stock for the tax period			Outward supply made					Closing balance
HSN as applicable	Unit	Qty.	Qty	Value	State Tax	Integrated tax	ITC allowed	Qty
1	2	3	4	5	6	7	8	9

Verification (by authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Place
.....

Date

Signature
Name of Authorised Signatory

Designation /Status.....

[FORM GST EWB-01*(See rule 138)***E-Way Bill**

E-Way Bill No. :

E-Way Bill date :

Generator :

Valid from :

Valid until :

PART-A		
A.1	GSTIN of Supplier	
A.2	Place of Dispatch	
A.3	GSTIN of Recipient	
A.4	Place of Delivery	
A.5	Document Number	
A.6	Document Date	
A.7	Value of Goods	
A.8	HSN Code	
A.9	Reason for Transportation	
PART-B		
B.1	Vehicle Number for Road	
B.2	Transport Document Number/Defence Vehicle No./Temporary Vehicle Registration No./Nepal or Bhutan Vehicle Registration No.	

Notes:

1. HSN Code in column A.8 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.

5. Place of dispatch shall indicate the PIN Code of place of dispatch.
6. Where the supplier or the recipient is not registered, then the letters “URP” are to be filled-in in column A.1 or, as the case may be, A.3.
7. Reason for Transportation shall be chosen from one of the following:-

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD [or supply in batches or lots] ²⁶⁷
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

²⁶⁷Inserted vide Notf no. 39/2018-CT dt. 04.09.2018

FORM GST EWB-02

(See rule 138)

Consolidated E-Way Bill

Consolidated E-Way Bill No. :

Consolidated E-Way Bill Date :

Generator :

Vehicle Number :

Number of E-Way Bills		
E-Way Bill Number		

FORM GST EWB-03

(See rule138C)

Verification Report

Part A	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry date	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry Number	
Name of person in-charge of vehicle	
Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	
Part B	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or Union territory tax	

Cess	
Penalty payable	
Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Details of Notice	
Date	
Number	
Summary of findings	

FORM GST EWB-04

(See rule138D)

Report of detention

E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of Officer in-charge	(if known)
Date	
Time	

[FORM GST EWB-05 ²⁶⁸

[See rule 138 E]

Application for unblocking of the facility for generation of E-Way Bill

1	GSTIN	<Auto>
2	Legal Name	<Auto>
3	Trade Name	<Auto>
4	Address	<Auto>

5	Facility of furnishing of information in Part A of FORM GST EWB 01 (i.e. facility for generation of E-Way Bill) blocked w.e.f.	<Auto>
6	Reasons of unblocking of facility for generation of E- Way Bill	<User input>
(i)		
(ii)		
(iii)		
7	Expected date for filing of returns for the period under default	<User input>

8. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Designation

/Status

Date:

Place:]

²⁶⁸Inserted vide Notification no. 33/2019-CT dt. 18.07.2019

[FORM GST EWB – 06²⁶⁹

[See rule 138 E]

Reference No.:

Date:

To

_____ GSTIN

----- Name

_____ Address

Order for permitting / rejecting application for unblocking of the facility for generation of E-Way Bill

Application ARN:

Date:

The facility for generation of E- Way Bill was blocked in respect of the aforementioned registered person w.e.f. ----- in terms of rule 138E of the Central Goods and Services Tax Rules, 2017.

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby accept the application and order for unblocking of the facility for generation of E-Way Bill on the following grounds:

- 1.
- 2.

Please note that the system will block the facility for generation of E-Way Bill after _____(date) if the registered person continues to be defaulter in terms of rule 138E of the Central Goods and Services Tax Rules, 2017.

OR

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby reject the application for unblocking the facility for generation of E-Way Bill on following grounds:

- 1.
- 2.

Signature:

Name:

Designation:

Jurisdiction:

Address:

Note: Separate document may be attached for detailed order / reason(s).]

²⁶⁹Inserted vide Notification no. 33/2019-CT dt. 18.07.2019

[FORM GST INV – 1]^{270,271,156}

Note 1: Cardinality means whether reporting of the item(s) is mandatory or optional as explained below:

0..1: It means that reporting of item is optional and when reported, the same cannot be repeated.

1..1: It means that reporting of item is mandatory but cannot be repeated.

1..n: It means that reporting of item is mandatory and can be repeated more than once.

0..n: It means that reporting of item is optional but can be repeated more than once if reported. For example, *previous invoice reference is optional but if required one can mention many previous invoice references.*

Note 2: Field specification Number (*Max length: m, n*) indicates ‘m’ places before decimal point and ‘n’ places after decimal point. For example, *Number (Max length: 3,3) will have the format 999.999*

Schema (Version 1.1)							
Sr. No.	Technical name of the field	Cardinality (0..1/ 1..1/ 0..n/ 1..n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
1.	Basic Details	1..1		Mandatory			Header for Basic Details
1.0	Version	1..1	Version Number	Mandatory	String (Max. Length:6)	1.1	This is version of the e-invoice schema. It will be used to keep track of version of Invoice specification.

²⁷⁰Substituted vide Notf. No. 12/2018-CT dt.07.03.2018. Note: Earlier FORMS were notified vide Notf. No. 27/2017-CT dt.30.08.2017, and amended vide Notfn. No. 3/2018-CT dt.23.01.2018.

²⁷¹Substituted vide Notf. No. 02/2020-CT dt. 01.01.2020

¹⁵⁶Substituted vide Notification No. 60/2020-CT dated 30.07.2020

1.1	IRN	1..1	Invoice Reference Number	Mandatory	String (Length: 64)	a5c12dca80e7433217.....ba4013750f2046f229	<p>This will be a unique reference number for the invoice.</p> <p><u>However, the supplier will not be populating this field.</u></p> <p>The registration request may not have this field populated.</p> <p>The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request.</p> <p>e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field.</p>
1.2	Supply_Type_Code	1..1	Code for Supply Type	Mandatory	Enumerated List	B2B/B2C/SEZWP/SEZWOP/EXPWP/EXPWOP/DEXP	<p>This will be the code to identify type of supply.</p> <p><i>B2B: Business to Business</i></p> <p><i>B2C: Business to Consumer</i></p> <p><i>SEZWP: To SEZ with Payment</i></p> <p><i>SEZWOP: To SEZ without Payment</i></p> <p><i>EXPWP: Export with Payment</i></p> <p><i>EXPWOP: Export without Payment</i></p>

							<i>DEXP: Deemed Export</i>
1.3	Document_Type_Code	1..1	Code for Document Type	Mandatory	Enumerated List	INV / CRN / DBN	Type of Document: INV for Invoice, CRN for Credit Note, DBN for Debit note.
1.4	Document_Num	1..1	Document Number	Mandatory	String (Max Length:16)	Sa/1/2019	This is as per relevant rule in CGST/SGST/UTGST Rules.
1.5	Document_Date	1..1	Document Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	The date on which the Invoice was issued. Format "DD/MM/YYYY"
1.6	Additional_Currency_Code	0..1	Additional Currency Code	Optional	Enumerated List	USD, EUR	The field is for reporting additional currency, if any, in which all invoice amounts can be given, along with INR. One such additional currency may be used in the invoice, as per list published under ISO 4217 standard. List published and updated from time to time at https://www.icegate.gov.in/Webappl/CUR_ENQ

1.7	Reverse_Charge	0..1	Reverse Charge	Optional	String (Length:1)	Y	Whether the tax liability payable is under Reverse Charge.
1.8	IGST_Applicability_despite_Supplier_and_Recipient_located_in_same_State/UT	0..1	IGST Applicability despite Supplier and Recipient located in same State/UT	Optional	String (Length: 1)	N	To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/UT
2.	Document_Period	0..1		Optional			Header for Document Period
2.1	Document_Period_Start_Date	1..1	Document Period Start Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	This is the start date of the document period (delivery/invoice period). <i>(This field is mandatory only if this section is selected)</i>
2.2	Document_Period_End_Date	1..1	Document Period End Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	This is the end date of the document period (delivery/invoice period). <i>(This field is mandatory only if this section is selected)</i>
3.	Preceding Document / Contract Reference	0..1		Optional			Header for Preceding Document / Contract Reference

3.1	Preceding Document Reference	0..n		Optional			Sub-header for Preceding Document Reference
3.1.1	Preceding_Document_Number	1..1	Preceding Document Number	Mandatory	String (Max length:16)	Sa/1/2019	This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes. Credit/Debit notes, against invoices can also be referred here. <i>(This field is mandatory only if this section is selected)</i>
3.1.2	Preceding_Document_Date	1..1	Date of Preceding Document	Mandatory	String (DD/MM/YYYY)	21/07/2019	Date of preceding document/invoice. <i>(This field is mandatory only if this section is selected)</i>
3.1.3	Other_Reference	0..1	Other Reference	Optional	String (Max length:20)	KOL01	This field is to provide any additional reference e.g. specific branch, their user ID, their employee ID, sales centre reference etc.
3.2	Receipt / Contract References	0..n		Optional			Sub-header for Receipt / Contract References
3.2.1	Receipt_Advice_Reference	0..1	Receipt Advice Reference	Optional	String (Max length:20)	CREDIT30	This reference is kept for user to provide number of their receipt advice to their customer, in lieu of advance.
3.2.2	Receipt_Advice_Date	0..1	Date of Receipt Advice	Optional	String (DD/MM/YYYY)	21/07/2019	Date of issue of receipt advice for advance.
3.2.3	Tender_or_	0..1	Tender or Lot	Optional	String (Max	TENDERJ	This reference is kept for

	Lot_Referen ce		Reference		length:20)	AN2020	mentioning number or details of Lot or Tender, if supplies are made under such Lot or tender.
3.2.4	Contract_Re ference	0..1	Contract Reference	Optional	String (Max length:20)	CONT2307 2019	This reference is kept for mentioning contract number, if supplies are made under any specific Contract
3.2.5	External_R eference	0..1	External Reference	Optional	String (Max length:20)	EXT23222	An additional field for provision of any additional/external reference number for the supply.
3.2.6	Project_Ref erence	0..1	Project Reference	Optional	String (Max length:20)	PJTCODE 01	This reference is kept for mentioning project number, if supplies are made under any specific project
3.2.7	PO _Ref_Num	0..1	PO Reference Number	Optional	String (Max length:16)	Vendor PO /1	This is the reference number of Purchase Order
3.2.8	PO_Ref_D ate	0..1	PO Reference Date	Optional	String (DD/MM/YYYY)	21/07/201 9	This is the date of Purchase Order.
4.	Supplier Informatio n	1..1		Mandat ory			Header for Supplier Information
4.1	Supplier_L egal_Name	1..1	Supplier Legal Name	Mandato ry	String (Max. length:100)	XYZ Ltd.	Legal Name, as appearing in PAN of the Supplier
4.2	Supplier_T rade_ Name	0..1	Trade Name of Supplier	Optional	String (Max length:100)	ABC Traders	A name by which the Supplier is known, i.e. Business Name, other than legal name
4.3	Supplier_ GSTIN	1..1	GSTIN of Supplier	Mandato ry	String (Length:15)	29AADFV 7589C1ZX	GSTIN of the Supplier
4.4	Supplier_ Address1	1..1	Supplier Address 1	Mandato ry	String (Max length:100)	# 1-23- 120, Flat No. 3,	Address 1 of the Supplier (Building/Flat no., Road/Street, Locality etc.)

						Nalanda Apartment s, MG Road, Vasanth Nagar	
4.5	Supplier_Address2	0..1	Supplier Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartment s, MG Road, Vasanth Nagar	Address 2 of the Supplier (Building/Flat no., Road/Street, Locality etc.), if any
4.6	Supplier_Place	1..1	Supplier Place	Mandatory	String (Max length:50)	Bangalore	Location of the Supplier (City/Town/Village)
4.7	Supplier_State_Code	1..1	Supplier State Code	Mandatory	Enumerated List	29	State Code of the Supplier as per GST System List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ
4.8	Supplier_PIncode	1..1	Supplier PIN Code	Mandatory	Number (Length: 6)	560087	PIN Code of the Supplier Locality
4.9	Supplier_Phone	0..1	Supplier Phone	Optional	String (Max length:12)	9999999999	Contact number of the Supplier
4.10	Supplier_Email	0..1	Supplier e-mail	Optional	String (Max length:100)	supplier@abc.com	e-mail ID of the Supplier, as per REGEX (Regular Expressions) pattern

5.	Recipient Information	1..1		Mandatory			Header for Recipient Information
5.1	Recipient_Legal_Name	1..1	Recipient Legal Name	Mandatory	String (Max. length:100)	PQR Pvt. Ltd.	It will be legal name of recipient, as per PAN.
5.2	Recipient_Trade_Name	0..1	Recipient Trade Name	Optional	String (Max length:100)	Adarsha	It will be trade name of recipient, if available.
5.3	Recipient_GSTIN	1..1	GSTIN of Recipient	Mandatory	String (Length:15)	29ABCCR 1832C1ZX , URP	GSTIN of the Recipient, if available. URP: In case of exports or if supplies are made to unregistered persons
5.4	Place_Of_Supply_State_Code	1..1	Place of Supply (State Code)	Mandatory	Enumerated List	29, 96	Code/State Code of Place of Supply as per GST System. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ
5.5	Recipient_Address1	1..1	Recipient Address 1	Mandatory	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Recipient (Building/Flat no., Road/Street, Locality etc.)

5.6	Recipient_Address2	0..1	Recipient Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2, if any, of the Recipient (Building/Flat no., Road/Street, Locality etc.), if any
5.7	Recipient_Place	1..1	Recipient Place	Mandatory	String (Max length:100)	Mysore	Location of the Recipient (City/Town/Village)
5.8	Recipient_State_Code	1..1	Recipient State Code	Mandatory	Enumerated List	29	Code/State Code of the Recipient. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ
5.9	Recipient_Pincode	0..1	Recipient PIN Code	Optional	Number (Length: 6)	560002	PIN code of the Recipient locality. In case of export, Pincode need not be mentioned.
5.10	Country_Code_of_Export	0..1	Country Code of Export	Optional	Enumerated List	AN	Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system. List published and updated from time to time at https://www.icegate.gov.in/Webappl/COUNTRY_ENQ

5.11	Recipient_Phone	0..1	Recipient Phone	Optional	String (Max length:12)	0802223323	Contact number of the Recipient
5.12	Recipient_email_ID	0..1	Recipient e-mail ID	Optional	String (Max length:100)	billing@xyz.com	e-mail ID of the Recipient, as per REGEX (Regular Expressions) pattern
6.	Payee Information	0..1		Optional			Header for Payee Information
6.1	Payee_Name	0..1	Payee Name	Optional	String (Max length:100)	Ramesh K	Name of the person to whom payment is to be made
6.2	Payee_Bank_Account_Number	0..1	Payee Bank Account Number	Optional	String (Max length:18)	3868501747262	Bank Account Number of Payee
6.3	Mode_of_Payment	0..1	Mode of Payment	Optional	String (Max length:18)	Direct Transfer	Mode of Payment: Cash/Credit/Direct Transfer etc.
6.4	Bank_Branch_Code	0..1	Bank Branch Code	Optional	String (Max length:11)	SBIN9876543	Indian Financial System Code (IFSC) of Payee's Bank Branch
6.5	Payment_Terms	0..1	Payment Terms	Optional	String (Max length:100)	Text	Terms of Payment, if any, with the Recipient can be provided.
6.6	Payment_Instruction	0..1	Payment Instruction	Optional	String (Max length:100)	Text	Instruction, if any, regarding payment can be provided
6.7	Credit_Transfer_Terms	0..1	Credit Transfer Terms	Optional	String (Max length:100)	Text	Terms to specify credit transfer payments.

6.8	Direct_Debit_Terms	0..1	Direct Debit Terms	Optional	String (Max length:100)	Text	Terms, if any, to specify a direct debit.
6.9	Credit_Days	0..1	Credit Days	Optional	Numeric (Max length:4)	30	Number of days within which payment is due.
7.	Delivery_Information	0..1		Optional			Header for Delivery Information
7.1	<i>Ship_To_Details</i>	<i>0..1</i>	<i>Ship To Details</i>	<i>Optional</i>	<u><i>Refer A 1.0</i></u>		<i>Details of location to which the supply has to be delivered.</i>
7.2	<i>Dispatch_From_Details</i>	<i>0..1</i>	<i>Dispatch From Details</i>	<i>Optional</i>	<u><i>Refer A 1.1</i></u>		<i>Details of location from where Supply has to be dispatched.</i>
8.	Invoice Item Details	1..n		Mandatory			Header for Invoice Item Details
8.1	<i>Item_List</i>	<i>1..n</i>	<i>Item List</i>	<i>Mandatory</i>	<u><i>Refer A 1.2</i></u>		<i>Provides information about the goods and services being invoiced.</i>
9.	Document Total	1..1		Mandatory			Header for Document Total Details
9.1	<i>Document_Total_Details</i>	<i>1..1</i>	<i>Document Total Details</i>	<i>Mandatory</i>	<u><i>Refer A 1.3</i></u>		<i>Details of document total including taxes.</i>
10.	Extra Information	0..1		Optional			Header for Extra Information

10.1	Tax_Scheme	1..1	Tax Scheme	Mandatory	String (Max length: 10)	GST	To specify the tax/levy applicable – GST (<i>This field is mandatory only if this section is selected</i>)
10.2	Remarks	0..1	Remarks	Optional	String (Max length: 100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole e.g. reasons for any correction or assignment note in case the invoice has been factored etc.
10.3	Port_Code	0..1	Port Code	Optional	Enumerated List	Alpha numeric	In case of export/supply to SEZ, port code can be mentioned as per Indian Customs EDI System (ICES), if applicable and available at the time of reporting e-invoice. Lists published and updated from time to time at below URLs: EDI Port Codes: https://www.icegate.gov.in/Webappl/LOCATION_ENQ Non-EDI Port Codes: https://www.icegate.gov.in/Webappl/nonlocation_det_all.jsp
10.4	Shipping_Bill_Number	0..1	Shipping Bill Number	Optional	String (Max length: 20)	Alpha numeric	In case of export/supply to SEZ, shipping bill number as per Indian Customs EDI

							System (ICES), can be mentioned, if applicable and available at the time of reporting e-invoice.
10.5	Shipping_Bill_Date	0..1	Shipping Bill Date	Optional	String(DD/MM/YYYY)	03/12/2020	Date of Shipping Bill as per Indian Customs EDI System (ICES)
10.6	Export_Duty_Amount	0..1	Export Duty Amount	Optional	Number (Max Length: 12,2)	1200000.50	Amount of Export Duty in INR, if any, applicable (in case of invoices for export)
10.7	Supplier_Can_Opt_Refund	0..1	Supplier Can Opt Refund	Optional	String (Length: 1)	Y / N	In case of deemed export supplies, this field is for mentioning whether supplier can exercise the option of claiming refund or not.
10.8	ECOM_GSTIN	0..1	e-Commerce Operator's GSTIN	Optional	String (Length: 15)	29ABCCR1832C1CX	GSTIN of e-commerce operator, if supply is made through him/her.
11.	Additional_Supporting_Documents	0..n		Optional			Header for Additional Supporting Documents
11.1	Additional_Supporting_Documents_URL	0..1	Additional Supporting Documents URL	Optional	String (Max length: 100)	http://www.xyz.com/abc	This is to enter URL reference of additional supporting documents, if any.
11.2	Additional_Supporting_Documents_base64	0..1	Additional Supporting Document in base64	Optional	String (Max length: 1000)	Base 64 encoded Document	This is to add any additional document in PDF/Microsoft Word in Base64 encoded format.

