

LATEST

AMENDMENT

INTO GST RULES

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N C J A
GSTwithNihal

29th August 2023

WELCOME

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29th August 2023

THIS IS A GST-CONFIDENT "PERSON" WHEN HE HEARS ABOUT

CGST RULES?

REGISTRATION?

AMENDMENTS?

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ITC?

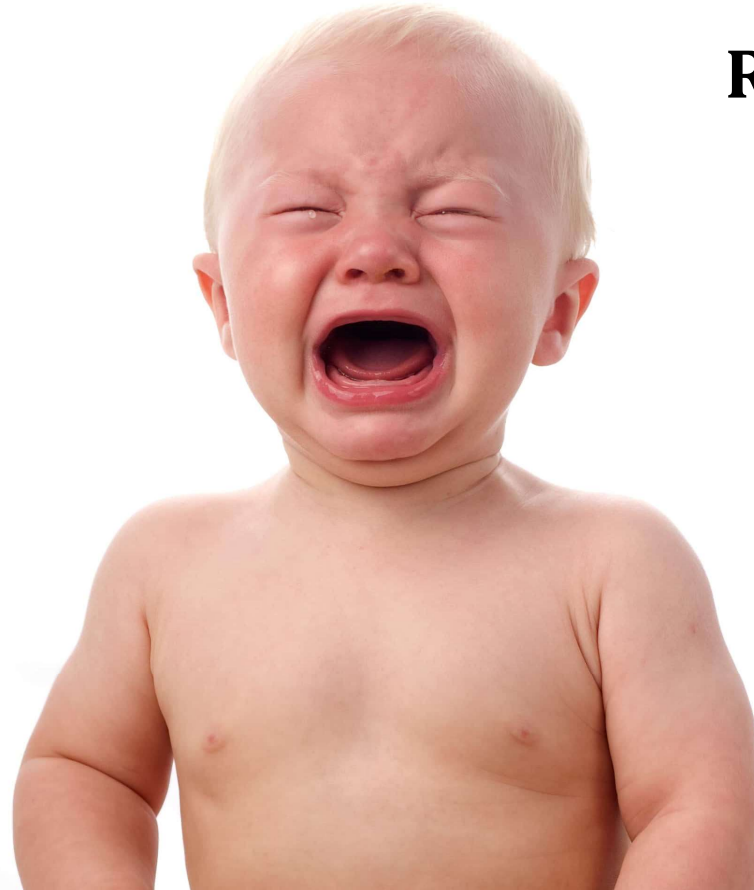
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RETURNS?

DIFFERENCES?

NOTIFICATIONS?

FORMS?



29th August 2023



**What is the “Great Power”
given to you under GST?**



To file GSTR-3B on the due
dates.

**What is the “Great
Responsibility”?**



To File GSTR-3B
CORRECTLY.

RULE 88D: MANNER OF DEALING WITH DIFFERENCE IN INPUT TAX CREDIT AVAILABLE IN AUTOGENERATED STATEMENT CONTAINING THE DETAILS OF INPUT TAX CREDIT AND THAT AVAILED IN RETURN.

NEWLY INSERTED RULE 88D(1)

Where the amount of **INPUT TAX CREDIT AVAILED** by a registered person in the return for a tax **period or periods furnished by him in FORM GSTR-3B EXCEEDS** the input tax **credit available** to such person in accordance with the **auto-generated statement** containing the details of input tax credit in **FORM GSTR-2B** in respect of the **said tax period or periods**, as the case may be, **BY SUCH AMOUNT AND SUCH PERCENTAGE**, as may be recommended by the Council, the said registered person shall be intimated of such difference in **PART A OF FORM GST DRC-01C**, **electronically** on the common portal, **AND** a copy of such intimation shall **ALSO** be sent to his **E-MAIL ADDRESS** provided at the **time of registration or as amended** from time to time, highlighting the said difference and directing him to—

(a) **PAY** an amount equal to the excess input tax credit availed in the said **FORM GSTR-3B**, along **WITH INTEREST** payable under section 50, **through FORM GST DRC-03, OR**

(b) **EXPLAIN** the reasons for the aforesaid difference in input tax credit on the common portal,

WITHIN A PERIOD OF SEVEN DAYS.

