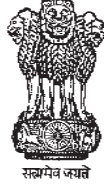


Central Goods and Services Tax Act, 2017



भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 12th April, 2017/Chaitra 22, 1939 (Saka)

The following Act of Parliament received the assent of the President on the 12th April, 2017, and is hereby published for general information:—

THE CENTRAL GOODS AND SERVICES TAX ACT, 2017

No. 12 OF 2017

[12th April, 2017.]

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

1. (1) This Act may be called the Central Goods and Services Tax Act, 2017.
- (2) It extends to the whole of India except the State of Jammu and Kashmir.
- (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Short title,
extent and
commencement.

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.

Definitions.

2. In this Act, unless the context otherwise requires,—

(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.

(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 Central Board of Excise and Customs, the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, the Appellate Authority and the Appellate Tribunal;

(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;

(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 undertakes 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 thereunder 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 thereunder;

(14) “authorised bank” shall mean a bank or a branch of a bank authorised 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;

54 of 1963.

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

(h) services provided by a race club by way of totalisator or a licence to 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;

(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;

(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;

(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;

(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;

23 of 1959.

(35) “cost accountant” means a cost accountant as defined in clause (c) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959;

(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;

(38) “debit note” means a document issued by a registered person under sub-section (3) of section 34;

(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;

21 of 2000.

(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;

(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, and the air space above its territory and territorial waters;

80 of 1976.

(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 services 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;

(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;

(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;

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

(f) a Development Board constituted under article 371 of the Constitution; or

(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;

(75) “money” means the Indian legal tender or any foreign currency, cheque, promissory note, bill of exchange, letter of credit, draft, pay order, traveller 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) any body 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;

21 of 1860.

(j) a local authority;

(k) Central Government or a State Government;

(l) society as defined under the Societies Registration Act, 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

(c) 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 thereunder;

(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 authorised 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;

(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;

(d) Daman and Diu;

(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;

(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

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

Officers under this Act.

(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. 1 of 1944.

Appointment
of officers.

4. (1) The Board may, in addition to the officers as may be notified by the Government 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.

Powers of
officers.

5. (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.

(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.

Authorisation
of officers of
State tax or
Union
territory tax
as proper
officer in
certain
circumstances.

6. (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.

CHAPTER III

LEVY AND COLLECTION OF TAX

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

Scope of supply.

(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;

(b) import of services for a consideration whether or not in the course or furtherance of business;

(c) the activities specified in Schedule I, made or agreed to be made without a consideration; and

(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II.

(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 sub-sections (1) 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.

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

Tax liability on composite and mixed supplies.

(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

(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.

9. (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, except on 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 the Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.

Levy and collection.

(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.

(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.

(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:

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 for the purpose of paying tax and such person shall be liable to pay tax.

Composition
levy.

10. (1) 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, 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, an amount calculated at such rate as may be prescribed, but not exceeding,—

(a) one per cent. 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) half per cent. of the turnover 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 one crore rupees, as may be recommended by the Council.

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

(a) he is not engaged in the supply of services other than supplies referred to in clause (b) of paragraph 6 of Schedule II;

(b) he is not engaged in making any supply of goods which are not leviable to tax under this Act;

(c) he is not engaged in making any inter-State outward supplies of goods;

(d) he is not engaged in making any supply of goods through an electronic commerce operator who is required to collect tax at source under section 52; and

(e) he is not a manufacturer of such goods as may be notified by the Government on the recommendations of the Council:

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.

(3) The option availed of by a registered person under sub-section (1) shall lapse with effect from the day on which his aggregate turnover during a financial year exceeds the limit specified under sub-section (1).

(4) A taxable person to whom the provisions of sub-section (1) 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.

(5) If the proper officer has reasons to believe that a taxable person has paid tax under sub-section (1) 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.

11. (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.

Power to grant exemption from tax.

(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

12. (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.

Time of supply of goods.

(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 sub-section (1) of section 31, to issue the invoice with respect to the supply; or

(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 may be, 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—

(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.

Time of supply
of services.

13. (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.

(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 sub-section (2) of 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 sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or

(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;

(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.

14. 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,—

Change in rate of tax in respect of supply of goods or services.

(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.

Value of
taxable
supply.

15. (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.

(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.

CHAPTER V

INPUT TAX CREDIT

16. (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.

Eligibility and conditions for taking input tax credit.

(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 tax paying documents as may be prescribed;
- (b) he has received the goods or services or both.

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;

(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

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

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

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.

43 of 1961.

(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 due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

Apportionment
of credit and
blocked
credits.

17. (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.

(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.

(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 per cent. 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 per cent. shall not apply to the tax paid on supplies made by one registered person to another registered person having the same Permanent Account Number.

(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:—

(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;

(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

(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.

18. (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

Availability of credit in special circumstances.

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;

(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;

(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:

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.

(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.

(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.

(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 may be 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.

19. (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.

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

(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.

20. (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 may be prescribed.

Manner of distribution of credit by Input Service Distributor.

(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 under entry 84 of List I of the Seventh Schedule to the Constitution and entries 51 and 54 of List II of the said Schedule.

Manner of recovery of credit distributed in excess.

21. 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.

CHAPTER VI

REGISTRATION

Persons liable for registration.

22. (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.

(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.

(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 Constitution.

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

Persons not
liable for
registration.

(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.

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

Compulsory
registration in
certain cases.

(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;

(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;

(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.

25. (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

Procedure for
registration.

thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:

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.

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.

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

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.

(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.

(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.

(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, Consulate or Embassy of foreign countries; and

46 of 1947.

(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.

(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.

(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.

26. (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.

Deemed
registration.

(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.

27. (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:

Special
provisions
relating to
casual taxable
person and
non-resident
taxable
person.

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.

(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.

28. (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.

Amendment
of
registration.

(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.

29. (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

Cancellation
of
registration.

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

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

(c) the taxable person, other than the person registered under sub-section (3) of section 25, is no longer liable to be registered under section 22 or section 24.

(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 thereunder as may be prescribed; or

(b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or

(c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; 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.

(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 thereunder 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.

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

30. (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.

Revocation
of
cancellation
of
registration.

(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.

CHAPTER VII

TAX INVOICE, CREDIT AND DEBIT NOTES

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

(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.

(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:

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.

(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;

(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;

(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;

(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;

(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;

(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.

(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.

(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.

Prohibition of unauthorised collection of tax.

32. (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.

(2) No registered person shall collect tax except in accordance with the provisions of this Act or the rules made thereunder.

Amount of tax to be indicated in tax invoice and other documents.

33. 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.

Credit and debit notes.

34. (1) Where a tax invoice has 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 a credit note containing such particulars as may be prescribed.

(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 September 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.

(3) Where a tax invoice has 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 a debit note containing such particulars as may be prescribed.

(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

35. (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—

Accounts and other records.

- (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.

(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) 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.

(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 (1), 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.

Period of retention of accounts.

36. Every registered person required to keep and maintain books of account or other records in accordance with the provisions of sub-section (1) 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.

CHAPTER IX

RETURNS

Furnishing details of outward supplies.

37. (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, 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 be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed:

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:

Provided further 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 also 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.

(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.

(3) Any registered person, who has furnished the details under sub-section (1) 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 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 (1) 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.

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.

38. (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.

Furnishing
details of
inward
supplies.

(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, 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:

51 of 1975.

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.

Furnishing of
returns.

39. (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, in such form and manner 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, on or before the twentieth day of the month succeeding such calendar month or part thereof.

(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.

(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, within twenty 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.

(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.

(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.

(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) Subject to the provisions of sections 37 and 38, if 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 in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed, subject to payment of interest under this Act:

Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier.

(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 has not been furnished by him.

40. 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.

First return.

41. (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.

Claim of input tax credit and provisional acceptance thereof.

(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.

42. (1) The details of every inward supply furnished by a registered person (hereafter 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—

Matching, reversal and reclaim of input tax credit.

(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;

51 of 1975.

(b) with the integrated goods and services tax paid under section 3 of the Customs Tariff Act, 1975 in respect of goods imported by him; and

(c) for duplication of claims of input tax credit.

51 of 1975.

(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 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.

(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.

(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.

(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:

Provided that the amount of interest to be credited in any case shall not exceed the amount of interest paid by the supplier.

(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.

Matching, reversal and reclaim of reduction in output tax liability.

43. (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.

(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:

Provided that the amount of interest to be credited in any case shall not exceed the amount of interest paid by the recipient.

(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.

44. (1) 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.

Annual return.

(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 (1) 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.

45. 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.

Final return.

46. 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.

Notice to return defaulters.

47. (1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 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.

Levy of late fee.

(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 failure continues subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State or Union territory.

48. (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.

Goods and services tax practitioners.

(2) A registered person may authorise an approved goods and services tax practitioner to furnish the details of outward supplies under section 37, the details of inward supplies under section 38 and the return under section 39 or section 44 or section 45 in such manner as may be prescribed.

(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

49. (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.

Payment of tax, interest, penalty and other amounts.

(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 section 41, to be maintained in such manner as may be prescribed.

(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 thereunder 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 within such time as may be prescribed.

(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;

(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;

(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 thereunder 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 thereunder 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 thereunder 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 authorised 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 thereunder.

50. (1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, 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 per cent., as may be notified by the Government on the recommendations of the Council.

Interest on
delayed
payment of
tax.

(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) 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 per cent., as may be notified by the Government on the recommendations of the Council.

51. (1) Notwithstanding anything to the contrary contained in this Act, the Government may mandate,—

Tax deduction
at source.

(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 deductor”), 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:

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 may be, 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.

(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.

(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.

(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.

(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.

Collection of
tax at source.

52. (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.

(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.

(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.

(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 due date for furnishing of statement for the month of September following the end of the financial year or the actual date of furnishing of the relevant annual statement, whichever is earlier.

(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 section 37, the discrepancy shall be communicated to both persons in such manner and within such time as may be prescribed.

(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.

53. 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.

Transfer of
input tax
credit.

CHAPTER XI

REFUNDS

54. (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:

Refund of tax.

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 the return furnished under section 39 in such manner as may be prescribed.

(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, 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 six months from the last day of the quarter in which such supply was received.

(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:

Provided that no refund of unutilised input tax credit shall be allowed in cases other than—

(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.

(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 may be 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.

(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.

(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 zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies;

(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.

(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 thereunder 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 under sub-section (3) 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 the return 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.

Explanation.—For the purposes of this sub-section, the expression “specified date” shall mean the last date for filing an appeal under this Act.

(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.

(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).

(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;

(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, where the supply of services had been completed prior to the receipt of such payment; or

(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;

(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;

(f) in the case where tax is paid provisionally under this Act or the rules made thereunder, 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.

Refund in
certain cases.

55. 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, 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.

46 of 1947.

Interest on
delayed
refunds.

56. 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:

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.

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).

57. The Government shall constitute a Fund, to be called the Consumer Welfare Fund and there shall be credited to the Fund,—

Consumer Welfare 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. (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.

Utilisation of Fund.

(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

59. 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.

Self-assessment.

60. (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.

Provisional assessment.

(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.

(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.

(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 thereunder, 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.

(5) 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.

Scrutiny of
returns.

61. (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.

(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.

Assessment of
non-filers of
returns.

62. (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 judgement 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.

(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.

Assessment of
unregistered
persons.

63. 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.

Summary
assessment in
certain
special cases.

64. (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.

(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.

CHAPTER XIII

AUDIT

65. (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.

Audit by tax authorities.

(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.

(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.

66. (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.

Special audit.

(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 thereunder.

(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.

CHAPTER XIV

INSPECTION, SEARCH, SEIZURE AND ARREST

Power of inspection, search and seizure.

67. (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 thereunder 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.

(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.

(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 thereunder, shall be returned to such person within a period not exceeding thirty days of the issue of the said notice.

(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 therefrom 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.

(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.

(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.

2 of 1974.

(10) The provisions of the Code of Criminal Procedure, 1973, 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 thereunder for prosecution.

(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.

68. (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.

Inspection of goods in movement.

(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.

69. (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

Power to arrest.

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.

(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.

(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.

Power to
summon
persons to
give evidence
and produce
documents.

70. (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

(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.

Access to
business
premises.

71. (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.

(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; and

43 of 1961.

(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.

Officers to
assist proper
officers.

72. (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.

CHAPTER XV

DEMANDS AND RECOVERY

73. (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 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 thereunder.

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.

(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.

(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.

(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.

(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 thereunder.

(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.

(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.

(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.

(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.

(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.

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful-misstatement or suppression of facts.

74. (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 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 equivalent to the tax specified in the notice.

(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.

(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.

(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.

(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 thereunder.

(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.

(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 per cent. 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.

(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.

(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.

(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 per cent. 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, 125, 129 and 130 are deemed to be concluded.

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 thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.

75. (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.

General provisions relating to determination of tax.

(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.

(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.

Tax collected
but not paid to
Government.

76. (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 thereunder 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.

(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.

(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.

(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.

(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.

(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.

77. (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.

Tax
wrongfully
collected and
paid to
Central
Government
or State
Government.

(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.

78. 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:

Initiation of
recovery
proceedings.

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. (1) Where any amount payable by a person to the Government under any of the provisions of this Act or the rules made thereunder is not paid, the proper officer shall proceed to recover the amount by one or more of the following modes, namely:—

Recovery of
tax.

(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;

(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;

(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 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 thereunder 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;

(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;

(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 thereunder as if it were an arrear of land revenue;

(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 thereunder as if it were a fine imposed by him.

2 of 1974.

(2) Where the terms of any bond or other instrument executed under this Act or any rules or regulations made thereunder 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 thereunder 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.

80. 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:

Payment of tax and other amount in instalments.

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.

81. 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:

Transfer of property to be void in certain cases.

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.

31 of 2016.

82. 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, 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.

Tax to be first charge on property.

83. (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.

Provisional attachment to protect revenue in certain cases.

(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).

84. 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—

Continuation and validation of certain recovery proceedings.

(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.

CHAPTER XVI

LIABILITY TO PAY IN CERTAIN CASES

Liability in
case of transfer
of business.

85. (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.

(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.

Liability of
agent and
principal.

86. 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.

Liability in
case of
amalgamation
or merger of
companies.

87. (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.

(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.

Liability in
case of
company in
liquidation.

88. (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.

(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.

Liability of
directors of
private
company.

89. (1) Notwithstanding anything contained in the Companies Act, 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.

(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.

90. 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:

Liability of partners of firm to pay tax.

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.

91. 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 thereunder shall apply accordingly.

Liability of guardians, trustees, etc.

92. 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 thereunder shall apply accordingly.

Liability of Court of Wards, etc.

31 of 2016.

93. (1) Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016, where a person, liable to pay tax, interest or penalty under this Act, dies, then—

Special provisions regarding liability to pay tax, interest or penalty in certain cases.

(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, 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. 31 of 2016.

(3) Save as otherwise provided in the Insolvency and Bankruptcy Code, 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. 31 of 2016.

(4) Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016, where a taxable person liable to pay tax, interest or penalty under this Act,— 31 of 2016.

(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.

Liability in
other cases.

94. (1) 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—

(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 shall also be considered as a firm;

(ii) “court” means the District Court, High Court or Supreme Court.

CHAPTER XVII

ADVANCE RULING

95. In this Chapter, unless the context otherwise requires,—

Definitions.

(a) “advance ruling” means a decision provided by the Authority or the 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, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;

(b) “Appellate Authority” means the Appellate Authority for Advance Ruling referred to in section 99;

(c) “applicant” means any person registered or desirous of obtaining registration under this Act;

(d) “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. 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.

Authority for advance ruling.

97. (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.

Application for advance ruling.

(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.

98. (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:

Procedure on receipt of application.

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 Authority and after providing an opportunity of being heard to the applicant or his authorised 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.

(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.

Appellate
Authority for
Advance
Ruling.

99. 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.

Appeal to
Appellate
Authority.

100. (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.

(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.

Orders of
Appellate
Authority.

101. (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.

(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.

102. The Authority or the Appellate Authority may amend any order passed by it under section 98 or section 101, 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 on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, the applicant or the appellant within a period of six months from the date of the order:

Rectification
of advance
ruling.

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.

103. (1) The advance ruling pronounced by the Authority or the Appellate Authority under this Chapter shall be binding only—

Applicability
of advance
ruling.

(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.

(2) The advance ruling referred to in sub-section (1) shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.

104. (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) of section 101 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 thereunder shall apply to the applicant or the appellant as if such advance ruling had never been made:

Advance
ruling to be
void in
certain
circumstances.

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.

105. (1) The Authority or the Appellate Authority shall, for the purpose of exercising its powers regarding—

Powers of
Authority
and Appellate
Authority.

(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,

5 of 1908. have all the powers of a civil court under the Code of Civil Procedure, 1908.

(2) The Authority or the 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, and every proceeding before the Authority or the 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.

2 of 1974.

45 of 1860.

106. The Authority or the Appellate Authority shall, subject to the provisions of this Chapter, have power to regulate its own procedure.

Procedure of
Authority and
Appellate
Authority.

CHAPTER XVIII

APPEALS AND REVISION

Appeals to
Appellate
Authority.

107. (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.

(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.

(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

(b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed.

(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.

(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:

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.

108. (1) Subject to the provisions of section 121 and any rules made thereunder, 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 in consequence 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.

Powers of
Revisional
Authority.

(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.

Constitution
of Appellate
Tribunal and
Benches
thereof.

109. (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.

(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, 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:

Provided 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:

Provided further 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.

(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.

110. (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

(ii) is or has been a District Judge qualified to be appointed as a Judge of a High Court; or

President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.

(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.

(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, act or 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.

Procedure
before
Appellate
Tribunal.

111. (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, 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.

5 of 1908.

(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 while trying a suit in respect of the following matters, namely:—

5 of 1908.

(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, requisitioning any public record or document or a copy of such record or document from any office;

1 of 1872.

(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, 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.

45 of 1860.
2 of 1974.

Appeals to
Appellate
Tribunal.

112. (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.

(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.

(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).

(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 per cent. 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, in relation to which the appeal has been filed.

(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.

Orders of
Appellate
Tribunal.

113. (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.

(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.

(6) 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.

Financial and
administrative
powers of
President.

114. 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 officer shall, while exercising such delegated powers, continue to act under the direction, control and supervision of the President.

Interest on
refund of
amount paid
for admission
of appeal.

115. 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.

Appearance
by authorised
representative.

116. (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.

(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.

(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.

117. (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.

Appeal to
High Court.

(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 abridge 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, relating to appeals to the High Court shall, as far as may be, apply in the case of appeals under this section. 5 of 1908.

Appeal to
Supreme
Court.

118. (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

(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. 5 of 1908.

(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.

Sums due to
be paid
notwithstanding
appeal, etc.

119. 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.

Appeal not to
be filed in
certain cases.

120. (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.

(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).

121. 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:—

Non-appealable decisions and orders.

(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.

CHAPTER XIX

OFFENCES AND PENALTIES

122. (1) Where a taxable person who—

Penalty for certain offences.

(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 thereunder;

(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 (1) 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 (1) 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 thereunder;

(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 thereunder;

(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.

(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 per cent. 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.

123. 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:

Penalty for failure to furnish information return.

Provided that the penalty imposed under this section shall not exceed five thousand rupees.

124. If any person required to furnish any information or return under section 151,—

Fine for failure to furnish statistics.

(a) without reasonable cause fails to furnish such information or return as may be 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.

125. 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.

General penalty.

126. (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.

General disciplines related to penalty.

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.

(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.

127. 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

Power to impose penalty in certain cases.

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.

Power to
waive penalty
or fee or both.

128. 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.

Detention,
seizure and
release of
goods and
conveyances
in transit.

129. (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 the applicable tax and penalty equal to one 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 tax and penalty;

(b) on payment of the applicable tax and penalty equal to the fifty per cent. 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 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 tax and penalty;

(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.

(2) The provisions of sub-section (6) of section 67 shall, *mutatis mutandis*, apply for detention and seizure of goods and conveyances.

(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).

(4) No tax, interest or penalty shall be determined under sub-section (3) without giving the person concerned an opportunity of being heard.

(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 the goods fails to pay the amount of tax and penalty as provided in sub-section (1) within seven 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.

Confiscation
of goods or
conveyances
and levy of
penalty.

130. (1) Notwithstanding anything contained in this Act, if any person—

(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,

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 amount of penalty leviable under sub-section (1) of section 129:

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) 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.

(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.

(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.

131. Without prejudice to the provisions contained in the Code of Criminal Procedure, 1973, 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.

Confiscation or penalty not to interfere with other punishments.

132. (1) Whoever commits any of the following offences, namely:—

Punishment for certain offences.

(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 such invoice or bill referred to in clause (b);

(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, fraudulently avails input tax credit or fraudulently obtains refund and where such offence is not covered under clauses (a) to (d);

(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.

2 of 1974.

(4) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, 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.

133. (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.

Liability of officers and certain other persons.

(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.

134. 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.

Cognizance of offences.

135. 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.

Presumption of culpable mental state.

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;

(ii) 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.

136. 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,—

Relevancy of statements under certain circumstances.

(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.

Offences by
companies.

137. (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.

(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.

Compounding
of offences.

138. (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:

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 (l) which are relatable to offences specified in clauses (a) to (f) of the said sub-section;

(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.

(2) The amount for compounding of offences under this section shall be such as may be prescribed, subject to the minimum amount not being less than ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. 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

139. (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.

Migration of existing taxpayers.

(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.

140. (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 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 in such manner as may be prescribed:

Transitional arrangements for input tax credit.

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.

(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 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.

(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 subject to the following conditions, namely:—

(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 or provision of taxable as well as exempted services under Chapter V of the Finance Act, 1994, but which are liable to tax under this Act, shall be entitled to take, in his electronic credit ledger,—

1 of 1944.

32 of 1994.

(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, 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:

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 subject to the following conditions, namely:—

(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 even if the invoices relating to such services are received on or after the appointed day.

(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 in such manner as may be prescribed:

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 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.

(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 sub-sections (3), (4) and (6), the expression “eligible duties” means—

58 of 1957. (i) the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957;

51 of 1975. (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;

- (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.
- (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; and 5 of 1986.
- (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 sub-section (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.
- (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.
- (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; and 14 of 2001.
- (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.

Transitional provisions relating to job work.

141. (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:

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.

(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 therefrom 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.

142. (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:

Miscellaneous
transitional
provisions.

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 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;

(b) 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.

(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 and the amount rejected, if any, shall not be admissible as input tax credit under this Act:

1 of 1944.

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.

(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.

1 of 1944. (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 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;

1 of 1944. (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 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;

1 of 1944. (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 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;

32 of 1994. (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, 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.

(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.

(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 deductor 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 or the rules made thereunder.

1 of 1944.

CHAPTER XXI

MISCELLANEOUS

Job work
procedure.

143. (1) 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,—

(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.

(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 (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 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.

144. 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.

145. (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

Presumption
as to
documents in
certain cases.

Admissibility
of micro
films,
facsimile
copies of
documents and
computer
printouts as
documents and
as evidence.

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.

(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.

Common
Portal.

146. 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.

Deemed
exports.

147. 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.

Special
procedure for
certain
processes.

148. 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.

Goods and
services tax
compliance
rating.

149. (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.

(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.

Obligation to
furnish
information
return.

150. (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; or

(e) a banking company within the meaning of clause (a) of section 45A of the Reserve Bank of India Act, 1934; or

(f) a State Electricity Board or an electricity distribution or transmission licensee under the Electricity Act, 2003, or any other entity entrusted with such functions by the Central Government or the State Government; or

43 of 1961.

2 of 1934.

36 of 2003.

- 16 of 1908. (g) the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, 1908; or
- 18 of 2013. (h) a Registrar within the meaning of the Companies Act, 2013; or
- 59 of 1988. (i) the registering authority empowered to register motor vehicles under the Motor Vehicles Act, 1988; or
- 30 of 2013. (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; or
- 42 of 1956. (k) the recognised stock exchange referred to in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956; or
- 22 of 1996. (l) a depository referred to in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996; or
- 2 of 1934. (m) an officer of the Reserve Bank of India as constituted under section 3 of the Reserve Bank of India Act, 1934; or
- 18 of 2013. (n) the Goods and Services Tax Network, a company registered under the Companies Act, 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.