11.3	Additional_Information	0..1	Additional Information	Optional	String (Max length: 1000)	Free text, remarks, identifiers, etc.	Any additional information, names, values, data etc. that is specific for the Supplier-Recipient transaction e.g. CIN, trade-specific information, Drug Licence Reg. No., FOB/CIF etc.
12.	E-way Bill Details	0..1		Optional			Header for e-way Bill Details
12.1	Transporter_ID	0..1	Transporter ID	Optional	String (Length: 15)	29AADFV75 89C1ZO	Registration / Enrolment Number of the transporter <i>(This field is required if Part-A of E-waybill has to be generated)</i>
12.2	Trans_Mode	0..1	Mode of Transportation	Optional	Enumerated List	1/2/3/4	Option to be provided based on mode of transport available on e-Way Bill Portal 1 for Road; 2 for Rail; 3 for Air; 4 for Ship <i>(This field is required if Part-B of e-way bill is also to be generated)</i>
12.3	Trans_Distance	1..1	Distance of Transportation	Mandatory	Number (Max length: 4)	200	Distance of Transportation <i>(This field is mandatory only if this section is</i>

							<i>selected)</i>
12.4	Transporter _Name	0..1	Transporter Name	Optional	String (Max length: 100)	Sphurthi Transporters	Name of the Transporter
12.5	Trans_Doc _No.	0..1	Transport Document Number	Optional	String (Max length: 15)	As/34/746	Transport Document Number <i>(This field is mandatory if mode of Transport is Rail or Air or Ship)</i>
12.6	Trans_Doc _Date	0..1	Transport Document Date	Optional	String (DD/MM/YYYY)	21/07/2019	Date of Transport document. <i>(This field is mandatory if mode of Transport is Rail or Air or Ship)</i>
12.7	Vehicle_No .	0..1	Vehicle Number	Optional	String (Max. length: 20)	KA12KA123 4 or KA12K1234 or KA123456 or KAR1234	Vehicle Registration Number <i>(This field is mandatory if mode of Transport is Road)</i>
12.8	Vehicle_Ty pe	0..1	Vehicle Type	Optional	Enumeration List	O / R	To mention nature of vehicle: O: Over-Dimensional Cargo R: Regular <i>(This field is mandatory if Part-B of e-way bill is also to be generated)</i>
A 1.0	Ship To Details	0..1		Optiona l			Header for Annexure A 1.0:Ship To Details

Sr. No.	Parameter Name	Cardinality	Description	Whether optional or mandatory	Field Specifications	Sample Value	Explanatory Notes
A.1.0.1	ShipTo_Legal_Name	1..1	Ship To Legal Name	Mandatory	String (Max length: 100)	ABC-1 Ltd.	Legal Name of the entity to whom the supplies are shipped to. <i>(This field is mandatory only if this section is selected)</i>
A.1.0.2	ShipTo_Trade_Name	0..1	Ship To Trade Name	Optional	String (Max length: 100)	XYZ-1	Trade Name of the entity to whom the supplies are shipped to.
A.1.0.3	ShipTo_GSTIN	0..1	Ship To GSTIN	Optional	String (Length: 15)	36AABCT22 23L1ZF	GSTIN of the entity to whom the supplies are shipped to.
A.1.0.4	ShipTo_Address1	1..1	Ship To Address1	Mandatory	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 1 of the entity to whom the supplies are shipped to <i>(This field is mandatory only if this section is selected)</i>
A.1.0.5	ShipTo_Address2	0..1	Ship To Address2	Optional	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 2, if any, of the entity to whom the supplies are shipped to
A.1.0.6	ShipTo_Place	1..1	Ship To Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of entity to whom the supplies are shipped to.

							<i>(This field is mandatory only if this section is selected)</i>
A.1.0.7	ShipTo_Pin code	1..1	Ship To Pincode	Mandatory	Number (Max length: 6)	560001	PIN code of the location to which the supplies are shipped to. <i>(This field is mandatory only if this section is selected)</i>
A.1.0.8	Ship_To_State_Code	1..1	Ship To State Code	Mandatory	Enumerated List	29	Code/State Code (as per GST System) to which the supplies are shipped to. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ <i>(This field is mandatory only if this section is selected)</i>
A 1.1	Dispatch From Details	0..1		Optional			Header for Annexure A 1.1:Dispatch From Details
Sr. No.	Parameter Name	Cardinality	Description	Whether mandatory or optional	Field Specifications	Sample Value	Explanatory Notes
A.1.1.1	DispatchFrom_Name	1..1	Dispatch From Name	Mandatory	String (Max length:100)	XYZ-2	Name of the entity from which goods are dispatched. <i>(This field is mandatory</i>

							<i>only if this section is selected)</i>
A.1.1.2	DispatchFrom_Address1	1..1	Dispatch From Address1	Mandatory	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 1 of the entity from which goods are dispatched. <i>(This field is mandatory only if this section is selected)</i>
A.1.1.3	DispatchFrom_Address2	0..1	Dispatch From Address2	Optional	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 2 of the entity from which goods are dispatched.
A.1.1.4	DispatchFrom_Place	1..1	Dispatch From Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of the entity from which goods are dispatched. <i>(This field is mandatory only if this section is selected)</i>
A.1.1.5	DispatchFrom_State_Code	1..1	Dispatch From State Code	Mandatory	Enumerated List	29	Code/State Code of the entity (as per GST System), from which goods are dispatched. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ <i>(This field is mandatory only if this section is</i>

							<i>selected)</i>
A.1.1.6	DispatchFrom_Pincod e	1..1	Dispatch FromPincode	Mandato ry	Number (Length: 6)	560087	Pincode of the locality of entity from where goods are dispatched. <i>(This field is mandatory only if this section is selected)</i>
A 1.2	Item Details	1..n		Mandat ory			Header for Annexure A 1.2:Item Details
Sr. No.	Parameter Name	Cardi nality	Description	Whethe r mandat ory or optional	Field Specifications	Sample Value	Explanatory Notes
A.1.2.1	Sl_No.	1..1	Serial Number	Mandato ry	String (Max length: 6)	1,2,3	Serial number of the item
A.1.2.2	Item_Descr iption	0..1	Item Description	Optional	String (Max length: 300)	Mobile	Description of the item
A.1.2.3	Is_Service	1..1	Service	Mandato ry	String (Length: 1)	Y/N	Specify whether supply is service or not.
A.1.2.4	HSN_Code	1..1	HSN Code	Mandato ry	String (Max length: 8)	1122	To enter applicable HSN / SAC Code of Goods / Service
A.1.2.5	<i>Batch Details</i>	<i>0..1</i>		<i>Optional</i>	<i>Refer A 1.4</i>		<i>Some manufacturers may mention batch details (in Section A 1.4)</i>
A.1.2.6	Barcode	0..1	Barcode	Optional	String (Max length: 30)	b123	Barcode, if any, of the item.

A.1.2 .7	Quantity	0..1	Quantity	Optional	Number (Max length: 10,3)	10	The quantity of items to be mentioned in the invoice. <i>This is mandatory only in case of goods.</i>
A.1.2 .8	Free_Qty	0..1	Free Quantity	Optional	Number (Max length: 10,3)	99	Quantity of item(s), if any, given free of charge (FOC)
A.1.2 .9	Unit_Of_Measurement	0..1	Unit of Measurement	Optional	String (Max length: 8)	Box	The Unit of Measurement (UOM), if any, applicable on invoiced goods.
A.1.2 .10	Item_Price	1..1	Item Price	Mandatory	Number (Max length : 12,3)	500.5	Price per unit item.
A.1.2 .11	Gross_Amount	1..1	Gross Amount	Mandatory	Number (Max length : 12,2)	5000	The gross price of an item (cost multiplied by quantity - rounded off to 2 decimal), exclusive of taxes.
A.1.2 .12	Item_Discount_Amount	0..1	Item Discount Amount	Optional	Number (Max length: 12,2)	10.25	Discount amount, if any, for the item.
A.1.2 .13	Pre_Tax_Value	0..1	Pre-Tax Value	Optional	Number (Max length: 12,2)	99.00	If pre-tax value is different from taxable value, mention the pre-tax value and taxable values separately. In some cases, the pre-tax value may be different from taxable value. For example, where old goods are exchanged for new ones (e.g. new phone supplied for INR 20,000 along with exchange of old phone, then pre-tax value would be INR 20,000 and

							<p>taxable value would be INR 24,000, assuming exchange value of old phone is 4,000.</p> <p>Another example is in the case of real estate where pre-tax value may be different from taxable value.</p>
A.1.2 .14	Item_Taxable_Value	1..1	Item Taxable Value	Mandatory	Number (Max length: 12,2)	5000	This is the value on which tax is computed. Value cannot be negative.
A.1.2 .15	GST_Rate	1..1	GST Rate	Mandatory	Number (Max length: 3,3)	5	The GST rate, represented as percentage that applies to the invoiced item. It will be IGST rate or sum of CGST & SGST Rates.
A.1.2 .16	IGST_Amt	0..1	IGST Amount	Optional	Number (Max Length: 12,2)	999.45	Amount of IGST payable per item (rounded off to 2 decimals). If IGST is reported, then CGST & SGST/UTGST will be blank. For taxable supplies, either IGST or CGST &SGST/UTGST should be reported.
A.1.2 .17	CGST_Amt	0..1	CGST Amount	Optional	Number (Max Length: 12,2)	650.00	<p>Amount of CGST payable per item (rounded off to 2 decimals).</p> <p>If CGST is reported, then SGST/UTGST has to be reported and IGST will be blank.</p>

A.1.2 .18	SGST_UT GST Amt	0..1	SGST/UTGST Amount	Optional	Number (Max length: 12,2)	650.00	Amount of SGST/UTGST payable per item(rounded off to 2 decimals). If SGST/UTGST is reported, then CGST must be reported and IGST will be blank.
A1.2. 19	Comp_Cess _Rate_Ad_ valorem	0..1	Compensation Cess Rate, Ad_Valorem	Optional	Number (Max length: 3,3)	2.5%	<i>Ad valorem</i> Rate of GST Compensation Cess, applicable, if any
A1.2. 20	Comp_Cess _Amt_ Ad_Valore m	0..1	Compensation Cess Amount, Ad Valorem	Optional	Number (Max length: 12,2)	56.00	GST Compensation Cess amount, ad valorem (rounded off to 2 decimals) <i>(based on value of the item)</i>
A1.2. 21	Comp_Cess _Amt_Non _Ad_Valor em	0..1	Compensation Cess Amount, Non ad valorem	Optional	Number (Max length:12,2)	23.00	GST Compensation Cess amount, computed on the basis other than value of item <i>(i.e. specific cess amount computed based on quantity, number etc.)</i>
A1.2. 22	State_Cess _Rate_ad_v alorem	0..1	State Cess Rate, Ad Valorem	Optional	Number (Max length: 3,3)	1.5 %	<i>Ad valorem</i> Rate of State/UT Cess, applicable, if any
A1.2. 23	State_Cess _Amt_Ad_ Valorem	0..1	State Cess Amount, ad valorem	Optional	Number (Max length: 12,2)	43.00	State/UT Cess amount, ad valorem <i>(based on value of the item)</i>
A1.2. 24	State_Cess _Amt_Non _Ad_Valor em	0..1	State Cess Amount, <i>non ad valorem</i>	Optional	Number (Max length: 12,2)	12.00	State/UT Cess amount, computed on the basis other than value of item <i>(i.e. specific cess amount computed based on quantity, number etc.)</i>
A.1.2 .25	Other_Char ges_Item_L evel	0..1	Other Charges (item level)	Optional	Number (Max length: 12,2)	874.95	Any other charges applicable at item level.

							These may not be part of taxable value, e.g. in case of pure agent reimbursement.
A.1.2 .26	Purchase_Order_Line_Reference	0..1	Purchase Order Line Reference	Optional	String (Max length: 50)	746/ABC/01	Reference of Purchase Order Line
A.1.2 .27	Item_Total_Amt	1..1	Item Total Amount	Mandatory	Number (Max length: 12,2)	5000	The item total value that includes all taxes, cesses, as well as other charges. However, this value excludes discount, if any.
A.1.2 .28	Origin_Country_Code	0..1	Code of Country of Origin	Optional	Enumerated List	DZ	This is to specify country of origin of the item, e.g. mobile phone sold in India could be manufactured in other country; Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system (ICES). List published and updated from time to time at https://www.icegate.gov.in/Webappl/COUNTRY_ENQ
A.1.2 .29	Unique_Serial_Number	0..1	Unique Serial Number	Optional	String (Max length: 20)	553	Serial number, in case of each item having a unique number.
A.1.2 .30	<i>Product_Attribute_Details</i>	<i>0..n</i>	<i>Optional</i>	<u><i>Refer A 1.5</i></u>			<i>Attribute details of product</i>

A.1.3	Document Total Details	1..1		Mandatory			Header for Annexure A 1.3:Document Total Details
Sr. No.	Parameter Name	Cardinality	Description	Whether mandatory or optional	Field Specifications	Sample Value	Explanatory Notes
A.1.3.1	Taxable_Value_Total	1..1	Total Taxable Value	Mandatory	Number (Max length: 14,2)	768439.35	This is the sum of the taxable values of all the items in the document.
A.1.3.2	IGST_Amt_Total	0..1	Total IGST Amount	Optional	Number (Max length : 14,2)	265.50	Total IGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. <i>As this is conditional mandatory, it is marked as 'optional'</i>
A.1.3.3	CGST_Amt_Total	0..1	Total CGST Amount	Optional	Number (Max length: 14,2)	65.45	Total CGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. <i>As this is conditional</i>

							<i>mandatory, it is marked as 'optional'</i>
A.1.3.4	SGST_UTGST_Amt_Total	0..1	Total SGST/UTGST Amount	Optional	Number (Max length : 14,2)	65.45	Total SGST/UTGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. <i>As it is conditional mandatory, it is marked as 'optional'</i>
A.1.3.5	Comp_Cess_Amt_Total	0..1	Total Compensation Cess Amount	Optional	Number (Max length : 14,2)	24.95	Total GST Compensation Cess amount for the invoice (<i>ad valorem as well as non-ad valorem</i>)
A.1.3.6	State_Cess_Amt_Total	0..1	Total State Cess Amount	Optional	Number (Max length : 14,2)	5.45	Total State cess amount for the invoice (<i>ad valorem as well as non-ad valorem</i>)
A.1.3.7	Discount_Amt_Invoice_Level	0..1	Invoice Level Discount Amount	Optional	Number (Max length: 14,2)	100.00	This is Discount Amount, if any, applicable on total invoice value
A.1.3.8	Other_Charges_Invoice_Level	0..1	Other Charges (Invoice Level)	Optional	Number(Max length: 14,2)	200.00	This is Other charges, if any, applicable on total invoice value
A.1.3.9	Round_Off_Amount	0..1	Round Off Amount	Optional	Number (Max length: 2,2)	31.21	This is round off amount of total invoice value

A.1.3.10	Total_Invoice_Value_INR	1..1	Total Invoice Value in INR	Mandatory	Number (Max length: 14,2)	745249678.50	The total value of invoice including taxes/GST and rounded to two decimals maximum.
A.1.3.11	Total_Invoice_Value_FCNR	0..1	Total Invoice Value in FCNR	Optional	Number (Max length: 14,2)	\$5729.65	The total value of invoice in Additional Currency
A.1.3.12	Paid_Amount	0..1	Paid Amount	Optional	Number (Max length: 14,2)	8463.50	The amount, if any, which has been paid in advance. It must be rounded to maximum 2 decimals.
A.1.3.13	Amount_Due_	0..1	Amount Due	Optional	Number (Max length: 14,2)	98789.50	The outstanding amount due for payment. It must be rounded to maximum 2 decimals.
A 1.4	Batch Details	0..1		Optional			Header for Annexure A 1.4:Batch Details
Sr. No.	Parameter Name	Cardinality	Description	Whether mandatory or optional	Field Specifications	Sample Value	Explanatory Notes
A.1.4.1	Batch_Number	1..1	Batch Number	Mandatory	String (Max Length: 20)	673927	Certain set of manufacturers may mention batch number details. <i>(This field is mandatory only if this section is selected)</i>
A.1.4.2	Batch_Expiry_Date	0..1	Batch Expiry Date	Optional	String (DD/MM/YYYY)	21/11/2019	Expiry Date of the Batch, if any

A.1.4 .3	Warranty_ Date	0..1	Warranty Date	Option al	String (DD/MM/YYYY)	21/11/2019	Warranty date for the Item, if any.
A 1.5	Attribute Details of Item	0..n		Optio nal			Header for Annexure A 1.5:Attribute Details of Item
Sr. No.	Parameter Name	Cardi nality	Description	Wheth er mand atory or option al	Field Specific ations	Sample Value	Explanatory notes
A.1.5 .1	Attribute_ Name	0..1	Attribute Name	Option al	String (Max Length: 100)	Colour	Attribute Name of the item.
A.1.5 .2	Attribute_ Value	0..1	Attribute Value	Option al	String (Max Length: 100)	Red, green, etc.	Attribute Value of item.”.

- in exercise of the powers conferred upon me under sub-section (2) of section 67 of the Act, I authorize and require you to search the above premises with such assistance as may be necessary, and if any goods or documents and/or other things relevant to the proceedings under the Act are found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder.

Any attempt on the part of the person to mislead, tamper with the evidence, refusal to answer the questions relevant to inspection / search operations, making of false statement or providing false evidence is punishable with imprisonment and /or fine under the Act read with section 179, 181, 191 and 418 of the Indian Penal Code.

Given under my hand & seal this day of (month) 20.... (year). Valid for day(s).

Seal

Place

Signature, Name and designation of the
issuing authority

Name, Designation & Signature of the Inspection Officer/s

(i)

(ii)

FORM GST INS-02
ORDER OF SEIZURE

[See rule 139 (2)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted by me on __/__/____ at __:__ AM/PM in the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>

<<GSTIN, if registered>>

in the presence of following witness(es):

1. <<Name and address>>
2. <<Name and address>>

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby seize the following goods/ books/ documents and things:

A) Details of Goods seized:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

B) Details of books / documents / things seized:

Sr. No	Description of books / documents / things seized	No. of books / documents / things seized	Remarks
1	2	3	4

and these goods and or things are being handed over for safe upkeep to:

<<Name and address>>

with a direction that he shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the undersigned.

Place:

Name and Designation of the Officer

Date:

Signature of the Witnesses

Sr. No.	Name and address	Signature
1.		
2.		

To:

<<Name and address>>

FORM GST INS-03
ORDER OF PROHIBITION

[See rule 139(4)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted on __/__/____ at __:__ AM/PM in the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>

<<GSTIN, if registered>>

in the presence of following witness(es):

1. <<Name and address>>
2. <<Name and address>>

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby order that you shall not/shall not cause to remove, part with, or otherwise deal with the goods except without the previous permission of the undersigned:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

Place:

Name and Designation of the Officer

Date:

Signature of the Witnesses

	Name and address	Signature
1.		

2.		
----	--	--

To:

<<Name and address>>

FORM GST INS-04
BOND FOR RELEASE OF GOODS SEIZED

[See rule 140(1)]

I.....of.....hereinafter called "obligor(s)" am held and firmly bound to the President of India (hereinafter called "the President") and/or the Governor of(State) (hereinafter called "the Governor") in the sum of.....rupees to be paid to the President / the Governor for which payment will be made. I jointly and severally bind myself and my heirs/ executors/ administrators/legal representatives/successors and assigns by these presents; dated this.....day of.....

WHEREAS in accordance with the provisions of sub-section (2) of section 67, the goods have been seized vide order numberdated..... having valuerupees involving an amount of tax of rupees. On my request the goods have been permitted to be released provisionally by the proper officer on execution of the bond of valuerupees and a security ofrupees against which cash/bank guarantee has been furnished in favour of the President/ Governor; and

WHEREAS I undertake to produce the said goods released provisionally to me as and when required by the proper officer duly authorized under the Act.

And if all taxes, interest, penalty, fine and other lawful charges demanded by the proper officer are duly paid within ten days of the date of demand thereof being made in writing by the said proper officer, this obligation shall be void.

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force:

AND the President/Governor shall, at his option, be competent to make good all the losses and damages from the amount of the security deposit or by endorsing his rights under the above-written bond or both;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

(2) Name and Address

Date

Place

Accepted _____ by _____ me _____ this.....day _____ of
.....(month).....(year)..... (designation of
officer)for and on behalf of the President /Governor.