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RULE 88D: MANNER OF DEALING WITH DIFFERENCE IN INPUT TAX CREDIT AVAILABLE IN AUTOGENERATED STATEMENT CONTAINING THE DETAILS OF INPUT TAX CREDIT AND THAT AVAILED IN RETURN.

NEWLY INSERTED RULE 88D(2)

The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in the said sub-rule, either,

(a) **PAY** an *amount* equal to the excess input tax credit, as specified in **PART A OF FORM GST DRC-01C**, *fully or partially*, **ALONG WITH INTEREST** payable under section 50, **through FORM GST DRC-03** and furnish the details thereof in **PART B OF FORM GST DRC-01C**, *electronically* on the common portal, or

(b) **FURNISH A REPLY**, *electronically* on the common portal, incorporating reasons in respect of the amount of excess input tax credit that has still remained to be paid, if any, in Part B of FORM GST DRC-01C, within the period specified in the said sub-rule.

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RULE 88D: MANNER OF DEALING WITH DIFFERENCE IN INPUT TAX CREDIT AVAILABLE IN AUTOGENERATED STATEMENT CONTAINING THE DETAILS OF INPUT TAX CREDIT AND THAT AVAILED IN RETURN.

NEWLY INSERTED RULE 88D(3)

Where **ANY AMOUNT** specified in the intimation referred to in sub-rule (1) *remains to be paid* within the period specified in the said sub-rule **AND**
where *no explanation or reason is furnished* by the registered person in default **OR**
where *the explanation or reason furnished* by such person is **NOT FOUND TO BE ACCEPTABLE** by the proper officer,
the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74, as the case may be.

FORM GST DRC-01C

PART-A (System Generated)

Intimation of difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return

Ref No:

Date:

GSTIN:

Legal Name:

1. It is noticed that the input tax credit availed by you in the return furnished in **FORM GSTR-3B** exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in **FORM GSTR-2B** for the period <from><to> by an amount of Rs. The details thereof are as follows:

FORM GST DRC-01C

Form Type	Input tax credit available / availed (in Rs.)				
	IGST	CGST	SGST/UTGST	Cess	Total
FORM GSTR-2B					
FORM GSTR-3B					
Excess input tax credit availed					

FORM GST DRC-01C

2. In accordance with sub-rule (1) of rule 88D, you are hereby requested to either pay an amount equal to the said excess input tax credit, along with interest payable under section 50, through **FORM GST DRC-03** and furnish the details thereof in **Part-B** of **FORM GST DRC-01C**, and/or furnish the reply in **Part-B** of **FORM GST DRC-01C** incorporating reasons in respect of that part of the excess input tax credit that has remained to be paid, within a period of seven days.
3. It may be noted that where any amount of the excess input tax credit remains to be paid after completion of a period of seven days and where no explanation or reason for the same is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74, as the case may be, of the Act.
4. This is a system generated notice and does not require signature.

FORM GST DRC-01C

PART-B

Reply by Taxpayer in respect of the intimation of difference in input tax credit

Reference No. of Intimation:

Date:

A. I have paid the amount equal to the excess input tax credit, as specified in **Part A** of **FORM GST DRC-01C**, fully or partially, along with interest payable under section 50, through **FORM GST DRC-03**, and the details thereof are as below:

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FORM GST DRC-01C

ARN of FORM GST DRC-03	Paid Under Head	Tax Period	IGST	CGST	SGST/UTGST	CESS	Interest
1	2	3	4	5	6	7	8

FORM GST DRC-01C

AND/OR

B. The reasons in respect of that part of the excess input tax credit that has remained to be paid are as under:

S. No	Brief Reasons for Difference	Details (Mandatory)
1	Input tax credit not availed in earlier tax period(s) due to non-receipt of inward supplies of goods or services in the said tax period (including in case of receipt of goods in instalments).	
2	Input tax credit not availed in earlier tax period(s) inadvertently or due to mistake or omission	
3	ITC availed in respect of import of goods, which is not reflected in FORM GSTR-2B	