(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.

151. (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.

Power to collect statistics.

(2) Upon such notification being issued, the Commissioner, or any person authorised 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 .

Bar on disclosure of information.

152. (1) No information of any individual return or part thereof 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.

(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 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.

(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.

Taking assistance from an expert.

153. 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.

Power to take samples.

154. 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.

Burden of proof.

155. 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.

Persons deemed to be public servants. Protection of action taken under this Act.

156. 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.

157. (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.

(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.

Disclosure of information by a public servant.

158. (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.

(2) Notwithstanding anything contained in the Indian Evidence Act, 1872, no court shall, save as otherwise provided in sub-section (3), require any officer appointed or authorised under this Act to produce before it or to give evidence before it in respect of particulars referred to in sub-section (1).

1 of 1872.

(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 or the Prevention of Corruption Act, 1988, or any other law for the time being in force; or

45 of 1860.
49 of 1988.

(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

(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.

159. (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.

Publication of information in respect of persons in certain cases.

(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.

160. (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

Assessment proceedings, etc., not to be invalid on certain grounds.

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.

(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.

Rectification
of errors
apparent on
the face of
record.

161. 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:

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.

Bar on
jurisdiction of
civil courts.

162. 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.

Levy of fee.

163. 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.

Power of
Government
to make rules.

164. (1) The Government may, on the recommendations of the Council, by notification, make rules for carrying out the provisions of this Act.

(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.

Power to make
regulations.

165. The Board may, by notification, make regulations consistent with this Act and the rules made thereunder to carry out the provisions of this Act.

Laying of
rules,
regulations
and
notifications.

166. 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.

167. 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.

Delegation of powers.

168. (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.

Power to issue instructions or directions.

(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, sub-section (2) of section 38, sub-section (6) of section 39, sub-section (5) of section 66, sub-section (1) of section 143, sub-section (1) of section 151, clause (l) 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.

169. (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:—

Service of notice in certain circumstances.

(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.

(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.

Rounding off
of tax, etc.

170. 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.

Anti-
profiteering
measure.

171. (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.

(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.

Removal of
difficulties.

172. (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 three years from the date of commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be, after it is made, before each House of Parliament.

Amendment
of Act 32 of
1994.

173. Save as otherwise provided in this Act, Chapter V of the Finance Act, 1994 shall be omitted.

Repeal and
saving.

174. (1) Save as otherwise provided in this Act, on and from the date of commencement of this Act, the Central Excise Act, 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, the Additional Duties of Excise (Goods of Special Importance) Act, 1957, the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, and the Central Excise Tariff Act, 1985 (hereafter referred to as the repealed Acts) are hereby repealed.

1 of 1944.

16 of 1955.

58 of 1957.

40 of 1978.

5 of 1986.

(2) The repeal of the said Acts and the amendment of the Finance Act, 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—

32 of 1994.

(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 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 goods on 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 taxable person from a related person or from any of his other establishments outside India, in the course or furtherance of business.

SCHEDULE II

[See section 7]

ACTIVITIES 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, whether or not for a consideration, 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, whether or not for a consideration, the usage or making available of such goods is a supply of services;

(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, upgradation, 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. 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.

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.

Explanation.—For the purposes of paragraph 2, the term "court" includes District Court, High Court and Supreme Court.

DR. G. NARAYANARAJU
Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

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वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड)

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 2/2019-केंद्रीय कर

सा.का.नि. 62(अ).—केन्द्रीय सरकार, केंद्रीय माल और सेवाकर (संशोधन) अधिनियम, 2018 (2018 का 31) की धारा 1 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, 1 फरवरी, 2019 को उस तारीख के रूप में नियत करती है, जिसको केन्द्रीय माल और सेवा कर (संशोधन) अधिनियम, 2018 (2018 का 31) की धारा 8 के खंड (ख), धारा 20 के खंड (खक), धारा 28 के खंड (ख) के उपखंड (i) और खंड (ग) के उपखंड (i) के सिवाय उसके उपबंध लागू होंगे।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

MINISTRY OF FINANCE

(Department of Revenue)

[CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS]

NOTIFICATION

New Delhi, the 29th January, 2019

No. 2/2019—Central Tax

G.S.R. 62(E).—In exercise of the powers conferred by sub-section (2) of section 1 of the Central Goods and Services Tax (Amendment) Act, 2018 (31 of 2018), the Central Government hereby appoints the 1st day of February, 2019, as the date on which the provisions of the Central Goods and Services Tax (Amendment) Act, 2018 (31 of 2018),

except clause (b) of section 8, section 17, section 18, clause (a) of section 20, sub-clause (i) of clause (b) and sub-clause (i) of clause (c) of section 28, shall come into force.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 3/2019-केन्द्रीय कर

सा.का.नि. 63(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :—

1. (1) इन नियमों का संक्षिप्त नाम केन्द्रीय माल और सेवा कर (संशोधन) नियम, 2019 है।
- (2) इन नियमों में अन्यथा उपबंधित के सिवाय, ये इनके राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।
2. केन्द्रीय माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के अध्याय 2 के शीर्षक में, “संयोजन नियम” शब्दों के स्थान पर, “संयोजन उद्ग्रहण” शब्द रखे जाएंगे।
3. उक्त नियमों के नियम 7 के क्रम संख्यांक (3) के सामने की सारणी में, स्तम्भ (3) में “माल” शब्दों के स्थान पर, “माल और सेवा” शब्द रखे जाएंगे।
4. उक्त नियम में नियम 8 में, उप नियम (1) में,—
 - (क) पहले परंतुक का लोप किया जाएगा ;
 - (ख) दूसरे परंतुक में, “परंतु यह और” शब्दों के स्थान पर, “परंतु” शब्द रखा जाएगा।
5. उक्त नियम के नियम 11 के स्थान पर, निम्नलिखित नियम रखा जाएगा, अर्थात् :—

“11. किसी राज्य या संघ राज्यक्षेत्र के भीतर कारबार के विविध स्थानों के लिए पृथक रजिस्ट्रीकरण— (1) किसी राज्य या संघ राज्यक्षेत्र के भीतर कारबार के विविध स्थानों को रखने वाले किसी ऐसे व्यक्ति को, जिससे धारा 25 की उपधारा (2) के अधीन उसके किसी ऐसे कारबार के स्थान के लिए पृथक रजिस्ट्रीकरण की अपेक्षा है, निम्नलिखित शर्तों के अधीन प्रत्येक ऐसे कारबार के संबंध में पृथक रजिस्ट्रीकरण प्रदान किया जाएगा, अर्थात् :—

- (क) ऐसे व्यक्ति के पास धारा (2) के खंड (85) में यथा परिभाषित एक से अधिक कारबार के स्थान हैं;
- (ख) उसके किसी भी कारबार के स्थानों के लिए धारा 10 के अधीन कर संदाय नहीं करने दिया जाएगा, यदि वह किसी अन्य कारबार के स्थान के लिए धारा 9 के अधीन कर का संदाय कर रहा है;
- (ग) ऐसे व्यक्ति के पृथक रूप से रजिस्ट्रीकृत सभी कारबार के स्थान ऐसे व्यक्ति के दूसरे रजिस्ट्रीकृत कारबार के स्थानों को की गई माल या सेवाओं या दोनों की पूर्ति पर अधिनियम के अधीन कर का संदाय करेंगे और यथास्थिति, ऐसी पूर्ति के लिए कर बीजक या प्रदाय का बिल जारी करेंगे।

स्पष्टीकरण—खंड (ख) के प्रयोजनों के लिए यह स्पष्ट किया जाता है कि जहां किसी रजिस्ट्रीकृत व्यक्ति का कोई भी कारबार का स्थान, जिसे पृथक रजिस्ट्रीकरण प्रदान किया गया है, धारा 10 के अधीन कर संदाय के लिए

अपात्र हो जाता है, वहाँ उक्त व्यक्ति के अन्य सभी कारबार के स्थान उक्त धारा के अधीन कर संदाय के लिए अपात्र हो जाएंगे।

(2) कारबार के स्थान के लिए पृथक रजिस्ट्रीकरण प्राप्त करने का चयन कर रहा रजिस्ट्रीकृत व्यक्ति ऐसे प्रत्येक कारबार के स्थान के संबंध में **प्ररूप जीएसटी आरईजी - 01** में पृथक आवेदन प्रस्तुत करेगा।

(3) रजिस्ट्रीकरण के सत्यापन और प्रदान किए जाने से संबंधित नियम 9 और नियम 10 के उपबंध यथावश्यक परिवर्तनों सहित इस नियम के अधीन प्रस्तुत किए गए आवेदन को लागू होंगे।”

6. उक्त नियम में, नियम 21 के पश्चात्, निम्नलिखित नियम अन्तःस्थापित किया जाएगा, अर्थात् :--

“21क. रजिस्ट्रीकरण का निलंबन--(1) जहां किसी व्यक्ति ने नियम 20 के अधीन रजिस्ट्रीकरण के रद्द किए जाने का आवेदन किया है, वहाँ नियम 22 के अधीन रजिस्ट्रीकरण के रद्द किए जाने की कार्यवाहियों की पूर्णता के लंबित रहने के दौरान, आवेदन प्रस्तुत किए जाने की तारीख से या उस तारीख, जिसको कि रद्दकरण चाहा गया है, जो भी पश्चात् की हो, से रजिस्ट्रीकरण निलंबित किया गया समझा जाएगा।

(2) जहां किसी समुचित अधिकारी को यह विश्वास करने का कारण है कि धारा 29 या नियम 21 के अधीन किसी व्यक्ति का रजिस्ट्रीकरण रद्द किए जाने के दायित्वाधीन है, उक्त व्यक्ति को सुनवाई का युक्तियुक्त अवसर देने के पश्चात् नियम 22 के अधीन रजिस्ट्रीकरण के रद्द किए जाने की कार्यवाहियों की पूर्णता के लंबित रहने के दौरान, वह ऐसे व्यक्ति का उस तारीख से प्रभावी, जो कि इसके द्वारा अवधारित की जाए, रजिस्ट्रीकरण निलंबित कर सकेगा।

(3) कोई रजिस्ट्रीकृत व्यक्ति, जिसका रजिस्ट्रीकरण उपनियम (1) या उपनियम (2) के अधीन निलंबित किया गया है, निलंबन की कालावधि के दौरान कोई कराधेय पूर्ति नहीं करेगा और धारा 39 के अधीन कोई विवरणी प्रस्तुत करने के लिए अपेक्षित नहीं होगा।

(4) नियम 22 के अधीन समुचित अधिकारी द्वारा कार्यवाहियों के पूर्ण हो जाने पर उपनियम (1) या उपनियम (2) के अधीन किया गया रजिस्ट्रीकरण का निलंबन प्रतिसंहरित हुआ समझा जाएगा और ऐसा प्रतिसंहरण उस तारीख से प्रभावी होगा जिस तारीख को ऐसा निलंबन प्रभावी हुआ था।”

7. उक्त नियम में नियम 41 के पश्चात्, निम्नलिखित नियम अन्तःस्थापित किया जाएगा, अर्थात् :--

“41 क. किसी राज्य या संघ राज्यक्षेत्र के भीतर कारबार के विविध स्थानों के लिए पृथक रजिस्ट्रीकरण प्राप्त करने पर प्रत्यय का अंतरण--(1) कोई रजिस्ट्रीकृत व्यक्ति, जिसने नियम 11 के उपबंधों के अनुसार कारबार के विविध स्थानों के लिए पृथक रजिस्ट्रीकरण प्राप्त किया है, और वह अपने इलेक्ट्रानिक जमा खाते में पड़े अनुपयोजित कर प्रत्यय को या तो पूर्णतः या भागतः किन्हीं या सभी नई रजिस्ट्रीकृत कारबार के स्थानों - को अंतरण करने का आशय रखता है तो, इलेक्ट्रानिक रूप से, सामान्य पोर्टल पर **प्ररूप जीएसटी आईटीसी-02क** में ब्यौरा या तो सीधे या इसके लिए आयुक्त द्वारा अधिसूचित सुविधा केन्द्र के माध्यम से ऐसा अलग रजिस्ट्रीकरण प्राप्त करने के तीस दिन की कालावधि के भीतर सौंपेगा :

परंतु यह कि नई रजिस्ट्रीकृत इकाइयों को रजिस्ट्रीकरण के समय उनके द्वारा धारित आस्तियों के मूल्य के अनुपात में वह इनपुट कर प्रत्यय अंतरित किया जाएगा।

स्पष्टीकरण--इस नियम के प्रयोजनों के लिए यह स्पष्ट किया जाता है कि ‘आस्तियों के मूल्य’ से अभिप्रेत है कारबार के वह कुल आस्तियों का मूल्य चाहे उस पर इनपुट कर प्रत्यय का उपभोग किया गया है या नहीं।

(2) नया रजिस्ट्रीकृत व्यक्ति (अंतरिती), सामान्य पोर्टल पर, रजिस्ट्रीकृत व्यक्ति (अंतरक) द्वारा इस प्रकार दिए गए ब्यौरों को प्रतिगृहीत करेगा और ऐसे प्रतिग्रहण पर, **प्ररूप जीएसटी आईटीसी-02क में**, विनिर्दिष्ट अनुपयोजित इनपुट कर प्रत्यय उसके इलेक्ट्रानिक जमा खाते में जमा हो जाएगा।”

8. उक्त नियम के नियम 42 के उपनियम (1) के खंड (i) के स्पष्टीकरण में, “प्रविष्टी 84” शब्द और अंकों के पश्चात्, “और प्रविष्टी 92क” शब्द, अंक और अक्षर अंतःस्थापित किए जाएंगे।

9. उक्त नियम के नियम 43 में,—

(क) उपनियम (1) के खंड (छ) के स्पष्टीकरण में, “प्रविष्टी 84” शब्द और अंकों के पश्चात् “और प्रविष्टी 92क” शब्द, अंक और अक्षर अंतःस्थापित किए जाएंगे।

(ख) उपनियम (2) के स्पष्टीकरण के खंड (क) का लोप किया जाएगा।

10. उक्त नियम के नियम 53 में,—

(क) उपनियम (1) में “धारा 31 में निर्दिष्ट पुनरीक्षित कर बीजक” शब्दों के पश्चात् “और धारा 34 में निर्दिष्ट प्रत्यय या नामे टिप्पण” शब्दों और अंकों का लोप किया जाएगा ;

(ख) उपनियम (1) के स्पष्टीकरण के खंड (ग) का लोप किया जाएगा ;

(ग) उपनियम (1) के स्पष्टीकरण के खंड (झ) का लोप किया जाएगा ;

(घ) उपनियम (1) के पश्चात् निम्नलिखित उपनियम अंतःस्थापित किया जाएगा, अर्थात् :—

“(1क) धारा 34 में निर्दिष्ट प्रत्यय या नामे टिप्पण में निम्नलिखित विशिष्टियां अंतर्विष्ट होंगी, अर्थात्:—

(क) प्रदायकर्ता का नाम, पता और माल तथा सेवा कर पहचान नंबर;

(ख) दस्तावेज की प्रकृति ;

(ग) एक सतत क्रम संख्या, जिसमें एक या बहुल श्रृंखलाओं में सोलह से अधिक करेक्टर नहीं होंगे, जिसमें वर्णमाला या अंकों या विशेष चिन्ह-हाइफन या डैस और स्लैस अंतर्विष्ट होंगे, जिन्हें क्रमशः “-” और “/” के रूप में और उनके किसी संयोजन के रूप में किसी वित्त वर्ष के लिए विशिष्ट रूप से चिन्हित किया जाएगा ;

(घ) दस्तावेज जारी करने की तारीख;

(ङ) प्राप्तिकर्ता का नाम, पता और माल तथा सेवा कर पहचान नंबर या विशिष्ट पहचान नंबर, यदि रजिस्ट्रीकृत है;

(च) प्राप्तिकर्ता का नाम और पता तथा राज्य और उसके कूट सहित परिदान का पता, यदि ऐसा प्राप्तिकर्ता रजिस्ट्रीकृत नहीं है तो;

(छ) यथास्थिति, तत्स्थानी कर बीजक या प्रदाय के बिल की क्रम संख्या;

(ज) कराधेय मालों या सेवाओं का मूल्य, कर की दर तथा यथास्थिति प्रत्यय किए गए या प्राप्तिकर्ता के नामे डाले गए कर की रकम; और

(झ) प्रदायकर्ता या उसके प्राधिकृत प्रतिनिधि के हस्ताक्षर या डिजिटल हस्ताक्षर।

11. उक्त नियम में, नियम 80 में, उपनियम (3) में, “प्रत्येक रजिस्ट्रीकृत व्यक्ति” शब्दों के पश्चात् “उनके अलावा, जो धारा 35 की उपधारा (5) के परंतुक में निर्दिष्ट हैं” शब्दों, कोष्ठक और अंक अंतःस्थापित किए जाएंगे।

12. उक्त नियमों के नियम 83 में,--

(क) उपनियम (1) के खंड (क) में, “केंद्रीय उत्पाद-शुल्क बोर्ड” शब्दों के स्थान पर, “केंद्रीय अप्रत्यक्ष कर बोर्ड” शब्द रखे जाएंगे ;

(ख) उपनियम (3) के दूसरे परंतुक में, “अठारह मास” शब्दों के स्थान पर, “तीस मास” शब्द रखे जाएंगे ;

(ग) उपनियम (8) के स्थान पर, निम्नलिखित उपनियम रखा जाएगा, अर्थात् :--

“(8) कोई माल और सेवा कर व्यवसायी किसी रजिस्ट्रीकृत व्यक्ति की ओर से निम्नलिखित सभी या किन्हीं क्रियाकलापों को कर सकता है, यदि उसे निम्नलिखित को करने के लिए इस प्रकार प्राधिकृत किया गया हो,--

(क) जावक और आवक प्रदायों के ब्यौरे देना ;

(ख) मासिक, त्रैमासिक, वार्षिक या अंतिम विवरणी देना ;

(ग) इलैक्ट्रानिक जमा खाते में प्रत्यय के लिए निक्षेप करना ;

(घ) प्रतिदाय के लिए दावा करना ;

(ङ) रजिस्ट्रीकरण के संशोधन या रद्दकरण के लिए आवेदन फाइल करना ;

(च) ई-वे बिल जनित करने के लिए सूचना देना ;

(छ) **प्ररूप जीएसटी आईटीसी-04** में चालान के ब्यौरे देना ;

(ज) नियम 58 के अधीन नामांकन के संशोधन या रद्दकरण के लिए आवेदन फाइल करना; और

(झ) समझौता स्कीम के अधीन कर के संदाय या उक्त स्कीम से प्रत्याहरण की सूचना फाइल करना :

परंतु जहां प्रदाय के दावे से संबंधित कोई आवेदन या रजिस्ट्रीकरण के संशोधन या रद्दकरण के लिए कोई आवेदन या जहां समझौता स्कीम के अधीन कर संदाय के लिए या ऐसी स्कीम से प्रत्याहरण के लिए कोई सूचना रजिस्ट्रीकृत व्यक्ति द्वारा प्राधिकृत माल और सेवा कर व्यवसायी द्वारा प्रस्तुत की गई है, वहां रजिस्ट्रीकृत व्यक्ति से पुष्टिकरण की ईप्सा की जाएगी और उक्त व्यवसायी द्वारा प्रस्तुत आवेदन सामान्य पोर्टल पर रजिस्ट्रीकृत व्यक्ति के लिए उपलब्ध होगा और ऐसे आवेदन पर आगे की कार्यवाही तब तक नहीं की जाएगी, जब तक रजिस्ट्रीकृत व्यक्ति उसके लिए अपनी सहमति नहीं दे देता है।”।

13. उक्त नियमों के नियम 85 के उपनियम (3) में, “धारा 49” शब्द और अंकों के पश्चात्, “या धारा 49क या धारा 49ख” शब्द, अंक और अक्षर अंतःस्थापित किए जाएंगे ।

14. उक्त नियमों के नियम 86 के उपनियम (2) में, “धारा 49” शब्द और अंकों के पश्चात्, “या धारा 49क या धारा 49ख” शब्द, अंक और अक्षर अंतःस्थापित किए जाएंगे ।

15. उक्त नियमों के नियम 89 के उपनियम (2) के खंड (च) के स्थान पर, निम्नलिखित खंड रखा जाएगा, अर्थात् :--

“(च) इस प्रभाव की घोषणा कि उस दशा में जहां किसी विशेष आर्थिक जोन इकाई या विशेष आर्थिक जोन विकासकर्ता को किए गए माल या सेवाओं या दोनों के प्रदाय के मद्दे प्रतिदाय किया जाता है, वहां विशेष आर्थिक जोन इकाई या विशेष आर्थिक जोन विकासकर्ता से कर का संग्रहण नहीं किया जाएगा।”।

16. उक्त नियमों के नियम 91 में,--

(क) उपनियम (2) में निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात् :--

“परंतु उचित अधिकारी द्वारा, **प्ररूप जीएसटी आरएफडी-04** में जारी आदेश को पुनः विधिमान्य किए जाने की अपेक्षा नहीं होगी।”;

(ख) उपनियम (3) में निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात् :--

“परंतु जहां प्रतिदाय का संवितरण उसी वित्तीय वर्ष में, जिसमें उक्त संदाय सूचना जारी की गई थी, नहीं किया गया है, वहां **प्ररूप जीएसटी आरएफडी-05** में संदाय सूचना को पुनः विधिमान्यता की अपेक्षा नहीं होगी।”।

17. उक्त नियमों के नियम 92 के उपनियम (4) में निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात् :--

“परंतु उचित अधिकारी द्वारा, **प्ररूप जीएसटी आरएफडी-06** में जारी आदेश को पुनः विधिमान्य किए जाने की अपेक्षा नहीं होगी :

परंतु यह और कि जहां प्रतिदाय का संवितरण उसी वित्तीय वर्ष में, जिसमें उक्त संदाय सूचना जारी की गई थी, नहीं किया गया है, वहां **प्ररूप जीएसटी आरएफडी-05** में संदाय सूचना को पुनः विधिमान्यता की अपेक्षा नहीं होगी।”।

18. उक्त नियमों के नियम 96 में,--

(क) पार्श्व शीर्ष में, के “निर्यात पर संदत्त एकीकृत कर का प्रतिदाय” शब्दों के स्थान पर, “का निर्यात” शब्द रखा जाएगा ;

(ख) “संपरिवर्तनीय विदेशी मुद्रा में” शब्दों के पश्चात्, “या भारतीय रुपए में, जहां कहीं भारतीय रिजर्व बैंक द्वारा अनुज्ञात किया जाए,” शब्द अंतःस्थापित किए जाएंगे।

19. उक्त नियमों के **प्ररूप जीएसटी आरईजी-01** के अनुदेश 12 में, “कारबार शीर्ष” शब्दों के स्थान पर, दोनों स्थानों पर, जहां वे आते हैं, “कारबार के स्थान” शब्द रखे जाएंगे।

20. उक्त नियमों के **प्ररूप जीएसटी आरईजी-17** के अंत में, निम्नलिखित “टिप्पण” अंतःस्थापित किया जाएगा, अर्थात् :--

“टिप्पण : (तारीख) से आपका रजिस्ट्रेशन निलंबित किया जाता है।”।

21. उक्त नियमों के **प्ररूप जीएसटी आरईजी-20** के अंत में, निम्नलिखित “टिप्पण” अंतःस्थापित किया जाएगा, अर्थात् :--

“टिप्पण : (तारीख) से आपका रजिस्ट्रेशन निलंबित किया जाता है।”।

22. उक्त नियमों के **प्ररूप जीएसटी आईटीसी-02** के पश्चात्, निम्नलिखित प्ररूप अंतःस्थापित किया जाएगा, अर्थात् :--

"प्ररूप जीएसटी आईटीसी-02क

[नियम 41क देखें]

धारा 25 की उपधारा (2) के अधीन रजिस्ट्रीकरण के अनुसरण में आईटीसी के अंतरण की घोषणा

1.	अंतरक का जीएसटीआईएन	
2.	अंतरक का विधिक नाम	
3.	अंतरक का व्यापार नाम, यदि कोई हो	
4.	अंतरिती का जीएसटीआईएन	
5.	अंतरिती का विधिक नाम	
6.	अंतरिती का व्यापार नाम, यदि कोई हो	

7. अंतरित की जाने वाली आईटीसी के ब्यौरे

कर	उपलब्ध सुमेलित आईटीसी की रकम	अंतरित की जाने वाली सुमेलित आईटीसी की रकम
1	2	3
केन्द्रीय कर		
राज्य कर		
संघ राज्यक्षेत्र कर		
एकीकृत कर		
उपकर		

सत्यापन :

मैं सत्यनिष्ठा से प्रतिज्ञान करता हूं और यह घोषणा करता हूं कि इसमें ऊपर दी गई जानकारी मेरे सर्वोत्तम ज्ञान और विश्वास के अनुसार सत्य और सही है तथा इसमें से कोई बात छिपाई नहीं गई है।

प्राधिकृत हस्ताक्षरी के हस्ताक्षर.....