(Signature of the Officer)

FORM GST INS-05

ORDER OF RELEASE OF GOODS/ THINGS OF PRISHABLE OR HAZARDOUS NATURE

[See rule 141(1)]

Whereas the following goods and/or things were seized on ___/___/___ from the following premise(s):

<<**Details of premises**>>

which is/are a place/places of business/premises belonging to:

<<**Name of Person**>>

<<**GSTIN, if registered**>>

Details of goods seized:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

and since these goods are of perishable or hazardous nature and since an amount of Rs. _____ (amount in words and digits), being an amount equivalent to the:

- market price of such goods or things
- the amount of tax, interest and penalty that is or may become payable

has been paid, I hereby order the above mentioned goods be released forthwith.

Place:

Name and Designation of the Officer

Date:

To:

<<Name and Designation>>

[FORM GST DRC - 01
[See rule 100 (2) & 142(1)(a)]

Reference No:

Date:

To

_____ GSTIN/Temp. ID

----- Name

_____ Address

Tax Period -----

F.Y. -----

Act -

Section / sub-section under which SCN is being issued -

SCN Reference No. ----

Date ----

Summary of Show Cause Notice

- (a) Brief facts of the case :
- (b) Grounds :
- (c) Tax and other dues :

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fees	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

] ²⁷²

²⁷²Substituted vide Notf No. 79/2020-CT dt 15.10.2020

Signature

Name

Designation

Jurisdiction

Address

Note -

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.]²⁷³

²⁷³Substituted vide Notf No. 16/2019-CT dt. 29.03.2019wef 01.04.2019

[FORM GST DRC-01A²⁷⁴

Intimation of tax ascertained as being payable under section 73(5)/74(5)

[See Rule 142 (1A)]

Part A

No.:

Date:

Case ID No.

To

GSTIN.....Name

me.....

Address.....

Sub.: Case Proceeding Reference No.....- Intimation of liability under section 73(5)/section 74(5) – reg.

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax			
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
Total					

The grounds and quantification are attached / given below:

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by, failing which Show Cause Notice will be issued under section 73(1).

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty under section 74(5) by, failing which Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by..... in Part B of this Form

Proper Officer

²⁷⁴Inserted vide Notf no. 49/2019-CT dt.09.10.2019

Signature.....

Name.....

Designation.....

Upload Attachment

Part B

Reply to the communication for payment before issue of Show Cause Notice

[See Rule 142 (2A)]

No.:

Date:

To

Proper Officer,

Wing / Jurisdiction.

Sub.: Case Proceeding Reference No.....- Payment/Submissions in response to liability intimated under Section 73(5)/74(5) – reg.

Please refer to Intimation ID..... in respect of Case ID.....vide which the liability of tax payable as ascertained under section 73(5) / 74(5) was intimated.

In this regard,

A. this is to inform that the said liability is discharged partially to the extent of Rs. throughand the submissions regarding remaining liability are attached / given below:

OR

B. the said liability is not acceptable and the submissions in this regard are attached / given below:

Authorised Signatory

Name.....

GSTIN.....

Address.....

Upload Attachment

]

[FORM GST DRC -02

[See rule 142(1)(b)]

Reference No:

Date:

To

_____ GSTIN/ID

----- Name

_____ Address

Tax Period :

F.Y. :

Section /sub-section under which statement is being issued :

SCN Ref. No. -----

Date –

Statement Ref. No. ----

Date –

Summary of Statement :

(a) Brief facts of the case :

(b) Grounds :

(c) Tax and other dues :

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Other	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

]²⁷⁵

²⁷⁵ Substituted vide Notf no. 79/2020-CT dt 15.10.2020

Signature

Name

Designation

Jurisdiction

Address

Note -

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.]²⁷⁶

²⁷⁶Substituted vide Notf No. 16/2019-CT dt. 29.03.2019wef 01.04.2019

[FORM GST DRC- 03]²⁷⁷

[See rule 142(2) & 142 (3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement [or intimation of tax ascertained through FORM GST DRC-01A]²⁷⁸

1.	GSTIN											
2.	Name											
3.	Cause of payment											
4.	Section under which voluntary payment is made											
5.	Details of show cause notice, if payment is made within 30 days of its issue[, scrutiny, intimation of tax ascertained through Form GST DRC01A, audit, inspection or investigation, others (specify)] ²⁸⁰						Reference No.			Date of issue		
6.	Financial Year											
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)											
Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13

²⁸¹

²⁷⁷ Substituted vide Notf No. 31/2019-CT dt. 28.06.2019

²⁷⁸ Inserted vide Notf. No. 37/2021-CT dt. 01.12.2021

²⁷⁹ Substituted for "Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)" vide Notf. No. 37/2021-CT dt. 01.12.2021

²⁸⁰ Inserted vide Notf. No. 37/2021-CT dt. 01.12.2021

²⁸¹ Substituted for following table vide Notf. No. 37/2021-CT dt. 01.12.2021

8. Reasons, if any - << Text box>>

9. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name

Designation / Status

Date

Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12

FORM GST DRC – 04

[See rule 142(2)]

Reference No:

Date:

To

_____ GSTIN/ID

----- Name

_____ Address

Tax Period -----

F.Y. -----

ARN -

Date -

Acknowledgement of acceptance of payment made voluntarily

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid and for the reasons stated therein.

Signature

Name

Designation

Copy to -

FORM GST DRC- 05

[See rule 142(3)]

Reference No:

Date:

To

_____ GSTIN/ID

----- Name

_____ Address

Tax Period -----

F.Y. -----

SCN -

Date -

ARN -

Date -

Intimation of conclusion of proceedings

This has reference to the show cause notice referred to above. As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and penalty in accordance with the provisions of section ---- , the proceedings initiated vide the said notice are hereby concluded.

Signature

Name

Designation

Copy to --

FORM GST DRC - 06*[See rule 142(4)]***Reply to the Show Cause Notice**

1. GSTIN		
2. Name		
3. Details of Show Cause Notice	Reference No.	Date of issue
4. Financial Year		
5. Reply		
<< Text box >>		
6. Documents uploaded		
<< List of documents >>		
7. Option for personal hearing	<input type="checkbox"/> Yes	<input type="checkbox"/> No

8. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name _____

Designation / Status -----

Date –

[FORM GST DRC-07
[See rule 100(1), 100(2), 100(3) & 142(5)]

Summary of the order

Reference No. -

Date –

1. Details of order :

(a) Order No. :

(b) Order date :

(c) Financial year :

(d) Tax period: From --- To -----

2. Issues involved :

3. Description of goods / services (if applicable):

Sr. No.	HSN code	Description

4. Section(s) of the Act under which demand is created:

5. Details of demand :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

282

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

²⁸²Substituted vide Notf No. 79/2020-CT dt 15.10.2020

Signature

Name

Designation

Jurisdiction

Address

To

_____ (GSTIN/ID)

-----Name

_____ (Address)

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 5 i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.]²⁸³

²⁸³Substituted vide Notf No. 16/2019-CT dt. 29.03.2019wef 01.04.2019

[FORM GST DRC-07A

[See rule 142A(1)]

Summary of the order creating demand under existing laws

Reference No.

Date -

Part A – Basic details		
Sr. No.	Description	Particulars
(1)	(2)	(3)
1.	GSTIN	
2.	Legal name	<<Auto>>
3.	Trade name, if any	<<Auto>>
4.	Government Authority who passed the order creating the demand	<input type="checkbox"/> State /UT <input type="checkbox"/> Centre
5.	Old Registration No.	
6.	Jurisdiction under earlier law	
7.	Act under which demand has been created	
8.	Period for which demand has been created	From – mm, yy To mm, yy
9.	Order No. (original)	
10.	Order date (original)	
11.	Latest order no.	
12.	Latest order date	
13.	Date of service of the order (optional)	
14.	Name of the officer who has passed the order (Optional)	
15.	Designation of the officer who has passed the order	
16.	Whether demand is stayed	<input type="checkbox"/> Yes <input type="checkbox"/> No
17.	Date of stay order	
18.	Period of stay	From – to -

Part B – Demand details						
19.	Details of demand created					
	(Amount in Rs. in all Tables)					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						

State/ UT Acts						
CST Act						

20.	Amount of demand paid under existing laws					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

21. (19-20)	Balance amount of demand proposed to be recovered under GST laws << Auto-populated >>					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

Signature

Name

Designation

Jurisdiction

To

_____ (GSTIN/ID)

-----Name

_____ (Address)

Copy to -

Note –

1. In case of demands relating to short payment of tax declared in return, acknowledgement / reference number of the return may be mentioned.
2. Only recoverable demands shall be posted for recovery under GST laws. Once, a demand has been created through **FORM GST DRC-07A**, and the status of the demand changes subsequently, the status may be amended through **FORM GST DRC-08A**.
3. Demand paid up to the date of uploading the summary of the order should only be mentioned in Table 20. Different heads of the liabilities under existing laws should be synchronized with the heads defined under Central or State tax.
4. Latest order number means the last order passed by the relevant authority for the particular demand.
5. Copy of the order vide which demand has been created can be attached. Documents in support of tax payment can also be uploaded, if available.]²⁸⁴

²⁸⁴Inserted vide Notf no. 60/2018 – CT dt. 30.10.2018

[FORM GST DRC - 08

[See rule 142(7)]

Reference No.:

Date:

Summary of Rectification /Withdrawal Order

1. Particulars of order:	
(a) Financial year, if applicable	
(b) Tax period, if any	From --- To ----
(c) Section under which order is passed	
(d) Original order no.	
(e) Original order date	
(f) Rectification order no.	
(g) Rectification order date	
(h) ARN, if applied for rectification	
(i) Date of ARN	

2. Your application for rectification of the order referred to above has been examined
3. It has come to my notice that the above said order requires rectification (Reason for rectification as per attached annexure)
4. The order referred to above (issued under section 129) requires to be withdrawn
5. Description of goods / services (if applicable) :

Sr. No.	HSN code	Description

6. Section of the Act under which demand is created:

7. Details of demand, if any, after rectification :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

] ²⁸⁵

²⁸⁵ Substituted vide Notf No. 79/2020-CT dt 15.10.2020

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name
Designation
Jurisdiction
Address

To

_____ (GSTIN/ID)
_____ Name
_____ (Address)

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 7 i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.
4. Demand table at serial no. 7 shall not be filled up if an order issued under section 129 is being withdrawn.]²⁸⁶

²⁸⁶Substituted vide Notf No. 16/2019-CT dt. 29.03.2019wef 01.04.2019

[FORM GST DRC-08A

[See rule 142A(2)]

Amendment/Modification of summary of the order creating demand under existing laws

Reference no.

Date -

Part A – Basic details		
Sr. No.	Description	Particulars
(1)	(2)	(3)
1.	GSTIN	
2.	Legal name	<<Auto>>
3.	Trade name, if any	<<Auto>>
4.	Reference no. vide which demand uploaded in FORM GST DRC-07A	
5.	Date of FORM GST DRC-07A vide which demand uploaded	
6.	Government Authority who passed the order creating the demand	<input type="checkbox"/> State /UT <input type="checkbox"/> Centre <<Auto>>
7.	Old Registration No.	<< Auto, editable>>
8.	Jurisdiction under earlier law	<<Auto, editable>>
9.	Act under which demand has been created	<<Auto, editable>>
10.	Tax period for which demand has been created	<<Auto, editable>>
11.	Order No. (original)	<<Auto, editable>>
12.	Order date (original)	<<Auto, editable>>
13.	Latest order no.	<<Auto, editable>>
14.	Latest order date	<<Auto, editable>>
15.	Date of service of the order	<<Auto, editable>>
16.	Name of the officer who has passed the order (optional)	<<Auto, editable>>
17.	Designation of the officer who has passed the order	<<Auto, editable>>
18.	Whether demand is stayed	<input type="checkbox"/> Yes <input type="checkbox"/> No
19.	Date of stay order	
20.	Period of Stay	
21.	Reason for updation	<<Text box>>

Part B – Demand details						
22.	Details of demand posted originally through Table 21 of FORM GST DRC-07A (Amount in Rs. in all tables) <<Auto>>					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

23.	Updation of demand						
Act	Type of updation	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8
1.	Quashing of demand (Complete closure of demand)						
2.	Amount of reduction, if any						
3.	Total reduction (1+2)						

24. (22-23)	Balance amount of demand required to be recovered under the Act << Auto-populated >>					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST						

Act						
-----	--	--	--	--	--	--

Signature

Name

Designation

Jurisdiction

To

_____ (GSTIN/ID)

-----Name

_____ (Address)

Copy to –

Note –

1. Reduction includes payment made under existing laws. If the demand of tax is to be increased then a fresh demand may be created under **FORM GST DRC-07A**.
2. Copy of the order vide which demand has been modified /rectified / revised/ updated can be uploaded. Payment document can also be attached.
3. Amount recovered under the Act including adjustment made of refund claim will be automatically updated in the liability register. This form shall not be filed for such recoveries.]²⁸⁷

²⁸⁷Inserted vide Notf no. 60/2018 – CT dt. 30.10.2018

FORM GST DRC – 09

[See rule 143]

To

Particulars of defaulter -

GSTIN –

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

Order for recovery through specified officer under section 79

Whereas a sum of Rs. <<----->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act by the aforesaid person who has failed to make payment of such amount. The details of arrears are given in the table below:

(Amount in Rs.)

Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Integrated tax						
Central tax						
State/UT tax						
Cess						
Total						

]²⁸⁸

<< Remarks >>

You are, hereby, required under the provisions of section 79 of the <<SGST>> Act to recover the amount due from the << person >> as mentioned above.

Signature

Name

Designation

²⁸⁸ Substituted vide Notf No. 79/2020-CT dt 15.10.2020

Place:

Date:

[FORM GST DRC – 10

[See rule 144(2)&144A]

Notice for Auction under section 79 (1) (b) or section 129(6) of the Act

Demand order no.:

Date:

Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs..... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

Or

Whereas the goods or conveyance detained or seized under Section 129 are liable for sale or disposal in accordance with the provisions of sub-section (6) of Section 129 for recovery of penalty of Rs..... payable under sub-section (3) of section 129 and the expenses incurred in safe custody and handling of such goods or conveyance and other administrative expenses

The sale will be by public auction and the goods and/or conveyance shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on at.... AM/PM.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods and/or conveyance shall be again put up for auction and resold.

Schedule

Serial No.	Description of goods or conveyance	Quantity
1	2	3

Date:

Place:

Signature

Name

Designation:]²⁸⁹

²⁸⁹ Substituted vide Notf no. 40/2021-CT dt. 29.12.2021 w.e.f. 01.01.2022.

FORM GST DRC – 11
[See rule 144(5), 144A & 147(12)]²⁹⁰

Notice to successful bidder

To,

Please refer to Public Auction Reference no. _____ dated _____. On the basis of auction conducted on _____, you have been found to be a successful bidder in the instant case.

You are hereby, required to make payment of Rs. _____ within a period of 15 days from the date of auction.

The possession of the [goods or conveyance]²⁹¹ shall be transferred to you after you have made the full payment of the bid amount.

Signature

Name

Designation

Place:

Date:

²⁹⁰ Substituted for “[See rule 144(5) & 147(12)] vide Notf no. 40/2021 dated 29.12.2021 w.e.f. 01.01.2022.

²⁹¹ Substituted for “goods” vide Notf no. 40/2021 dated 29.12.2021 w.e.f. 01.01.2022.

FORM GST DRC – 12
[See rule 144(5),144A and 147(12)]²⁹²

Sale Certificate

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

This is to certify that the following [goods or conveyance]²⁹³:

Schedule (Movable [Goods or Conveyance]²⁹⁴)

Sr. No.	Description of [goods or conveyance] ²⁹⁵	Quantity
1	2	3

Schedule (Immovable [Goods or Conveyance]²⁹⁶)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road / Street	Localit y/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity	Value
1	2	3	4

have been sold toat.....in public auction of the [goods or conveyance]²⁹⁷ held for recovery of rupees ----- in accordance with the provisions of section 79(1)(b)/(d) [or section 129(6)]²⁹⁸ of the <<SGST/UTGST/CGST/ IGST/ CESS>> Act and rules made thereunder on ----- and the said..... (Purchaser) has been declared to be the purchaser of the said

²⁹² Substituted for “[See rule 144(5) & 147(12)]” vide Notf no. 40/2021-CT dated 29.12.2021 w.e.f. 01.01.2022.

²⁹³ Substituted for “goods” vide Notf no. 40/2021-CT dated 29.12.2021 w.e.f. 01.01.2022.

²⁹⁴ Substituted for “goods” vide Notf no. 40/2021-CT dated 29.12.2021 w.e.f. 01.01.2022.

²⁹⁵ Substituted for “goods” vide Notf no. 40/2021-CT dated 29.12.2021 w.e.f. 01.01.2022.

²⁹⁶ Substituted for “goods” vide Notf no. 40/2021-CT dated 29.12.2021 w.e.f. 01.01.2022.

²⁹⁷ Substituted for “goods” vide Notf no. 40/2021-CT dated 29.12.2021 w.e.f. 01.01.2022.

²⁹⁸ Inserted vide Notf no. 40/2021-CT dated 29.12.2021 w.e.f. 01.01.2022.

[goods or conveyance]²⁹⁹ at the time of sale. The sale price of the said [goods or conveyance]³⁰⁰ was received on..... The sale was confirmed on.....

Signature
Name
Designation

Place:
Date:

²⁹⁹ Substituted for “goods” vide Notf no. 40/2021-CT dated 29.12.2021 w.e.f. 01.01.2022.

³⁰⁰ Substituted for “goods” vide Notf no. 40/2021-CT dated 29.12.2021 w.e.f. 01.01.2022.

FORM GST DRC – 13

[See rule 145(1)]

Notice to a third person under section 79(1) (c)

To

The _____

Particulars of defaulter -

GSTIN –

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

Whereas a sum of Rs. <<---->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST / UTGST/CGST/ IGST>> Act by <<Name of Taxable person>> holding <<GSTIN>> who has failed to make payment of such amount; and/or

It is observed that a sum of rupees ----- is due or may become due to the said taxable person from you; **or**

It is observed that you hold or are likely to hold a sum of rupees ----- for or on account of the said person.

You are hereby directed to pay a sum of rupees ----- to the Government forthwith or upon the money becoming due or being held in compliance of the provisions contained in clause (c)(i) of sub-section (1) of section 79 of the Act.

Please note that any payment made by you in compliance of this notice will be deemed under section 79 of the Act to have been made under the authority of the said taxable person and the certificate from the government in **FORM GST DRC - 14** will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate.

Also, please note that if you discharge any liability to the said taxable person after receipt of this notice, you will be personally liable to the State /Central Government under section 79 of the Act to the extent of the liability discharged, or to the extent of the liability of the taxable person for tax, cess, interest and penalty, whichever is less.

Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the Act or the rules made thereunder shall follow.

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 14

[See rule 145(2)]

Certificate of Payment to a Third Person

In response to the notice issued to you in **FORM GST DRC-13** bearing reference no. _____ dated _____, you have discharged your liability by making a payment of Rs. _____ for the defaulter named below:

GSTIN –

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

This certificate will constitute a good and sufficient discharge of your liability to above mentioned defaulter to the extent of the amount specified in the certificate.

Signature

Name

Designation

Place:

Date:

FORM GST DRC-15

[See rule 146]

**APPLICATION BEFORE THE CIVIL COURT REQUESTING EXECUTION FOR A
DECREE**

To

The Magistrate /Judge of the Court of

Demand order no.:

Date:

Period

Sir/Ma'am,

This is to inform you that as per the decree obtained in your Court on the day of
..... 20..... by(name of defaulter) in Suit No.
of 20..., a sum of rupees ----- is payable to the said person. However, the said person is
liable to pay a sum of rupees ----- under the provisions of the << SGST/UTGST/ CGST/
IGST/ CESS >> Act vide order number ----- dated -----.

You are requested to execute the decree and credit the net proceeds for settlement of the
outstanding recoverable amount as mentioned above.

Place:

Date:

Proper Officer/ Specified Officer

FORM GST DRC – 16
[See rule 147(1) & 151(1)]

To

GSTIN -

Name -

Address -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

Notice for attachment and sale of immovable/movable goods/shares under section 79

Whereas you have failed to pay the amount of Rs....., being the arrears of tax/cess/interest/penalty/ fee payable by you under the provisions of the <<SGST/UTGST/CGST/IGST/CESS>> Act.