FORM GST DRC-01C

4	ITC availed in respect of inward supplies from SEZ, which are not reflected in FORM GSTR-2B	
5	Excess reversal of ITC in previous tax periods which is being reclaimed in the current tax period	
6	Recredit of ITC on payment made to supplier, in respect of ITC reversed as per rule 37 in earlier tax period.	
7	Recredit of ITC on filing of return by the supplier, in respect of ITC reversed as per rule 37A in earlier tax period.	
8	FORM GSTR-3B filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	
9	Any other reasons (Please specify)	

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RULE 59: FORM AND MANNER OF FURNISHING DETAILS OF OUTWARD SUPPLIES.

NEWLY INSERTED CLAUSE (E) AND (F) TO RULE 59

CLAUSE (E):

A registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88D in respect of a tax period or periods, **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* for a **SUBSEQUENT TAX PERIOD, UNLESS** he has either *paid* the amount equal to the excess input tax credit as specified in the said intimation **OR** has *furnished a reply* explaining the reasons in respect of the amount of excess input tax credit that still remains to be paid, as required under the provisions of sub-rule (2) of rule 88D;

CLAUSE (F):

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 OR** using the *invoice furnishing facility*, **IF** he has not furnished the details of the bank account as per the provisions of rule 10A

ASK

YOUR

QUERIES

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RULE 10A: FURNISHING OF BANK ACCOUNT DETAILS.

OLD RULE	NEW RULE
<p>After a certificate of registration in FORM GST 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</p> <p>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, OR ANY OTHER INFORMATION, AS MAY BE REQUIRED ON THE COMMON PORTAL IN ORDER TO COMPLY WITH ANY OTHER PROVISION.</p> <p><u>FCA Nihalchand J Jains Comments:</u> EARLIER OF:</p> <ol style="list-style-type: none"> 1. 45 DAYS FROM THE DATE OF GRANT OF REGISTRATION OR 2. DUE DATE TO RETURN U/S 39 	<p>After a certificate of registration in FORM GST 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</p> <p>WITHIN A PERIOD OF THIRTY DAYS FROM THE DATE OF GRANT OF REGISTRATION, OR BEFORE FURNISHING THE DETAILS OF OUTWARD SUPPLIES OF GOODS OR SERVICES OR BOTH UNDER SECTION 37 IN FORM GSTR-1 OR USING INVOICE FURNISHING FACILITY, WHICHEVER IS EARLIER, FURNISH INFORMATION WITH RESPECT TO DETAILS OF BANK ACCOUNT ON THE COMMON PORTAL.</p> <p><u>FCA Nihalchand J Jains Comments:</u> EARLIER OF:</p> <ol style="list-style-type: none"> 1. 30 DAYS FROM THE DATE OF GRANT OF REGISTRATION OR 2. BEFORE FURNISHING GSTR-1/IFF (as the case may be)

RULE 9: VERIFICATION OF THE APPLICATION AND APPROVAL.

OLD PROVISO TO RULE 9	NEW PROVISO TO RULE 9
<p>(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 manner provided under rule 25 and verification of such documents as the proper officer may deem fit;</p>	<p>(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 manner provided under rule 25 and verification of such documents as the proper officer may deem fit;</p>
<p><u>FCA Nihalchand J Jains Comments:</u> Earlier, if a physical verification (PV) was to be conducted at the time of grant of registration, the presence of the said person was a must. The person's physical presence in case of a PV is done away with.</p> <p><u>Question for the Audience:</u> Whether it is good for trade or is it bad for trade?</p>	

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RULE 25: PHYSICAL VERIFICATION OF BUSINESS PREMISES IN CERTAIN CASES.