नाम.....

पदनाम/प्रास्थिति.....

तारीख.....दिन/मास/वर्ष

अनुदेश:

1. अंतरक से वह रजिस्ट्रीकृत व्यक्ति निर्दिष्ट जिसका किसी राज्य या संघ राज्यक्षेत्र में मौजूदा रजिस्ट्रीकरण है।
2. अंतरिती से वह कारबार का स्थान निर्दिष्ट है जिसके लिए नियम 11 के अधीन पृथक रजिस्ट्रीकरण प्राप्त किया गया है।।

23. उक्त नियमों में **प्ररूप जीएसटी पीसीटी-05** में सारणी में क्रम संख्यांक 5 और उससे संबंधित प्रविष्टियों के पश्चात् निम्नलिखित क्रम संख्यांक और प्रविष्टियां अंतःस्थापित की जाएंगी, अर्थात् :--

"6	ई-वे बिल बनाने के लिए सूचना देना	
7	प्ररूप जीएसटी आईटीसी-04 में चालान के ब्यौरे देना	
8	नियम 58 के अधीन नामांकन के संशोधन या निरस्त करने के लिए आवेदन फाईल करना	
9	संघटक स्कीम के अधीन कर संदाय करने के लिए या उक्त स्कीम से वापसी के लिए जानकारी फाईल करना।	

24. उक्त नियमों के प्ररूप जीएसटीआर-4 में –

(क) खंड 6, में सारणी के स्थान पर निम्नलिखित सारणी रखी जाएगी, अर्थात्:-

"कर की दर	कुल आवर्त	(2) में रिपोर्ट किए गए आवर्त में से सेवाओं का आवर्त	संघटक कर रकम	
			केन्द्रीय कर	राज्य /संघराज्य क्षेत्र कर
1	2	3	4	5";

(ख) खंड (7) में सारणी के स्थान पर निम्नलिखित सारणी रखी जाएगी, अर्थात् :-

तिमाही	दर	मूल ब्यौरे		केन्द्रीय कर	राज्य कर	पुनरीक्षित ब्यौरे			
		कुल आवर्त	(3) में रिपोर्ट किए गए आवर्त में से सेवाओं का आवर्त			कुल आवर्त	(7) में रिपोर्ट किए गए आवर्त में से सेवाओं का आवर्त	केन्द्रीय कर	राज्य कर
1	2	3	4	5	6	7	8	9	10

25. उक्त नियमों के प्ररूप जीएसटी आरएफडी-01 में, नियम 89(2)(च) के अधीन घोषणा के स्थान पर निम्नलिखित घोषणा रखी जाएगी, अर्थात्:-

घोषणा [नियम 89(2)(च)]

मैं यह घोषणा करता हूं कि इस प्रतिदाय दावे के अंतर्गत/आने वाले माल या सेवाओं या दोनों के प्रदाय के संबंध में विशेष आर्थिक जोन इकाई /विशेष आर्थिक जोन विकासकर्ता से कर का संग्रहण नहीं किया गया है।

हस्ताक्षर:

नाम:

पदनाम /प्रास्थिति।

26. उक्त नियमों के प्ररूप जीएसटी आरएफडी-01 में, नियम 89(2)(च) के अधीन घोषणा के स्थान पर निम्नलिखित घोषणा रखी जाएगी, अर्थात्:-

घोषणा [नियम 89(2)(च)]

मैं यह घोषणा करता हूँ कि इस प्रतिदाय दावे के अंतर्गत आने वाले माल या सेवाओं या दोनों के प्रदाय के संबंध में विशेष आर्थिक जोन इकाई विशेष आर्थिक जोन विकासकर्ता से कर का संग्रहण नहीं किया गया है।

हस्ताक्षर :

नाम:

पदनाम/प्रास्थिति :

27. उक्त नियमों के प्ररूप जीएसटी एपीएल-01 में,

(क) खंड 15 के स्थान पर निम्नलिखित खंड रखा जाएगा, अर्थात् :-

"15 स्वीकृत रकम के संदाय और पूर्व जमा के ब्यौरे:-

(क) अपेक्षित संदाय के ब्यौरे :-

विशिष्टियाँ		केन्द्रीय कर	राज्य/संघ राज्य क्षेत्र कर	एकीकृत कर	उपकर	कुल रकम	
(क) स्वीकृत रकम	कर/ उपकर					< योग >	<योग >
	ब्याज					< योग >	
(ख) सी जी एस टी, एस जी एस टी या उपकर के संबंध में 25 करोड़ रु. प्रत्येक से अनधिक या आई जी एस टी के संबंध में 50 करोड़ रु. से अनधिक और उपकर के संबंध में 25 करोड़ रु. पूर्व जमा (विवादित कर का 10%)/ उपकर।	शास्ति					< योग >	
	फीस					< योग >	
	अन्य प्रभार					< योग >	
	कर/उपकर					< योग >	

(ख) (सीजीएसटी, एसजीएसटी या उपकर से संबंध में 25 करोड़ रुपये से अनधिक या आईजीएसटी के संबंध में 50 करोड़ रुपये से अनधिक अथवा उपकर के संबंध में 25 करोड़ रुपये से अनधिक विवादित कर या उपकर के 10% पूर्व जमा) स्वीकृत जमा और पूर्व जमा के संदाय के ब्यौरे

क्रम सं.	वर्णन	संदेय कर	नकद/क्रेडिट लेजर के माध्यम से संदत्त	प्रत्यय प्रविष्टि सं.	संदत्त कर की रकम			
					केन्द्रीय कर	राज्य/संघ राज्य क्षेत्र कर	एकीकृत कर	उपकर
1	2	3	4	5	6	7	8	9
1.	एकीकृत कर		नकद लेजर					
			प्रत्यय लेजर					
2.	केन्द्रीय कर		नकद लेजर					
			प्रत्यय लेजर					
3.	राज्य/संघ राज्य क्षेत्र कर		नकद लेजर					
			प्रत्यय लेजर					
4.	उपकर		नकद लेजर					
			प्रत्यय लेजर					

(ग) संदेय और संदत्त ब्याज, शास्ति, विलंब फीस और अन्य रकम

क्रम सं.	वर्णन	संदेय रकम				प्रत्यय प्रविष्टि सं.	संदत्त रकम			
		एकीकृत कर	केन्द्रीय कर	राज्य/संघ राज्य क्षेत्र कर	उपकर		एकीकृत कर	केन्द्रीय कर	राज्य/संघ राज्य क्षेत्र कर	उपकर
1	2	3	4	5	6	7	8	9	10	11
1.	ब्याज									
2.	शास्ति									
3.	विलंब फीस									
4.	अन्य (विनिर्दिष्ट करें)									

(ख) खंड 17 के पश्चात्, निम्नलिखित अंतःस्थापित किया जाएगा, अर्थात:-

“18. खंड 15 के उपखंड (क) में सारणी (के मद (क)) में वर्णित (केवल स्वीकृत रकम) संदत्त एकीकृत कर के प्रदाय स्थान वार ब्यौरे, यदि कोई हों

प्रदाय का स्थान (राज्य/संघ राज्य क्षेत्र का नाम)	मांग	कर	ब्याज	शास्ति	अन्य	योग
1	2	3	4	5	6	7"।
	स्वीकृत रकम [खंड 15 के उपखंड (क) में सारणी (के मद (क)) में वर्णित]					

28. उक्त नियमों के प्ररूप जीएसटी एपीएल-05,-

(क) खंड 14 में,-

(i) उपखंड (क) में सारणी में “(विवादित कर का 20%)” कोष्ठकों, अंकों, शब्दों और अक्षरों के स्थान पर “(सीजीएसटी, एसजीएसटी या उपकर के संबंध में 50 करोड़ रु. प्रत्येक से अनधिक अथवा आई जी एस टी के संबंध में 100 करोड़ रु. और उपकर के संबंध में 50 करोड़ रु. से अनधिक विवादित कर/उपकर का 20%)” कोष्ठक, अंक, शब्द और अक्षर रखे जाएंगे ;

(ii) उपखंड (ख) में “(विवादित स्वीकृत कर और उपकर का 20% पूर्व जमा)” कोष्ठकों, अंकों, शब्दों और अक्षरों के स्थान पर “(सीजीएसटी, एसजीएसटी या उपकर के संबंध में 50 करोड़ रु. प्रत्येक से अनधिक अथवा आईजी एसटी के संबंध में 100 करोड़ रु. और उपकर के संबंध में 50 करोड़ रु. से अनधिक विवादित स्वीकृत कर और उपकर का 20% पूर्व जमा)” कोष्ठक, अंक, शब्द और अक्षर रखे जाएंगे ;

(ख) खंड 14 के पश्चात् निम्नलिखित अंतःस्थापित किया जाएगा अर्थात् :-

“15. खंड 14 के उपखंड (क) में सारणी के मद (क) में वर्णित (केवल स्वीकृत रकम) संदत्त एकीकृत कर के प्रदाय स्थान वार ब्यौरे, यदि कोई हों”

प्रदाय का स्थान (राज्य/संघ राज्य क्षेत्र का नाम)	मांग	कर	ब्याज	शास्ति	अन्य	योग
1	2	3	4	5	6	7 ”
	स्वीकृत रकम [खंड 14 के उपखंड (क) में सारणी के मद (क) में वर्णित]					

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में अधिसूचना संख्या सा.का.नि. 610(अ), तारीख 19 जून, 2017 द्वारा प्रकाशित किए गए थे और संख्यांक सा.का.नि. 1251(अ), तारीख 31 दिसम्बर, 2018 द्वारा प्रकाशित अधिसूचना संख्या 74/2018-केन्द्रीय कर, तारीख 31 दिसम्बर, 2018 द्वारा उनका अंतिम संशोधन किया गया था ।

NOTIFICATION

New Delhi, the 29th January, 2019

No. 03/2019—Central Tax

G.S.R. 63(E).—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2019.
- (2) Save as otherwise provided in these rules, they shall come into force on the first day of February, 2019.
2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in Chapter-II, in the heading, for the words “Composition Rules”, the words, “Composition Levy” shall be substituted.
3. In the said rules, in rule 7, in the Table, against serial number (3), in column (3), for the word “goods”, the words, “goods and services” shall be substituted.
4. In the said rules, in rule 8, in sub rule (1),—
 - (a) the first proviso shall be omitted;
 - (b) in the second proviso, for the words “Provided further”, the word “Provided” shall be substituted.
5. In the said rules, for rule 11, the following rule shall be substituted, namely:—

“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”.

6. In the said rules, after rule 21, the following rule shall be inserted, namely:—

“Rule 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, 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.

(3) A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

(4) The suspension of registration under sub-rule (1) or sub-rule (2) 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.”.

7. In the said rules, after rule 41, the following rule shall be inserted, namely:-

“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.”.

8. In the said rules, in rule 42, in sub-rule (1), in clause (i), in the Explanation, after the word and figures “entry 84”, the word, figures and letter “and entry 92A” shall be inserted.

9. In the said rules, in rule 43,-

(a) in sub-rule (1), in clause (g), in the Explanation, after the word and figures “entry 84”, the words, figures and letter “and entry 92A” shall be inserted.

(b) in sub-rule (2), in the Explanation, clause (a) shall be omitted.

10. In the said rules, in rule 53,-

(a) in sub-rule (1), after the words and figures “section 31”, the words and figures “and credit or debit notes referred to in section 34” shall be omitted;

(b) in sub-rule (1) clause (c) shall be omitted;

(c) in sub-rule (1) clause (i) shall be omitted;

(d) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(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;

(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.”.

11. In the said rules, in rule 80, in sub-rule (3), after the words “Every registered person”, the words, brackets and figures “other than those referred to in the proviso to sub-section (5) of section 35,” shall be inserted.

12. In the said rules, in rule 83,-

(a) in sub-rule (1), in clause (a), for the words “Central Board of Excise” the words “Central Board of Indirect Taxes” shall be substituted;

(b) in sub-rule (3), in the second proviso, for the words “eighteen months”, the words “thirty months” shall be substituted;

(c) for sub-rule (8), the following sub-rule shall be substituted, namely:-

“(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:

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.”.

13. In the said rules, in rule 85, in sub-rule (3), after the word and figures “section 49”, the words, figures and letters “section 49A and section 49B,” shall be inserted.

14. In the said rules, in rule 86, in sub-rule (2), after the word and figures “section 49”, the words, figures and letters “or section 49A or section 49B,” shall be inserted.

15. In the said rules, in rule 89, in sub-rule (2), for clause (f), the following clause shall be substituted, namely:-

“(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;”.

16. In the said rules, in rule 91,—

(a) in sub-rule(2), the following proviso shall be inserted, namely:-

“Provided that the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.”;

(b) in sub-rule (3), the following proviso shall be inserted, namely:-

“Provided that the payment advice 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 advice was issued.”.

17. In the said rules, in rule 92, in sub-rule (4), the following provisos shall be inserted, namely:-

“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 advice 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 advice was issued.”.

18. In the said rules, in rule 96A ,—

(a) in the marginal heading, for the words “Refund of integrated tax paid on export”, the word “Export” shall be substituted;

(b) in sub-rule (1), in clause (b), after the words “convertible foreign exchange”, the words “or in Indian rupees, wherever permitted by the Reserve Bank of India” shall be inserted.

19. In the said rules, in **FORM GST REG-01**, in instruction 12, for the words “business verticals” at both the places where they occur, the words “places of business” shall be substituted.

20. In the said rules, in **FORM GST REG-17**, at the end, the following “Note” shall be inserted, namely:-

“**Note:** - Your registration stands suspended with effect from ----- (date).”.

21. In the said rules, in **FORM GST REG-20**, at the end, the following “Note” shall be inserted, namely:-

“**Note:** - Your registration stands suspended with effect from ----- (date).”.

22. In the said rules, after **FORM GST ITC-02**, the following form shall be inserted, namely:-

“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.”.

23. In the said rules, in **FORM GST PCT-05**, in the Table, after serial number 5 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“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”.	

24. In the said rules, in **FORM GSTR -4**,-

(a) in clause 6, for the Table, the following Table shall be substituted, namely:-

“Rate of tax	Total Turnover	Out of turnover reported in (2), turnover of services	Composition tax amount	
			Central Tax	State/UT Tax
1	2	3	4	5”;

(b) in clause 7, for the Table, the following Table shall be substituted, namely:-

“Quarter	Rate	Original details				Revised details			
		Total Turnover	Out of turnover reported in (3), turnover of services	Central Tax	State/UT Tax	Total Turnover	Out of turnover reported in (7), turnover of services	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8	9	10”;

25. In the said rules, in **FORM GST RFD-01**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:-

“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”.

26. In the said rules, in **FORM GST RFD-01A**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:-

“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”.

(b) after clause 17, the following shall be inserted, namely:-

“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”.
	Admitted amount [in the Table in sub-clause (a) of clause 15 (item (a))]					

28. In the said rules, in **FORM GST APL-05**,—

(a) in clause 14,—

(i) in sub-clause (a), in the Table, for the brackets, figures and words “(20% of disputed tax)”, the brackets, figures, words and letters “(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)” shall be substituted;

(ii) in sub-clause (b), for the brackets, words and figures “(pre-deposit 20% of the disputed admitted tax and Cess)”, the brackets, words, figures and letters “(pre-deposit of 20% of the disputed admitted 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)” shall be substituted;

(b) after clause 14, the following shall be inserted, namely:-

“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”.
	Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]					

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and last amended vide notification No. 74/2018-Central Tax, dated the 31st December, 2018, published vide number G.S.R 1251(E), dated the 31st December, 2018.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 4/2019-केंद्रीय कर

सा.का.नि. 64(अ).—केंद्रीय प्रत्यक्ष कर और सीमाशुल्क बोर्ड, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 5 के साथ पठित धारा 3 और एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 3 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में सा.का.नि. सं. 609(अ), तारीख 19 जून, 2017 द्वारा प्रकाशित भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 2/2017-केंद्रीय कर, तारीख 19 जून, 2017 का निम्नलिखित संशोधन करती है, अर्थात्:-

उक्त अधिसूचना में, -

(i) आरंभिक पैरा में, क्रम संख्यांक (ट) और उससे संबंधित प्रविष्टियों के पश्चात् निम्नलिखित क्रम संख्यांक और प्रविष्टियां अंतःस्थापित की जाएगी, अर्थात्:-

“(ठ) केंद्रीय कर संयुक्त आयुक्त (अपील),”;

(ii) पैरा 2 में, क्रमसंख्यांक ग के पश्चात् शब्दों, “केंद्रीय कर अपर आयुक्त” के पश्चात् “या संयुक्त आयुक्त” शब्द अंतःस्थापित किए जाएंगे;

(iii) पैरा 4 में, शब्दों और कोष्ठकों “अपर आयुक्त (अपील)” के स्थान पर “संयुक्त आयुक्त (अपील) की पंक्ति से अन्यून कोई अधिकारी” शब्द और कोष्ठक रखे जाएंगे;

(iv) सारणी 1 और सारणी 2 में, शब्दों “अपर आयुक्त” जहां कहीं वे आए हों, के पश्चात् “या संयुक्त आयुक्त” शब्द अंतःस्थापित किए जाएंगे।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना अधिसूचना सं. 2/2017-केंद्रीय कर तारीख 19 जून, 2017, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. सं. 609(अ), तारीख 19 जून, 2017 द्वारा प्रकाशित की गई थी और सा.का.नि. 1283(अ) तारीख 31 दिसम्बर, 2018 द्वारा प्रकाशित अधिसूचना सं. 79/2018 केंद्रीय कर, तारीख 31 दिसम्बर, 2018 द्वारा अंतिम संशोधन किया गया।

NOTIFICATION

New Delhi, the 29th January, 2019

No. 04/2019-Central Tax

G.S.R. 64(E).—In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Board of Indirect Taxes and Customs, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.2/2017- Central Tax, dated the 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 609(E), dated the 19th June, 2017, namely: -

In the said notification, -

(i) in the opening paragraph, after serial number (k) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“(l) Joint Commissioner of Central Tax (Appeals),”;

- (ii) in paragraph 2, in serial number (c), after the words, “Additional Commissioners”, the words “or Joint Commissioners” shall be inserted;
- (iii) in paragraph 4, for the words and brackets “Additional Commissioners of Central Tax (Appeals)”, the words and brackets “any officer not below the rank of Joint Commissioner (Appeals)” shall be substituted;
- (iv) in Table I and Table III, after the words, “Additional Commissioner”, wherever they appear, the words “or Joint Commissioner” shall be inserted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No.2/2017-Central Tax, dated the 19th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R. 609(E), dated the 19th June, 2017 and was last amended vide notification No.79/2018 - Central Tax, dated the 31st December, 2018, published vide number G.S.R. 1283 (E), dated the 31st December, 2018.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 5/2019-केंद्रीय कर

सा.का.नि. 65(अ).—केंद्रीय सरकार, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 10 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद की सिफारिशों पर, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. सं. 648(अ), तारीख 27 जून, 2017 द्वारा प्रकाशित भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 8/2017- केंद्रीय कर, तारीख 27 जून, 2017 का निम्नलिखित और संशोधन करती है, अर्थात्:-

उक्त अधिसूचना में, शब्दों “निम्नलिखित की दर पर संगणित रकम” से प्रारंभ होने वाले और “अन्य प्रदायकर्ताओं के मामले में संघ राज्यक्षेत्र में आवर्त का आधा प्रतिशत” शब्दों से समाप्त होने वाले भाग के स्थान पर “केंद्रीय माल और सेवा कर अधिनियम, 2017 के नियम 7 में विनिर्दिष्ट दर पर संगणित कर की रकम का संदाय करने का विकल्प ले सकेगा” शब्द और अंक रखे जाएंगे।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना अधिसूचना सं. 8/2017- केंद्रीय कर तारीख 27 जून, 2017, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. सं. 648(अ), तारीख 27 जून, 2017 द्वारा प्रकाशित की गई थी और सा.का.नि. 02(अ) तारीख 1 जनवरी, 2018 द्वारा प्रकाशित अधिसूचना सं. 79/2018 केंद्रीय कर, तारीख 1 जनवरी, 2018 द्वारा अंतिम संशोधन किया गया।

NOTIFICATION

New Delhi, the 29th January, 2019

No. 05/2019—Central Tax

G.S.R. 65(E).—In exercise of the powers conferred by sub-section (1) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of

Revenue) No. 8/2017-Central Tax, dated the 27th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 648 (E), dated the 27th June, 2017, namely:-

In the said notification, for the portion beginning with the words “an amount calculated at the rate of” and ending with the words “half per cent. of the turnover of taxable supplies of goods in State in case of other suppliers”, the words and figures, “an amount of tax calculated at the rate specified in rule 7 of the Central Goods and Services Tax Rules, 2017:” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt.II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No.8/2017- Central Tax, dated the 27th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 648(E), dated the 27th June, 2017 and was last amended vide notification No. 1/2018-Central Tax, dated the 1st January, 2018, published vide number G.S.R. 02(E), dated the 1st January, 2018.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 6/2019-केन्द्रीय कर

सा.का.नि. 66(अ).—केन्द्रीय सरकार, परिषद् की सिफारिशों पर, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 23 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 65/2017-केन्द्रीय कर, तारीख 15 नवम्बर, 2017, जो भारत के राजपत्र, असाधारण में सा.का.नि. सं. 1421(अ), तारीख 15 नवम्बर, 2017 द्वारा प्रकाशित की गई थी, में निम्नलिखित संशोधन करती है, अर्थात् :-

उक्त अधिसूचना के परंतुक में, “संविधान के अनुच्छेद 279क के खंड 4 के उपखंड (छ) में यथाविनिर्दिष्ट “विशेष श्रेणी राज्यों के मामले में, जम्मू कश्मीर राज्य से भिन्न” शब्दों, कोष्ठकों, अक्षरों और अंकों के स्थान पर, “धारा 22 के स्पष्टीकरण के खंड (iii) के साथ पठित, उक्त अधिनियम की उक्त धारा की उपधारा (1) के पहले परंतुक में” शब्द, कोष्ठक और अंक रखे जाएंगे।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना सं. 65/2017-केन्द्रीय कर, तारीख 15 नवम्बर, 2017, भारत के राजपत्र, असाधारण में, सा.का.नि. सं. 1421(अ), तारीख 15 नवम्बर, 2017 द्वारा प्रकाशित की गई थी।

NOTIFICATION

New Delhi, the 29th January, 2019

No. 06/2019-Central Tax

G.S.R. 66 (E).—In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 65/2017-Central Tax, dated the 15th November, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R. 1421 (E), dated the 15th November, 2017, namely: -

In the said notification, in the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir”, words, brackets and figures “the first proviso to

sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt.II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No. 65/2017-Central Tax, dated the 15th November, 2017, was published in the Gazette of India, Extraordinary, vide number G.S.R. 1421 (E), dated the 15th November, 2017.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 1/2018-एकीकृत कर