The immovable goods mentioned in the Table below are, therefore, attached and will be sold for the recovery of the said amount. You are hereby prohibited from transferring or creating a charge on the said goods in any way and any transfer or charge created by you shall be invalid.

Schedule (Movable)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road/ Street	Locality / Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity
1	2	3

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 17

[See rule 147(4)]

Notice for Auction of Immovable/Movable Property under section 79(1) (d)

Demand order no.:

Date:

Reference number of recovery:

Date:

Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs..... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

In the absence of any order of postponement, the auction will be held on.....(date) at.....A.M/P.M. In the event the entire amount due is paid before the issuance of notice, the auction will be cancelled.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

Schedule (Movable)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road/ Street	Locality / Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity
1	2	3

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 18

[See rule 155]

To

Name & Address of District Collector

.....

Demand order no.:

Date:

Reference number of recovery:

Date:

Period:

Certificate action under clause (e) of sub-section (1) section 79

I..... do hereby certify that a sum of Rs..... has been demanded from and is payable by M/s..... holding GSTINunder<<SGST/CGST/IGST/UTGST/CESS>>Act,but has not been paid and cannot be recovered from the said defaulter in the manner provided under the Act.

<<demand details >>

The said GSTIN holder owns property/resides/carries on business in your jurisdiction the particulars of which are given hereunder: -

<<Description>>

You are requested to take early steps to realise the sum of rupees ----- from the said defaulter as if it were an arrear of land revenue.

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 19

[See rule 156]

To,

Magistrate,

<<Name and Address of the Court>>

Demand order no.:

Date:

Reference number of recovery:

Date:

Period:

Application to the Magistrate for Recovery as Fine

A sum of Rs. << ----- >> is recoverable from <<Name of taxable person>> holding <<GSTIN>> on account of tax, interest and penalty payable under the provisions of the Act. You are requested to kindly recover such amount in accordance with the provisions of clause (f) of sub-section (1) of section 79 of the Act as if it were a fine imposed by a Magistrate.

Details of Amount				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 20

[See rule 158(1)]

Application for Deferred Payment/ Payment in Instalments

1. Name of the taxable person-
2. GSTIN -
3. Period _____

In accordance with the provisions of section 80 of the Act, I request you to allow me extension of time upto ----- for payment of tax/ other dues **or** to allow me to pay such tax/other dues in -----instalments for reasons stated below:

Demand ID				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

Reasons: -

Upload Document

Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory _____

Name _____

Place -

Date -

FORM GST DRC – 21

[See rule 158(2)]

Reference No <<--->>

<< Date >>

To

GSTIN -----

Name -----

Address -----

Demand Order No.

Date:

Reference number of recovery:

Date:

Period -

Application Reference No. (ARN) -

Date -

Order for acceptance/rejection of application for deferred payment / payment in instalments

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and in this connection, you are allowed to pay tax and other dues by ----- (date) **or** in this connection you are allowed to pay the tax and other dues amounting to rupees ----- - in ----- monthly instalments.

OR

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and it has not been found possible to accede to your request for the following reasons:

Reasons for rejection

Signature

Name

Designation

Place:

Date:

[FORM GST DRC -22

[See rule 159(1)]

Reference No.:

Date:

To

.....Name

_____Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority/ Regional Transport Authority/Other Relevant Authority)

Provisional attachment of property under section 83

It is to inform that M/s ----- (name) having principal place of business at ----- (address) bearing registration number as ----- (GSTIN/ID), PAN is a registered taxable person under the <<SGST/CGST>> Act.

or

It is to inform that Sh.....(name) resident of.....(address) bearing PANand/or Aadhaar No. is a person specified under sub-section (1A) of Section 122 .

Proceedings have been launched against the aforesaid person under section << ----->> of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said person has a –

<<saving / current / FD/RD / depository>>account in your << bank/post office/financial institution>> having account no. << A/c no. >>;

or

property located at << property ID & location>>.

or

Vehicle No. <<description>>

or

Others (please specify) <<description>>

In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, I ----- (name), ----- (designation), hereby provisionally attach the aforesaid account / property.

No debit shall be allowed to be made from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department.

or

The property mentioned above shall not be allowed to be disposed of without the prior permission of this department.

Signature

Name

Designation

Copy to (person)]³⁰¹

³⁰¹ Substituted vide notification no. 40/2021-CT, dt. 29.12.2021, with effect from the 1st day of January, 2022

[FORM GST DRC – 22A
[See rule 159(5)]

Reference No.:

Date:

ARN No. of Order in FORM GST DRC-22:

To
The Pr. Commissioner/Commissioner
.....(Jurisdiction)

Application for filing objection against provisional attachment of property

Whereas, an order in FORM GST DRC-22 has been issued for provisional attachment of the following property under the provisions of section 83 of the Act vide ARN No.....

Ref ID	
Property provisionally attached	<< property id & location>>
Account provisionally attached	<< saving/current/FD/RD/depository account no>>
Vehicle provisionally attached	<<Vehicle details>>
Any other property	<<details>>

2. In accordance with the provisions of Rule 159(5) of the CGST Rules , 2017, I hereby submit my objection on the basis of following facts and circumstances.

.

<<.....>>

<<...Documents to be uploaded...>>

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name-

GSTIN (in case of registered person)-

PAN and/or Aadhaar No. (in case of others)-

Place –

Date –

Signature of Authorized Signatory]³⁰²

³⁰² Inserted vide notification no. 40/2021-CT, dt. 29.12.2021, with effect from the 1st day of January, 2022

FORM GST DRC - 23

[See rule 159(3), 159(5) & 159(6)]

Reference No.:

Date:

To

----- Name

_____ Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority[/ Regional Transport Authority/Other Relevant Authority]³⁰³)

Order reference No. -

Date –

Restoration of provisionally attached property / bank account under section 83

Please refer to the attachment of << saving / current / FD/RD>> account in your << bank/post office/financial institution>> having account no. <<----- >>, attached vide above referred order, to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such [requirement of]³⁰⁴ attachment of the said accounts. Therefore, the said account may now be restored to the person concerned.

or

Please refer to the attachment of property << ID /Locality>> attached vide above referred order to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such [requirement of]³⁰⁵ attachment of the said property. Therefore, the said property may be restored to the person concerned.

Signature
Name
Designation

Copy to -

³⁰³ Inserted vide notification no. 40/2021-CT, dt. 29.12.2021, with effect from the 1st day of January, 2022

³⁰⁴ Substituted for “proceedings pending against the defaulting person which warrants the” vide notification no. 40/2021-CT, dt. 29.12.2021, with effect from the 1st day of January, 2022

³⁰⁵ Substituted for “proceedings pending against the defaulting person which warrants the” vide notification no. 40/2021-CT, dt. 29.12.2021, with effect from the 1st day of January, 2022

FORMGST DRC-24

[See rule 160]

To

The Liquidator/Receiver,

Name of the taxable person:

GSTIN:

Demand order no.:

Date:

Period:

Intimation to Liquidator for recovery of amount

This has reference to your letter <<intimation no. & date>>, giving intimation of your appointment as liquidator for the <<company name>> holding <<GSTIN>>. In this connection, it is informed that the said company owes / likely to owe the following amount to the State / Central Government:

Current / Anticipated Demand

(Amount in Rs.)

Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
1	2	3	4	5	6	7
Central tax						
State / UT tax						
Integrated tax						
Cess						

]³⁰⁶

In compliance of the provisions of section 88 of the Act, you are hereby directed to make sufficient provision for discharge of the current and anticipated liabilities, before the final winding up of the company.

Name

Designation

Place:

Date:

³⁰⁶ Substituted vide Notf No. 79/2020-CT dt 15.10.2020

FORM GST DRC – 25

[See rule 161]

Reference No << --- >>

<<

Date >>

To

GSTIN -----

Name -----

Address -----

Demand Order No.:

Date:

Reference number of recovery:

Date:

Period:

Reference No. in Appeal or Revision or any other proceeding -

Date:

Continuation of Recovery Proceedings

This has reference to the initiation of recovery proceedings against you vide above referred recovery reference number for a sum of Rs.....

The Appellate /Revisional authority /Court << name of authority / Court>>has enhanced/reduced the dues covered by the above mentioned demand order No.....dated.....vide order no. ----- dated ----- and the dues now stands at Rs.....The recovery of enhanced/reduced amount of Rs..... stands continued from the stage at which the recovery proceedings stood immediately before disposal of appeal or revision. The revised amount of demand after giving effect of appeal / revision is given below:

Financial year:

(Amount in Rs.)

Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
1	2	3	4	5	6	7
Central tax						
State / UT tax						
Integrated tax						
Cess						

]³⁰⁷

Signature
Name
Designation

Place:

Date:

³⁰⁷ Substituted vide Notf No. 79/2020-CT dt 15.10.2020

FORM GST CPD-01*[See rule 162(1)]***Application for Compounding of Offence**

1.	GSTIN / Temporary ID	
2.	Name of the applicant	
3.	Address	
4.	The violation of provisions of the Act for which prosecution is instituted or contemplated	
5.	Details of adjudication order/notice	
	Reference Number	
	Date	
	Tax	
	Interest	
	Penalty	
	Fine, if any	
6.	Brief facts of the case and particulars of the offence (s) charged:	
7.	Whether this is the first offence under the Act	
8.	If answer to 7 is in the negative, the details of previous cases	
9.	Whether any proceedings for the same or any other offence are contemplated under any other law.	
10.	If answer to 9 is in the affirmative, the details thereof	

DECLARATION

- (1) I shall pay the compounding amount, as may be fixed by the Commissioner.
- (2) I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded.

Signature of the applicant

Name

FORM GST CPD-02

[See rule 162(3)]

Reference No:

Date:

To

GSTIN/ID -----

Name-----

Address -----

ARN -----

Date –

Order for rejection / allowance of compounding of offence

This has reference to your application referred to above. Your application has been examined in the department and the findings are as recorded below:

<<text>>

I am satisfied that you fulfil the requirements to be allowed to compound the offences in respect of the offences stated in column (2) of the table below on payment compounding amount indicated in column (3):

[Sr. No.]	Offence	Act	Compounding amount (Rs.)
(1)	(2)	(3)	(4)

Note:- (1) In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be compounded can be categorized.

*(2) This amount will be deposited under minor head "Other".]*³⁰⁸

You are hereby directed to pay the aforesaid compounding amount by ----- (date) and on payment of the compounding amount, you will be granted immunity from prosecution for the offences listed in column (2) of the aforesaid table.

or

Your application is hereby rejected.

³⁰⁸Substituted vide Notf No. 16/2019-CT dt. 29.03.2019 w.e.f 01.04.2019

Signature
Name

Designation

FORM GST MOV-01

**STATEMENT OF THE OWNER / DRIVER/ PERSON IN CHARGE
OF THE GOODS AND CONVEYANCE**

Statement of Sri _____ S/o _____ age _____ years, residing at _____ owner / driver / person- in- charge of the goods and conveyance bearing No. _____ (Vehicle Number) made before the _____ (Designation of the proper officer) on DD/MM/YYYY at _____ AM/PM at _____ (place).

Today, you have intercepted the above mentioned conveyance and after disclosing your identity, you have requested me to produce my credentials and the documents relating to the goods in movement for your verification.

In this regard, I hereby declare the following.

1. : Personal Details						
NAME						
FATHER'S NAME						
AGE:	Yrs	DL NO:		RTO		
Conveyance Registration No.			Engine No.		Chassis No.	
Proof of Identity						
ADDRESS						
Phone:				Email, If any		
2.Details of the transporter:						
NAME						
ADDRESS						
Phone:				Email		
3	I am the person-in-charge of the goods conveyance number				/	/
4	I am transporting the goods from				To	
5	I have	a) not produced any documents relating to the goods under transportation				
		b) produced the documents, recorded in the Annexure, relating to the goods under transportation, which I have duly certified and signed as correct.				

I hereby further declare that, except the documents mentioned in the Annexure to this statement **which have been** tendered to you, there are no other documents with me or in the conveyance relating to the goods in movement.

The facts recorded in this statement are as per the submissions made by me and the contents of the statement were explained to me once again in the _____ (language) which is known to me and I declare that the information furnished in this statement is true and correct and I have retained a copy of this statement.

“Before me”

(Owner/Driver/Person in charge)

Signature
Designation

ANNEXURE TO THE DEPONENT STATEMENT IN FORM GST MOV-01

PARTICULARS OF GOODS UNDER MOVEMENT- AS PER DOCUMENTS TENDERED									
S L. N O.	L R N O	LR DAT E	INVOIC E/ BOS/DC NO	INVOIC E/BOS/D C DATE	CONSI GNOR	CONSIG NEE	COMMODI TY	VALU E	EWB BILL NO, IF ANY
1	2	3	4	5	6	7	8	9	10

“Before me”

(Owner/Driver/Person in charge)

Signature
Designation

FORM GST MOV-02
ORDER FOR PHYSICAL VERIFICATION / INSPECTION OF THE
CONVEYANCE, GOODS AND DOCUMENTS

The goods conveyance bearing No. / / / carrying _____ goods was intercepted by the undersigned _____ (Designation of the officer), on / / at AM/PM at _____ (Place). The owner/driver/person-in- charge of the goods conveyance has:

1. failed to tender any document for the goods in movement, or
2. tendered the documents mentioned in the Annexure to **FORM GST MOV-01** for verification.

Upon verification of the documents tendered, the undersigned is of the opinion that the inspection of the goods under movement is required to be done in accordance with the provisions of sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with State/UT Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 for the following reasons.

	The owner / driver / person-in charge of the conveyance has not tendered any documents for the goods in movement
	<i>Prima facie</i> the documents tendered are found to be defective
	The genuineness of the goods in transit (its quantity etc) and/or tendered documents requires further verification
	E-Way bill not tendered for the goods in movement
	Others (Specify)

Hence, you are hereby directed, -

- (1) to station the conveyance carrying goods at _____ (place) at your own risk and responsibility,
- (2) to allow and assist in physical verification and inspection of the goods in movement and related documents,
- (3) not to move the goods and conveyance from the place at which it is stationed until further orders and not to part with the goods in question.

Proper officer

To,
Sri.
Owner/Driver/Person-in-charge

Conveyance No: / / /

FORM GST MOV-03
ORDER OF EXTENTION OF TIME FOR INSPECTION BEYONF THREE
WORKING DAYS

Order No.

The conveyance bearing No. _____ was intercepted by _____ (Designation of the officer) on _____ (date & time) at _____ (Place) and the same was directed to be stationed at _____ (place) for inspection by serving an Order in **FORM GST MOV-02** on the person in charge of the conveyance.

Now, the proper officer has requested for extension of time for conducting the inspection of the goods and conveyance for the following reasons:

The request of the proper officer has been examined and the same is found to be reasonable. The time period for conduct of inspection is hereby extended for a further period of _____ days.

The proper officer is hereby directed to serve a copy of this order on the person in charge of the conveyance.

JOINT/ADDL. COMMISSIONER

Place:

Date:

FORM GST MOV-04

PHYSICAL VERIFICATION REPORT

Ref: FORM GST MOV-02 No. _____ Dated _____

The physical verification of the goods conveyance bearing No. _____ has been conducted in the presence of Shri _____ owner / person in charge of the goods vehicle. The details of the physical verification are as under:-

PHYSICAL VERIFICATION REPORT							
Date of Physical Verification							
Goods Conveyance number							
Name of the Transporter							
Sl. No	Transport Document/ LR No. & Date	Tendered Invoice / Documents No. & Date	Description of goods as per invoice including HSN code	Description of goods in the conveyance	Quantity as per invoice	Quantity as per physical verification	Diff.
1							
	Date:	Date:					
2							
	Date:	Date:					

I hereby declare that the physical verification of the goods and conveyance mentioned above has been conducted in my presence and I accept that the contents recorded in this report are true and correct.

Signature of the Owner /
Person in charge

Signature
Designation of the Proper Officer

ACKNOWLEDGEMENT :

I hereby duly declare that I have received a copy of the above report of physical verification.

Signature of the Owner /
Person in charge

FORM GST MOV-05
RELEASE ORDER

Ref: FORM GST MOV-02 NO. _____ Dated _____

1. The goods conveyance bearing No. _____ carrying goods was inspected by me (name and designation) on _____ and on inspection, no discrepancy was noticed either in the documents or in the physical verification of goods.

or

2. The goods conveyance bearing No. _____ carrying goods was inspected by me (name and designation) on _____ and after inspection, an order of detention was issued in **FORM GST MOV-06** on _____ and a notice in **FORM GST MOV-07** was served on the person in charge of the conveyance on _____. The owner or person in charge of the conveyance has-

- a. come forward and made the payment of tax and penalty as proposed and proceedings is drawn in this regard.
- b. made the payment of tax and penalty as demanded in the order in **FORM GST MOV-09**.
- c. come forward and furnished a bond in **FORM GST MOV-08** along with the bank guarantee for the amount equivalent to the tax and penalty proposed.

or

3. The goods conveyance bearing No. _____ carrying goods was inspected by me (name and designation) on _____ and after inspection and following the due process, an order of confiscation of goods and conveyance was issued in **FORM GST MOV-11** and served on the owner/person in charge of the conveyance on _____. The owner/person-in-charge has come forward and made the payment of tax, penalty, fine in lieu of confiscation of goods and conveyance.

In view of the above, the goods and conveyance are hereby released on _____ at _____ AM/PM in good condition.

Signature
Designation of the Proper Officer,

ACKNOWLEDGEMENT :

I hereby duly declare that I have received a copy of the above order.

Signature of the Owner /
Person-in-charge

* Strike through whichever is not applicable

FORM GST MOV-06

ORDER OF DETENTION UNDER SECTION 129 (1) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND THE STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017 / UNDER SECTION 20 OF THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017

The goods conveyance bearing No. _____ was intercepted and inspected by the undersigned on _____ at _____ (place and time) AM/PM. At the time of interception, the owner/ driver/ person in charge of the goods/ conveyance is Shri _____

	the owner/ driver/ person in charge of the goods conveyance Shri _____ has not tendered any documents for the goods in movement
	<i>Prima facie</i> , the documents tendered are found to be defective
	The genuineness of the goods in transit (its quantity etc) and/or tendered documents requires further verification
	E-Way bill not tendered for the goods in movement
	Others (Specify)

For the above said reasons, an order for physical verification / inspection of the conveyance, goods and documents was issued in **FORM GST MOV-02** dated _____ and served on the owner/driver/person in charge of the conveyance. A physical verification and inspection of goods in movement was conducted on _____ by _____ (name and designation) in the presence of the owner/driver/person in charge of the conveyance Shri _____ and a report was drawn in **FORM GST MOV-04**. The following discrepancies were noticed.

Discrepancies noticed after physical verification of goods and conveyance	
	Mismatch between the goods in movement and documents tendered, the details of which are as under- a) ----- b) ----- c) -----
	Mismatch between E-Way bill and goods in movement, the details of which are as under- a) ----- b) ----- c) -----
	Goods not covered by valid documents, and the details are as under- a) -----

	b) ----- c) -----
	Others (Specify) a) ----- b) ----- c) -----

In view of the above discrepancies, the goods and conveyance are required to be detained for further proceedings. Hence, the goods and above conveyance are detained by the undersigned and the driver/person in charge of the conveyance is hereby directed to station the conveyance at _____(place) at his own risk and responsibility and not to part with any goods, till the issue of release order in **FORM GST MOV-05**.

Signature
Designation of the Proper Officer

To,
Shri _____
Driver/Person in charge
Vehicle/Conveyance No:
Address:

FORM GST MOV- 07

NOTICE UNDER SECTION 129 (3) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND THE STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017 / UNDER SECTION 20 OF THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017

The conveyance bearing No. _____ was intercepted by _____ (Name and Designation of the proper officer) on _____ (date) at _____ (time) at _____ (place). The statement of the driver/person in charge of the vehicle was recorded on _____ (date).

2. The goods in movement were inspected under the provisions of sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State/ Union Territory Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 on _____ (date) and the following discrepancies were noticed.