OLD RULE 25	NEW RULE 25
<p>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 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.</p>	<p>Rule 25(1): Where the proper officer is satisfied that the <i>physical verification</i> of the place of business of a person is required AFTER the <i>grant of registration</i>, he may get such verification of the place of business 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.</p>
	<p>Rule 25(2): Where the <i>physical verification</i> of the place of business of a person is required BEFORE the <i>grant of registration</i> in the circumstances specified in the proviso to sub-rule (1) of rule 9, the proper officer shall get such verification of the place of business done and the verification report along with the other documents, including photographs, SHALL be uploaded in FORM GST REG-30 on the common portal AT LEAST FIVE WORKING DAYS PRIOR to the completion of the time period specified in the said proviso</p>

RULE 21A: SUSPENSION OF REGISTRATION.

OLD RULE 21A(2A)	NEW RULE 21A(2A)
<p>Where, a comparison of the returns furnished by a registered person under section 39 with</p> <p>(a) the details of outward supplies furnished in FORM GSTR-1 ; or</p> <p>(b) the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their FORM GSTR-1 ,</p> <p>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 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.</p>	<p>Where,-</p> <p>(a) a comparison of the returns furnished by a registered person under section 39 WITH the details of OUTWARD SUPPLIES furnished in FORM GSTR-1 OR 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,</p> <p>OR</p> <p>(b) there is a contravention of the provisions of rule 10A by the registered person,</p> <p>the registration of such person 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 from time to time, highlighting the said differences, anomalies or non-compliances and asking him to explain, within a period of THIRTY DAYS, as to why his registration SHALL not be cancelled."</p>

RULE 23: REVOCATION OF CANCELLATION OF REGISTRATION.

OLD RULE 23(1)	NEW RULE 23(1)
<p>A registered person, whose registration is cancelled by the proper officer on his own motion, may subject to the provisions of rule 10B 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, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:</p>	<p>A registered person, whose registration is cancelled by the proper officer on his own motion, may subject to the provisions of rule 10B submit an application for revocation of cancellation of registration, in FORM GST REG-21, to such proper officer, WITHIN A PERIOD OF NINETY DAYS FROM THE DATE OF THE SERVICE OF THE ORDER OF CANCELLATION OF REGISTRATION, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:</p>

WITH EFFECT FROM THE 1ST DAY OF OCTOBER, 2023

RULE 23: REVOCATION OF CANCELLATION OF REGISTRATION.

OLD PROVISOS TO RULE 23(1)	NEW PROVISOS TO RULE 23(1)
<p>FIRST PROVISOR: DID NOT EXIST</p> <p>SECOND PROVISOR: (THIS WAS THE FIRST PROVISOR) 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:</p>	<p>FIRST PROVISOR: Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended by the Commissioner or an officer authorised by him in this behalf, not below the rank of Additional Commissioner or Joint Commissioner, as the case may be, for a <i>further period not exceeding one hundred and eighty days</i>:</p> <p>SECOND PROVISOR: Provided further 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:</p>
<p>WITH EFFECT FROM THE 1ST DAY OF OCTOBER, 2023</p>	

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RULE 43: MANNER OF DETERMINATION OF INPUT TAX CREDIT IN RESPECT OF CAPITAL GOODS AND REVERSAL THEREOF IN CERTAIN CASES.

OLD EXPLANATION (1)	NEW EXPLANATION (1)
Clause (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.	Clause (c): OMITTED

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RULE 43: MANNER OF DETERMINATION OF INPUT TAX CREDIT IN RESPECT OF CAPITAL GOODS AND REVERSAL THEREOF IN CERTAIN CASES.

NEW EXPLANATION INSERTED

Explanation 3:-

For the purpose of **RULE 42 AND THIS RULE**, the value of activities or transactions mentioned in sub-paragraph (a) of paragraph 8 of Schedule III of the Act which is required to be included in the value of exempt supplies under clause (b) of the Explanation to sub-section (3) of section 17 of the Act shall be the value of supply of goods from Duty Free Shops at arrival terminal in international airports to the incoming passengers.”

SCHEDULE III:

Paragraph 8(a): Supply of warehoused goods to any person before clearance for home consumption.

WITH EFFECT FROM THE 1ST DAY OF OCTOBER, 2023

RULE 46: TAX INVOICE.