सा.का.नि. 67(अ).—केन्द्रीय सरकार, एकीकृत माल और सेवाकर (संशोधन) अधिनियम, 2018 (2018 का 32) की धारा 1 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, 1 फरवरी, 2019 को उस तारीख के रूप में नियत करती है, जिसको एकीकृत माल और सेवाकर (संशोधन) अधिनियम, 2018 (2018 का 32) के उपबंध प्रवृत्त होंगे।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

NOTIFICATION

New Delhi, the 29th January, 2019

No. 01/2019—Integrated Tax

G.S.R. 67(E).—In exercise of the powers conferred by sub-section (2) of section 1 of the Integrated Goods and Services Tax (Amendment) Act, 2018 (32 of 2018), the Central Government hereby appoints the 1st day of February, 2019 as the date on which the provisions of the Integrated Goods and Services Tax (Amendment) Act, 2018 (32 of 2018) shall come into force.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 2/2019-एकीकृत कर

सा.का.नि. 68(अ).—केन्द्रीय सरकार, परिषद् की सिफारिशों पर, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 23 की उपधारा (2) के साथ पठित एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 20 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 7/2017-एकीकृत कर, तारीख 14 सितम्बर, 2017, जो भारत के राजपत्र, असाधारण में सा.का.नि. सं. 1155(अ), तारीख 14 सितम्बर, 2017 द्वारा प्रकाशित की गई थी, में निम्नलिखित संशोधन करती है, अर्थात् :-

उक्त अधिसूचना के परंतुक के खंड (ख) में, “151” अंकों के स्थान पर, “5” अंक रखा जाएगा।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना सं. 07/2017-एकीकृत कर, तारीख 14 सितम्बर, 2017, भारत के राजपत्र, असाधारण में, सा.का.नि. सं. 1155(अ), तारीख 14 सितम्बर, 2017 द्वारा प्रकाशित की गई थी।

NOTIFICATIONNew Delhi, the 29th January, 2019**No. 02/2019-Integrated Tax**

G.S.R. 68(E).—In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.7/2017-Integrated Tax, dated the 14th September, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R. 1155(E), dated the 14th September, 2017, namely: -

In the said notification, in the proviso, in clause (b), for the figures, “151”, the figure “5” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No.7/2017-Integrated Tax, dated the 14th September, 2017, was published in the Gazette of India, Extraordinary, vide number G.S.R. 1155(E), dated the 14th September, 2017.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 3/2019-एकीकृत कर

सा.का.नि. 69(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 23 की उप-धारा (2) के साथ पठित एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 20 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 10/2017-एकीकृत कर, तारीख 13 अक्टूबर, 2017, जो भारत के राजपत्र, असाधारण में सा.का.नि. सं. 1260(अ), तारीख 13 अक्टूबर, 2017 द्वारा प्रकाशित की गई थी, में निम्नलिखित संशोधन करती है, अर्थात्:-

उक्त अधिसूचना के परंतुक में, “संविधान के अनुच्छेद 279क के खंड (4) के उपखंड (छ) में यथा विनिर्दिष्ट “विशेष प्रवर्ग राज्यों” के मामले में, जम्मू कश्मीर राज्य के सिवाय” शब्दों, कोष्ठकों, अक्षरों और अंकों के स्थान पर “उक्त धारा के स्पष्टीकरण के खंड (iii) के साथ पठित, उक्त अधिनियम की धारा 22 की उपधारा (1) के पहले परंतुक” शब्द, कोष्ठक और अंक रखे जाएंगे।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना सं. 10/2017-एकीकृत कर, तारीख 13 अक्टूबर, 2017, भारत के राजपत्र, असाधारण में सा.का.नि. सं. 1260(अ), तारीख 13 अक्टूबर, 2017 द्वारा प्रकाशित की गई थी।

NOTIFICATION

New Delhi, the 29th January, 2019

No. 03/2019-Integrated Tax

G.S.R. 69(E).—In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of

2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 10/2017-Integrated Tax, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R. 1260(E), dated the 13th October, 2017, namely: -

In the said notification, in the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir”, words, brackets and figures “the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No. 10/2017-Integrated Tax, dated the 13th October, 2017, was published in the Gazette of India, Extraordinary, vide number G.S.R. 1260 (E), dated the 13th October, 2017.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 1/2019-केन्द्रीय कर (दर)

सा.का.नि. 70(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 11 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, यह समाधान हो जाने पर कि लोकहित में ऐसा करना आवश्यक है, परिषद् की सिफारिशों पर भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 8/2017-केन्द्रीय कर (दर), तारीख 28 जून, 2017, जो भारत के राजपत्र, असाधारण में सा.का.नि. सं. 680(अ), तारीख 28 जून, 2017 द्वारा प्रकाशित की गई थी, को उन बातों के सिवाय अधिक्रांत करते हुए, जिन्हें ऐसे विखंडन से पूर्व किया गया है या करने का लोप किया गया है, को विखंडित करती है।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना सं. 8/2017-केन्द्रीय कर (दर), तारीख 28 जून, 2017, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. सं. 680(अ), तारीख 28 जून, 2017 द्वारा प्रकाशित की गई थी और अंतिम बार अधिसूचना सं. 22/2018 - केन्द्रीय कर (दर), तारीख 6 अगस्त, 2018 द्वारा संशोधित की गई है जो अधिसूचना सं. सा.का.नि. 743(अ), तारीख 6 अगस्त, 2018 द्वारा प्रकाशित की गई थी।

NOTIFICATION

New Delhi, the 29th January, 2019

No. 01/2019-Central Tax (Rate)

G.S.R. 70(E).—In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 8/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R. 680 (E), dated the 28th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No. 8/2017- Central Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 680 (E), dated the 28th June, 2017 and was last amended vide notification No. 22/2018-Central Tax (Rate), dated the 6th August, 2018, published vide number G.S.R. 743(E), dated the 6th August, 2018.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 1/2019-संघ राज्यक्षेत्र कर (दर)

सा.का.नि. 71(अ).—केन्द्रीय सरकार, संघ राज्यक्षेत्र माल और सेवा कर अधिनियम, 2017 (2017 का 14) की धारा 8 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, यह समाधान हो जाने पर कि लोकहित में ऐसा करना आवश्यक है, परिषद् की सिफारिशों पर भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 8/2017-संघ राज्यक्षेत्र कर (दर), तारीख 28 जून, 2017, जो भारत के राजपत्र, असाधारण में सा.का.नि. सं. 717(अ), तारीख 28 जून, 2017 द्वारा प्रकाशित की गई थी, को उन बातों के सिवाय अधिकांत करते हुए, जिन्हें ऐसे अधिक्रमण से पूर्व किया गया है या करने का लोप किया गया है, को विखंडित करती है।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना सं. 8/2017-संघ राज्यक्षेत्र कर (दर), तारीख 28 जून, 2017, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. सं. 717(अ), तारीख 28 जून, 2017 द्वारा प्रकाशित की गई थी और अंतिम बार अधिसूचना सं. 22/2018-संघ राज्यक्षेत्र कर (दर), तारीख 6 अगस्त, 2018 द्वारा संशोधित की गई जो अधिसूचना सं. सा.का.नि. 745(अ), तारीख 6 अगस्त, 2018 द्वारा प्रकाशित की गई थी।

NOTIFICATION

New Delhi, the 29th January, 2019

No. 01/2019—Union Territory Tax (Rate)

G.S.R. 71(E).—In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 8/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R.717 (E), dated the 28th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No. 8/2017- Union Territory Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.717 (E), dated the 28th June, 2017 and was last amended vide notification No. 22/2018- Union Territory Tax (Rate), dated the 6th August, 2018, published vide number G.S.R. 745 (E), dated the 6th August, 2018.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 1/2019-एकीकृत कर (दर)

सा.का.नि. 72(अ).—केन्द्रीय सरकार, एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 6 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, यह समाधान हो जाने पर कि लोकहित में ऐसा करना आवश्यक है, परिषद् की सिफारिशों पर भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 32/2017-एकीकृत कर (दर), तारीख 13 अक्टूबर, 2017, जो भारत के राजपत्र, असाधारण में सा.का.नि. सं. 1263(अ), तारीख 13 अक्टूबर, 2017 द्वारा प्रकाशित की गई थी, को उन बातों के सिवाय अधिकांश करते हुए, जिन्हें ऐसे विखंडन से पूर्व किया गया है या करने का लोप किया गया है, को विखंडित करती है।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना सं. 32/2017-एकीकृत कर (दर), तारीख 13 अक्टूबर, 2017, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. सं. 1263(अ), तारीख 13 अक्टूबर, 2017 द्वारा प्रकाशित की गई थी और अंतिम बार अधिसूचना सं. 23/2018-एकीकृत कर (दर), तारीख 6 अगस्त, 2018 द्वारा संशोधित की गई जो सं. सा.का.नि. 744(अ), तारीख 6 अगस्त, 2018 द्वारा प्रकाशित की गई थी।

NOTIFICATIONNew Delhi, the 29th January, 2019**No. 01/2019—Integrated Tax (Rate)**

G.S.R. 72(E).—In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 32/2017-Integrated Tax (Rate), dated the 13th October, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R. 1263 (E), dated the 13th October, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No. 32/2017- Integrated Tax (Rate), dated the 13th October, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1263(E), dated the 13th October, 2017 and was last amended vide notification No. 23/2018-Integrated Tax (Rate), dated the 6th August, 2018, published vide number G.S.R. 744(E), dated the 6th August, 2018.



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असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

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(राजस्व विभाग)

(केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड)

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 2/2019-केंद्रीय कर

सा.का.नि. 62(अ).—केन्द्रीय सरकार, केंद्रीय माल और सेवाकर (संशोधन) अधिनियम, 2018 (2018 का 31) की धारा 1 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, 1 फरवरी, 2019 को उस तारीख के रूप में नियत करती है, जिसको केन्द्रीय माल और सेवा कर (संशोधन) अधिनियम, 2018 (2018 का 31) की धारा 8 के खंड (ख), धारा 20 के खंड (खक), धारा 28 के खंड (ख) के उपखंड (i) और खंड (ग) के उपखंड (i) के सिवाय उसके उपबंध लागू होंगे।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

MINISTRY OF FINANCE

(Department of Revenue)

[CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS]

NOTIFICATION

New Delhi, the 29th January, 2019

No. 2/2019—Central Tax

G.S.R. 62(E).—In exercise of the powers conferred by sub-section (2) of section 1 of the Central Goods and Services Tax (Amendment) Act, 2018 (31 of 2018), the Central Government hereby appoints the 1st day of February, 2019, as the date on which the provisions of the Central Goods and Services Tax (Amendment) Act, 2018 (31 of 2018),

except clause (b) of section 8, section 17, section 18, clause (a) of section 20, sub-clause (i) of clause (b) and sub-clause (i) of clause (c) of section 28, shall come into force.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 3/2019-केन्द्रीय कर

सा.का.नि. 63(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :—

1. (1) इन नियमों का संक्षिप्त नाम केन्द्रीय माल और सेवा कर (संशोधन) नियम, 2019 है।
- (2) इन नियमों में अन्यथा उपबंधित के सिवाय, ये इनके राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।
2. केन्द्रीय माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के अध्याय 2 के शीर्षक में, “संयोजन नियम” शब्दों के स्थान पर, “संयोजन उद्ग्रहण” शब्द रखे जाएंगे।
3. उक्त नियमों के नियम 7 के क्रम संख्यांक (3) के सामने की सारणी में, स्तम्भ (3) में “माल” शब्दों के स्थान पर, “माल और सेवा” शब्द रखे जाएंगे।
4. उक्त नियम में नियम 8 में, उप नियम (1) में,—
 - (क) पहले परंतुक का लोप किया जाएगा ;
 - (ख) दूसरे परंतुक में, “परंतु यह और” शब्दों के स्थान पर, “परंतु” शब्द रखा जाएगा।
5. उक्त नियम के नियम 11 के स्थान पर, निम्नलिखित नियम रखा जाएगा, अर्थात् :—

“11. किसी राज्य या संघ राज्यक्षेत्र के भीतर कारबार के विविध स्थानों के लिए पृथक रजिस्ट्रीकरण— (1) किसी राज्य या संघ राज्यक्षेत्र के भीतर कारबार के विविध स्थानों को रखने वाले किसी ऐसे व्यक्ति को, जिससे धारा 25 की उपधारा (2) के अधीन उसके किसी ऐसे कारबार के स्थान के लिए पृथक रजिस्ट्रीकरण की अपेक्षा है, निम्नलिखित शर्तों के अधीन प्रत्येक ऐसे कारबार के संबंध में पृथक रजिस्ट्रीकरण प्रदान किया जाएगा, अर्थात् :—

- (क) ऐसे व्यक्ति के पास धारा (2) के खंड (85) में यथा परिभाषित एक से अधिक कारबार के स्थान हैं;
- (ख) उसके किसी भी कारबार के स्थानों के लिए धारा 10 के अधीन कर संदाय नहीं करने दिया जाएगा, यदि वह किसी अन्य कारबार के स्थान के लिए धारा 9 के अधीन कर का संदाय कर रहा है;
- (ग) ऐसे व्यक्ति के पृथक रूप से रजिस्ट्रीकृत सभी कारबार के स्थान ऐसे व्यक्ति के दूसरे रजिस्ट्रीकृत कारबार के स्थानों को की गई माल या सेवाओं या दोनों की पूर्ति पर अधिनियम के अधीन कर का संदाय करेंगे और यथास्थिति, ऐसी पूर्ति के लिए कर बीजक या प्रदाय का बिल जारी करेंगे।

स्पष्टीकरण—खंड (ख) के प्रयोजनों के लिए यह स्पष्ट किया जाता है कि जहां किसी रजिस्ट्रीकृत व्यक्ति का कोई भी कारबार का स्थान, जिसे पृथक रजिस्ट्रीकरण प्रदान किया गया है, धारा 10 के अधीन कर संदाय के लिए

अपात्र हो जाता है, वहाँ उक्त व्यक्ति के अन्य सभी कारबार के स्थान उक्त धारा के अधीन कर संदाय के लिए अपात्र हो जाएंगे।

(2) कारबार के स्थान के लिए पृथक रजिस्ट्रीकरण प्राप्त करने का चयन कर रहा रजिस्ट्रीकृत व्यक्ति ऐसे प्रत्येक कारबार के स्थान के संबंध में **प्ररूप जीएसटी आरईजी - 01** में पृथक आवेदन प्रस्तुत करेगा।

(3) रजिस्ट्रीकरण के सत्यापन और प्रदान किए जाने से संबंधित नियम 9 और नियम 10 के उपबंध यथावश्यक परिवर्तनों सहित इस नियम के अधीन प्रस्तुत किए गए आवेदन को लागू होंगे।”

6. उक्त नियम में, नियम 21 के पश्चात्, निम्नलिखित नियम अन्तःस्थापित किया जाएगा, अर्थात् :--

“21क. रजिस्ट्रीकरण का निलंबन--(1) जहां किसी व्यक्ति ने नियम 20 के अधीन रजिस्ट्रीकरण के रद्द किए जाने का आवेदन किया है, वहाँ नियम 22 के अधीन रजिस्ट्रीकरण के रद्द किए जाने की कार्यवाहियों की पूर्णता के लंबित रहने के दौरान, आवेदन प्रस्तुत किए जाने की तारीख से या उस तारीख, जिसको कि रद्दकरण चाहा गया है, जो भी पश्चात् की हो, से रजिस्ट्रीकरण निलंबित किया गया समझा जाएगा।

(2) जहां किसी समुचित अधिकारी को यह विश्वास करने का कारण है कि धारा 29 या नियम 21 के अधीन किसी व्यक्ति का रजिस्ट्रीकरण रद्द किए जाने के दायित्वाधीन है, उक्त व्यक्ति को सुनवाई का युक्तियुक्त अवसर देने के पश्चात् नियम 22 के अधीन रजिस्ट्रीकरण के रद्द किए जाने की कार्यवाहियों की पूर्णता के लंबित रहने के दौरान, वह ऐसे व्यक्ति का उस तारीख से प्रभावी, जो कि इसके द्वारा अवधारित की जाए, रजिस्ट्रीकरण निलंबित कर सकेगा।

(3) कोई रजिस्ट्रीकृत व्यक्ति, जिसका रजिस्ट्रीकरण उपनियम (1) या उपनियम (2) के अधीन निलंबित किया गया है, निलंबन की कालावधि के दौरान कोई कराधेय पूर्ति नहीं करेगा और धारा 39 के अधीन कोई विवरणी प्रस्तुत करने के लिए अपेक्षित नहीं होगा।

(4) नियम 22 के अधीन समुचित अधिकारी द्वारा कार्यवाहियों के पूर्ण हो जाने पर उपनियम (1) या उपनियम (2) के अधीन किया गया रजिस्ट्रीकरण का निलंबन प्रतिसंहरित हुआ समझा जाएगा और ऐसा प्रतिसंहरण उस तारीख से प्रभावी होगा जिस तारीख को ऐसा निलंबन प्रभावी हुआ था।”

7. उक्त नियम में नियम 41 के पश्चात्, निम्नलिखित नियम अन्तःस्थापित किया जाएगा, अर्थात् :--

“41 क. किसी राज्य या संघ राज्यक्षेत्र के भीतर कारबार के विविध स्थानों के लिए पृथक रजिस्ट्रीकरण प्राप्त करने पर प्रत्यय का अंतरण--(1) कोई रजिस्ट्रीकृत व्यक्ति, जिसने नियम 11 के उपबंधों के अनुसार कारबार के विविध स्थानों के लिए पृथक रजिस्ट्रीकरण प्राप्त किया है, और वह अपने इलेक्ट्रानिक जमा खाते में पड़े अनुपयोजित कर प्रत्यय को या तो पूर्णतः या भागतः किन्हीं या सभी नई रजिस्ट्रीकृत कारबार के स्थानों - को अंतरण करने का आशय रखता है तो, इलेक्ट्रानिक रूप से, सामान्य पोर्टल पर **प्ररूप जीएसटी आईटीसी-02क** में ब्यौरा या तो सीधे या इसके लिए आयुक्त द्वारा अधिसूचित सुविधा केन्द्र के माध्यम से ऐसा अलग रजिस्ट्रीकरण प्राप्त करने के तीस दिन की कालावधि के भीतर सौंपेगा :

परंतु यह कि नई रजिस्ट्रीकृत इकाइयों को रजिस्ट्रीकरण के समय उनके द्वारा धारित आस्तियों के मूल्य के अनुपात में वह इनपुट कर प्रत्यय अंतरित किया जाएगा।

स्पष्टीकरण--इस नियम के प्रयोजनों के लिए यह स्पष्ट किया जाता है कि ‘आस्तियों के मूल्य’ से अभिप्रेत है कारबार के वह कुल आस्तियों का मूल्य चाहे उस पर इनपुट कर प्रत्यय का उपभोग किया गया है या नहीं।

(2) नया रजिस्ट्रीकृत व्यक्ति (अंतरिती), सामान्य पोर्टल पर, रजिस्ट्रीकृत व्यक्ति (अंतरक) द्वारा इस प्रकार दिए गए ब्यौरों को प्रतिगृहीत करेगा और ऐसे प्रतिग्रहण पर, **प्ररूप जीएसटी आईटीसी-02क में**, विनिर्दिष्ट अनुपयोजित इनपुट कर प्रत्यय उसके इलेक्ट्रानिक जमा खाते में जमा हो जाएगा।”

8. उक्त नियम के नियम 42 के उपनियम (1) के खंड (i) के स्पष्टीकरण में, “प्रविष्टि 84” शब्द और अंकों के पश्चात्, “और प्रविष्टि 92क” शब्द, अंक और अक्षर अंतःस्थापित किए जाएंगे।

9. उक्त नियम के नियम 43 में,—

(क) उपनियम (1) के खंड (छ) के स्पष्टीकरण में, “प्रविष्टि 84” शब्द और अंकों के पश्चात् “और प्रविष्टि 92क” शब्द, अंक और अक्षर अंतःस्थापित किए जाएंगे।

(ख) उपनियम (2) के स्पष्टीकरण के खंड (क) का लोप किया जाएगा।

10. उक्त नियम के नियम 53 में,—

(क) उपनियम (1) में “धारा 31 में निर्दिष्ट पुनरीक्षित कर बीजक” शब्दों के पश्चात् “और धारा 34 में निर्दिष्ट प्रत्यय या नामे टिप्पण” शब्दों और अंकों का लोप किया जाएगा ;

(ख) उपनियम (1) के स्पष्टीकरण के खंड (ग) का लोप किया जाएगा ;

(ग) उपनियम (1) के स्पष्टीकरण के खंड (झ) का लोप किया जाएगा ;

(घ) उपनियम (1) के पश्चात् निम्नलिखित उपनियम अंतःस्थापित किया जाएगा, अर्थात् :—

“(1क) धारा 34 में निर्दिष्ट प्रत्यय या नामे टिप्पण में निम्नलिखित विशिष्टियां अंतर्विष्ट होंगी, अर्थात्:—

(क) प्रदायकर्ता का नाम, पता और माल तथा सेवा कर पहचान नंबर;

(ख) दस्तावेज की प्रकृति ;

(ग) एक सतत क्रम संख्या, जिसमें एक या बहुल श्रृंखलाओं में सोलह से अधिक करेक्टर नहीं होंगे, जिसमें वर्णमाला या अंकों या विशेष चिन्ह-हाइफन या डैस और स्लैस अंतर्विष्ट होंगे, जिन्हें क्रमशः “-” और “/” के रूप में और उनके किसी संयोजन के रूप में किसी वित्त वर्ष के लिए विशिष्ट रूप से चिन्हित किया जाएगा ;

(घ) दस्तावेज जारी करने की तारीख;

(ङ) प्राप्तिकर्ता का नाम, पता और माल तथा सेवा कर पहचान नंबर या विशिष्ट पहचान नंबर, यदि रजिस्ट्रीकृत है;

(च) प्राप्तिकर्ता का नाम और पता तथा राज्य और उसके कूट सहित परिदान का पता, यदि ऐसा प्राप्तिकर्ता रजिस्ट्रीकृत नहीं है तो;

(छ) यथास्थिति, तत्स्थानी कर बीजक या प्रदाय के बिल की क्रम संख्या;

(ज) कराधेय मालों या सेवाओं का मूल्य, कर की दर तथा यथास्थिति प्रत्यय किए गए या प्राप्तिकर्ता के नामे डाले गए कर की रकम; और

(झ) प्रदायकर्ता या उसके प्राधिकृत प्रतिनिधि के हस्ताक्षर या डिजिटल हस्ताक्षर।

11. उक्त नियम में, नियम 80 में, उपनियम (3) में, “प्रत्येक रजिस्ट्रीकृत व्यक्ति” शब्दों के पश्चात् “उनके अलावा, जो धारा 35 की उपधारा (5) के परंतुक में निर्दिष्ट हैं” शब्दों, कोष्ठक और अंक अंतःस्थापित किए जाएंगे।

12. उक्त नियमों के नियम 83 में,--

(क) उपनियम (1) के खंड (क) में, “केंद्रीय उत्पाद-शुल्क बोर्ड” शब्दों के स्थान पर, “केंद्रीय अप्रत्यक्ष कर बोर्ड” शब्द रखे जाएंगे ;

(ख) उपनियम (3) के दूसरे परंतुक में, “अठारह मास” शब्दों के स्थान पर, “तीस मास” शब्द रखे जाएंगे ;

(ग) उपनियम (8) के स्थान पर, निम्नलिखित उपनियम रखा जाएगा, अर्थात् :--

“(8) कोई माल और सेवा कर व्यवसायी किसी रजिस्ट्रीकृत व्यक्ति की ओर से निम्नलिखित सभी या किन्हीं क्रियाकलापों को कर सकता है, यदि उसे निम्नलिखित को करने के लिए इस प्रकार प्राधिकृत किया गया हो,--

(क) जावक और आवक प्रदायों के ब्यौरे देना ;

(ख) मासिक, त्रैमासिक, वार्षिक या अंतिम विवरणी देना ;