(i)

(ii)

(iii)

3. In view of the above, the goods and the conveyance used for the movement of goods were detained under sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 and sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State/ Union Territory Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the Central Goods and Services Tax Act, 2017 by issuing an order of detention in **FORM GST MOV 06** and the same was served on the person in charge of the conveyance on _____ (date).

4. Sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 provides for the release of goods and conveyance detained on the payment of tax and penalty as under:

(i) the applicable tax and penalty equal to one hundred per cent of the tax payable on such goods, where the owner of the goods comes forward to pay such tax and penalty.

(ii) the applicable tax and penalty equal to the fifty per cent of the value of the goods reduced by the tax amount paid thereon under the Central Goods and Services Tax Act, 2017 and State/UT Goods and Services Tax Act calculated separately or the applicable tax and penalty equal to the value of the goods reduced by the tax amount paid thereon under the Integrated Goods and Services Tax Act, where the owner of the goods does not come forward to pay such tax and penalty.

5. Clause (c) of sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 provides for the release of goods upon furnishing of a security equivalent to the amount

payable under clause (a) or clause (b) of the said sub-section, as indicated supra at (i) and (ii) of para 4 above, in **FORM GST MOV-08**.

6. The calculation of proposed tax and penalty is as under:

1) CALCULATION OF APPLICABLE TAX

					RATE OF TAX				TAX AMOUNT			
Sl. no	Description of goods	HS N code	Quantity	Total value (Rs.)	Central tax	State tax / Union territory tax	Integrated tax	Ce ss	Central tax	State tax / Union territory tax	Integrated tax	Ce ss
1	2	3	4	5	6	7	8	9	10	11	12	13

2) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (a) OF SUB-SECTION (1) OF SECTION 129

					RATE OF TAX				PENALTY AMOUNT			
SL .N O	DESC RIPTI ON OF GOO DS	H S N C O D E	QUA NTI TY	TO TA L VA LU E (R S.)	CEN TRA L TAX	STAT E TAX / - UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S	CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S
1	2	3	4	5	6	7	8	9	10	11	12	13

3) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (b) OF SUB-SECTION (1) OF SECTION 129

					AMOUNT OF TAX				PENALTY AMOUNT			
SL .N O	DESC RIPTI ON OF GOO DS	H S N C O D E	QUA NTI TY	TO TA L VA LU E (R s .)	CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S	CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S

						RY TAX				RY TAX		
1	2	3	4	5	6	7	8	9	10	11	12	13

7. You are hereby directed to show cause, within seven days from the receipt of this notice, as to why the proposed tax and penalty mentioned supra should not be payable by you, failing which, further proceedings under the provisions of the Central Goods and Services Tax Act, 2017 State/Union Territory Goods and Services Tax Act, 2017 or the Integrated Goods and Services Tax Act, 2017 and the Goods and Services Tax (Compensation to States) Act, 2017 shall be initiated.

8. You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

9. If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex-parte on the basis of available records and on merits.

Signature
Name and Designation of the
Proper Officer

To,
Sri. _____
Driver/Person in charge
Vehicle/Conveyance No:
Address:

FORM GST MOV -08

BOND FOR PROVISIONAL RELEASE OF GOODS AND CONVEYANCE

I/We.....S/D/W of.....hereinafter called "obligor(s)" am/are held and firmly bound to the President of India (hereinafter called "the President") and/or the Governor of(State) (hereinafter called "the Governor") for the sum of.....rupees to be paid to the President / Governor for which payment will and truly be made. I jointly and severally bind myself and my heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; dated this.....day of.....

WHEREAS, in accordance with the provisions of sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017, the goods have been detained vide order numberdated..... having value ofrupees and involving an amount of tax of rupees. On my request, the goods have been permitted to be released provisionally by the proper officer on execution of the bond of valuerupees and a security ofrupees against which bank guarantee has been furnished in favour of the President/ Governor; and

WHEREAS, I undertake to produce the said goods released provisionally to me as and when required by the proper officer duly authorized under the Act.

And if all taxes, interest, penalty, fine and other lawful charges demanded by the proper officer are duly paid within seven days of the date of detention being made in writing by the said proper officer, this obligation shall be void.

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President/Governor shall, at his option, be competent to make good all the losses and damages from the amount of the bank guarantee or by endorsing his rights under the above- written bond or both;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address Date
Place

Occupation

Accepted by me this.....day of
.....(month).....(year)
..... (designation of officer) for and on behalf of the
President
/Governor.

(Signature of the Officer)

FORM GST MOV -09
ORDER OF DEMAND OF TAX AND PENALTY

Order No.

Order Date

1.	Conveyance No.	
2	Person in charge of the Conveyance	
3	Address of the Person in charge of the Conveyance	
4.	Mobile No. of the Person in charge of the conveyance	
5.	e-mail ID of the Person in charge of the conveyance	
6.	Name of the transporter	
7.	GSTIN of the transporter, if any	
8.	Date and Time of Inspection	
9.	Date of Service of Notice	
10.	Order passed by	
11.	Date of Service of Order	
12.	Demand as per Order	

Act	Tax	Interest	Penalty	Fine/Other charges	Demand No.
CGST Act					
SGST / UTGST Act					
IGST Act					
Cess					
Total					

DETAILS OF GOODS DETAINED

Sl.No.	Description of goods	HSN Code	Quantity	Value

DETAILS OF CONVEYANCE DETAINED

Sl.No.	Description	Details
1	Conveyance Registration No.	
2.	Vehicle Description	
3.	Engine No.	
4.	Chassis No.	
5.		

ORDER ENCLOSED

(Name and
designation of
Proper Officer)

**ORDER UNDER SECTION 129 (3) OF THE CENTRAL GOODS AND SERVICES
TAX ACT, 2017 READ WITH RELEVANT PROVISIONS OF THE STATE/UNION
TERRITORY GOODS AND SERVICES TAX ACT, 2017 INTEGRATED GOODS
AND SERVICES TAX ACT, 2017 AND GOODS AND SERVICES (COMPENSATION
TO STATES) ACT, 2017**

The conveyance bearing No. _____ was intercepted by _____ (name and designation of the proper officer) on _____ (date) at _____ (time) at _____ (place). The statement of the driver/person in charge of the vehicle was recorded on _____ (date).

2. The goods in movement was inspected under the provisions of sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State/ Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 on _____ (date) and the following discrepancies were noticed.

- (i)
- (ii)
- (iii)

3. In view of the above, the goods and the conveyance used for the movement of goods were detained under sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 read with sub-section (3) of section 68 of the State/ Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act read with sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 by issuing an order of detention in **FORM GST MOV-06** and the same was served on the person in charge of the conveyance on _____ (date).

4. Sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 provides for the release of goods and conveyance detained on the payment of tax and penalty as under:

(i) the applicable tax and penalty equal to one hundred per cent of the tax payable on such goods, where the owner of the goods comes forward to pay such tax and penalty.

(ii) the applicable tax and penalty equal to the fifty per cent of the value of the goods reduced by the tax amount paid thereon under the Central Goods and Services Tax Act and State/Union Territory Goods and Services Tax Act calculated separately or the applicable tax and penalty equal to the fifty per cent of the value of the goods reduced by the tax amount paid thereon under the Integrated Goods and Services Tax Act, where the owner of the goods does not come forward to pay such tax and penalty.

4.1. Clause (c) of sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 provides for the release of goods upon furnishing of a security equivalent to the amount payable under clause (a) or clause (b) of the said sub-section, as indicated supra at (i) and (ii) of para 4 above, in **FORM GST MOV-08**.

5. The calculation of proposed tax and penalty is as under:

1) CALCULATION OF APPLICABLE TAX

SL.N O	DESC RIPTI ON OF GOO DS	H S N C O D E	QUA NTI TY	TO TA L VA LU E (Rs)	RATE OF TAX				TAX AMOUNT			
					CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S	CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S
1	2	3	4	5	6	7	8	9	10	11	12	13

2) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (a) OF SUB-SECTION (1) OF SECTION 129

SL.N O	DESC RIPTI ON OF GOO DS	H S N C O D E	QUA NTI TY	TO TA L VA LU E (Rs)	RATE OF TAX				PENALTY AMOUNT			
					CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S	CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S
1	2	3	4	5	6	7	8	9	10	11	12	13

3) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (b) OF SUB-SECTION (1) OF SECTION 129

					AMOUNT OF TAX				PENALTY AMOUNT			
SL .N O	DESC RIPTI ON OF GOO DS	H S N C O D E	QUA NTI TY	TO TA L VA LU E (Rs)	CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S	CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S
1	2	3	4	5	6	7	8	9	10	11	12	13

6. Incorporating the above points, a notice in **FORM GST MOV-07** was issued and duly served on the person in charge of the conveyance, providing him an opportunity to show cause against the demand of tax and penalty as applicable and make payment of the same and to get the goods and conveyance released.

7. In response to the said notice,

(i) the owner of the goods/ person in charge of the conveyance has come forward and made the payment of tax and penalty as proposed. In view of this, the applicable tax and penalty proposed are hereby confirmed.

(ii) the owner of the goods/ person in charge of the conveyance has neither made the payment of tax and penalty proposed nor has he filed any objections to the notice issued in **FORM GST MOV-07** and hence, the proposed tax and penalty are confirmed.

(iii) the owner of the goods/ person in charge of the conveyance has filed objections as under:

- a. ..
- b. ..
- c. ...

8. The objections filed by him were perused and found acceptable/ not acceptable for the following reasons:

< SPEAKING ORDER Text >

9. In view of the above, the applicable tax and penalty are hereby calculated/recalculated as under:

< RECALCULATION PART >

10. You are hereby directed to make the payment forthwith/not later than seven days from the date of the issue of the order of detention in **FORM GST MOV-06**, failing which action under section 130 of the Central/State Goods and Services Tax Act /section 21 of the Union Territory Goods and Services Tax Act or section 20 of the Integrated Goods and Services Act shall be initiated.

Signature
Name and Designation of the
Proper Officer

To,
Shri _____
Driver/Person in charge
Vehicle/Conveyance No:
Address:

FORM GST MOV -10

NOTICE FOR CONFISCATION OF GOODS OR CONVEYANCES AND LEVY OF PENALTY UNDER SECTION 130 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 READ WITH THE RELEVANT PROVISIONS OF STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017 / THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017 AND GOODS AND SERVICES TAX (COMPENSATION TO STATES) ACT, 2017

The conveyance bearing No. _____ was intercepted by _____ (Designation of the proper officer) on _____ (date) at _____ (time) at _____ (place). The statement of the driver/person in charge of the vehicle was recorded on _____ (date).

2. The goods in movement was inspected under the provisions of subsection (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State Goods and Services Tax Act / Section 21 of the Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act read with subsection (3) of section 68 of the Central Goods and Services Tax Act on _____ (date) and the following discrepancies were noticed.

(i)

(ii)

(iii)

3. In view of the above, the goods and conveyances used for the movement of goods were detained under sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State/ Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act read with subsection (3) of section 68 of the Central Goods and Services Tax Act by issuing an order of detention in **FORM GST MOV 06** and the same was served on the person in charge of the conveyance on _____ (date). Along with the order of detention in **FORM GST MOV 06**, a notice was issued in **FORM GST MOV 07** under the provisions of sub-section (3) of section 129 of the Central Goods and Services Tax Act, 2017, specifying the tax and penalty payable in respect of the goods in question.

4. Subsequently, after observing the principles of natural justice, an order demanding the applicable tax and penalty was issued in **FORM GST MOV-09** on _____ (Date) and the same was served on the person in charge of the conveyance. However, neither the owner of the goods nor the person in charge of the conveyance came forward to make the payment of applicable tax and penalty within the time allowed in the order passed supra.

5. In view of this, the undersigned proposes to confiscate the above goods and the conveyance used to transport such goods under the provisions of section 130 of the Central Goods and Services Tax Act, 2017 read with State Goods and Services Tax Act / section 21

of the Union Territory Goods and Services Tax Act or section 20 of the Integrated Goods and Services Tax Act, 2017/Goods and Services Tax (Compensation to States) Act, 2017. In addition, you are liable to pay the tax, penalty and other charges payable in respect of such goods and the conveyance.

OR

As the goods were transported without any valid documents, it is presumed that the goods were being transported for the purposes of evading the taxes. In view of this, the undersigned proposes to confiscate the above goods and the conveyance used to transport such goods under the provisions of section 130 of the Central Goods and Services Tax Act, 2017 read with the relevant provisions of the State Goods and Services Tax/Union Territory Goods and Services Tax Act, the Integrated Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, 2017. In addition, you are liable to pay the tax, penalty and other charges payable in respect of such goods and the conveyance.

6. The calculation of proposed tax and penalty is as under:

1) CALCULATION OF TAX

SL NO	DESCRIPTION OF GOODS	HS CODE	QUANTITY	TOTAL VALUE (Rs.)	RATE OF TAX				TAX AMOUNT			
					CENTRAL TAX	STATE TAX / UNION TAX	INTEGRATED TAX	CES	CENTRAL TAX	STATE TAX / UNION TAX	INTEGRATED TAX	CES
1	2	3	4	5	6	7	8	9	10	11	12	13

2) CALCULATION OF PENALTY

SL NO	DESCRIPTION OF GOODS	HS CODE	QUANTITY	TOTAL VALUE (Rs.)	RATE OF TAX				PENALTY AMOUNT			
					CENTRAL TAX	STATE TAX / UNION TAX	INTEGRATED TAX	CES	CENTRAL TAX	STATE TAX / UNION TAX	INTEGRATED TAX	CES

)		RITORY TAX				RITORY TAX		
1	2	3	4	5	6	7	8	9	10	11	12	13

3) DETERMINATION OF FINE IN LIEU OF CONFISCATION OF GOODS

									FINE AMOUNT								
SL. NO	DESCRIPTION OF GOODS	HSN CODE	QUANTITY	TOTAL VALUE (Rs.)	CENTRAL TAX	STATE TAX / UNION TERRITORY TAX	INTEGRATED TAX	CESS									
1	2	3	4	5	6	7	8	9									

4) CALCULATION OF FINE IN LIEU OF CONFISCATION OF CONVEYANCE

					RATE OF TAX				FINE AMOUNT								
SL. NO	DESCRIPTION OF GOODS	HSN CODE	QUANTITY	TOTAL VALUE (Rs.)	CENTRAL TAX	STATE TAX / UNION TERRITORY TAX	INTEGRATED TAX	CESS	CENTRAL TAX	STATE TAX / UNION TERRITORY TAX	INTEGRATED TAX	CESS					
1	2	3	4	5	6	7	8	9	10	11	12	13					

7. You are hereby directed to show cause, within seven days from the receipt of this notice, as to why the goods in question and the conveyance used to transport such goods shall not be confiscated under the provisions of section 130 of the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, 2017 and why the tax, penalty and other charges payable in respect of such goods and the conveyance shall not be payable by you.

8. You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

9. If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex-parte on the basis of available records and on merits.

Signature
Name and Designation of the
Proper Officer

To,
Shri _____
Driver/Person in charge
Vehicle/Conveyance no:
Address:

FORM GST MOV -11

ORDER OF CONFISCATION OF GOODS AND CONVEYANCE AND DEMAND OF TAX, FINE AND PENALTY

Order No.

Order Date:

1.	Conveyance No.	
2	Person in charge of the Conveyance	
3	Address of the Person in charge of the Conveyance	
4.	Mobile No. of the Person in charge of the conveyance	
5.	e-mail ID of the Person in charge of the conveyance	
6.	Name of the transporter	
7.	GSTIN of the transporter, if any	
8.	Date and Time of Inspection	
9.	Date of Service of Notice of Confiscation	
10.	Order passed by	
11.	Date of Service of Order	
12.	Demand as per Confiscation Order	

On the Goods

Act	Tax	Interest	Penalty	Fine/ Other charges	Demand No.
CGST Act					
SGST / UTGST Act					
IGST Act					
Cess					
Total					

On the Conveyance

Act	Tax	Interest	Penalty	Fine/ Other charges	Demand No.
CGST Act					
STATE TAX / UTGST Act					

IGST Act					
Cess					
Total					

DETAILS OF GOODS CONFISCATED

Sl.No.	Description of goods	HSN Code	Quantity	Value

DETAILS OF CONVEYANCE CONFISCATED

Sl.No.	Description	Details
1	Conveyance Registration No.	
2.	Vehicle Description	
3.	Engine No.	
4.	Chassis No.	
5.		

ORDER ENCLOSED

(Name and
designation of
Proper Officer)

ORDER OF CONFISCATION UNDER SECTION 130 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 READ WITH THE RELEVANT PROVISIONS OF THE STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT/ THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017

The conveyance bearing No. _____ was intercepted by _____ (Name and Designation of the proper officer) on _____ (date) at _____ (time) at _____ (place). The statement of the driver/person in charge of the vehicle was recorded on _____ (date).

2. The goods in movement was inspected under the provisions of sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with the relevant provisions of the State/ Union Territory Goods and Services Tax Act/the Integrated Goods and Services Tax Act, 2017 and Goods and Services Tax (Compensation to States) Act, 2017 on _____ (date) and the following discrepancies were noticed.

(i)

(ii)

(iii)

3. In view of the above, the goods and conveyances used for the movement of goods were detained under sub-section (1) of section 129 of the Central Goods and Services Tax Act read with sub-section (3) of section 68 of the State/ Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act read with sub-section (3) of section 68 of the Central Goods and Services Tax Act by issuing an order of detention in **FORM GST MOV 06** and the same was served on the person in charge of the conveyance on _____ (date). Along with the order of detention in **FORM GST MOV 06**, a notice was issued in **FORM GST MOV 07** under the provisions of sub-section (3) of section 129 of the Central Goods and Services Tax Act, specifying the tax and penalty payable.

4. Subsequently, after observing the principles of natural justice, an order demanding the applicable tax and penalty was issued in **FORM GST MOV-09** on _____ (Date) and the same was served on the person in charge of the conveyance. However, neither the owner of the goods nor the person in charge of the conveyance came forward to make the payment of applicable tax and penalty within the time allowed in the order passed supra. Hence, a notice in **FORM GST MOV-10** was issued on _____ (Date) proposing to confiscate the goods and the conveyance used for transporting such goods and the same was duly served on the person in charge of the conveyance. In the said notice, the tax, penalty and other charges payable in respect of such goods and the conveyance were also demanded.

OR

As the goods were transported without any valid documents, it was presumed that the goods were transported for the purposes of evading the taxes. Hence, it was proposed to confiscate the above goods and the conveyance used to transport such goods under the provisions of section 130 of the Central Goods and Services Tax Act, 2017 read with State Goods and Services Tax Act / Section 21 of the UT Union Territory Goods and Services Tax Act or

section 20 of the Integrated Goods and Services Tax Act, 2017 and the Goods and Services Tax (Compensation to States) Act, 2017 by issue of a notice in **FORM GST MOV-10**. In the said notice, the tax, penalty and other charges payable in respect of such goods and the conveyance were also demanded.

5. The person in charge has not filed any objections/ the objections filed were found to be not acceptable for the reasons stated below:

- a) ...
- b) ...
- c) ...

6. In view of the above, the following goods and conveyance are confiscated by the undersigned by exercising the powers vested under section 130 of the Central Goods and Services Tax Act and under section 130 of the State Goods and Services Tax Act / Section 21 of the Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act which are listed as under:

SL.NO	DESCRIPTION OF GOODS	HSN CODE	QUANTITY	TOTAL VALUE (Rs.)
1	2	3	4	5

7. You are also informed that the above goods and conveyance shall be released on the payment of the following tax, penalty and fines in lieu of confiscation if the same is made within ----- days from the date of this order.