OLD PROVISIO TO CLAUSE (F) OF RULE 46	NEW PROVISIO TO CLAUSE (F) OF RULE 46
<p>PROVISIO TO CLAUSE (F): Provided that where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the NAME AND ADDRESS OF THE RECIPIENT ALONG WITH ITS PIN CODE AND THE NAME OF THE STATE AND THE SAID ADDRESS SHALL BE DEEMED TO BE THE ADDRESS ON RECORD OF THE RECIPIENT.</p>	<p>PROVISIO TO CLAUSE (F): Provided that where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the NAME OF THE STATE OF THE RECIPIENT AND THE SAME SHALL BE DEEMED TO BE THE ADDRESS ON RECORD OF THE RECIPIENT.</p>

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RULE 64: FORM AND MANNER OF SUBMISSION OF RETURN BY PERSONS PROVIDING ONLINE INFORMATION AND DATA BASE ACCESS OR RETRIEVAL SERVICES.

OLD RULE 64	NEW RULE 46
<p>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.</p>	<p>Every registered person providing online information and data base 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) OR TO 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.</p>

WITH EFFECT FROM THE 1ST DAY OF OCTOBER, 2023

RULE 67: FORM AND MANNER OF SUBMISSION OF STATEMENT OF SUPPLIES THROUGH AN E-COMMERCE OPERATOR.

OLD RULE 67(2)	NEW RULE 67(2)
<p>THE DETAILS FURNISHED BY THE OPERATOR UNDER SUB-RULE (1) SHALL BE MADE AVAILABLE ELECTRONICALLY TO EACH OF THE SUPPLIERS on the common portal after filing of FORM GSTR-8 for claiming the amount of tax collected in his electronic cash ledger after validation.</p>	<p>THE DETAILS OF TAX COLLECTED AT SOURCE UNDER SUB-SECTION (1) OF SECTION 52 FURNISHED BY THE OPERATOR UNDER SUB-RULE (1) SHALL BE MADE AVAILABLE ELECTRONICALLY TO EACH OF THE REGISTERED SUPPLIERS on the common portal after filing of FORM GSTR-8 for claiming the amount of tax collected in his electronic cash ledger after validation.</p>

WITH EFFECT FROM THE 1ST DAY OF OCTOBER, 2023

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RULE 89: APPLICATION FOR REFUND OF TAX, INTEREST, PENALTY, FEES OR ANY OTHER AMOUNT.

OLD RULE 89	NEW RULE 89
<p>THIRD PROVISIO TO SUB-RULE 89(1): 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.</p>	<p>THIRD PROVISIO TO SUB-RULE 89(1): 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 ONLY AFTER THE LAST RETURN REQUIRED TO BE FURNISHED BY HIM HAS BEEN SO FURNISHED”</p>
<p>RULE 89(2)(k): a statement showing the details of the amount of claim on account of excess payment of tax;</p>	<p>RULE 89(2)(k): a statement showing the details of the amount of claim on account of excess payment of tax and interest, IF ANY, OR ANY OTHER AMOUNT PAID;</p>

RULE 94: ORDER SANCTIONING INTEREST ON DELAYED REFUNDS.

OLD RULE 94	NEW RULE 94
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 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.	Rule 94(1): 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 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.
WITH EFFECT FROM THE 1ST DAY OF OCTOBER, 2023	

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RULE 94: ORDER SANCTIONING INTEREST ON DELAYED REFUNDS.

NEWLY INSERTED RULE 94

Rule 94(2):

The following periods **SHALL NOT** be included in the period of delay under sub-rule (1), namely:-

(a) **any period** of time **BEYOND FIFTEEN DAYS** of receipt of notice in **FORM GST RFD-08** under sub-rule (3) of rule 92, **that the applicant takes to-**

- (i) **furnish a reply** in FORM GST RFD-09, or
- (ii) **submit additional documents** or reply;



AND

(b) **any period** of time **taken** either by the applicant **for furnishing** the **CORRECT details** of the **bank account** to which the refund is to be credited **OR**

for **validating** the details of the **bank account** so **furnished**,

WHERE the amount of **refund** sanctioned **could not** be **CREDITED** to the bank account furnished by the applicant

WITH EFFECT FROM THE 1ST DAY OF OCTOBER, 2023

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RULE 96: REFUND OF INTEGRATED TAX PAID ON GOODS OR SERVICES EXPORTED OUT OF INDIA.