(ग) इलैक्ट्रानिक जमा खाते में प्रत्यय के लिए निक्षेप करना ;

(घ) प्रतिदाय के लिए दावा करना ;

(ङ) रजिस्ट्रीकरण के संशोधन या रद्दकरण के लिए आवेदन फाइल करना ;

(च) ई-वे बिल जनित करने के लिए सूचना देना ;

(छ) **प्ररूप जीएसटी आईटीसी-04** में चालान के ब्यौरे देना ;

(ज) नियम 58 के अधीन नामांकन के संशोधन या रद्दकरण के लिए आवेदन फाइल करना; और

(झ) समझौता स्कीम के अधीन कर के संदाय या उक्त स्कीम से प्रत्याहरण की सूचना फाइल करना :

परंतु जहां प्रदाय के दावे से संबंधित कोई आवेदन या रजिस्ट्रीकरण के संशोधन या रद्दकरण के लिए कोई आवेदन या जहां समझौता स्कीम के अधीन कर संदाय के लिए या ऐसी स्कीम से प्रत्याहरण के लिए कोई सूचना रजिस्ट्रीकृत व्यक्ति द्वारा प्राधिकृत माल और सेवा कर व्यवसायी द्वारा प्रस्तुत की गई है, वहां रजिस्ट्रीकृत व्यक्ति से पुष्टिकरण की ईप्सा की जाएगी और उक्त व्यवसायी द्वारा प्रस्तुत आवेदन सामान्य पोर्टल पर रजिस्ट्रीकृत व्यक्ति के लिए उपलब्ध होगा और ऐसे आवेदन पर आगे की कार्यवाही तब तक नहीं की जाएगी, जब तक रजिस्ट्रीकृत व्यक्ति उसके लिए अपनी सहमति नहीं दे देता है।”।

13. उक्त नियमों के नियम 85 के उपनियम (3) में, “धारा 49” शब्द और अंकों के पश्चात्, “या धारा 49क या धारा 49ख” शब्द, अंक और अक्षर अंतःस्थापित किए जाएंगे।

14. उक्त नियमों के नियम 86 के उपनियम (2) में, “धारा 49” शब्द और अंकों के पश्चात्, “या धारा 49क या धारा 49ख” शब्द, अंक और अक्षर अंतःस्थापित किए जाएंगे।

15. उक्त नियमों के नियम 89 के उपनियम (2) के खंड (च) के स्थान पर, निम्नलिखित खंड रखा जाएगा, अर्थात् :--

“(च) इस प्रभाव की घोषणा कि उस दशा में जहां किसी विशेष आर्थिक जोन इकाई या विशेष आर्थिक जोन विकासकर्ता को किए गए माल या सेवाओं या दोनों के प्रदाय के मद्दे प्रतिदाय किया जाता है, वहां विशेष आर्थिक जोन इकाई या विशेष आर्थिक जोन विकासकर्ता से कर का संग्रहण नहीं किया जाएगा।”।

16. उक्त नियमों के नियम 91 में,--

(क) उपनियम (2) में निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात् :--

“परंतु उचित अधिकारी द्वारा, **प्ररूप जीएसटी आरएफडी-04** में जारी आदेश को पुनः विधिमान्य किए जाने की अपेक्षा नहीं होगी।”;

(ख) उपनियम (3) में निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात् :--

“परंतु जहां प्रतिदाय का संवितरण उसी वित्तीय वर्ष में, जिसमें उक्त संदाय सूचना जारी की गई थी, नहीं किया गया है, वहां **प्ररूप जीएसटी आरएफडी-05** में संदाय सूचना को पुनः विधिमान्यता की अपेक्षा नहीं होगी।”।

17. उक्त नियमों के नियम 92 के उपनियम (4) में निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात् :--

“परंतु उचित अधिकारी द्वारा, **प्ररूप जीएसटी आरएफडी-06** में जारी आदेश को पुनः विधिमान्य किए जाने की अपेक्षा नहीं होगी :

परंतु यह और कि जहां प्रतिदाय का संवितरण उसी वित्तीय वर्ष में, जिसमें उक्त संदाय सूचना जारी की गई थी, नहीं किया गया है, वहां **प्ररूप जीएसटी आरएफडी-05** में संदाय सूचना को पुनः विधिमान्यता की अपेक्षा नहीं होगी।”।

18. उक्त नियमों के नियम 96 में,--

(क) पार्श्व शीर्ष में, के “निर्यात पर संदत्त एकीकृत कर का प्रतिदाय” शब्दों के स्थान पर, “का निर्यात” शब्द रखा जाएगा ;

(ख) “संपरिवर्तनीय विदेशी मुद्रा में” शब्दों के पश्चात्, “या भारतीय रुपए में, जहां कहीं भारतीय रिजर्व बैंक द्वारा अनुज्ञात किया जाए,” शब्द अंतःस्थापित किए जाएंगे।

19. उक्त नियमों के **प्ररूप जीएसटी आरईजी-01** के अनुदेश 12 में, “कारबार शीर्ष” शब्दों के स्थान पर, दोनों स्थानों पर, जहां वे आते हैं, “कारबार के स्थान” शब्द रखे जाएंगे।

20. उक्त नियमों के **प्ररूप जीएसटी आरईजी-17** के अंत में, निम्नलिखित “टिप्पण” अंतःस्थापित किया जाएगा, अर्थात् :--

“टिप्पण : (तारीख) से आपका रजिस्ट्रेशन निलंबित किया जाता है।”।

21. उक्त नियमों के **प्ररूप जीएसटी आरईजी-20** के अंत में, निम्नलिखित “टिप्पण” अंतःस्थापित किया जाएगा, अर्थात् :--

“टिप्पण : (तारीख) से आपका रजिस्ट्रेशन निलंबित किया जाता है।”।

22. उक्त नियमों के **प्ररूप जीएसटी आईटीसी-02** के पश्चात्, निम्नलिखित प्ररूप अंतःस्थापित किया जाएगा, अर्थात् :--

"प्ररूप जीएसटी आईटीसी-02क

[नियम 41क देखें]

धारा 25 की उपधारा (2) के अधीन रजिस्ट्रीकरण के अनुसरण में आईटीसी के अंतरण की घोषणा

1.	अंतरक का जीएसटीआईएन	
2.	अंतरक का विधिक नाम	
3.	अंतरक का व्यापार नाम, यदि कोई हो	
4.	अंतरिती का जीएसटीआईएन	
5.	अंतरिती का विधिक नाम	
6.	अंतरिती का व्यापार नाम, यदि कोई हो	

7. अंतरित की जाने वाली आईटीसी के ब्यौरे

कर	उपलब्ध सुमेलित आईटीसी की रकम	अंतरित की जाने वाली सुमेलित आईटीसी की रकम
1	2	3
केन्द्रीय कर		
राज्य कर		
संघ राज्यक्षेत्र कर		
एकीकृत कर		
उपकर		

सत्यापन :

मैं सत्यनिष्ठा से प्रतिज्ञान करता हूं और यह घोषणा करता हूं कि इसमें ऊपर दी गई जानकारी मेरे सर्वोत्तम ज्ञान और विश्वास के अनुसार सत्य और सही है तथा इसमें से कोई बात छिपाई नहीं गई है।

प्राधिकृत हस्ताक्षरी के हस्ताक्षर.....

नाम.....

पदनाम/प्रास्थिति.....

तारीख.....दिन/मास/वर्ष

अनुदेश:

1. अंतरक से वह रजिस्ट्रीकृत व्यक्ति निर्दिष्ट जिसका किसी राज्य या संघ राज्यक्षेत्र में मौजूदा रजिस्ट्रीकरण है।
2. अंतरिती से वह कारबार का स्थान निर्दिष्ट है जिसके लिए नियम 11 के अधीन पृथक रजिस्ट्रीकरण प्राप्त किया गया है।

23. उक्त नियमों में **प्ररूप जीएसटी पीसीटी-05** में सारणी में क्रम संख्यांक 5 और उससे संबंधित प्रविष्टियों के पश्चात् निम्नलिखित क्रम संख्यांक और प्रविष्टियां अंतःस्थापित की जाएंगी, अर्थात् :--

"6	ई-वे बिल बनाने के लिए सूचना देना	
7	प्ररूप जीएसटी आईटीसी-04 में चालान के ब्यौरे देना	
8	नियम 58 के अधीन नामांकन के संशोधन या निरस्त करने के लिए आवेदन फाईल करना	
9	संघटक स्कीम के अधीन कर संदाय करने के लिए या उक्त स्कीम से वापसी के लिए जानकारी फाईल करना।	

24. उक्त नियमों के प्ररूप जीएसटीआर-4 में –

(क) खंड 6, में सारणी के स्थान पर निम्नलिखित सारणी रखी जाएगी, अर्थात्:-

"कर की दर	कुल आवर्त	(2) में रिपोर्ट किए गए आवर्त में से सेवाओं का आवर्त	संघटक कर रकम	
			केन्द्रीय कर	राज्य /संघराज्य क्षेत्र कर
1	2	3	4	5";

(ख) खंड (7) में सारणी के स्थान पर निम्नलिखित सारणी रखी जाएगी, अर्थात् :-

तिमाही	दर	मूल ब्यौरे		केन्द्रीय कर	राज्य कर	पुनरीक्षित ब्यौरे			
		कुल आवर्त	(3) में रिपोर्ट किए गए आवर्त में से सेवाओं का आवर्त			कुल आवर्त	(7) में रिपोर्ट किए गए आवर्त में से सेवाओं का आवर्त	केन्द्रीय कर	राज्य कर
1	2	3	4	5	6	7	8	9	10

25. उक्त नियमों के प्ररूप जीएसटी आरएफडी-01 में, नियम 89(2)(च) के अधीन घोषणा के स्थान पर निम्नलिखित घोषणा रखी जाएगी, अर्थात्:-

घोषणा [नियम 89(2)(च)]

मैं यह घोषणा करता हूं कि इस प्रतिदाय दावे के अंतर्गत/आने वाले माल या सेवाओं या दोनों के प्रदाय के संबंध में विशेष आर्थिक जोन इकाई /विशेष आर्थिक जोन विकासकर्ता से कर का संग्रहण नहीं किया गया है।

हस्ताक्षर:

नाम:

पदनाम /प्रास्थिति।

26. उक्त नियमों के प्ररूप जीएसटी आरएफडी-01 में, नियम 89(2)(च) के अधीन घोषणा के स्थान पर निम्नलिखित घोषणा रखी जाएगी, अर्थात्:-

घोषणा [नियम 89(2)(च)]

मैं यह घोषणा करता हूँ कि इस प्रतिदाय दावे के अंतर्गत आने वाले माल या सेवाओं या दोनों के प्रदाय के संबंध में विशेष आर्थिक जोन इकाई विशेष आर्थिक जोन विकासकर्ता से कर का संग्रहण नहीं किया गया है।

हस्ताक्षर :

नाम:

पदनाम/प्रास्थिति :

27. उक्त नियमों के प्ररूप जीएसटी एपीएल-01 में,

(क) खंड 15 के स्थान पर निम्नलिखित खंड रखा जाएगा, अर्थात् :-

"15 स्वीकृत रकम के संदाय और पूर्व जमा के ब्यौरे:-

(क) अपेक्षित संदाय के ब्यौरे :-

विशिष्टियाँ		केन्द्रीय कर	राज्य/संघ राज्य क्षेत्र कर	एकीकृत कर	उपकर	कुल रकम	
(क) स्वीकृत रकम	कर/ उपकर					< योग >	<योग >
	ब्याज					< योग >	
(ख) सी जी एस टी, एस जी एस टी या उपकर के संबंध में 25 करोड़ रु. प्रत्येक से अनधिक या आई जी एस टी के संबंध में 50 करोड़ रु. से अनधिक और उपकर के संबंध में 25 करोड़ रु. पूर्व जमा (विवादित कर का 10%)/ उपकर।	शास्ति					< योग >	
	फीस					< योग >	
	अन्य प्रभार					< योग >	
	कर/उपकर					< योग >	

(ख) (सीजीएसटी, एसजीएसटी या उपकर से संबंध में 25 करोड़ रुपये से अनधिक या आईजीएसटी के संबंध में 50 करोड़ रुपये से अनधिक अथवा उपकर के संबंध में 25 करोड़ रुपये से अनधिक विवादित कर या उपकर के 10% पूर्व जमा) स्वीकृत जमा और पूर्व जमा के संदाय के ब्यौरे

क्रम सं.	वर्णन	संदेय कर	नकद/क्रेडिट लेजर के माध्यम से संदत्त	प्रत्यय प्रविष्टि सं.	संदत्त कर की रकम			
					केन्द्रीय कर	राज्य/संघ राज्य क्षेत्र कर	एकीकृत कर	उपकर
1	2	3	4	5	6	7	8	9
1.	एकीकृत कर		नकद लेजर					
			प्रत्यय लेजर					
2.	केन्द्रीय कर		नकद लेजर					
			प्रत्यय लेजर					
3.	राज्य/संघ राज्य क्षेत्र कर		नकद लेजर					
			प्रत्यय लेजर					
4.	उपकर		नकद लेजर					
			प्रत्यय लेजर					

(ग) संदेय और संदत्त ब्याज, शास्ति, विलंब फीस और अन्य रकम

क्रम सं.	वर्णन	संदेय रकम				प्रत्यय प्रविष्टि सं.	संदत्त रकम			
		एकीकृत कर	केन्द्रीय कर	राज्य/संघ राज्य क्षेत्र कर	उपकर		एकीकृत कर	केन्द्रीय कर	राज्य/संघ राज्य क्षेत्र कर	उपकर
1	2	3	4	5	6	7	8	9	10	11
1.	ब्याज									
2.	शास्ति									
3.	विलंब फीस									
4.	अन्य (विनिर्दिष्ट करें)									

(ख) खंड 17 के पश्चात्, निम्नलिखित अंतःस्थापित किया जाएगा, अर्थात:-

“18. खंड 15 के उपखंड (क) में सारणी (के मद (क)) में वर्णित (केवल स्वीकृत रकम) संदत्त एकीकृत कर के प्रदाय स्थान वार ब्यौरे, यदि कोई हों

प्रदाय का स्थान (राज्य/संघ राज्य क्षेत्र का नाम)	मांग	कर	ब्याज	शास्ति	अन्य	योग
1	2	3	4	5	6	7"।
	स्वीकृत रकम [खंड 15 के उपखंड (क) में सारणी (के मद (क)) में वर्णित]					

28. उक्त नियमों के प्ररूप जीएसटी एपीएल-05,-

(क) खंड 14 में,-

(i) उपखंड (क) में सारणी में “(विवादित कर का 20%)” कोष्ठकों, अंकों, शब्दों और अक्षरों के स्थान पर “(सीजीएसटी, एसजीएसटी या उपकर के संबंध में 50 करोड़ रु. प्रत्येक से अनधिक अथवा आई जी एस टी के संबंध में 100 करोड़ रु. और उपकर के संबंध में 50 करोड़ रु. से अनधिक विवादित कर/उपकर का 20%)” कोष्ठक, अंक, शब्द और अक्षर रखे जाएंगे ;

(ii) उपखंड (ख) में “(विवादित स्वीकृत कर और उपकर का 20% पूर्व जमा)” कोष्ठकों, अंकों, शब्दों और अक्षरों के स्थान पर “(सीजीएसटी, एसजीएसटी या उपकर के संबंध में 50 करोड़ रु. प्रत्येक से अनधिक अथवा आईजी एसटी के संबंध में 100 करोड़ रु. और उपकर के संबंध में 50 करोड़ रु. से अनधिक विवादित स्वीकृत कर और उपकर का 20% पूर्व जमा)” कोष्ठक, अंक, शब्द और अक्षर रखे जाएंगे ;

(ख) खंड 14 के पश्चात् निम्नलिखित अंतःस्थापित किया जाएगा अर्थात् :-

“15. खंड 14 के उपखंड (क) में सारणी के मद (क) में वर्णित (केवल स्वीकृत रकम) संदत्त एकीकृत कर के प्रदाय स्थान वार ब्यौरे, यदि कोई हों”

प्रदाय का स्थान (राज्य/संघ राज्य क्षेत्र का नाम)	मांग	कर	ब्याज	शास्ति	अन्य	योग
1	2	3	4	5	6	7 ”
	स्वीकृत रकम [खंड 14 के उपखंड (क) में सारणी के मद (क) में वर्णित]					

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में अधिसूचना संख्या सा.का.नि. 610(अ), तारीख 19 जून, 2017 द्वारा प्रकाशित किए गए थे और संख्यांक सा.का.नि. 1251(अ), तारीख 31 दिसम्बर, 2018 द्वारा प्रकाशित अधिसूचना संख्या 74/2018-केन्द्रीय कर, तारीख 31 दिसम्बर, 2018 द्वारा उनका अंतिम संशोधन किया गया था ।

NOTIFICATION

New Delhi, the 29th January, 2019

No. 03/2019—Central Tax

G.S.R. 63(E).—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2019.
- (2) Save as otherwise provided in these rules, they shall come into force on the first day of February, 2019.
2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in Chapter-II, in the heading, for the words “Composition Rules”, the words, “Composition Levy” shall be substituted.
3. In the said rules, in rule 7, in the Table, against serial number (3), in column (3), for the word “goods”, the words, “goods and services” shall be substituted.
4. In the said rules, in rule 8, in sub rule (1),—
 - (a) the first proviso shall be omitted;
 - (b) in the second proviso, for the words “Provided further”, the word “Provided” shall be substituted.
5. In the said rules, for rule 11, the following rule shall be substituted, namely:—

“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”.

6. In the said rules, after rule 21, the following rule shall be inserted, namely:—

“Rule 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, 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.

(3) A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

(4) The suspension of registration under sub-rule (1) or sub-rule (2) 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.”.

7. In the said rules, after rule 41, the following rule shall be inserted, namely:-

“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.”.

8. In the said rules, in rule 42, in sub-rule (1), in clause (i), in the Explanation, after the word and figures “entry 84”, the word, figures and letter “and entry 92A” shall be inserted.

9. In the said rules, in rule 43,-

(a) in sub-rule (1), in clause (g), in the Explanation, after the word and figures “entry 84”, the words, figures and letter “and entry 92A” shall be inserted.

(b) in sub-rule (2), in the Explanation, clause (a) shall be omitted.

10. In the said rules, in rule 53,-

(a) in sub-rule (1), after the words and figures “section 31”, the words and figures “and credit or debit notes referred to in section 34” shall be omitted;

(b) in sub-rule (1) clause (c) shall be omitted;

(c) in sub-rule (1) clause (i) shall be omitted;

(d) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(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;

(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.”.

11. In the said rules, in rule 80, in sub-rule (3), after the words “Every registered person”, the words, brackets and figures “other than those referred to in the proviso to sub-section (5) of section 35,” shall be inserted.

12. In the said rules, in rule 83,-

(a) in sub-rule (1), in clause (a), for the words “Central Board of Excise” the words “Central Board of Indirect Taxes” shall be substituted;

(b) in sub-rule (3), in the second proviso, for the words “eighteen months”, the words “thirty months” shall be substituted;

(c) for sub-rule (8), the following sub-rule shall be substituted, namely:-

“(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:

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.”.

13. In the said rules, in rule 85, in sub-rule (3), after the word and figures “section 49”, the words, figures and letters “section 49A and section 49B,” shall be inserted.

14. In the said rules, in rule 86, in sub-rule (2), after the word and figures “section 49”, the words, figures and letters “or section 49A or section 49B,” shall be inserted.

15. In the said rules, in rule 89, in sub-rule (2), for clause (f), the following clause shall be substituted, namely:-

“(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;”.

16. In the said rules, in rule 91,—

(a) in sub-rule(2), the following proviso shall be inserted, namely:-

“Provided that the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.”;

(b) in sub-rule (3), the following proviso shall be inserted, namely:-

“Provided that the payment advice 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 advice was issued.”.

17. In the said rules, in rule 92, in sub-rule (4), the following provisos shall be inserted, namely:-

“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 advice 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 advice was issued.”.

18. In the said rules, in rule 96A ,—

(a) in the marginal heading, for the words “Refund of integrated tax paid on export”, the word “Export” shall be substituted;

(b) in sub-rule (1), in clause (b), after the words “convertible foreign exchange”, the words “or in Indian rupees, wherever permitted by the Reserve Bank of India” shall be inserted.

19. In the said rules, in **FORM GST REG-01**, in instruction 12, for the words “business verticals” at both the places where they occur, the words “places of business” shall be substituted.

20. In the said rules, in **FORM GST REG-17**, at the end, the following “Note” shall be inserted, namely:-

“**Note:** - Your registration stands suspended with effect from ----- (date).”.

21. In the said rules, in **FORM GST REG-20**, at the end, the following “Note” shall be inserted, namely:-

“**Note:** - Your registration stands suspended with effect from ----- (date).”.

22. In the said rules, after **FORM GST ITC-02**, the following form shall be inserted, namely:-

“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.”.

23. In the said rules, in **FORM GST PCT-05**, in the Table, after serial number 5 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“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”.	

24. In the said rules, in **FORM GSTR -4**,-

(a) in clause 6, for the Table, the following Table shall be substituted, namely:-

“Rate of tax	Total Turnover	Out of turnover reported in (2), turnover of services	Composition tax amount	
			Central Tax	State/UT Tax
1	2	3	4	5”;

(b) in clause 7, for the Table, the following Table shall be substituted, namely:-

“Quarter	Rate	Original details				Revised details			
		Total Turnover	Out of turnover reported in (3), turnover of services	Central Tax	State/UT Tax	Total Turnover	Out of turnover reported in (7), turnover of services	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8	9	10”;

25. In the said rules, in **FORM GST RFD-01**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:-

“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”.

26. In the said rules, in **FORM GST RFD-01A**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:-

“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”.