(1) CALCULATION OF TAX

SL NO	DESCRIPTION OF GOODS	HSN CODE	QUANTITY	TOTAL VALUE (Rs.)	RATE OF TAX				TAX AMOUNT			
					CENTRAL TAX	STATE TAX / UNION TAX	INTEGRATED TAX	CES	CENTRAL TAX	STATE TAX / UNION TAX	INTEGRATED TAX	CES
1	2	3	4	5	6	7	8	9	10	11	12	13

(2) CALCULATION OF PENALTY

					RATE OF TAX	PENALTY AMOUNT

SL NO	DESCRIPTION OF GOODS	HSN CODE	QUANTITY	TOTAL VALUE (Rs.)	CENTRAL TAX	STATE TAX / UNION TERRITORY TAX	INTEGRATED TAX	CESSES	CENTRAL TAX	STATE TAX / UNION TERRITORY TAX	INTEGRATED TAX	CESSES
1	2	3	4	5	6	7	8	9	10	11	12	13

(3) DETERMINATION OF FINE IN LIEU OF CONFISCATION OF GOODS

SL. NO	DESCRIPTION OF GOODS	HSN CODE	QUANTITY	TOTAL VALUE (Rs.)	CENTRAL TAX	FINE AMOUNT			
						STATE TAX/ UNION TERRITORY TAX	INTEGRATED TAX	CESSES	
1	2	3	4	5	6	7	8	9	

(4) CALCULATION OF FINE IN LIEU OF CONFISCATION OF CONVEYANCE

SL NO	DESCRIPTION OF GOODS	HSN CODE	QUANTITY	TOTAL VALUE (Rs.)	CENTRAL TAX	RATE OF TAX			FINE AMOUNT			
						STATE TAX / UNION TERRITORY TAX	INTEGRATED TAX	CESSES	STATE TAX / UNION TERRITORY TAX	INTEGRATED TAX	CESSES	
1	2	3	4	5	6	7	8	9	10	11	12	13

Signature
Name and Designation of the Proper Officer

To,
Shri _____
Driver/Person in charge
Vehicle/Conveyance no:
Address:

FORM SBY-01
Application for SBY-UIN

1.	Name of the charitable/religious institution	
2.	Type of entity (as per para 6 (i) of the Guidelines on the Scheme for Financial Assistance under 'Seva Bhoj Yojna' issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018)	
3.	Permanent Account Number (PAN)	
4.	GSTIN (if applicable)	
5.	Address	
6.	Details of locations within a State/Union territory where activity of distribution of free food to public is undertaken	
7.	Unique Enrollment Number allotted by the Ministry of Culture	
8.	Date of issue of unique enrollment number by the Ministry of Culture	
9.	Name of the authorized person	
10.	Email Address of the authorized person	
11.	Mobile Number of the authorized person	
12.	Bank Account Details (add more if required)	

Verification:

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of the authorized person

Place:

Date:

Name of authorized person:

Designation/Status

FORM SBY-02

Seva Bhoj Yojna-Unique Identification Number (SBY-UIN)

1.	Name of the charitable/religious institution	
2.	Type of entity (as per para 6 (i) of the Guidelines on the Scheme for Financial Assistance under 'SevaBhojYojna' issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018)	
3.	Permanent Account Number (PAN)	
4.	GSTIN (if applicable)	
5.	Address	
6.	Details of locations within a State/Union territory where activity of distribution of free food to public is undertaken	
7.	Unique Enrollment Number allotted by the Ministry of Culture	
8.	SevaBhojYojana Unique Identification Number(SBY-UIN)	
9.	Date of issue of SBY-UIN	
<i>Signature</i>		
<i>Date</i>		
Name		
Designation		
Office		

FORM-SBY-03**Application for reimbursement of tax under the SevaBhojYojna Scheme**

1.	Name of the charitable/religious institution			
2.	Permanent Account Number (PAN)			
3.	GSTIN (if applicable)			
4.	Address			
5.	Unique Enrollment Number allotted by the Ministry of Culture			
6.	SBY-UIN			
7.	Claim period (relevant quarter)	From <Year><Month>to <Year><Month>		
8.	Amount Claimed (Rs.)	Central Tax	Integrated Tax (50% of the Integrated Tax paid)	Total

9. Details of invoices:

GSTIN of the supplier	Invoice No.	Date	Taxable Value	Central Tax claimed as reimbursement	Integrated Tax claimed as reimbursement (50% of the Integrated Tax paid)	Total tax claimed as reimbursement (5+ 6)
1	2	3	4	5	6	7

10. Details of Bank Account:

Sl. No.	Details	
1.	Bank Account Number	
2.	Bank Account Type	
3.	Name of the Bank	
4.	Name of the Account Holder/Operator	
5.	Address of Bank Branch	
6.	IFSC	

7.	MICR	
----	------	--

11. Verification

I/we _____ as an authorized signatory of << Name of organization >> hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

That I/we are eligible to claim financial assistance under the Seva Bhoj Yojna and that I/we satisfy all the conditions as provided in para 6 of the Guidelines on the Scheme for Financial Assistance under 'Seva Bhoj Yojna' issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018.

That the amount of tax claimed as reimbursement has been paid by us/me to the supplier, on the purchase of the items specified under the Seva Bhoj Yojna Scheme of the Ministry of Culture for providing the specified activity.

That no reimbursement on this account for the claim period has been received by me/us earlier.

That in case the amount sanctioned is found to be ineligible, the same shall be paid back to the Government with interest and penalty, as provided in para 14 of the Guidelines on the Scheme for Financial Assistance under 'Seva Bhoj Yojna' issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018.

Date:

Signature of Authorised Signatory:

Place:

Name:

Designation / Status

Enclosures:

1. Self-attested copies of the invoices issued by the suppliers for the purchases of the specified items mentioning the unique enrolment number allotted by Ministry of Culture and SBY-UIN;
2. A Chartered Accountant's Certificate certifying the following:
 - a) Quantity, price and amount of central tax, State tax/Union territory tax or integrated tax paid on the purchase of the specified items during the quarter for which the claim is filed;
 - b) The institution is involved in charitable/religious activities and the specified raw food items have been used for only distributing free food to the public/devotees during the claim period.
 - c) the reimbursement claimed in the current quarter/year is not more than the purchases in the previous corresponding quarter/year plus a maximum of 2.5%/10% for the current quarter/year, as the case may be.
 - d) The charitable/religious institution is using the specified items only for distributing free food to public/devotees etc during the claim period.

- e) The claimant fully satisfies the conditions laid down in para 6 of the Guidelines on the Scheme for Financial Assistance under 'Seva Bhoj Yojna' issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018.

FORM SBY-04
Acknowledgment

Applicant's Name :
SBY-UIN :
Acknowledgement Number :
Applicant's Name :

Your application for reimbursement is hereby acknowledged against <Application Reference Number>

Reimbursement Claim Details			
Claim Period			
Date and Time of Filing			
Amount Claimed	Central Tax	Integrated Tax (50% of the Integrated Tax paid)	Total

Date:
Place:

(Signature of nodal officer)

Name of the nodal officer:
Designation of the nodal officer:

FORM SBY-05**Order sanctioning/rejecting claim of reimbursement**

Order No.:

Date: <DD/MM/YYYY>

To

_____ (SBY-UIN)
 _____ (Name of institution)
 _____ (Address)

Acknowledgement No.Dated.....<DD/MM/YYYY>

Order for reimbursement/rejection under the Seva Bhoj Yojna Scheme

Sir/Madam,

This has reference to your application for reimbursement of tax under the Seva Bhoj Yojna Scheme.

Upon examination of your application, the amount of reimbursement sanctioned to you is as follows:

Sl. No.	Description	Central Tax	Integrated Tax (50% of the Integrated Tax paid)	Total
1.	Amount claimed			
2.	Amount sanctioned			
3.	Amount rejected			
4.	Reason(s) for rejection, if any			
5.	Net amount to be paid to the claimant			

I hereby sanction an amount of Rs. _____ to M/s _____ having SBY-UIN _____ as the amount of central tax and centre's share of integrated tax to be reimbursed under the Seva Bhoj Yojna Scheme, out of a total amount of Rs. _____ claimed vide application no. _____ received in this office on _____, for the claim period _____. The amount payable will be debit to the Functional Head '*****' under Grant No..... of Ministry of Culture for the Financial Year....., under which the budget has been authorized by the Ministry of Culture to

the Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance.

I hereby reject an amount of Rs. _____ from the said claim amount for reasons elaborated at Sl. No. 4 of the table above.

Date:

Place:

Signature :

Name:

Designation:

Office Address:

FORM SBY-06
Payment Advice

Payment Advice No: -

Date: <DD/MM/YYYY>

To PAO(CGST/Customs)**O/o Pr. Chief controlled of Accounts****Central Board of Indirect Taxes and Customs****[Amritsar/Nasik/Tirupati/Kolkata II/Delhi]**

Reimbursement Sanction Order No.

Order Date.....<DD/MM/YYYY>.....

Name:

SBY-UIN:

Amount sanctioned (as per Order):

Description	Central Tax	Integrated Tax	Total
Amount sanctioned			

	Details of the Bank	
i.	Bank Account no as per application	
ii.	Name of the Bank	
iii.	Name and Address of the Bank /branch	
iv.	IFSC	
v.	MICR	

The amount payable will be debitable to the Functional head ***** under Grant No.....of Ministry of Culture for the Financial Year:.....under which the budget has been authorized by the Ministry of Culture to the Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance.

Date:

Signature:

Place:

Name:

Designation:

Office Address:

To

_____ (SBY-UIN)

_____ (Name)

_____ (Address)

F. No. 13-1/2018-US (S&F)
Government of India
Ministry of Culture
P. Arts Bureau

Puratatva Bhawan,
GPO Complex,
INA, New Delhi.
1st August, 2018

**GUIDELINES ON SCHEME FOR FINANCIAL ASSISTANCE UNDER
'SEVA BHOJ YOJNA'**

1. TITLE

The scheme shall be known as '**SEVA BHOJ YOJNA**'. The Scheme shall be applicable within the territorial jurisdiction of India. The Scheme will remain open from 1st to 15th of every month. Thereafter, the scrutiny of the applications received will be carried out by duly constituted committee on monthly basis.

2. OBJECTIVE

Under the Scheme of 'Seva Bhoj Yojna' Central Goods and Services Tax (CGST) and Central Government's share of Integrated Goods and Services Tax (IGST) paid on purchase of specific raw food items by **Charitable/Religious Institutions** for distributing **free food** to public shall be reimbursed as Financial Assistance by the Government of India.

3. SCOPE

This is a Central Sector Scheme for providing reimbursement of CGST and Central Government's share of IGST paid by **charitable/religious institutions** on purchase of specific raw food items for serving free food to public / devotees. The scheme shall be applicable only to such institutions which are eligible under the Scheme.

4. TYPE OF ACTIVITIES SUPPORTED UNDER THE SCHEME:

Free 'prasad' or free food or free 'langar' / 'bhandara' (community kitchen) offered by **charitable/religious institutions** like Gurudwara, Temples, Dharmik Ashram, Mosques, Dargah, Church, Math, Monasteries etc. Financial Assistance will be provided on First-cum-First Serve basis of registration linked to fund available for the purpose in a Financial Year.

5. QUANTUM OF ASSISTANCE:

Financial Assistance in the form of reimbursement shall be provided where the institution has already paid GST on all or any of the raw food items listed below:

- i) Ghee

- ii) Edible oil
- iii) Sugar / Burra / Jaggery
- iv) Rice
- v) Atta / Maida / Rava /Flour
- vi) Pulses

The total amount of CGST and Central Government's share of IGST that would be reimbursed on purchases in the Financial Year 2019-20 will be capped at a maximum of 10% of the current financial year i.e. 2018-19.

6. CRITERIA FOR FINANCIAL ASSISTANCE

- i) A Public Trust or society or body corporate, or organisation or institution covered under the provisions of section 10 (23BBA) of the Income Tax Act, 1961 (as amended from time to time) or registered under the provisions of section 12AA of the Income Tax Act, 1961, for **charitable/religious** purposes, or a company formed and registered under the provisions of section 8 of the Companies Act, 2013 or section 25 of the Companies Act, 1956, as the case may be, for **charitable/ religious** purposes, or a Public Trust registered as such for **charitable/religious** purposes under any Law for the time being in force, or a society registered under the Societies Registration Act, 1860, for **charitable/religious** purposes.
- ii) The applicant Public Trust or society or body corporate, or organisation or institution, as the case may be, must be involved in **charitable/religious** activities by way of free and philanthropic distribution of food/prasad/langar(Community Kitchen)/ bhandara free of cost and without discrimination through the modus of public, **charitable/religious** trusts or endowments including maths, temples, gurdwaras, wakfs, churches, synagogues, agiaries or other places of public religious worship.
- iii) The institutions/organizations should have been in existence for preceding three years before applying for assistance.
- iv) Only those institutions would be eligible for financial assistance which have been distributing free food, langar and prasad to public for at-least past three years on the day of application. For this purpose, entities shall furnish a self- certificate.
- v) Financial Assistance under the scheme shall be given only to those institutions which are not in receipt of any Financial Assistance from the Central/State Government for the purpose of distributing free food: self- certificate.

- vi) The institutions shall serve free food to at least 5000 people in a calendar month.
- vii) The Institution/Organization blacklisted under the provisions of Foreign Contribution Regulation Act (FCRA) or under the provisions of any Act/Rules of the Central/State Government shall not be eligible for Financial Assistance under the Scheme.

7. PROCEDURE FOR ENROLMENT

There shall be one time enrolment for eligible **Charitable/Religious Institutions** who apply under ‘Seva Bhoj Yojna Scheme’. The Ministry of Culture will enrol eligible **Charitable/Religious Institutions** for a time period ending with Finance Commission period i.e. till 31.3.2020 and subsequently the enrolment may be reviewed / renewed by the Ministry, subject to the performance evaluation of the institutions.

Charitable/Religious Institution shall first register with Darpan Portal of NITI Aayog and get Unique ID generated by Darpan Portal (if not already obtained). Thereafter, the institution shall enrol itself in CSMS Portal on the Ministry of Culture’s website www.indiaculture.nic.in in a prescribed format. Thereafter, the **Charitable/Religious Institution** shall apply “online” in the prescribed application form and upload required documents as listed below in CSMS Portal of Ministry of Culture’s website www.indiaculture.nic.in:-

- (i) Copy of the valid Registration Certificate as per the provision contained in Para 6 (i) and (ii).
- (ii) Copy of Memorandum of Association/Article of Association/Charter of Activities of the organisation.
- (iii) Copies of Audited Accounts for the last three years.
- (iv) Copies of Annual Report, if any, for last three years.
- (v) List of Office bearers/Governing Body of the institution.
- (vi) Name of the authorized signatory who will sign all documents with contact details and E-mail ID.
- (vii) Self-certificate indicating that the institution is distributing free food for at-least past three years on the day of application and providing free food to at least 5000 people in a month.
- (viii) Certificate from District Magistrate indicating that the institution is involved in **charitable/religious** activities and is distributing free food to public/devotees etc. since last three years atleast on daily/monthly basis.
- (ix) PAN/ TAN Number of the institution/ organization.

- (x) List of locations where free food is being distributed by the institution.
- (xi) Number of persons being served free food by the Institution in previous year - self declaration.
- (xii) Bank Authorization Letter as per prescribed format.

All applications along with supporting documents received online from the institutions in the Ministry shall be examined by a Committee constituted for the purpose. Incomplete applications not supported by required documents will be summarily rejected and only eligible **charitable/religious institutions** will be permitted to claim Financial Assistance as reimbursement of CGST and Central Government's share of IGST paid on raw food items mentioned at Para 5 above.

8. MAINTENANCE OF ACCOUNTS BY THE CHARITABLE/RELIGIOUS INSTITUTIONS

- (i) The **Charitable/Religious Institution** shall maintain a separate account of the grant received from the Central Government under the said scheme. A separate account maintained by the Institution for distribution of Free Food shall be distinct from accounts maintained for the purpose of Food/Prasad sold to public/devotees.
- (ii) The bills produced by the Institution for re-imbursement shall be mandatorily in the name of registered **charitable/religious Institution**.
- (iii) The Institution shall provide total number of people/persons provided free food every calendar month and shall maintain monthly purchase bills in this regard.

9. PROCEDURE FOR CLAIMING REIMBURSEMENT OF CGST

- (i) **Single Authority:** There will be a one (nodal) Central Tax officer in every State / Union territory (UT) for all purposes of the scheme.
- (ii) **Registration with the Central Tax officer:** After enrolling with the Ministry of Culture, the applicant shall submit an application in a specified form along with a copy of the registration certificate issued by the Ministry of Culture to the nodal Central Tax officer in the State/UT. The nodal Central Tax officer on receipt of the application and registration certificate, shall generate a Unique Identity Number (UIN) and communicate the same to the applicant.
- (iii) **Timelines for refunds:** All applications for reimbursements shall be submitted on a quarterly basis in a specified form and manner before the expiry of six months from the last day of the quarter in which the purchases have been made.
- (iv) **Documents to be submitted:** The following documents shall be submitted along with the application form:

- Invoices issued by the suppliers for the purchases of specified items in para no. 5 above.
- The Unique enrolment number allotted by Ministry of Culture and UIN allotted by the Central Tax authority should be mentioned on these invoices.
- **Chartered Accountant's Certificate certifying the following:**
 - a) Quantity, price and CGST, SGST/UTGST and IGST paid on purchase of the specified items during the claim period.
 - b) The **Charitable/Religious institution** is involved in **charitable/religious** activities and specified items have been used for only distributing free food to public/devotees etc. during the claim period.
 - c) The reimbursements claimed in the current quarter / year is not more than the previous year's purchases in the corresponding quarter / year plus a maximum of 10% for the current year.
 - d) The **charitable/religious institution** is using the raw food items as mentioned in Para 5 above only for distributing free food to public/devotees etc. during the claim period.
 - e) The institution fully satisfies the conditions laid down in para 6 of the guidelines.

10. OUTCOME OF THE SCHEME

A Performance-cum-Achievement Report on the activity undertaken will be submitted in triplicate by the beneficiary institutions, at the beginning of next financial year, to the Ministry as per the following format:

- Location of Free Food Services:
- Cost of the Food items excluding GST:
- GST levied: Total GST paid (CGST,SGST/UTGST,IGST and amount of Financial Assistance released by ministry:
- No. of days Free food was provided in a calendar month (month-wise)
- No. of persons who were provided Free Food in a calendar month (month-wise)
- At least 12 photographs (taken on monthly basis) of Free Food Services:

11. INCOMPLETE APPLICATIONS

Incomplete applications not supported by the required documents and applications received without recommendation of the prescribed authority will be summarily rejected.

12. RELEASE OF FUNDS UNDER THE SCHEME:

The funds will be released to the institutions as per the claims verified and passed by the GST authorities. The Refund Sanction Order will be issued by the GST Authority.

13. INSPECTION AND MONITORING

Inspection would be carried out by Ministry officials or its authorized representatives every year at least in 5% of the cases. The concerned State Govt./UTs Administration, District Collector/Dy Commissioner and State GST authorities will also monitor the scheme. The Institutions /Organizations shall maintain separate account for the assistance received from the Ministry of Culture and these will be subject to inspection/audit by the officers of the Ministry or any other agency designated by the Ministry.

At the end of the Financial Year 2018-19, the Physical and Financial progress of the Scheme will be measured by the Ministry of Culture

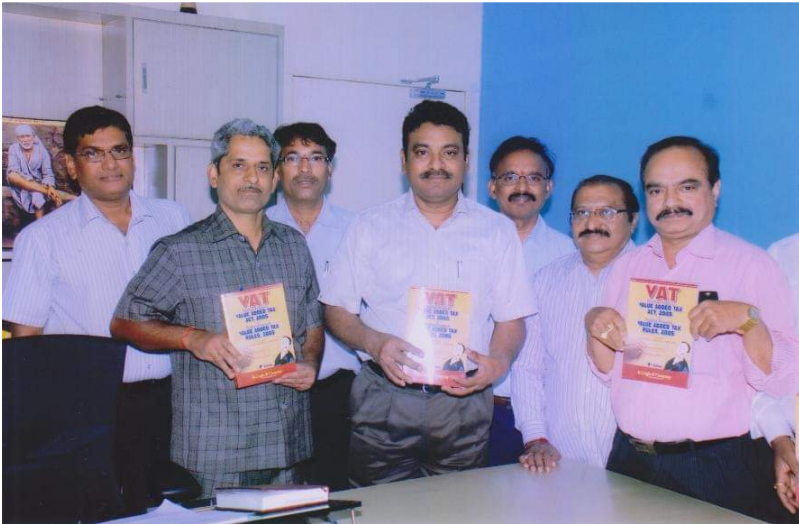
14. PENALTIES IN CASE OF MISUSE OF ASSISTANCE /GRANT

The members of the executive body of the entity /institution would be liable for recovery of misused grants. The organization /institution will also be blacklisted for misuse of funds, fake registration certificate, fake documents etc. All immovable and movable assets created from the Government grants would be taken over by local administration prescribed by the Ministry. The assistance provided by the Ministry of Culture shall be recovered with penal interest, apart from taking criminal action as per law.