OLD RULE 96	NEW RULE 96
<p>PROVISO TO SUB-RULE 96(2): 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:</p> <p>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.</p>	<p>PROVISOS TO SUB-RULE 96(2): OMITTED.</p>

RULE 108: APPEAL TO THE APPELLATE AUTHORITY

OLD RULE 108(1)	NEW RULE 108(1)
<p>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.</p>	<p>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, ELECTRONICALLY and a provisional acknowledgement SHALL be issued to the appellant immediately.</p> <p>PROVIDED that an appeal to the Appellate Authority may be FILED MANUALLY in FORM GST APL-01, along with the relevant documents, ONLY IF-</p> <ul style="list-style-type: none"> (i) the Commissioner has so notified, OR (ii) the same cannot be filed electronically due to non-availability of the decision or order to be appealed against on the common portal, <p>AND in such case, a provisional acknowledgement shall be issued to the appellant immediately.</p>

RULE 109: APPLICATION TO THE APPELLATE AUTHORITY

OLD RULE 109(1)	NEW RULE 109(1)
<p>An application to the Appellate Authority under sub-section (2) of section 107 shall be filed in FORM GST APL-03 , along with the relevant documents, either ELECTRONICALLY OR OTHERWISE AS MAY BE NOTIFIED BY THE COMMISSIONER and a provisional acknowledgment shall be issued to the appellant immediately.</p>	<p>An application to the Appellate Authority under sub-section (2) of section 107 shall be filed in FORM GST APL-03, along with the relevant documents, either ELECTRONICALLY and a provisional acknowledgement SHALL be issued to the appellant immediately.</p> <p>PROVIDED that an appeal to the Appellate Authority may be FILED MANUALLY in FORM GST APL-03, along with the relevant documents, ONLY IF-</p> <ul style="list-style-type: none"> (i) the Commissioner has so notified, OR (ii) the same cannot be filed electronically due to non-availability of the decision or order to be appealed against on the common portal, <p>AND in such case, a provisional acknowledgment shall be issued to the appellant immediately.”</p>

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RULE 138F: INFORMATION TO BE FURNISHED IN CASE OF INTRA-STATE MOVEMENT OF GOLD, PRECIOUS STONES, ETC. AND GENERATION OF E-WAY BILLS THEREOF.

Rule 138F(1):

(1) Where -

- (a) a Commissioner of State tax or Union territory tax mandates furnishing of information regarding **INTRA-STATE MOVEMENT** of goods specified **against serial numbers 4 and 5** in the Annexure appended to sub-rule (14) of rule 138, in accordance with sub-rule (1) of rule 138F of the State or Union territory Goods and Services Tax Rules, and
- (b) the **CONSIGNMENT VALUE** of such goods **exceeds** such amount, **NOT BELOW RUPEES TWO LAKHS**, as may be notified by the Commissioner of State tax or Union territory tax, in consultation with the jurisdictional Principal Chief Commissioner or Chief Commissioner of Central Tax, or any Commissioner of Central Tax authorised by him,

Serial No.:

- 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) excepting Imitation Jewellery (7117)

29th August 2023

RULE 138F: INFORMATION TO BE FURNISHED IN CASE OF INTRA-STATE MOVEMENT OF GOLD, PRECIOUS STONES, ETC. AND GENERATION OF E-WAY BILLS THEREOF.

NOTWITHSTANDING ANYTHING CONTAINED IN RULE 138, every registered person who causes INTRA-STATE MOVEMENT of such goods, -

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an un-registered person,

SHALL, before the commencement of such movement within that State or Union territory, furnish information relating to such goods electronically, as specified in **PART A OF FORM GST EWB-01**, against which a unique number shall be generated:

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.