(b) after clause 17, the following shall be inserted, namely:-

“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”.
	Admitted amount [in the Table in sub-clause (a) of clause 15 (item (a))]					

28. In the said rules, in **FORM GST APL-05**,—

(a) in clause 14,—

(i) in sub-clause (a), in the Table, for the brackets, figures and words “(20% of disputed tax)”, the brackets, figures, words and letters “(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)” shall be substituted;

(ii) in sub-clause (b), for the brackets, words and figures “(pre-deposit 20% of the disputed admitted tax and Cess)”, the brackets, words, figures and letters “(pre-deposit of 20% of the disputed admitted 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)” shall be substituted;

(b) after clause 14, the following shall be inserted, namely:-

“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”.
	Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]					

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and last amended vide notification No. 74/2018-Central Tax, dated the 31st December, 2018, published vide number G.S.R 1251(E), dated the 31st December, 2018.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 4/2019-केंद्रीय कर

सा.का.नि. 64(अ).—केंद्रीय प्रत्यक्ष कर और सीमाशुल्क बोर्ड, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 5 के साथ पठित धारा 3 और एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 3 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में सा.का.नि. सं. 609(अ), तारीख 19 जून, 2017 द्वारा प्रकाशित भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 2/2017-केंद्रीय कर, तारीख 19 जून, 2017 का निम्नलिखित संशोधन करती है, अर्थात्:-

उक्त अधिसूचना में, -

(i) आरंभिक पैरा में, क्रम संख्यांक (ट) और उससे संबंधित प्रविष्टियों के पश्चात् निम्नलिखित क्रम संख्यांक और प्रविष्टियां अंतःस्थापित की जाएगी, अर्थात्:-

“(ठ) केंद्रीय कर संयुक्त आयुक्त (अपील),”;

(ii) पैरा 2 में, क्रमसंख्यांक ग के पश्चात् शब्दों, “केंद्रीय कर अपर आयुक्त” के पश्चात् “या संयुक्त आयुक्त” शब्द अंतःस्थापित किए जाएंगे;

(iii) पैरा 4 में, शब्दों और कोष्ठकों “अपर आयुक्त (अपील)” के स्थान पर “संयुक्त आयुक्त (अपील) की पंक्ति से अन्यून कोई अधिकारी” शब्द और कोष्ठक रखे जाएंगे;

(iv) सारणी 1 और सारणी 2 में, शब्दों “अपर आयुक्त” जहां कहीं वे आए हों, के पश्चात् “या संयुक्त आयुक्त” शब्द अंतःस्थापित किए जाएंगे।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना अधिसूचना सं. 2/2017-केंद्रीय कर तारीख 19 जून, 2017, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. सं. 609(अ), तारीख 19 जून, 2017 द्वारा प्रकाशित की गई थी और सा.का.नि. 1283(अ) तारीख 31 दिसम्बर, 2018 द्वारा प्रकाशित अधिसूचना सं. 79/2018 केंद्रीय कर, तारीख 31 दिसम्बर, 2018 द्वारा अंतिम संशोधन किया गया।

NOTIFICATION

New Delhi, the 29th January, 2019

No. 04/2019-Central Tax

G.S.R. 64(E).—In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Board of Indirect Taxes and Customs, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.2/2017- Central Tax, dated the 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 609(E), dated the 19th June, 2017, namely: -

In the said notification, -

(i) in the opening paragraph, after serial number (k) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“(l) Joint Commissioner of Central Tax (Appeals),”;

- (ii) in paragraph 2, in serial number (c), after the words, “Additional Commissioners”, the words “or Joint Commissioners” shall be inserted;
- (iii) in paragraph 4, for the words and brackets “Additional Commissioners of Central Tax (Appeals)”, the words and brackets “any officer not below the rank of Joint Commissioner (Appeals)” shall be substituted;
- (iv) in Table I and Table III, after the words, “Additional Commissioner”, wherever they appear, the words “or Joint Commissioner” shall be inserted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No.2/2017-Central Tax, dated the 19th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R. 609(E), dated the 19th June, 2017 and was last amended vide notification No.79/2018 - Central Tax, dated the 31st December, 2018, published vide number G.S.R. 1283 (E), dated the 31st December, 2018.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 5/2019-केंद्रीय कर

सा.का.नि. 65(अ).—केंद्रीय सरकार, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 10 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद की सिफारिशों पर, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. सं. 648(अ), तारीख 27 जून, 2017 द्वारा प्रकाशित भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 8/2017- केंद्रीय कर, तारीख 27 जून, 2017 का निम्नलिखित और संशोधन करती है, अर्थात्:-

उक्त अधिसूचना में, शब्दों “निम्नलिखित की दर पर संगणित रकम” से प्रारंभ होने वाले और “अन्य प्रदायकर्ताओं के मामले में संघ राज्यक्षेत्र में आवर्त का आधा प्रतिशत” शब्दों से समाप्त होने वाले भाग के स्थान पर “केंद्रीय माल और सेवा कर अधिनियम, 2017 के नियम 7 में विनिर्दिष्ट दर पर संगणित कर की रकम का संदाय करने का विकल्प ले सकेगा” शब्द और अंक रखे जाएंगे।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना अधिसूचना सं. 8/2017- केंद्रीय कर तारीख 27 जून, 2017, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. सं. 648(अ), तारीख 27 जून, 2017 द्वारा प्रकाशित की गई थी और सा.का.नि. 02(अ) तारीख 1 जनवरी, 2018 द्वारा प्रकाशित अधिसूचना सं. 79/2018 केंद्रीय कर, तारीख 1 जनवरी, 2018 द्वारा अंतिम संशोधन किया गया।

NOTIFICATION

New Delhi, the 29th January, 2019

No. 05/2019—Central Tax

G.S.R. 65(E).—In exercise of the powers conferred by sub-section (1) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of

Revenue) No. 8/2017-Central Tax, dated the 27th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 648 (E), dated the 27th June, 2017, namely:-

In the said notification, for the portion beginning with the words “an amount calculated at the rate of” and ending with the words “half per cent. of the turnover of taxable supplies of goods in State in case of other suppliers”, the words and figures, “an amount of tax calculated at the rate specified in rule 7 of the Central Goods and Services Tax Rules, 2017:” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt.II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No.8/2017- Central Tax, dated the 27th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 648(E), dated the 27th June, 2017 and was last amended vide notification No. 1/2018-Central Tax, dated the 1st January, 2018, published vide number G.S.R. 02(E), dated the 1st January, 2018.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 6/2019-केन्द्रीय कर

सा.का.नि. 66(अ).—केन्द्रीय सरकार, परिषद् की सिफारिशों पर, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 23 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 65/2017-केन्द्रीय कर, तारीख 15 नवम्बर, 2017, जो भारत के राजपत्र, असाधारण में सा.का.नि. सं. 1421(अ), तारीख 15 नवम्बर, 2017 द्वारा प्रकाशित की गई थी, में निम्नलिखित संशोधन करती है, अर्थात् :-

उक्त अधिसूचना के परंतुक में, “संविधान के अनुच्छेद 279क के खंड 4 के उपखंड (छ) में यथाविनिर्दिष्ट “विशेष श्रेणी राज्यों के मामले में, जम्मू कश्मीर राज्य से भिन्न” शब्दों, कोष्ठकों, अक्षरों और अंकों के स्थान पर, “धारा 22 के स्पष्टीकरण के खंड (iii) के साथ पठित, उक्त अधिनियम की उक्त धारा की उपधारा (1) के पहले परंतुक में” शब्द, कोष्ठक और अंक रखे जाएंगे।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना सं. 65/2017-केन्द्रीय कर, तारीख 15 नवम्बर, 2017, भारत के राजपत्र, असाधारण में, सा.का.नि. सं. 1421(अ), तारीख 15 नवम्बर, 2017 द्वारा प्रकाशित की गई थी।

NOTIFICATION

New Delhi, the 29th January, 2019

No. 06/2019-Central Tax

G.S.R. 66 (E).—In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 65/2017-Central Tax, dated the 15th November, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R. 1421 (E), dated the 15th November, 2017, namely: -

In the said notification, in the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir”, words, brackets and figures “the first proviso to

sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt.II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No. 65/2017-Central Tax, dated the 15th November, 2017, was published in the Gazette of India, Extraordinary, vide number G.S.R. 1421 (E), dated the 15th November, 2017.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 1/2018-एकीकृत कर

सा.का.नि. 67(अ).—केन्द्रीय सरकार, एकीकृत माल और सेवाकर (संशोधन) अधिनियम, 2018 (2018 का 32) की धारा 1 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, 1 फरवरी, 2019 को उस तारीख के रूप में नियत करती है, जिसको एकीकृत माल और सेवाकर (संशोधन) अधिनियम, 2018 (2018 का 32) के उपबंध प्रवृत्त होंगे।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

NOTIFICATION

New Delhi, the 29th January, 2019

No. 01/2019—Integrated Tax

G.S.R. 67(E).—In exercise of the powers conferred by sub-section (2) of section 1 of the Integrated Goods and Services Tax (Amendment) Act, 2018 (32 of 2018), the Central Government hereby appoints the 1st day of February, 2019 as the date on which the provisions of the Integrated Goods and Services Tax (Amendment) Act, 2018 (32 of 2018) shall come into force.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 2/2019-एकीकृत कर

सा.का.नि. 68(अ).—केन्द्रीय सरकार, परिषद् की सिफारिशों पर, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 23 की उपधारा (2) के साथ पठित एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 20 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 7/2017-एकीकृत कर, तारीख 14 सितम्बर, 2017, जो भारत के राजपत्र, असाधारण में सा.का.नि. सं. 1155(अ), तारीख 14 सितम्बर, 2017 द्वारा प्रकाशित की गई थी, में निम्नलिखित संशोधन करती है, अर्थात् :-

उक्त अधिसूचना के परंतुक के खंड (ख) में, “151” अंकों के स्थान पर, “5” अंक रखा जाएगा।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना सं. 07/2017-एकीकृत कर, तारीख 14 सितम्बर, 2017, भारत के राजपत्र, असाधारण में, सा.का.नि. सं. 1155(अ), तारीख 14 सितम्बर, 2017 द्वारा प्रकाशित की गई थी।

NOTIFICATIONNew Delhi, the 29th January, 2019**No. 02/2019-Integrated Tax**

G.S.R. 68(E).—In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.7/2017-Integrated Tax, dated the 14th September, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R. 1155(E), dated the 14th September, 2017, namely: -

In the said notification, in the proviso, in clause (b), for the figures, “151”, the figure “5” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No.7/2017-Integrated Tax, dated the 14th September, 2017, was published in the Gazette of India, Extraordinary, vide number G.S.R. 1155(E), dated the 14th September, 2017.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 3/2019-एकीकृत कर

सा.का.नि. 69(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 23 की उप-धारा (2) के साथ पठित एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 20 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 10/2017-एकीकृत कर, तारीख 13 अक्टूबर, 2017, जो भारत के राजपत्र, असाधारण में सा.का.नि. सं. 1260(अ), तारीख 13 अक्टूबर, 2017 द्वारा प्रकाशित की गई थी, में निम्नलिखित संशोधन करती है, अर्थात्:-

उक्त अधिसूचना के परंतुक में, “संविधान के अनुच्छेद 279क के खंड (4) के उपखंड (छ) में यथा विनिर्दिष्ट “विशेष प्रवर्ग राज्यों” के मामले में, जम्मू कश्मीर राज्य के सिवाय” शब्दों, कोष्ठकों, अक्षरों और अंकों के स्थान पर “उक्त धारा के स्पष्टीकरण के खंड (iii) के साथ पठित, उक्त अधिनियम की धारा 22 की उपधारा (1) के पहले परंतुक” शब्द, कोष्ठक और अंक रखे जाएंगे।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना सं. 10/2017-एकीकृत कर, तारीख 13 अक्टूबर, 2017, भारत के राजपत्र, असाधारण में सा.का.नि. सं. 1260(अ), तारीख 13 अक्टूबर, 2017 द्वारा प्रकाशित की गई थी।

NOTIFICATION

New Delhi, the 29th January, 2019

No. 03/2019-Integrated Tax

G.S.R. 69(E).—In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of

2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 10/2017-Integrated Tax, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R. 1260(E), dated the 13th October, 2017, namely: -

In the said notification, in the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir”, words, brackets and figures “the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No. 10/2017-Integrated Tax, dated the 13th October, 2017, was published in the Gazette of India, Extraordinary, vide number G.S.R. 1260 (E), dated the 13th October, 2017.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 1/2019-केन्द्रीय कर (दर)

सा.का.नि. 70(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 11 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, यह समाधान हो जाने पर कि लोकहित में ऐसा करना आवश्यक है, परिषद् की सिफारिशों पर भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 8/2017-केन्द्रीय कर (दर), तारीख 28 जून, 2017, जो भारत के राजपत्र, असाधारण में सा.का.नि. सं. 680(अ), तारीख 28 जून, 2017 द्वारा प्रकाशित की गई थी, को उन बातों के सिवाय अधिक्रांत करते हुए, जिन्हें ऐसे विखंडन से पूर्व किया गया है या करने का लोप किया गया है, को विखंडित करती है।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना सं. 8/2017-केन्द्रीय कर (दर), तारीख 28 जून, 2017, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. सं. 680(अ), तारीख 28 जून, 2017 द्वारा प्रकाशित की गई थी और अंतिम बार अधिसूचना सं. 22/2018 - केन्द्रीय कर (दर), तारीख 6 अगस्त, 2018 द्वारा संशोधित की गई है जो अधिसूचना सं. सा.का.नि. 743(अ), तारीख 6 अगस्त, 2018 द्वारा प्रकाशित की गई थी।

NOTIFICATION

New Delhi, the 29th January, 2019

No. 01/2019-Central Tax (Rate)

G.S.R. 70(E).—In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 8/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R. 680 (E), dated the 28th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No. 8/2017- Central Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 680 (E), dated the 28th June, 2017 and was last amended vide notification No. 22/2018-Central Tax (Rate), dated the 6th August, 2018, published vide number G.S.R. 743(E), dated the 6th August, 2018.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 1/2019-संघ राज्यक्षेत्र कर (दर)

सा.का.नि. 71(अ).—केन्द्रीय सरकार, संघ राज्यक्षेत्र माल और सेवा कर अधिनियम, 2017 (2017 का 14) की धारा 8 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, यह समाधान हो जाने पर कि लोकहित में ऐसा करना आवश्यक है, परिषद् की सिफारिशों पर भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 8/2017-संघ राज्यक्षेत्र कर (दर), तारीख 28 जून, 2017, जो भारत के राजपत्र, असाधारण में सा.का.नि. सं. 717(अ), तारीख 28 जून, 2017 द्वारा प्रकाशित की गई थी, को उन बातों के सिवाय अधिकांत करते हुए, जिन्हें ऐसे अधिक्रमण से पूर्व किया गया है या करने का लोप किया गया है, को विखंडित करती है।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना सं. 8/2017-संघ राज्यक्षेत्र कर (दर), तारीख 28 जून, 2017, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. सं. 717(अ), तारीख 28 जून, 2017 द्वारा प्रकाशित की गई थी और अंतिम बार अधिसूचना सं. 22/2018-संघ राज्यक्षेत्र कर (दर), तारीख 6 अगस्त, 2018 द्वारा संशोधित की गई जो अधिसूचना सं. सा.का.नि. 745(अ), तारीख 6 अगस्त, 2018 द्वारा प्रकाशित की गई थी।

NOTIFICATION

New Delhi, the 29th January, 2019

No. 01/2019—Union Territory Tax (Rate)

G.S.R. 71(E).—In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 8/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R.717 (E), dated the 28th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No. 8/2017- Union Territory Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.717 (E), dated the 28th June, 2017 and was last amended vide notification No. 22/2018- Union Territory Tax (Rate), dated the 6th August, 2018, published vide number G.S.R. 745 (E), dated the 6th August, 2018.

अधिसूचना

नई दिल्ली, 29 जनवरी, 2019

सं. 1/2019-एकीकृत कर (दर)

सा.का.नि. 72(अ).—केन्द्रीय सरकार, एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 6 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, यह समाधान हो जाने पर कि लोकहित में ऐसा करना आवश्यक है, परिषद् की सिफारिशों पर भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 32/2017-एकीकृत कर (दर), तारीख 13 अक्टूबर, 2017, जो भारत के राजपत्र, असाधारण में सा.का.नि. सं. 1263(अ), तारीख 13 अक्टूबर, 2017 द्वारा प्रकाशित की गई थी, को उन बातों के सिवाय अधिकांश करते हुए, जिन्हें ऐसे विखंडन से पूर्व किया गया है या करने का लोप किया गया है, को विखंडित करती है।

2. यह अधिसूचना 1 फरवरी, 2019 से प्रवृत्त होगी।

[फा. सं. 20/06/16/2018-जीएसटी (भाग-II)]

गुंजन कुमार वर्मा, अवर सचिव

टिप्पण : मूल अधिसूचना सं. 32/2017-एकीकृत कर (दर), तारीख 13 अक्टूबर, 2017, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. सं. 1263(अ), तारीख 13 अक्टूबर, 2017 द्वारा प्रकाशित की गई थी और अंतिम बार अधिसूचना सं. 23/2018-एकीकृत कर (दर), तारीख 6 अगस्त, 2018 द्वारा संशोधित की गई जो सं. सा.का.नि. 744(अ), तारीख 6 अगस्त, 2018 द्वारा प्रकाशित की गई थी।

NOTIFICATIONNew Delhi, the 29th January, 2019**No. 01/2019—Integrated Tax (Rate)**

G.S.R. 72(E).—In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 32/2017-Integrated Tax (Rate), dated the 13th October, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R. 1263 (E), dated the 13th October, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

[F. No. 20/06/16/2018-GST (Pt. II)]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No. 32/2017- Integrated Tax (Rate), dated the 13th October, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1263(E), dated the 13th October, 2017 and was last amended vide notification No. 23/2018-Integrated Tax (Rate), dated the 6th August, 2018, published vide number G.S.R. 744(E), dated the 6th August, 2018.

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 31st January, 2019

No. 07/2019–Central Tax

G.S.R. 79(E).—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 66/2018-Central Tax, dated the 29th November, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1150(E), dated the 29th November, 2018, namely:—

In the said notification, for the words, figures and letters “the 31st day of January, 2019”, the words, figures and letters “the 28th day of February, 2019” shall be substituted.

[F. No. 20/06/17/2018-GST]

Dr. SREEPARVATHY S.L., Under Secy.

Note : The principal notification No. 66/2018-Central Tax, dated the 29th November, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1150(E), dated the 29th November, 2018.

अधिकारिता वाले आयुक्त या उसके द्वारा प्राधिकृत किसी अन्य अधिकारी को, ऐसी पूर्ति के छह मास के भीतर प्रस्तुत कर दिया गया हो, :

परंतु यह और कि यदि निर्यात माल के विनिर्माण में प्रयुक्त इनपुटों पर इनपुट कर प्रत्यय का उपभोग नहीं किया गया है तो ऐसा प्रमाणपत्र अपेक्षित नहीं होगा। ”;

(ii) स्पष्टीकरण में क्रम संख्या 1 के सामने “पूर्व आयात आधार पर” शब्दों का लोप किया जाएगा।

[फा.सं.20/06/17/2018-जीएसटी (भाग क)]

डॉ. श्रीपार्वती एस.एल., अवर सचिव

टिप्पण :- मूल अधिसूचना सं. 48/2017 -केन्द्रीय कर, तारीख 18 अक्तूबर, 2017 भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में सा.का.नि. 1305 (अ) तारीख 18 अक्तूबर, 2017 द्वारा प्रकाशित की गई थी।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 15th January, 2019

No.1/2019-Central Tax

G.S.R. 33(E).— In exercise of the powers conferred by section 147 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue 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, namely:—

In the said notification,

(i) In the Table, the column number (2) against S. No.1, after the entry, the following proviso shall be inserted, namely: -

“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within 6 months of such supply;:

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.”;

(ii) In the Explanation against serial number 1 the words “on pre-import basis” shall be omitted.

[F. No. 20/06/17/2018-GST (Pt. I)]

Dr. SREEPARVATHY S. L., Under Secy.

Note:- The principal notification No. 48/2017-Central Tax dated 18th October, 2017 was 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, 2018.

20 फरवरी, 2019, जो भारत के राजपत्र, असाधारण, में सा.का.नि. संख्यांक 136(अ), तारीख 20 फरवरी, 2019 द्वारा प्रकाशित की गई थी, द्वारा अंतिम रूप से संशोधन किया गया।

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 22nd April, 2019

No. 19/2019–Central Tax

G.S.R. 320(E).—In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in notification number 34/2018–Central Tax, dated the 10th August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.761(E), dated the 10th August, 2018, namely:—

In the said notification, in the first paragraph, after the eighth proviso, the following proviso shall be inserted, namely: —

“Provided also that the return in **FORM GSTR-3B** of the said rules for the month of March, 2019 shall be furnished electronically through the common portal, on or before the 23rd April, 2019.”.

2. This notification shall come into force with effect from the 20th day of April, 2019.

[F.No. 20/06/16/2018-GST (Pt.-I)]

RUCHI BISHT, Under Secy.

Note:— The principal notification number 34/2018 –Central Tax, dated the 10th August, 2018 was published in the Gazette of India, vide number G.S.R. 761(E), dated the 10th August, 2018 and was last amended by notification No. 09/2019, dated the 20th February, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 136(E), dated the 20th February, 2019.

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 21st June, 2019

No. 25 /2019–Central Tax

G.S.R. 443 (E).—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India, Ministry of Finance, Department of Revenue No.22/2019-Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 323(E), dated the 23rd April, 2019, namely:-

In the said notification, for the figures, letters and words “21st day of June, 2019” the figures, letters and word “21st day of August, 2019” shall be substituted.

[F. No. 20/06/16/2018-GST (Pt. II)]

RUCHI BISHT, Under Secy.

Note: The principal notification No. 22/2019-Central Tax, dated the 23rd April, 2019 was published in the Gazette of India, Extraordinary, vide number G.S.R. 323(E), dated the 23rd April, 2019.

MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATION**

New Delhi, the 16th May, 2019

No. 03/2019-Union Territory Tax

G.S.R. 366(E).—In exercise of the powers conferred by section 15 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and section 96 of Central Goods and Services Tax Act, 2017 (12 of 2017) and rule 103 of the Goods and Services Tax Rules, 2017, the Central Government, hereby make the following amendment in the notification number 14/2018-Union territory Tax, published in the Gazette of India vide G.S.R. number 1004 (E) dated the 8th October 2018, namely: -

In the said notification, in the Table (i), - against Sl. No. 1, in column (3), against item (ii), for the entry, the following entry shall be substituted, namely: -

“(ii) Ms. Nidhi Sarohe, Joint Commissioner (Union territory Goods and Services Tax), Union territory of Andaman and Nicobar Islands.”

(ii) against Sl. No. 4, in column (3), against item (ii), for the entry, the following entry shall be substituted, namely: -

“(ii) Shri Nilesh Nishikant Gurav, Deputy Commissioner (Union territory Goods and Services Tax), Union territory of Dadra and Nagar Haveli.”

2. This notification shall come into force on the date of its publication in the official Gazette.

[F.No. S. 31011/21/2016-ST-I-DoR-Pt.1]

SUNIL KUMAR, Under Secy.

Note: The principal notification was published in Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 1004(E), dated 08th October, 2018.

अधिसूचना

नई दिल्ली, 16 मई, 2019

सं. 04/2019-संघ राज्य क्षेत्र कर

सा.का.नि. 367(अ).—केंद्रीय सरकार संघ राज्य क्षेत्र माल और सेवा कर अधिनियम, 2017 (2017 का 14) की धारा 16 और केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 99 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और भारत सरकार की अधिसूचना सं. 15/2018, संघ राज्य क्षेत्र कर, तारीख 8 अक्टूबर, 2018, सा.का.नि. 1005(अ) तारीख 8 अक्टूबर, 2018 द्वारा प्रकाशित अधिसूचना का अधिक्रमण करते हुए नीचे की गई सारणी के स्तम्भ 2 में यथा उल्लिखित संघ राज्य क्षेत्र में उक्त सारणी के स्तम्भ 3 में विनिर्दिष्ट सदस्यों के साथ अग्रिम विनिर्णय के लिए अपील प्राधिकरण का गठन अधिसूचित करती है, अर्थात:-

क्र. सं.	अग्रिम विनिर्णय हेतु अपील प्राधिकरण के संघ राज्य क्षेत्र का नाम	सदस्य का पदनाम
(1)	(2)	(3)
1.	अंडमान और निकोबार द्वीप समूह	(i) मुख्य आयुक्त केंद्रीय कर, कोलकाता जोन; (ii) आयुक्त, माल और सेवा कर, अंडमान और निकोबार द्वीप संघ राज्य क्षेत्र।
2.	चंडीगढ़	(i) मुख्य आयुक्त केंद्रीय कर, चंडीगढ़ जोन; (ii) उत्पाद शुल्क और कराधान आयुक्त, चंडीगढ़ संघ राज्य क्षेत्र।
3.	दमन और दीव	(i) मुख्य आयुक्त केंद्रीय कर, बडोदरा जोन; (ii) आयुक्त, (संघ राज्य क्षेत्र माल और सेवा कर), दमन और दीव संघ राज्य क्षेत्र।

4.	दादरा व नगर हवेली	(i) मुख्य आयुक्त केंद्रीय कर, बडोदरा जोन; (ii) आयुक्त, (संघ राज्य क्षेत्र माल और सेवा कर), दादरा व नगर हवेली संघ राज्य क्षेत्र।
5.	लक्षद्वीप	(i) मुख्य आयुक्त केंद्रीय कर, तिरुवनंतपुरम जोन; (ii) सचिव, (योजना, सांख्यिकी और कराधान) (संघ राज्य क्षेत्र माल और सेवा कर), लक्षद्वीप संघ राज्य क्षेत्र।

2. यह अधिसूचना राजपत्र में इसके प्रकाशन की तारीख को प्रवृत्त होगी।

[फा.सं. एस. 31011/21/2016-एसटी-I-डीओरआर-भाग-1]

सुनील कुमार, अवर सचिव

NOTIFICATION

New Delhi, the 16th May, 2019

No. 04/2019-Union Territory Tax

G.S.R. 367(E).—In exercise of the powers conferred by section 16 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and section 99 of Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the notification No. 15/2018-Union territory Tax, dated the 8th October, 2018 of the Government of India, published vide number G.S.R. 1005(E), dated the 8th October, 2018, the Central Government, hereby, notifies the constitution of the Appellate Authority for Advance Ruling in the Union territories as mentioned in column (2) of the Table below with the Members as specified in column (3) of the said Table namely: -

TABLE

Sl. No.	Name of Union territory of Appellate Authority for Advance Ruling	Designation of Member
(1)	(2)	(3)
1.	Andaman and Nicobar Islands	(i) Chief Commissioner of Central Tax, Kolkata Zone; (ii) Commissioner, Goods and Services Tax, Union territory of Andaman and Nicobar Islands.
2.	Chandigarh	(i) Chief Commissioner of Central Tax, Chandigarh Zone; (ii) Excise and Taxation Commissioner, Union territory of Chandigarh.
3.	Daman and Diu	(i) Chief Commissioner of Central Tax, Vadodara Zone; (ii) Commissioner, (Union territory Goods and Services Tax), Union territory of Daman and Diu.
4.	Dadra and Nagar Haveli	(i) Chief Commissioner of Central Tax, Vadodara Zone; (ii) Commissioner, (Union territory Goods and Services Tax), Union territory of Dadra and Nagar Haveli.
5.	Lakshdweep	(i) Chief Commissioner of Central Tax, Thiruvananthapuram Zone; (ii) Secretary (Planning, Statistics and Taxation) (Union territory Goods and Services Tax), Union territory of Lakshdweep.