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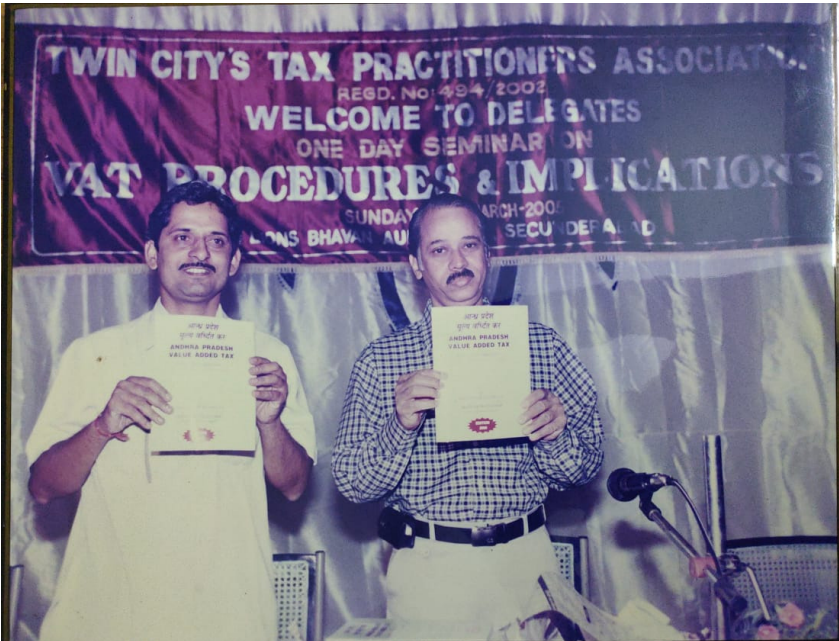
RELEASING OF HINDI CUM ENGLISH EDITION OF A.P. VAT KAB KAHAN AUR KITNA ?

By Sri T. Vivek joint commissioner (vat) of commercial taxes, Govt. of A.P.

D. 08-10-2005, Gandhi Bhavan, Nampally, Hyd.

Shilpa Studio, Himayathnagar.

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G.S.T. RATE FINDER ON SERVICES IN INDIA

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- 3 Paragraph, Definitions and Explanation of Notification No.12/2017, CT (Rate), Dt.28-06-2017 updated.
- 4 Service Code (Tariff) Alphabetically- [SAC Six (06) Digit].
- 5 Annexure: Scheme of Classification of Services.
- 6 Explanatory Notes to the Scheme of Classification of Services.
- 7 GTA & GTO Tax Rate Ready Reckoner
- 8 RCM on Services under GST, Sec. 9(3)
- 9 GTA Chart as per **payment of Freight by recipient of Services**
- 10 RCM on Goods & Services or Both under GST, Sec. 9(4)- for **Promoter**
- 11 Important Notifications of Services.

By

GHANSHYAM UPADHYAY, B.Com, PGDT, LLB,
PRAVEEN UPADHYAY, B.Com.
GST PRACTITIONERS

Email: gsupadhyay1948@gmail.com

BRAHMANI LAW HOUSE, Hyderabad.



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HYDERABAD (TELANGANA STATE)]- Email: gsupadhyay1948@gmail.com <http://www.indiagst.co>

GST
GOODS AND SERVICES TAX
THE CENTRAL GOODS AND SERVICES TAX ACT, 2017
(Act No. 12 of 2017)

(As amended by the Finance Act 2021

Updated till 01-06-2021)

-

Compiled By
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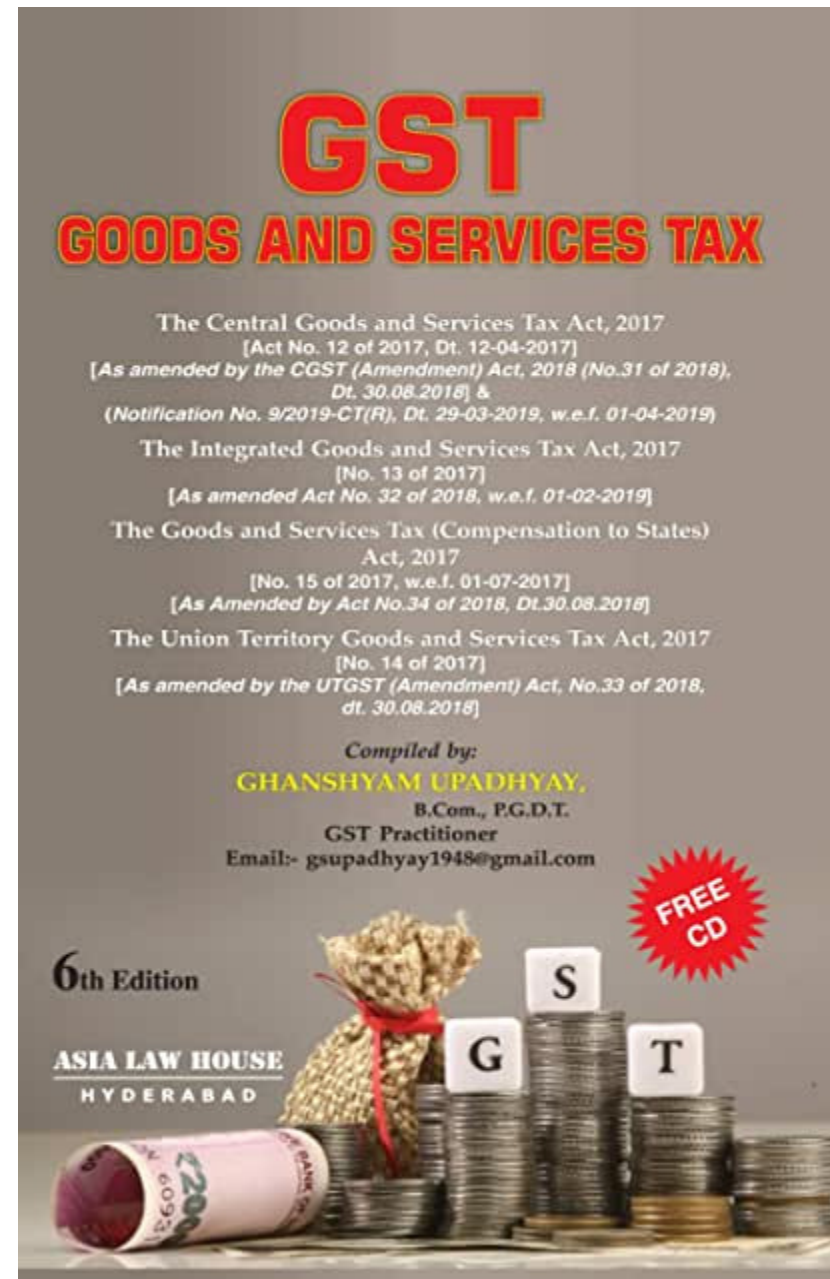
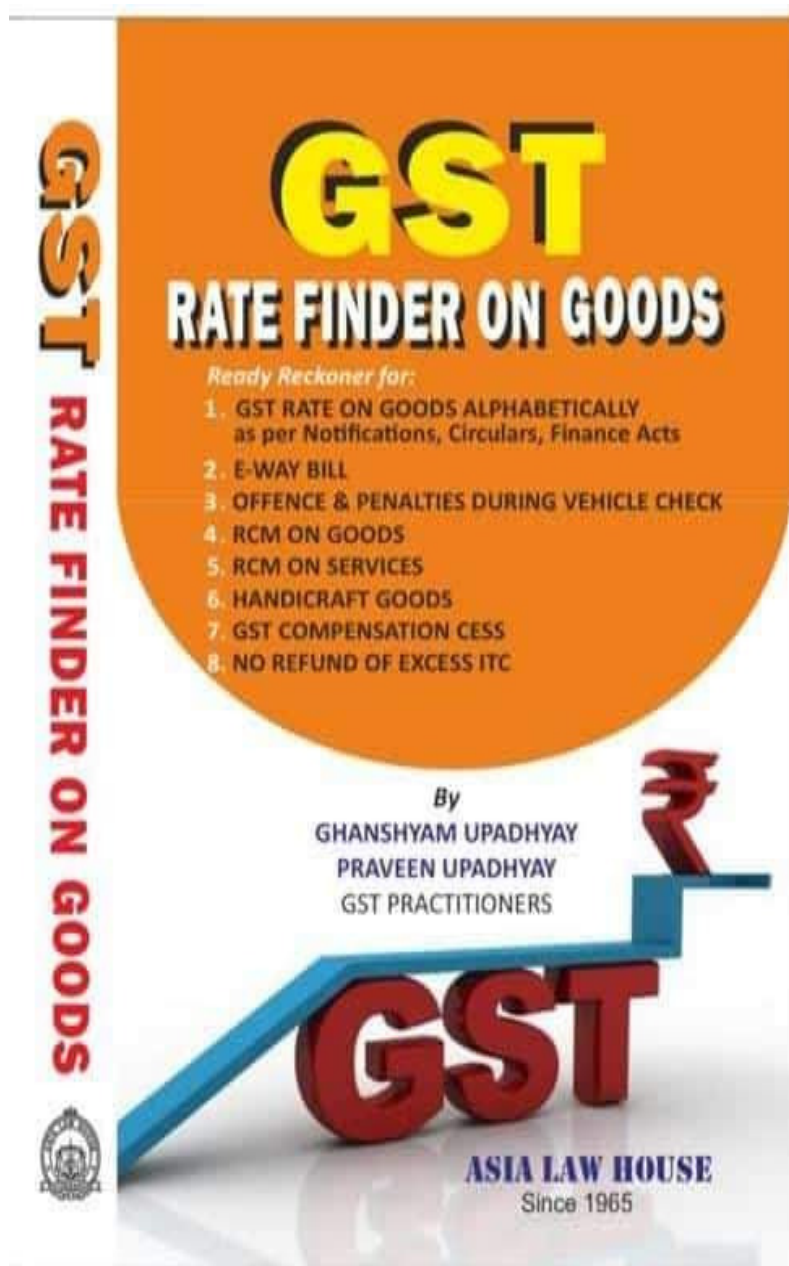
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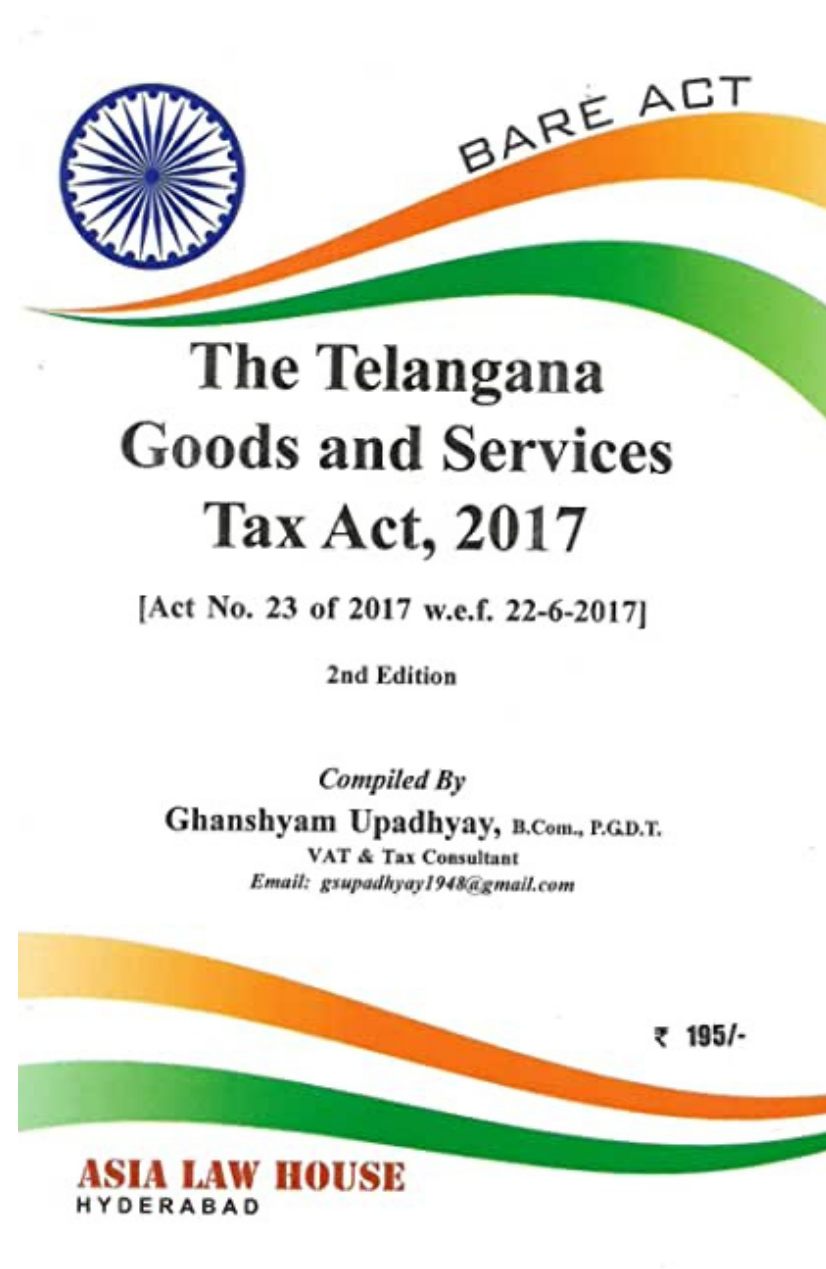
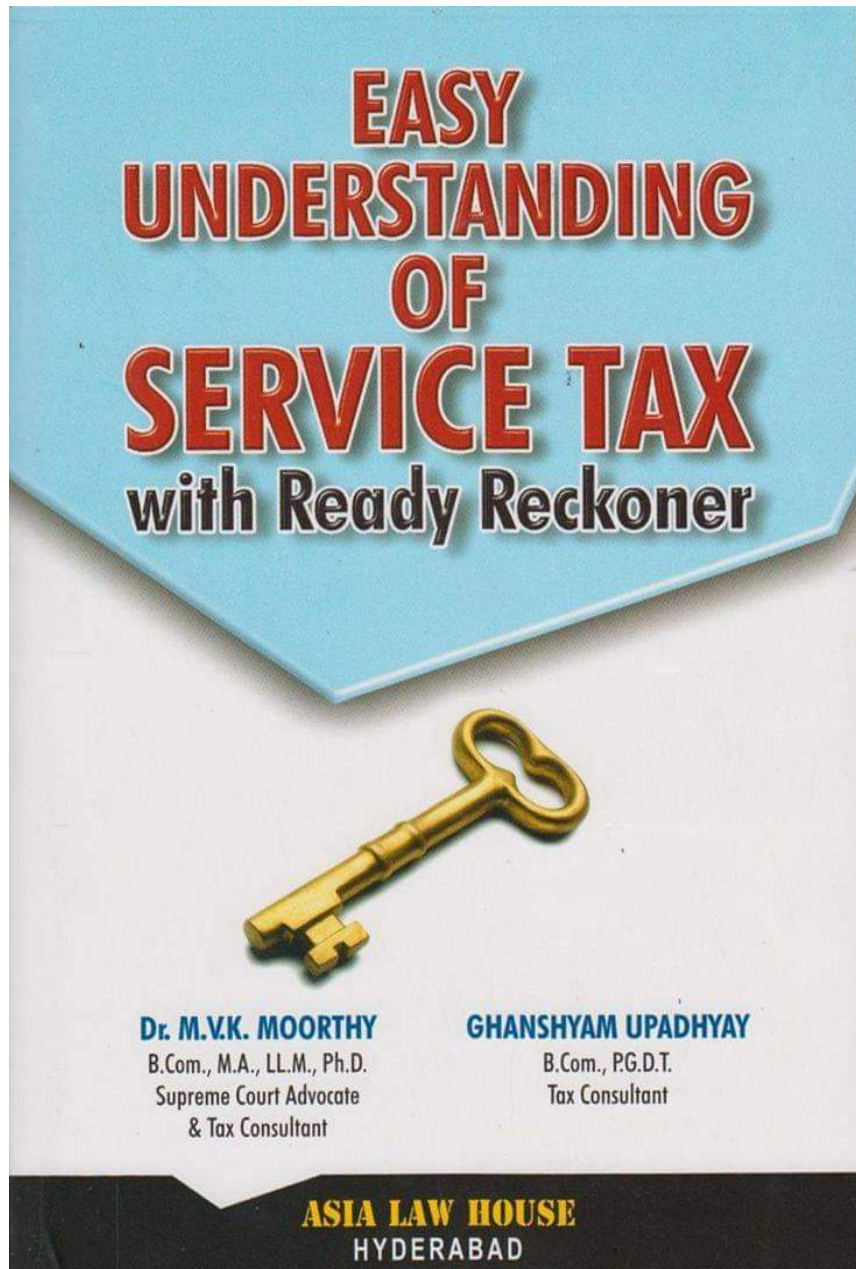
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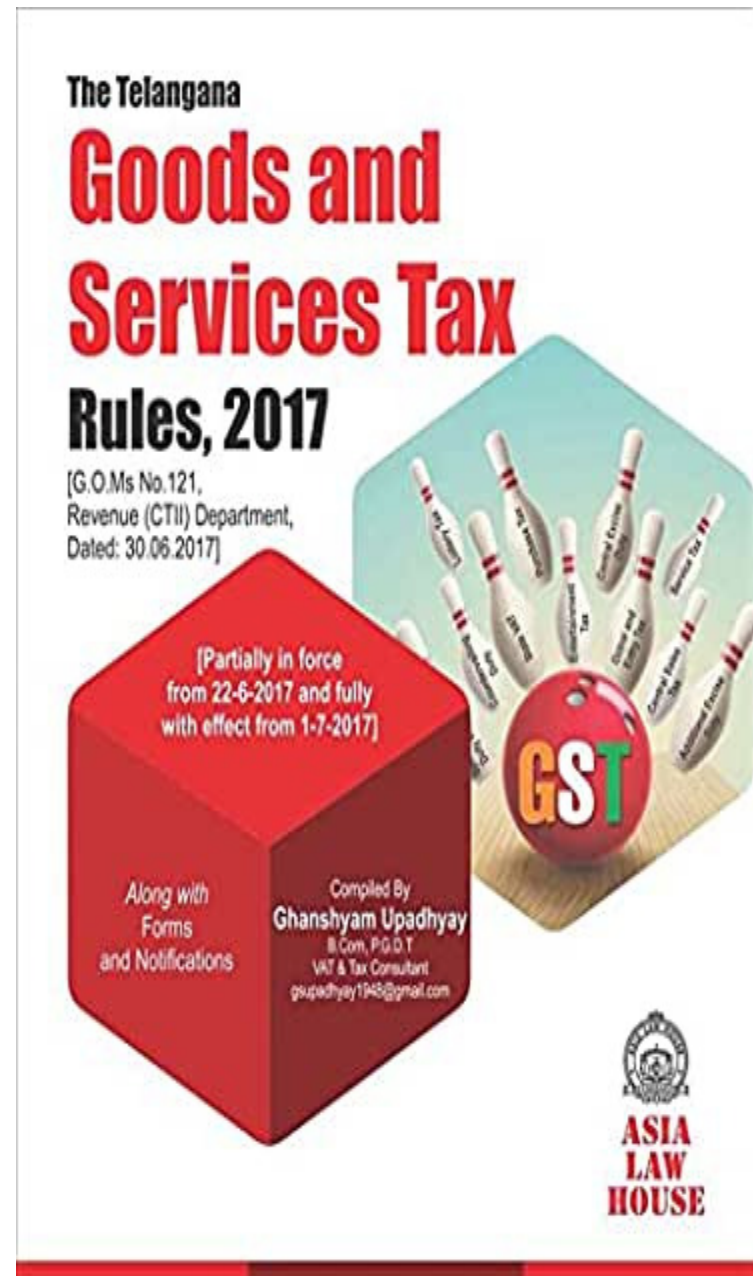
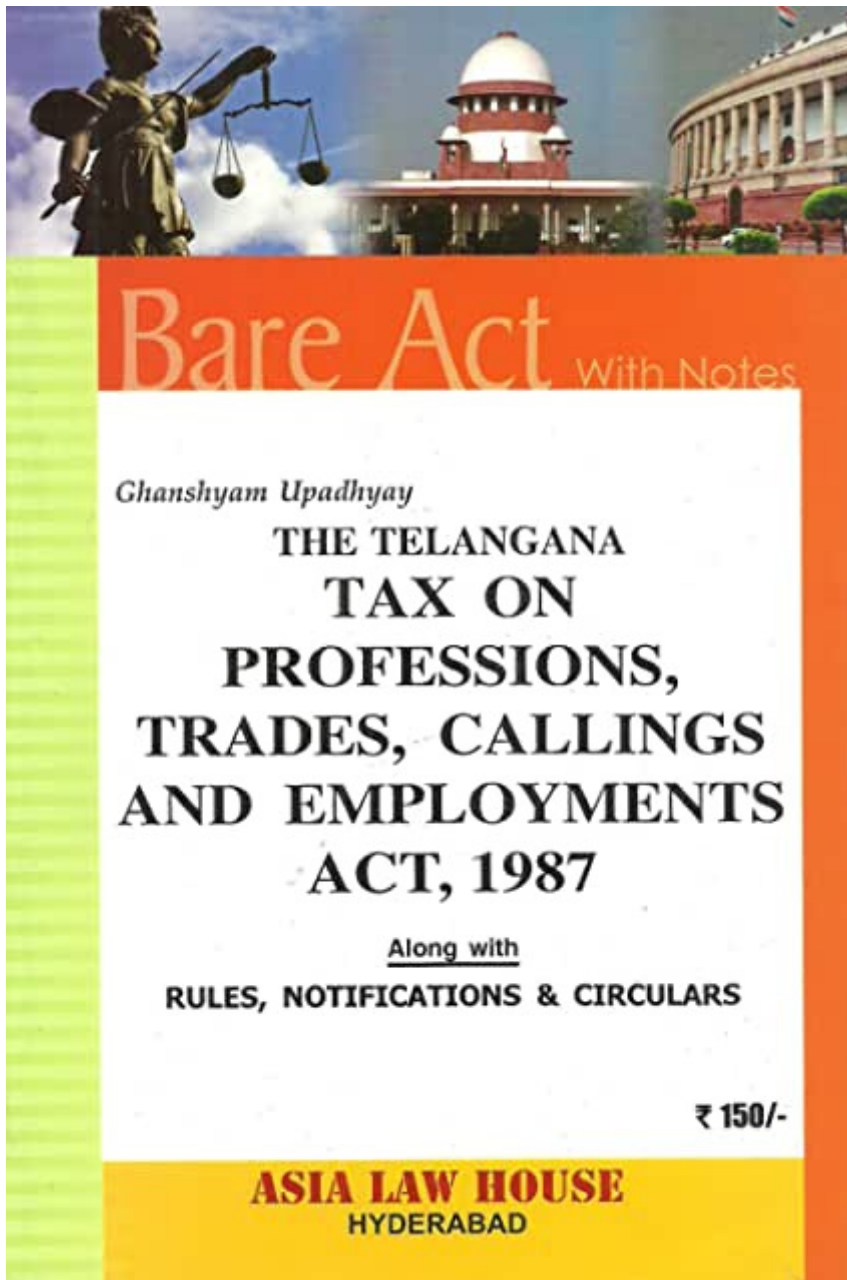
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The Central Goods and Services Rules, 2017