Rule 138F(2):

The information as specified in **PART B of FORM GST EWB-01** **SHALL NOT** be required to be furnished in respect of movement of goods referred to in the sub-rule (1) **AND AFTER** furnishing information in **PART-A OF FORM GST EWB-01** as specified in sub-rule (1), the **E-WAY BILL SHALL** be **GENERATED** in **FORM GST EWB-01**, electronically on the common portal.

Rule 138F(3):

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.

29th August 2023

RULE 138F: INFORMATION TO BE FURNISHED IN CASE OF INTRA-STATE MOVEMENT OF GOLD, PRECIOUS STONES, ETC. AND GENERATION OF E-WAY BILLS THEREOF.

Rule 138F(4):

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.

Rule 138F(5):

NOTWITHSTANDING ANYTHING CONTAINED in this rule, **NO** e-way bill is required to be generated-

- (a) 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;
- (b) 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

29th August 2023

RULE 138F: INFORMATION TO BE FURNISHED IN CASE OF INTRA-STATE MOVEMENT OF GOLD, PRECIOUS STONES, ETC. AND GENERATION OF E-WAY BILLS THEREOF.

Rule 138F(6):

The provisions of sub-rule (10), sub-rule (11) and sub-rule (12) of rule 138, rule 138A, rule 138B, rule 138C, rule 138D and rule 138E shall, mutatis mutandis, apply to an e-way bill generated under this rule.

Explanation.-

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 tax or Union territory tax** charged 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.”

29th August 2023

RULE 142B: INTIMATION OF CERTAIN AMOUNTS LIABLE TO BE RECOVERED UNDER SECTION 79 OF THE ACT.

Rule 142B(1):

Where, in accordance with section 75 read with rule 88C, or otherwise, any amount of **tax OR INTEREST has become recoverable** under section 79 **AND** the same has remained **unpaid**, the proper officer shall intimate, **electronically** on the common portal, the details of the said amount **in FORM GST DRC-01D**, directing the person in default to pay the said amount, along with applicable interest, or, as the case may be, the amount of interest, **WITHIN SEVEN DAYS** of the date of the said intimation **AND** the said amount shall be posted in Part-II of Electronic Liability Register in FORM GST PMT-01.

Rule 142B(2):

The intimation referred to in sub-rule (1) shall be treated as the notice for recovery.

Rule 142B(3):

Where any amount of tax or interest specified in the intimation referred to in subrule (1) remains unpaid on the expiry of the period specified in the said intimation, the proper officer shall proceed to recover the amount that remains unpaid in accordance with the provisions of rule 143 or rule 144 or rule 145 or rule 146 or rule 147 or rule 155 or rule 156 or rule 157 or rule 160

FORM GST DRC – 01D

FORM GST DRC –01D

[See rule 142B]

Intimation for amount recoverable under section 79

Reference No. -

Date-

1. Details of intimation:

(a) Financial year:

(b) Tax period: From --- To -----

2. Section(s) of the Act or rule (s) under which intimation is issued: < Drop down or check box for section 75 (12) r/w 79 may be provided>

FORM GST DRC – 01D

3. Details of tax, interest or any amount payable:
(Amount in Rs.)

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
Total									

You are hereby directed to make the payment within seven days failing which proceedings shall be initiated against you to recover the outstanding dues as per the provisions of section 79 of the Act.

Signature:

Name:

Designation:

RULE 163: CONSENT BASED SHARING OF INFORMATION.

Rule 163(1):

Where a registered person opts to share the information furnished in—

- (a) **FORM GST REG-01** as amended from time to time;
- (b) return in **FORM GSTR-3B** for certain tax periods;

(c) **FORM GSTR-1** for certain tax periods, pertaining to invoices, debit notes and credit notes issued by him, as amended from time to time, with a system referred to in sub-section (1) of section 158A (hereinafter referred to as “requesting system”), the requesting system shall obtain the consent of the said registered person for sharing of such information and shall communicate the consent along with the details of the tax periods, where applicable, to the common portal.

Rule 163(2):

The registered person shall give his consent for sharing of information under clause (c) of sub-rule (1) only after he has obtained the consent of all the recipients, to whom he has issued the invoice, credit notes and debit notes during the said tax periods, for sharing such information with the requesting system and where he provides his consent, the consent of such recipients shall be deemed to have been obtained.