2. This notification shall come into force on the date of its publication in the Official Gazette.

[F.No. S. 31011/21/2016-ST-I-DoR-Pt.1]
SUNIL KUMAR, Under Secy.

MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATION**

New Delhi, the 29th June, 2019

No. 11 /2019–Central Tax (Rate)

G.S.R. 460(E).—In exercise of the powers conferred by section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable central tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Central Goods and Services Tax Rules, 2017.

Explanation.—For the purposes of this notification, 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.

2. This notification shall come into force with effect from the 1st day of July, 2019.

[F. No. 354/90/2019-TRU]

RUCHI BISHT, Under Secy.

अधिसूचना

नई दिल्ली, 29 जून, 2019

सं. 10/2019-एकीकृत कर (दर)

सा.का.नि. 461(अ).—केन्द्रीय माल एवं सेवाकर अधिनियम, 2017 (2017 का 12) की धारा 55 के साथ पठित एकीकृत माल एवं सेवाकर अधिनियम, 2017 (2017 का 13) की धारा 20 के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार जीएसटी परिषद की सिफारिशों के आधार पर, एतद्वारा, केन्द्रीय माल एवं सेवाकर नियमावली, 2017 के नियम 95(क) में विनिर्दिष्ट शर्तों के अधीन रहते हुए, अंतर्राष्ट्रीय एयरपोर्ट के प्रस्थान वाले क्षेत्रों में स्थापित उन खुदरा बिक्री की दुकानों को, जो कि बाहर जाने वाले अंतर्राष्ट्रीय पर्यटकों को वस्तुओं की कर मुक्त आपूर्ति करती हैं, ऐसे व्यक्तियों के एक वर्ग के रूप में विनिर्दिष्ट करती है जो ऐसे वस्तुओं की आंतरिक आपूर्ति पर अपने द्वारा भुगतान किए गए एकीकृत कर के रिफंड के लिए हकदार होते हैं।

स्पष्टीकरण : इस अधिसूचना के उद्देश्य के लिए, अभिव्यक्ति “बाहर जाने वाले अंतर्राष्ट्रीय पर्यटक” से अभिप्राय ऐसे व्यक्तियों से है जो कि भारत के सामान्य निवासी नहीं हैं, जो भारत में वैध और अस्थायी रूप से न बसने के लिए छः महीने से अनधिक अवधि तक के लिए ठहरने के लिए भारत आते हैं।

2. यह अधिसूचना 01 जुलाई, 2019 से लागू होगी।

[फा. सं. 354/90/2019-टीआरयू]

रुचि बिष्ट, अवर सचिव

NOTIFICATION

New Delhi, the 29th June, 2019

No. 10/2019–Integrated Tax (Rate)

G.S.R. 461(E).—In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free

supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable integrated tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Central Goods and Services Tax Rules, 2017.

Explanation.-For the purposes of this notification, 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.

2. This notification shall come into force with effect from the 1st day of July, 2019.

[F. No. 354/90/2019-TRU]

RUCHI BISHT, Under Secy.

अधिसूचना

नई दिल्ली, 29 जून, 2019

सं. 11/2019-एकीकृत कर (दर)

सा.का.नि. 462(अ).—एकीकृत माल एवं सेवाकर अधिनियम, 2017 (2017 का 13) की धारा 6 की उप-धारा (1) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, इस बात से संतुष्ट होते हुए कि ऐसा करना जनहित में आवश्यक है, और जीएसटी परिषद की सिफारिशों के आधार पर, एतद्वारा, उन सभी वस्तुओं पर, जो कि अंतर्राष्ट्रीय एयरपोर्ट के प्रस्थान क्षेत्र में स्थापित खुदरा बिक्री दुकानों, आप्रवासन केन्द्रों के बाहर, द्वारा बाहर जाने वाले अंतर्राष्ट्रीय पर्यटकों को आपूर्ति किए जाते हों, उस संपूर्ण एकीकृत कर से छूट प्रदान करती है जो कि उन पर एकीकृत माल एवं सेवाकर अधिनियम, 2017 की धारा 5 के अंतर्गत लगाया जाता हो।

स्पष्टीकरण : इस अधिसूचना के उद्देश्य के लिए, अभिव्यक्ति “बाहर जाने वाले अंतर्राष्ट्रीय पर्यटक” से अभिप्राय ऐसे व्यक्तियों से है जो कि भारत के सामान्य निवासी नहीं हैं, जो भारत में वैध और अस्थायी रूप से न बसने के लिए छः महीने से अनधिक अवधि तक के लिए ठहरने के लिए भारत आते हैं।

2. यह अधिसूचना 01 जुलाई, 2019 से लागू होगी।

[फा. सं. 354/90/2019-टीआरयू]

रुचि बिष्ट, अवर सचिव

NOTIFICATION

New Delhi, the 29th June, 2019

No. 11 /2019-Integrated Tax (Rate)

G.S.R. 462(E).—In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, and on the recommendations of the Council, hereby exempts any supply of goods by a retail outlet established in the departure area of an international airport, beyond the immigration counters, to an outgoing international tourist, from the whole of the integrated tax leviable thereon under section 5 of the Integrated Goods and Services Tax Act, 2017.

Explanation.-For the purposes of this notification, 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.

2. The notification shall come into force with effect from the 1st day of July, 2019.

[F. No. 354/90/2019-TRU]

RUCHI BISHT, Under Secy.

अधिसूचना

नई दिल्ली, 29 जून, 2019

सं. 11/2019-संघ राज्य कर (दर)

सा.का.नि. 463(अ).— केन्द्रीय माल एवं सेवाकर अधिनियम, 2017 (2017 का 12) की धारा 55 के साथ पठित संघ राज्य माल एवं सेवाकर अधिनियम, 2017 (2017 का 14) की धारा 21 के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार जीएसटी परिषद की सिफारिशों के आधार पर, एतद्वारा, केन्द्रीय माल एवं सेवाकर नियमावली, 2017 के नियम 95(क) में विनिर्दिष्ट शर्तों के अधीन रहते हुए, अंतर्राष्ट्रीय एयरपोर्ट के प्रस्थान वाले क्षेत्रों में स्थापित उन खुदरा बिक्री की दुकानों को, जो कि बाहर जाने वाले अंतर्राष्ट्रीय पर्यटकों को वस्तुओं की कर मुक्त आपूर्ति करती हैं, ऐसे व्यक्तियों के एक वर्ग के रूप में विनिर्दिष्ट करती है जो ऐसे वस्तुओं की आंतरिक आपूर्ति पर अपने द्वारा भुगतान किए गए संघ राज्य कर के रिफंड के लिए हकदार होते हैं।

स्पष्टीकरण : इस अधिसूचना के उद्देश्य के लिए, अभिव्यक्ति “बाहर जाने वाले अंतर्राष्ट्रीय पर्यटक” से अभिप्राय ऐसे व्यक्तियों से है जो कि भारत के सामान्य निवासी नहीं हैं, जो भारत में वैध और अस्थायी रूप से न बसने के लिए छः महीने से अनधिक अवधि तक के लिए ठहरने के लिए भारत आते हैं।

2. यह अधिसूचना 01 जुलाई, 2019 से लागू होगी।

[फा. सं. 354/90/2019-टीआरयू]

रुचि बिष्ट, अवर सचिव

NOTIFICATION

New Delhi, the 29th June, 2019

No. 11/2019—Union Territory Tax (Rate)

G.S.R. 463(E).—In exercise of the powers conferred by section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable union territory tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Central Goods and Services Tax Rules, 2017.

Explanation.—For the purposes of this notification, 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.

2. This notification shall come into force with effect from the 1st day of July, 2019.

[F. No. 354/90/2019-TRU]

RUCHI BISHT, Under Secy.

अधिसूचना

नई दिल्ली, 29 जून, 2019

सं. 1/2019-प्रतिपूर्ति उपकर (दर)

सा.का.नि. 464(अ).—केन्द्रीय माल एवं सेवाकर (राज्यों को प्रतिपूर्ति) अधिनियम, 2017 (2017 का 12) की धारा 11 की उप धारा (1) के साथ पठित माल एवं सेवाकर (राज्यों को प्रतिपूर्ति) अधिनियम, 2017 (2017 का 15) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, जीएसटी परिषद की सिफारिशों के आधार पर, एतद्वारा, उन सभी

वस्तुओं पर, जो कि अंतर्राष्ट्रीय एयरपोर्ट के प्रस्थान क्षेत्र में स्थापित खुदरा विक्री दुकानों, आप्रवासन केन्द्रों के बाहर, द्वारा बाहर जाने वाले अंतर्राष्ट्रीय पर्यटकों को आपूर्ति किए जाते हों, उस संपूर्ण प्रतिपूर्ति उपकर से छूट प्रदान करती है जो कि उन पर माल एवं सेवाकर (राज्यों को प्रतिपूर्ति) अधिनियम की धारा 8 के अंतर्गत लगाया जाता हो।

स्पष्टीकरण : इस अधिसूचना के उद्देश्य के लिए, अभिव्यक्ति “बाहर जाने वाले अंतर्राष्ट्रीय पर्यटक” से अभिप्राय ऐसे व्यक्तियों से है जो कि भारत के सामान्य निवासी नहीं हैं, जो भारत में वैध और अस्थायी रूप से न बसने के लिए छः महीने से अनधिक अवधि तक के लिए ठहरने के लिए भारत आते हैं।

2. यह अधिसूचना 01 जुलाई, 2019 से लागू होगी।

[फा. सं. 354/90/2019-टीआरयू]

रुचि बिष्ट, अवर सचिव

NOTIFICATION

New Delhi, the 29th June, 2019

No. 1/2019-Compensation Cess (Rate)

G.S.R. 464(E).—In exercise of the powers conferred by sub-section (1) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), read with sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts any supply of goods by a retail outlet established in the departure area of an international airport, beyond the immigration counters, to an outgoing international tourist, from the whole of the goods and services tax compensation cess leviable thereon under section 8 of the Goods and Services tax (Compensation to states) Act.

Explanation.—For the purposes of this notification, 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.

2. The notification shall come into force with effect from the 1st day of July, 2019.

[F. No. 354/90/2019-TRU]

RUCHI BISHT, Under Secy.

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 29th July, 2019

No. 35/2019–Central Tax

G.S.R. 534(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2019- Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 322(E), dated the 23rd April, 2019, namely:—

In the said notification, in paragraph 2, in the proviso, for the figures, letters and words “31st day of July, 2019”, the figures, letters and word, “31st day of August, 2019” shall be substituted.

[F.No. 20/06/16/2018-GST (Pt. -I)]

RUCHI BISHT, Under Secy.

Note : The principal notification No. 21/2019-Central Tax, dated the 23rd April, 2019 was published in the Gazette of India, Extraordinary, vide number G.S.R. 322(E), dated the 23rd April, 2019 and was subsequently amended by notification No. 34/2019-Central Tax, dated the 18th July, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 514(E), dated the 18th July, 2019.

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 20th August, 2019

No. 36/2019–Central Tax

G.S.R. 583(E).—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance, Department of Revenue No.22/2019-Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 323(E), dated the 23rd April, 2019, namely:—

In the said notification, for the figures, letters and words “21st day of August, 2019” the figures, letters and words “21st day of November, 2019” shall be substituted.

[F. No. 20/06/07/2019-GST]

RUCHI BISHT, Under Secy.

Note : The principal notification No. 22/2019-Central Tax, dated the 23rd April, 2019 was published in the Gazette of India, Extraordinary, vide number G.S.R. 323(E), dated the 23rd April, 2019 and was subsequently amended by notification No. 25/2019-Central Tax, dated the 21st June, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 443(E), dated the 21st June, 2019.

टिप्पणः—मूल अधिसूचना सं. 21/2019- केन्द्रीय कर, तारीख 23 अप्रैल, 2019, भारत के राजपत्र, असाधारण, में सा.का. नि. संख्यांक 322(अ), तारीख 23 अप्रैल, 2019 द्वारा प्रकाशित की गई थी और अधिसूचना सं. 35/2019- केन्द्रीय कर, तारीख 29 जुलाई, 2019, जो भारत के राजपत्र, असाधारण में सा.का.नि. सं. 534(अ), तारीख 29 जुलाई, 2019 द्वारा प्रकाशित की गई थी, द्वारा इसमें अंतिम बार संशोधन किया गया था ।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 24th October, 2019

No. 50/2019 – Central Tax

G.S.R. 809(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2019- Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 322(E), dated the 23rd April, 2019, namely:—

In the said notification, in paragraph 2, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that the due date for furnishing the statement containing the details of payment of self-assessed tax in said **FORM GST CMP-08**, for the quarter July, 2019 to September, 2019, or part thereof, shall be the 22nd day of October, 2019.”.

2. This notification shall be deemed to have come into force with effect from the 18th day of October, 2019.

[F. No. 20/06/07/2019-GST]

RUCHI BISHT, Under Secy.

Note:— The principal notification No. 21/2019-Central Tax, dated the 23rd April, 2019 was published in the Gazette of India, Extraordinary, vide number G.S.R. 322(E), dated the 23rd April, 2019 and was last amended by notification No. 35/2019-Central Tax, dated the 29th July, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 534(E), dated the 29th July, 2019.

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 31st October, 2019

No. 51/2019 – Central Tax

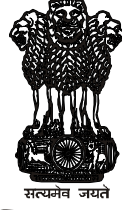
G.S.R. 820(E).—In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 02/2017-Central Tax, dated the 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 609(E), dated the 19th June, 2017, namely:—

In the said notification, in Table II, in column (3), in serial number 51, for the words “State of Jammu and Kashmir”, the words “Union territory of Jammu and Kashmir and Union territory of Ladakh” shall be substituted.

[F. No. 20/06/17/2018-GST(Pt.I)]

RUCHI BISHT, Under Secy.

Note : The principal notification No. 02/2017-Central Tax, dated the 19th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 609(E), dated the 19th June, 2017 and was last amended by notification No. 04/2019-Central Tax, dated the 29th January, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 64(E), dated the 29th January, 2019.



भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

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(राजस्व विभाग)

(केन्द्रीय अप्रत्यक्ष कर और सीमाशुल्क बोर्ड)

अधिसूचना

नई दिल्ली, 26 नवम्बर, 2019

सं. 62/2019-केन्द्रीय कर

सा.का.नि. 879(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इसमें इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर उन व्यक्तियों को, व्यक्तियों के ऐसे वर्ग के रूप में अधिसूचित करती है, जिसके कारबार का प्रमुख स्थान या कारबार का स्थान 30 अक्टूबर, 2019 तक तत्कालीन जम्मू-कश्मीर राज्य में था ; और 31 अक्टूबर, 2019 से और उसके बाद जम्मू-कश्मीर संघ राज्यक्षेत्र में या लद्दाख संघ राज्यक्षेत्र में है, जो 31 दिसम्बर, 2019 तक (जिसे इसमें इसके पश्चात् संक्रमण तारीख कहा गया है) नीचे यथा-उल्लिखित निम्नलिखित विशेष प्रक्रिया का अनुसरण करेंगे।

2. व्यक्तियों का उक्त वर्ग :-

(i) नीचे दिए गए अक्टूबर, 2019 और नवंबर, 2019 मास के लिए उक्त अधिनियम के किन्हीं उपबंधों के प्रयोजनों के लिए उक्त अधिनियम की धारा 2 के उपखंड (106) के अनुसार कर अवधि सुनिश्चित करेंगे :

(क) अक्टूबर, 2019 : 1 अक्टूबर, 2019 से 30 अक्टूबर, 2019 तक ;

(ख) नवम्बर, 2019 : 31 अक्टूबर, 2019 से 30 नवम्बर, 2019 तक ;

(ii) 31 अक्टूबर, 2019 से संक्रमण तारीख तक के लिए बनाए गए बीजकों, या अन्य समान दस्तावेजों, में प्रभारित कर की विशिष्टियों को विचार में लिए बिना, उक्त अधिनियम की धारा 39 के अधीन विवरणी में समुचित लागू कर का संदाय करेगा ;

(iii) उसे नीचे दी गई प्रक्रिया का अनुसरण करते हुए, 30 अक्टूबर, 2019 तक के रजिस्ट्रीकृत माल और सेवा कर पहचान संख्या (जीएसटीआईएन) से इनपुट कर प्रत्यय (आईटीसी) 31 अक्टूबर, 2019 से जम्मू-कश्मीर संघ राज्यक्षेत्र में या लद्दाख संघ राज्यक्षेत्र में नई जीएसटीआईएन में अंतरण करने का विकल्प होगा :

- (क) व्यक्तियों का उक्त वर्ग नया रजिस्ट्रीकरण अभिप्रास करने के एक मास के भीतर आईटीसी के अंतरण के संबंध में अंतरक और अंतरिती के अधिकारिता वाले कर अधिकारी को सूचित करेगा ;
- (ख) आईटीसी का, जम्मू-कश्मीर संघ राज्यक्षेत्र में और लद्दाख संघ राज्यक्षेत्र में कारबार के स्थान आवर्त के अनुपात के आधार पर अंतरण किया जाएगा ;
- (ग) आईटीसी का अंतरण संक्रमण तारीख के पहले किसी कर अवधि के लिए उक्त अधिनियम की धारा 39 के अधीन विवरणी के माध्यम से किया जाएगा और अंतरक जीएसटीआईएन को **प्ररूप जीएसटीआर-3ब** की सारणी 4(ख)(2) में अपने इलैक्ट्रानिक जमा खाते से उक्त आईटीसी को विकलित करेगा और अंतरिती जीएसटीआईएन को, **प्ररूप जीएसटीआर-3ब** की सारणी 4(क)(5) में के अपने इलैक्ट्रानिक जमा खाते में आईटीसी की समतुल्य रकम जमा करेगा ।

3. व्यक्तियों के उक्त वर्ग के इलैक्ट्रानिक जमा खाते में के राज्य कर का अतिशेष का, जिसके कारबार का मुख्य स्थान 31 अक्टूबर, 2019 से लद्दाख संघ राज्यक्षेत्र में है, इलैक्ट्रानिक जमा खाते में संघ राज्यक्षेत्र कर के अतिशेष के रूप में अंतरण किया जाएगा ।

4. उक्त अधिनियम की धारा 24 के खंड (i) के उपबंध 31 अक्टूबर, 2019 से संक्रमण की तारीख तक जम्मू-कश्मीर संघ राज्यक्षेत्र और लद्दाख संघ राज्यक्षेत्र के मध्य अंतरराज्यिक प्रदाय करने वाले व्यक्तियों के उक्त वर्ग को लागू नहीं होंगे ।

[फा.सं. 20/06/06/2019-जीएसटी]

रुचि बिष्ट, अवर सचिव

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 26th November, 2019

No. 62/2019—Central Tax

G.S.R. 879(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, hereby notifies those persons whose principal place of business or place of business lies in the erstwhile State of Jammu and Kashmir till the 30th day of October, 2019; and lies in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 31st day of October, 2019 onwards, as the class of persons who shall follow the following special procedure till the 31st day of December, 2019 (hereinafter referred to as the transition date), as mentioned below.

2. The said class of persons shall:—

- (i) ascertain the tax period as per sub-clause (106) of section 2 of the said Act for the purposes of any of the provisions of the said Act for the month of October, 2019 and November, 2019 as below:
 - (a) October, 2019: 1st October, 2019 to 30th October, 2019;
 - (b) November, 2019: 31st October, 2019 to 30th November, 2019;
- (ii) irrespective of the particulars of tax charged in the invoices, or in other like documents, raised from 31st October, 2019 till the transition date, pay the appropriate applicable tax in the return under section 39 of the said Act;
- (iii) have an option to transfer the input tax credit (ITC) from the registered Goods and Services Tax Identification Number (GSTIN), till the 30th day of October, 2019 in the State of Jammu and Kashmir, to the new GSTIN in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 31st day of October by following the procedure as below:
 - (a) the said class of persons shall intimate the jurisdictional tax officer of the transferor and the transferee regarding the transfer of ITC, within one month of obtaining new registration;

- (b) the ITC shall be transferred on the basis of ratio of turnover of the place of business in the Union territory of Jammu and Kashmir and in the Union territory of Ladakh;
- (c) the transfer of ITC shall be carried out through the return under section 39 of the said Act for any tax period before the transition date and the transferor GSTIN would be debiting the said ITC from its electronic credit ledger in Table 4 (B) (2) of **FORM GSTR-3B** and the transferee GSTIN would be crediting the equal amount of ITC in its electronic credit ledger in Table 4 (A) (5) of **FORM GSTR-3B**.

3. The balance of State taxes in electronic credit ledger of the said class of persons, whose principal place of business lies in the Union territory of Ladakh from the 31st day of October, 2019, shall be transferred as balance of Union territory tax in the electronic credit ledger.

4. The provisions of clause (i) of section 24 of the said Act shall not apply on the said class of persons making inter-State supplies between the Union territories of Jammu and Kashmir and Ladakh from the 31st day of October, 2019 till the transition date.

[F. No. 20/06/06/2019-GST]

RUCHI BISHT, Under Secy.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)
NOTIFICATION

New Delhi, the 9th October, 2019

No. 44/2019–Central Tax

G.S.R. 767(E).—In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from October, 2019 to March, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.\

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B.—Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

[F. No. 20/06/07/2019-GST]

RUCHI BISHT, Under Secy.