[Noti. No. 3/2017-Central Tax, dt. 19-6-2017, w.e.f. 22-6-2017, As amended by Noti. No. 15/2017-Central Tax, w.e.f. 1-7-2017]

With Forms & The Integrated Goods and Services Tax Rules, 2017
[Noti. No. 4/2017 – Integrated Tax, dt. 28-6-2017, w.e.f. 22-6-2017]

Ghanshyam Upadhyay



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- ▶ A.P. VAT Rules, 2005
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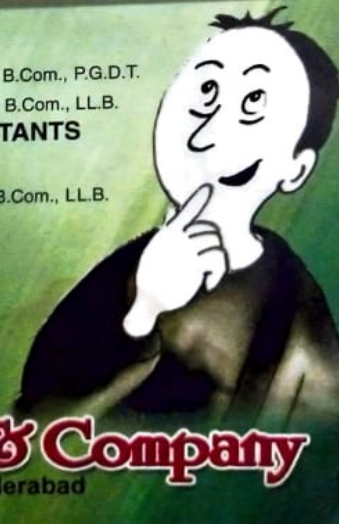
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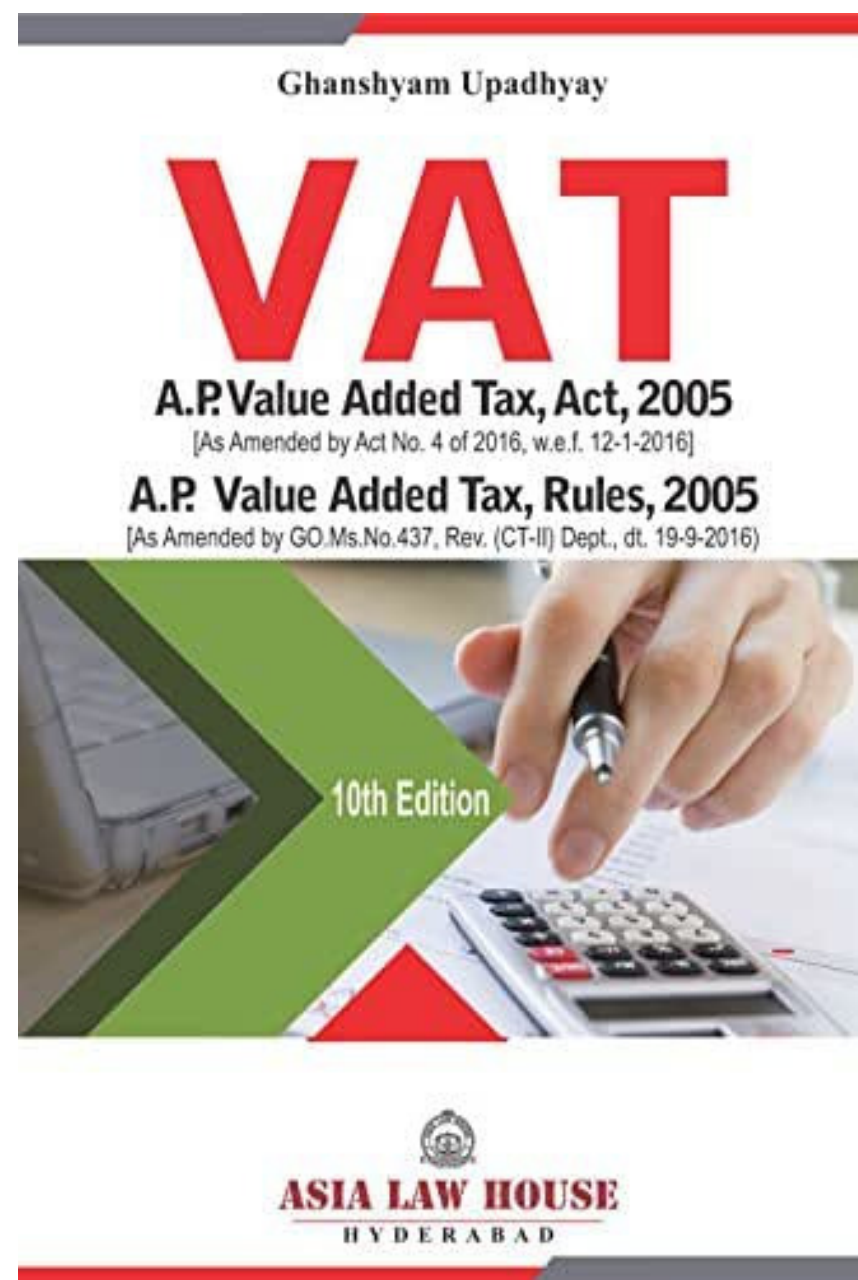
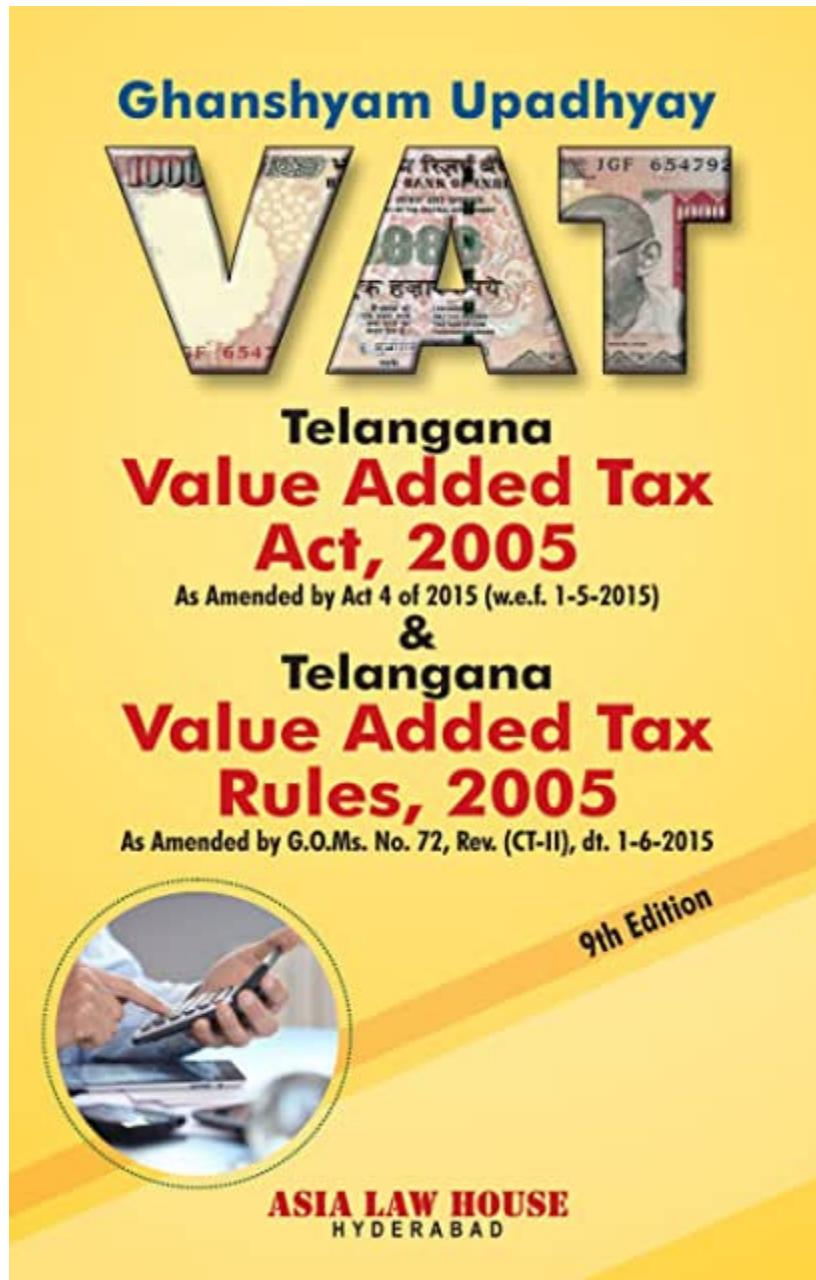
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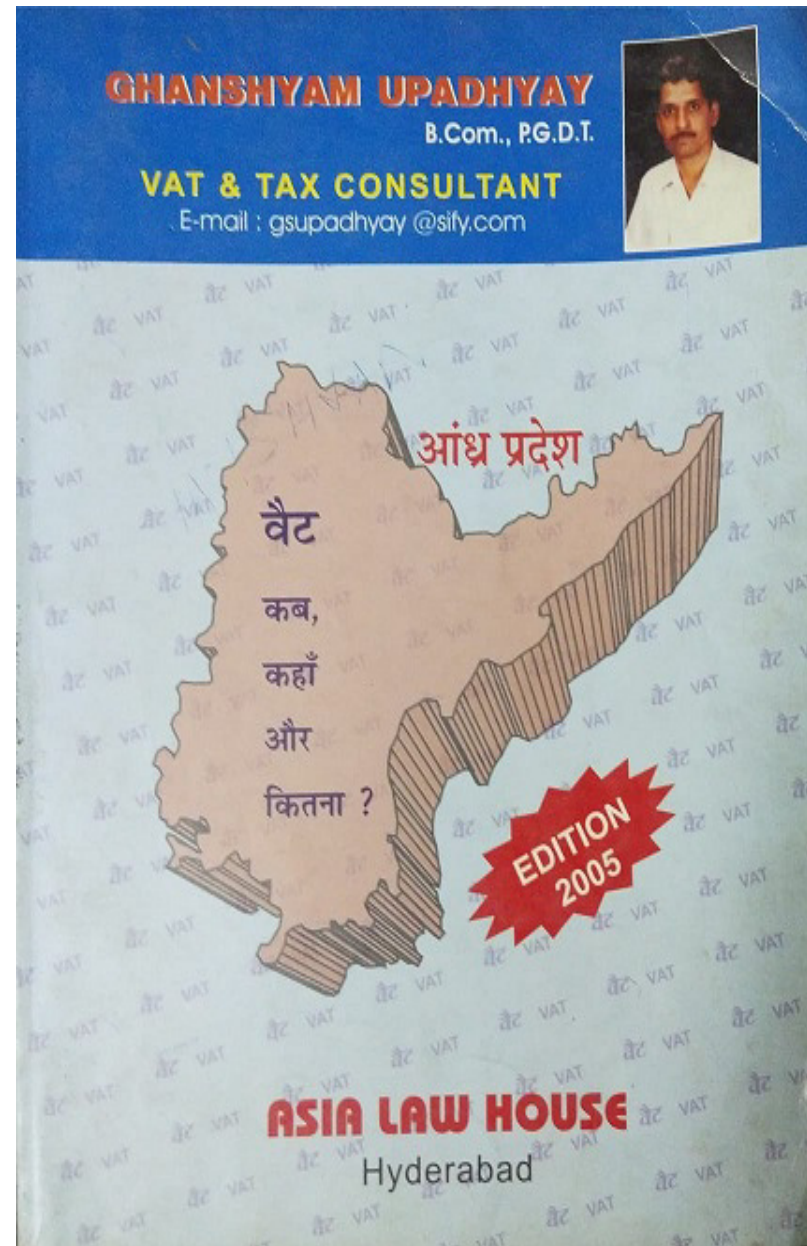
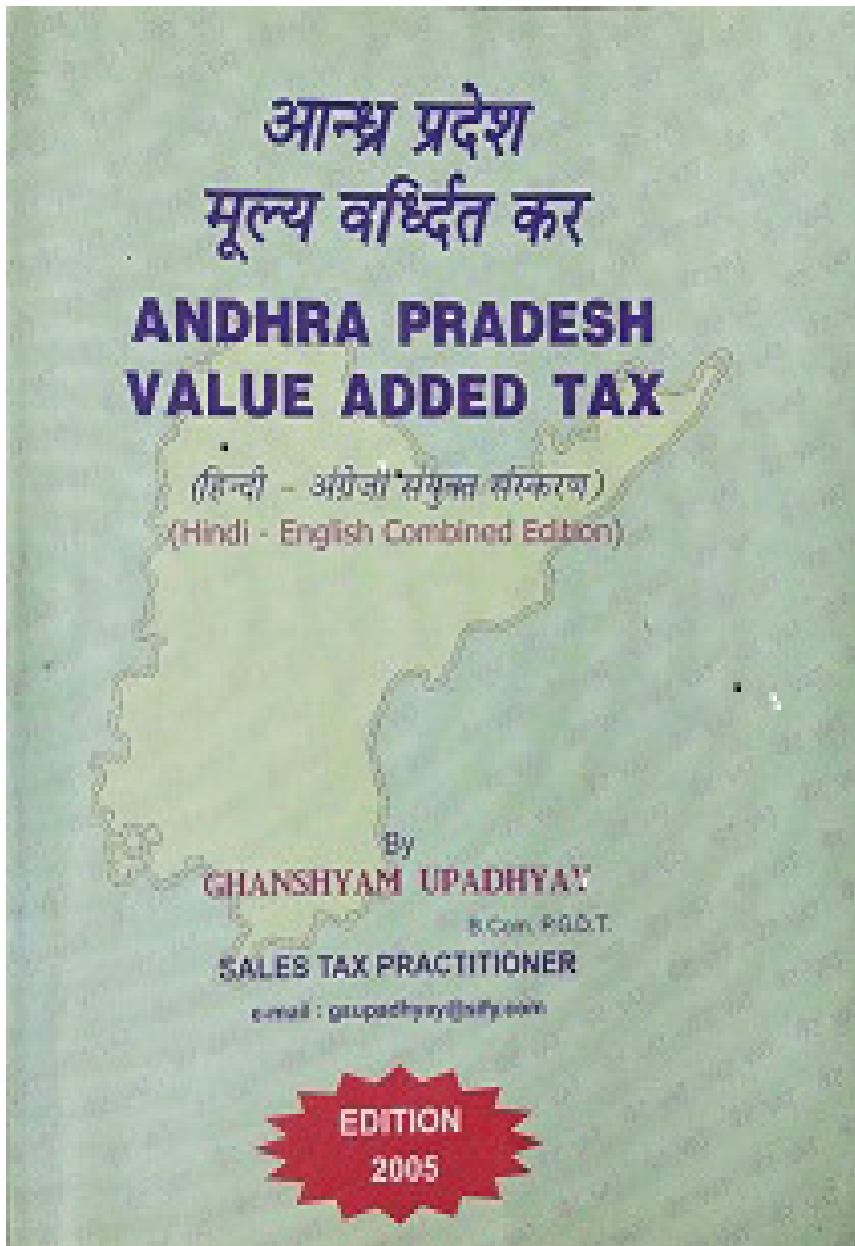
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ABOUT THE COMPILER OF THE CGST ACT 2017

Mr. Ghanshyam Upadhyay is a renowned consultant and educationist in the field of tax matters. He is a registered GST Practitioner practicing in Direct and Indirect Tax Laws. He is providing tax consultancy to business community for more than 28 years. Fraternity benefited a lot from his Publications

Apart from providing consultancy services, he is also actively associated with various tax forums like Telangana Tax Practitioner Association, A.P./Telangana Tax Bar Association & All India Federation Tax Practitioners. In addition to the above activities, he is also a member of Authors Guild of India and Rajasthani Graduates Association.

He has authored many books on Goods and Service Tax, TELANGANA / A.P. Value Added Tax including its first Hindi edition and has been actively guiding and writing books on various Tax Laws. His latest publication is “GST Rate Finder on Goods”, a Ready Reckoner for Goods, arranged in alphabetical method along with seven other Ready Reckoner and E-publication of CGST Act, 2017, IGST Act, 2017, UTGST Act, 2017, GST (Compensation to States) Act, 2017, GST Rate Finder on Services in India, Taxable Goods and Services under GST Regime exempted goods and services under GST Law in India and ultimately a very useful book namely No E-Way required under GST for exempted goods in India.

His present E-Book titled as “**THE CGST ACT 2017 as on 01-07-2022, being ninth edition** is now in the market useful to the businessmen and tax practitioners alike and moreover it acts as a guide for easy reference to all the stakeholders.

I wish him a good luck.



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