Rule 163(3):

The common portal shall communicate the information referred to in sub-rule (1) with the requesting system on receipt from the said system-

- (a) the consent of the said registered person, and
- (b) the details of the tax periods or the recipients, as the case may be, in respect of which the information is required.

INSTRUCTIONS TO FORM GSTR - 9

INSTRUCTION PARA 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, It may be noted 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 or FY 2019-20 or FY 2020-21 or FY 2021-22 **OR FY 2022-23** not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit through this return.



TABLE 5D,5E AND 5F:

For FY 2022-23, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.

TABLE 5H, 5-I AND 5J & 5K:

TABLE 5H AND 5I: For FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 **AND 2022-23** 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.

TABLE 5J & 5K: For FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 **AND 2022-23**, 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.

INSTRUCTIONS TO FORM GSTR - 9

TABLE 6B, 6C, 6D AND 6E:

TABLE 6B:

For FY 2019-20, 2020-21, 2021-22 and 2022-23, 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.

TABLE 6C:

For FY 2019-20, 2020-21, 2021-22 and 2022-23, 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
For FY 2017-18, 2018-19, 2019-20, 2020-21 and 2022-23, 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.

TABLE 6D:

For FY 2019-20, 2020-21, 2021-22 and 2022-23, 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
For FY 2017-18, 2018-19, 2019-20, 2020-21 and 2022-23, 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.

TABLE 6E:

For FY 2019-20, 2020-21, 2021-22 and 2022-23 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.

INSTRUCTIONS TO FORM GSTR - 9

TABLE 7A, 7B, 7C, 7D, 7E, 7F, 7G AND 7H:

For FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 AND 2022-23, 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.

INSTRUCTION PARA 7:

For FY 2017-18, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B between April 2018 to March 2019.

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.

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.

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.

For FY 2021-22, Part V consists of particulars of transactions for the previous financial year but paid in Form GSTR-3B 69[of April, 2022 to October, 2022 filed upto 30th November, 2022.

FOR FY 2022-23, PART V CONSISTS OF PARTICULARS OF TRANSACTIONS FOR THE PREVIOUS FINANCIAL YEAR BUT PAID IN THE FORM GSTR-3B OF APRIL, 2023 TO OCTOBER, 2023 FILED UPTO 30TH NOVEMBER, 2023.

INSTRUCTIONS TO FORM GSTR - 9

TABLE 10 AND 11:

For FY 2022-23, 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, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here.

TABLE 12:

For FY 2022-23, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.

TABLE 13:

For FY 2022-23, 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, 2023 to October, 2023 filed upto 30th November, 2023 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 2022-23

As per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2023-24, the details of such ITC reclaimed shall be furnished in the annual return for FY 2023-24.”

TABLE 15, 16, 17 AND 18: REMAINS OPTIONAL FOR FY 2022-23.

29th August 2023



I know that you can
do the impossible.

Terry Fox

quote fancy

29th August 2023

Initiatives on various “Social Media” by CA Nihalchand J Jain

 CA Nihalchand Jain - <https://www.youtube.com/CANihalchandJain>

 CA Nihalchand Jain - <https://www.linkedin.com/in/canihalchandjain/>

 GSTwithNihal - <https://www.linkedin.com/company/gstwithnihal/?>

 CA Nihalchand Jain - <https://www.facebook.com/canihalchandj>

 canihalchandjain - https://www.instagram.com/ca_nihalchand_j_jain/

 CA Nihalchand J Jain - <https://twitter.com/NihalchandJJain>

 gstwithnihal

 CA Nihalchand Jain - <https://www.quora.com/profile/CA-Nihalchand-J-Jain>

 9029050693

Please note: These initiatives are solely for knowledge-spreading purposes. Neither CA Nihalchand J Jain nor any affiliated organizations intend to solicit any kind of professional work from these initiatives.

ASK

YOUR

QUERIES

29th August 2023

Thank
you

CA Nihalchand J Jain

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