अधिसूचना

नई दिल्ली, 9 अक्टूबर, 2019

सं. 45/2019-केन्द्रीय कर

सा.का.नि. 768(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद की सिफारिशों पर, पूर्ववर्ती वित्तीय वर्ष या चालू वित्तीय वर्ष में 1.5 करोड़ रुपये तक का संकलित व्यापारावर्त रखने वाले रजिस्ट्रीकृत व्यक्तियों को, ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग के रूप में, जो माल या सेवाओं अथवा दोनों की जावक पूर्ति के ब्यौरे प्रस्तुत करने के लिए नीचे उल्लिखित विशेष प्रक्रिया का अनुसरण करेंगे, अधिसूचित करती हैं।

2. उक्त रजिस्ट्रीकृत व्यक्ति नीचे दी गई सारणी के स्तंभ (2) में यथाविनिर्दिष्ट त्रैमास के दौरान प्रभावी, केन्द्रीय माल और सेवा कर अधिनियम, 2017 के अधीन **प्ररूप जीएसटीआर-1** में माल या सेवा अथवा दोनों की जावक पूर्ति के ब्यौरे उक्त सारणी के स्तंभ (3) की तत्स्थानी प्रविष्टि में यथाविनिर्दिष्ट समय सीमा तक प्रस्तुत करेंगे, अर्थात् :-

सारणी

क्रम सं.	त्रैमास जिसके लिए प्ररूप जीएसटीआर-1 में ब्यौरे प्रस्तुत किए गए हैं।	प्ररूप जीएसटीआर-1 में ब्यौरे प्रस्तुत करने के लिए समय अवधि।
(1)	(2)	(3)
1	अक्टूबर, 2019 से दिसंबर, 2019	31 जनवरी, 2020
2	जनवरी, 2020 से मार्च 2020	30 अप्रैल, 2020

3. अक्टूबर, 2019 से मार्च, 2020 के लिए उक्त अधिनियम की धारा 38 की उपधारा (2) के अधीन यथास्थिति ब्यौरे या विवरणी प्रस्तुत करने की समय-सीमा तत्पश्चात् राजपत्र में अधिसूचित की जाएगी।

[फा. सं. 20/06/07/2019-जीएसटी]

रुचि बिष्ट, अवर सचिव

NOTIFICATION

New Delhi, the 9th October, 2019

No. 45/2019–Central Tax

G.S.R. 768(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Central Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2019 to December, 2019	31 st January, 2020
2	January, 2020 to March, 2020	30 th April, 2020

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

[F. No. 20/06/07/2019-GST]

RUCHI BISHT, Under Secy.

अधिसूचना

नई दिल्ली, 9 अक्टूबर, 2019

सं. 46/2019-केन्द्रीय कर

सा.का.नि. 769(अ).—आयुक्त, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 168 के साथ पठित धारा 37 की उपधारा (1) के दूसरे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद की सिफारिशों पर, ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग द्वारा जो पूर्ववर्ती वित्तीय वर्ष या चालू वित्तीय वर्ष में 1.5 करोड़ रुपये से अधिक का संकलित व्यापारावर्त रखते हैं, अक्टूबर, 2019 से मार्च, 2020 तक प्रत्येक मास के लिए केन्द्रीय माल और सेवा कर अधिनियम, 2017 के अधीन **प्रारूप जीएसटीआर-1** में जावक पूर्ति के ब्यौरे प्रस्तुत करने के लिए समय-सीमा को ऐसे मास के उत्तरवर्ती मास के 11वें दिन तक बढ़ाते हैं।

2. अक्टूबर, 2019 से मार्च, 2020 के लिए उक्त अधिनियम की धारा 38 की उपधारा (2) के अधीन यथास्थिति ब्यौरे या विवरणी प्रस्तुत करने की समय-सीमा तत्पश्चात् राजपत्र में अधिसूचित की जाएगी।

[फा. सं. 20/06/07/2019-जीएसटी]

रुचि बिष्ट, अवर सचिव

NOTIFICATION

New Delhi, the 9th October, 2019

No. 46/2019–Central Tax

G.S.R. 769(E).—In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from October, 2019 to March, 2020 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

[F. No. 20/06/07/2019-GST]

RUCHI BISHT, Under Secy.

अधिसूचना

नई दिल्ली, 9 अक्टूबर, 2019

सं. 47/2019-केन्द्रीय कर

सा.का.नि. 770(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इसमें इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर उन रजिस्ट्रीकृत व्यक्तियों को, जिनका किसी वित्तीय वर्ष में संकलित आवर्त दो करोड़ रुपए से अधिक नहीं है और जिन्होंने केन्द्रीय माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 80 के उप नियम (1) के साथ पठित उक्त अधिनियम की धारा 44 की उपधारा (1) के अधीन देय तारीख के पहले वार्षिक विवरणी नहीं दी है, ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग के रूप में अधिसूचित करती है, जो वित्तीय वर्ष 2017-18 और 2018-19 के संबंध में ऐसी विशेष प्रक्रिया का अनुसरण करेंगे कि उक्त व्यक्तियों को उक्त नियमों के नियम 80 के उपनियम (1) के साथ पठित उक्त अधिनियम की धारा 44 की उपधारा (1) के अधीन वार्षिक विवरणी देने का विकल्प होगा :

परंतु उक्त विवरण को, यदि देय तारीख के पहले नहीं दी गई है, देय तारीख पर दी गई समझा जाएगा ।

[फा. सं. 20/06/07/2019-जीएसटी]

रुचि बिष्ट, अवर सचिव

NOTIFICATION

New Delhi, the 9th October, 2019

No. 47/2019–Central Tax

G.S.R. 770(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

[F. No. 20/06/07/2019-GST]

RUCHI BISHT, Under Secy.

अधिसूचना

नई दिल्ली, 9 अक्तूबर, 2019

सं. 48/2019-केन्द्रीय कर

सा.का.नि. 771(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 128 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद की सिफारिशों पर, भारत सरकार के वित्त मंत्रालय, राजस्व विभाग की अधिसूचना सं. 41/2019 केन्द्रीय कर, तारीख 31 अगस्त, 2019, जो भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में सा.का.नि.संख्यांक 618(अ), तारीख 31 अगस्त, 2019 द्वारा प्रकाशित की गई थी, में निम्नलिखित संशोधन करती है, अर्थात:-

उक्त अधिसूचना के आरंभिक पैरा में -

(क) खंड (ii) में "20 सितम्बर" अंकों और शब्द के स्थान पर "11 अक्तूबर" अंक और शब्द रखे जाएंगे;

(ख) खंड (iv) के पश्चात्, निम्नलिखित खंड अंतःस्थापित किए जाएंगे, अर्थात:-

“(v) ऐसे रजिस्ट्रीकृत व्यक्ति, जिनका कारोबार का मुख्य स्थान जम्मू-कश्मीर राज्य में है, जिनकी पूर्ववर्ती वित्तीय वर्ष या वर्तमान वित्तीय वर्ष में कुल आवर्त 1.5 करोड़ रुपये से ज्यादा है, जो देय तारीख तक उक्त **प्ररूप जीएसटीआर-1** प्रस्तुत करने में असफल रहे हैं, और जिन्होंने मास अगस्त, 2019 के लिए केन्द्रीय माल और सेवा कर नियम, 2017 (जिन्हें इसमें इसके पश्चात् "उक्त नियम" कहा गया है) के **प्ररूप जीएसटीआर-1** में जावक प्रदाय के व्यौरों सामान्य पोर्टल के माध्यम से इलैक्ट्रॉनिक रूप से, 11 अक्तूबर, 2019 को या उससे पहले प्रस्तुत कर दिए हैं;

(vi) उन रजिस्ट्रीकृत व्यक्तियों, जिनका कारोबार का मुख्य स्थान जम्मू-कश्मीर राज्य में है, से उक्त अधिनियम की धारा 51 के उपबंधों के अधीन स्रोत पर कर कटौती की अपेक्षा है, जो देय तारीख तक उक्त **प्ररूप जीएसटीआर-7** प्रस्तुत करने में असफल रहे हैं, और जिन्होंने मास जुलाई, 2019 के लिए उक्त नियमों के नियम 66 के साथ पठित उक्त अधिनियम की धारा 39 की उपधारा (3) के अधीन उक्त नियमों के **प्ररूप जीएसटीआर-7** में विवरणी सामान्य पोर्टल के माध्यम से इलैक्ट्रॉनिक रूप से 10 अक्तूबर, 2019 को या उससे पहले प्रस्तुत कर दिए हैं;

(vii) उन रजिस्ट्रीकृत व्यक्तियों, जिनका कारोबार का मुख्य स्थान जम्मू-कश्मीर राज्य में है, से उक्त अधिनियम की धारा 51 के उपबंधों के अधीन स्रोत पर कर कटौती की अपेक्षा है, जो देय तारीख तक उक्त **प्ररूप जीएसटीआर-7** प्रस्तुत करने में असफल रहे हैं, और जिन्होंने मास अगस्त, 2019 के लिए उक्त नियमों के नियम 66 के साथ पठित उक्त अधिनियम की धारा 39 की उपधारा (3) के अधीन उक्त नियमों के **प्ररूप जीएसटीआर-7** में विवरणी सामान्य पोर्टल के माध्यम से इलैक्ट्रॉनिक रूप से 10 अक्तूबर, 2019 को या उससे पहले प्रस्तुत कर दिए हैं;

(viii) ऐसे रजिस्ट्रीकृत व्यक्ति, जिनका कारोबार का मुख्य स्थान जम्मू-कश्मीर राज्य में है, जो देय तारीख तक उक्त **प्ररूप जीएसटीआर-3ख** प्रस्तुत करने में असफल रहे हैं, और जिन्होंने मास जुलाई, 2019 के लिए उक्त नियमों के **प्ररूप जीएसटीआर-3ख** में विवरणी सामान्य पोर्टल के माध्यम से इलैक्ट्रॉनिक रूप से 20 अक्तूबर, 2019 को या उससे पहले प्रस्तुत कर दिए हैं;

(ix) ऐसे रजिस्ट्रीकृत व्यक्ति, जिनका कारोबार का मुख्य स्थान जम्मू-कश्मीर राज्य में है, जो देय तारीख तक उक्त **प्ररूप जीएसटीआर-3ख** प्रस्तुत करने में असफल रहे हैं, और जिन्होंने मास अगस्त, 2019 के लिए उक्त नियमों के **प्ररूप जीएसटीआर-3ख** विवरणी सामान्य पोर्टल के माध्यम से इलैक्ट्रॉनिक रूप से 20 अक्तूबर, 2019 को या उससे पहले प्रस्तुत कर दिए हैं।

[फा. सं. 20/06/07/2019-जीएसटी]

रुचि बिष्ट, अवर सचिव

टिप्पणः मूल अधिसूचना सं. 41/2019-केन्द्रीय कर, तारीख 31 अगस्त, 2019, भारत सरकार के राजपत्र, असाधारण, में संख्यांक सा.का.नि.618 (अ), तारीख 31 अगस्त, 2019 द्वारा प्रकाशित की गई।

NOTIFICATION

New Delhi, the 9th October, 2019

No. 48/2019–Central Tax

G.S.R. 771(E).—In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 41/2019-Central Tax, dated the 31st August, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 618(E), dated the 31st August, 2019, namely:—

In the said notification, in the opening paragraph—

(a) in clause (ii), for the figures, letters and word “20th September”, the figures, letters and word “11th October” shall be inserted;

(b) after the clause (iv), the following clauses shall be inserted, namely: —

“(v) the registered persons whose principal place of business is in the State of Jammu and Kashmir, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, who have furnished, electronically through the common portal, details of outward supplies in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017 (hereafter referred to as the said rules), for the month of August, 2019, on or before the 11th October, 2019, for failure to furnish the said **FORM GSTR-1** by the due date;

(vi) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of section 51 of the said Act, who have furnished electronically through the common portal, return in **FORM GSTR-7** of the said rules under sub-section (3) of section 39 of the said Act read with rule 66 of the said rules, for the month of July, 2019, on or before the 10th October, 2019, for failure to furnish the said **FORM GSTR-7** by the due date;

(vii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of section 51 of the said Act, who have furnished electronically through the common portal, return in **FORM GSTR-7** of the said rules under sub-section (3) of section 39 of the said Act read with rule 66 of the said rules, for the month of August, 2019, on or before the 10th October, 2019, for failure to furnish the said **FORM GSTR-7** by the due date;

(viii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in **FORM GSTR-3B** of the said rules, for the month of July, 2019, on or before the 20th October, 2019, for failure to furnish the said **FORM GSTR-3B** by the due date;

(ix) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in **FORM GSTR-3B** of the said rules, for the month of August, 2019, on or before the 20th October, 2019, for failure to furnish the said **FORM GSTR-3B** by the due date.”.

[F. No. 20/06/07/2019-GST]

RUCHI BISHT, Under Secy.

Note : The principal notification No. 41/2019–Central Tax, dated the 31st August, 2019 was published in the Gazette of India, Extraordinary vide number G.S.R. 618(E), dated the 31st August, 2019.

अधिसूचना

नई दिल्ली, 9 अक्टूबर, 2019

सं. 49/2019-केन्द्रीय कर

सा.का.नि. 772(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थातः :-

1. (1) इन नियमों का संक्षिप्त नाम केन्द्रीय माल और सेवा कर (छठवाँ संशोधन) नियम, 2019 है।

(2) इन नियमों में अन्यथा उपबंधित के सिवाय, ये इनके राजपत्र में प्रकाशन की तारीख से प्रवृत्त होंगे।

2. केन्द्रीय माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 21क में,-

(क) उपनियम (3) में, निम्नलिखित स्पष्टीकरण अन्तःस्थापित किया जाएगा, अर्थातः :-

“स्पष्टीकरण.- इस उपनियम के प्रयोजनों के लिए, “कोई कराधेय पूर्ति नहीं करेगा” से यह अभिप्रेत होगा कि कोई रजिस्ट्रीकृत व्यक्ति कोई कर बीजक जारी नहीं करेगा और तदनुसार, निलंबन की अवधि के दौरान उसके द्वारा किए गए प्रदायों पर कर प्रभार नहीं करेगा।”;

(ख) उपनियम (4) के पश्चात् निम्नलिखित उपनियम अन्तःस्थापित किया जाएगा, अर्थातः :-

“(5) जहां रजिस्ट्रीकरण के निलंबन के प्रतिसंहरण को प्रभावी करने वाला कोई आदेश पारित हुआ है, वहाँ निलंबन की अवधि के दौरान और उसमें विनिर्दिष्ट प्रक्रिया के दौरान किए गए प्रदायों के संबंध में धारा 31 की उपधारा (3) का खंड (क) और धारा 40 के उपबंध लागू होंगे।”।

3. उक्त नियम के नियम 36 में, उपनियम (3) के पश्चात् निम्नलिखित उपनियम अन्तःस्थापित किया जाएगा, अर्थातः :-

“(4) किसी रजिस्ट्रीकृत व्यक्ति द्वारा उन डेबिट नोट या बीजकों की बाबत उपभोग किए जाने वाला इनपुट कर प्रत्यय जिनके ब्यौरे प्रदायकर्ताओं द्वारा धारा 37 की उपधारा (1) के अधीन अपलोड नहीं किए गए हैं, उन डेबिट नोट या बीजकों की बाबत उपलब्ध पात्र प्रत्यय के 20% से अधिक नहीं होगा जिनके ब्यौरे प्रदायकर्ताओं द्वारा धारा 37 की उपधारा (1) के अधीन अपलोड किए गए हैं।”।

4. उक्त नियम के नियम 61 में, -

(क) उपनियम (5) के स्थान पर, 1 जुलाई, 2017 से प्रभावी, निम्नलिखित उपनियम रखा जाएगा, अर्थातः :-

““(5) जहां धारा 37 के अधीन **प्ररूप जीएसटीआर-1** या धारा 38 के अधीन **प्ररूप जीएसटीआर -2** में ब्यौरे प्रस्तुत करने की समय-सीमा बढ़ा दी गई है, वहाँ धारा 39 की उपधारा (1) में विनिर्दिष्ट विवरणी ऐसी रीति से और उन शर्तों के अधीन रहते हुये जो आयुक्त अधिसूचना द्वारा विनिर्दिष्ट करे, **प्ररूप जीएसटीआर -3ख** में इलेक्ट्रॉनिक रूप से सामान्य पोर्टल के माध्यम से या तो सीधे या आयुक्त द्वारा अधिसूचित सुविधा केंद्र के माध्यम से प्रस्तुत किया जाएगा:

परंतु यह कि, जहां उपनियम (1) में निर्दिष्ट व्यक्ति द्वारा **प्ररूप जीएसटीआर-3ख** में विवरणी प्रस्तुत किया जाना अपेक्षित है, वहाँ ऐसा व्यक्ति **प्ररूप जीएसटीआर -3 में** विवरणी प्रस्तुत करने के लिए अपेक्षित नहीं होगा।”;

(ख) उपनियम (6) का, 1 जुलाई, 2017 से प्रभावी, लोप किया जाएगा।

5. उक्त नियम के नियम 83क में, उपनियम (6) में, खंड (i) के स्थान पर निम्नलिखित खंड रखा जाएगा, अर्थातः :-

“(i) नियम 83 के उपनियम (1) के खंड (ख) में निर्दिष्ट प्रत्येक व्यक्ति और जो उक्त नियम के उपनियम (2) के अधीन माल और सेवा कर व्यवसायी के रूप में नामांकित है, उक्त नियम के उपनियम (3) के दूसरे परंतुक में यथा विनिर्दिष्ट अवधि के भीतर परीक्षा पास करने के लिए अपेक्षित है।”।

6. उक्त नियम के नियम 91 में, -

(क) उपनियम (3) में, 24 सितम्बर, 2019 से प्रभावी, “संदाय आदेश जारी करेगा और” शब्दों के पश्चात् “ “एक समेकित संदाय सूचना के आधार पर” शब्दों को अन्तः स्थापित किया जाएगा;

(ख) उपनियम (3) के पश्चात्, 24 सितम्बर, 2019 से प्रभावी, निम्नलिखित उपनियम अन्तः स्थापित किया जाएगा, अर्थात्: -
 ““(4) केंद्रीय सरकार उपनियम (3) के अधीन जारी समेकित संदाय सूचना पर आधारित प्रतिदाय संवितरित करेगी।””।

7. उक्त नियम के नियम 97 में, -

(क) उपनियम (7) के पश्चात्, 1 जुलाई, 2017 से प्रभावी, निम्नलिखित उपनियम अन्तः स्थापित किया जाएगा, अर्थात्: -

““(7क) समिति माल और सेवा कर पर प्रचार या उपभोक्ता जागरूकता के लिये, प्रत्येक वर्ष की निधि में प्रत्यय की गई रकम का 50% बोर्ड को उपलब्ध कराएगी, बशर्ते उपभोक्ता मामला विभाग की उपभोक्ता कल्याण क्रियाकलापों के लिए निधियों की उपलब्धता प्रति वर्ष पच्चीस करोड़ रुपये से कम नहीं है।””;

(ख) उपनियम (8) में, 1 जुलाई, 2017 से प्रभावी, खंड (ड) का लोप किया जाएगा।

8. उक्त नियम के नियम 117 में, -

(क) उपनियम (1क) में, “ “31 मार्च, 2019” अंकों, अक्षरों और शब्दों के स्थान पर “ “31 दिसम्बर, 2019” अंक, अक्षर और शब्द रखे जाएँगे।

(ख) उपनियम (4) में, खंड (ख) के उपखंड (iii) के परंतुक में “30 अप्रैल, 2019” अंकों, अक्षरों और शब्दों के स्थान पर “31 जनवरी, 2020” अंक, अक्षर और शब्द रखे जाएँगे।

9. उक्त नियम के नियम 142 में,

(क) उपनियम (1) के पश्चात् निम्नलिखित उपनियम अन्तः स्थापित किया जाएगा, अर्थात्: -

““(1क) उचित अधिकारी कर, ब्याज और शास्ति से प्रभार्य किसी व्यक्ति को यथास्थिति, धारा 73 की उपधारा (1) या धारा 74 की उपधारा (1) के अधीन नोटिस की तामीली से पूर्व उक्त अधिकारी द्वारा यथा अभिनिश्चित किसी कर, ब्याज और शास्ति के ब्यौरे **प्ररूप जीएसटी डीआरसी-01क के भाग क** में संसूचित करेगा।””;

(ख) उपनियम (2) में, “अधिनियम के उपबंधों के अनुसार कर, ब्याज, शास्ति या किसी अन्य शोधय रकम” शब्दों के पश्चात् “, चाहे उसके स्वयं के अभिनिश्चय पर या, उपनियम (1क) के अधीन उचित अधिकारी द्वारा यथा संसूचित,” शब्द, अंक और कोष्ठक अन्तः स्थापित किए जाएँगे;

(ग) उपनियम (2) के पश्चात् निम्नलिखित उपनियम अन्तः स्थापित किया जाएगा, अर्थात्: -

““(2क) जहां उपनियम (1) में निर्दिष्ट किसी व्यक्ति ने उसे संसूचित रकम का भागिक संदाय किया है या वह प्रस्तावित दायित्व के विरुद्ध कोई निवेदन फ़ाइल करने का इच्छुक है, वहाँ वह ऐसा निवेदन **प्ररूप जीएसटी डीआरसी-01क के भाग ख** में कर सकेगा।””।

10. उक्त नियम में, **प्ररूप जीएसटी –डीआरसी- 01** के पश्चात् निम्नलिखित प्ररूप अंतः स्थापित किया जाएगा, अर्थात्:-

“प्ररूप जीएसटी –डीआरसी- 01क

धारा 73(5)/74(5) के अधीन यथा संदेय अभिनिश्चित कर की सूचना

[नियम 142 (1क) देखें]

भाग क

सं.:

तारीख:

मामला आईडी सं.

सेवा में,

जीएसटीआईएन.....

नाम.....

पता.....

विषय: मामला कार्यवाही संदर्भ सं.....- धारा 73(5)/धारा 74(5)के अधीन दायित्व की सूचना – से संबंधित

कृपया उपरोक्त कार्यवाही का संदर्भ लें। इस संदर्भ में, उपलब्ध जानकारी के निबंधनों के अनुसार अधोहस्ताक्षरी द्वारा यथा अभिनिश्चित उक्त मामले के संदर्भ में धारा 73 (5)/74(5) के अधीन आपके द्वारा संदेय कर /ब्याज /शास्ति की रकम नीचे दिए गए अनुसार है :

अधिनियम	अवधि	कर			
सीजीएसटी अधिनियम					
एसजीएसटी/यूटीजीएसटी अधिनियम					
आईजीएसटी अधिनियम					
उपकर					
कुल					

आधार और परिमाणीकरण नीचे दिया गया/संलग्न है:

आपको सलाह दी जाती है कि तक उपरोक्त यथा अभिनिश्चित पूरी कर की रकम लागू ब्याज की रकम के साथ संदाय करें, जिसके न होने की दशा में धारा 73(1) के अधीन कारण बताओ नोटिस जारी की जाएगी।

आपको सलाह दी जाती है कि तक उपरोक्त यथा अभिनिश्चित पूरी कर की रकम लागू ब्याज और धारा 74(5) के अधीन शास्ति की रकम के साथ संदाय करें, जिसके न होने की दशा में धारा 74 (1) के अधीन कारण बताओ नोटिस जारी की जाएगी।

यदि आप उपरोक्त अभिनिश्चित के विरुद्ध कोई निवेदन फाइल करना चाहते हैं तो उसे इस प्ररूप के भाग ख मेंतक प्रस्तुत किया जाए।

उचित अधिकारी

हस्ताक्षर.....

नाम.....

पदनाम.....

संलग्नक अपलोड करें

भाग ख

कारण बताओ नोटिस के जारी होने के पूर्व संदाय के लिए संसूचना का जवाब

[नियम 142 (2क) देखें]

सं:

तारीख:

सेवा में,

उचित अधिकारी,

शाखा(विंग)/क्षेत्राधिकार।

विषय: मामला कार्यवाही संदर्भ सं..... - धारा 73(5)/धारा 74(5)के अधीन सूचित दायित्व के उत्तर में संदाय/निवेदन – से संबंधित

कृपया मामला आईडी के संबंध में **संसूचना** आईडी.....का संदर्भ लें, जिसके द्वारा धारा 73(5) / 74(5) के अधीन यथा अभिनिश्चित संदेय कर का दायित्व सूचित किया गया था।

इस संबंध में,

क. यह सूचित किया जाता है कि उक्त दायित्व को..... रुपए के विस्तार तक.....
..... के माध्यम से भागिक रूप से उन्मोचित कर दिया गया है और शेष दायित्व के संबंध में निवेदन नीचे दिया गया/संलग्न है:

या

ख. उक्त दायित्व स्वीकार्य नहीं है और इस संबंध में निवेदन नीचे दिया गया /संलग्न है:

--

प्राधिकृत हस्ताक्षरकर्ता

नाम.....

जीएसटीआईएन.....

पता.....

संलग्नक अपलोड करें।

[फा. सं. 20/06/07/2019-जीएसटी]

रुचि बिष्ट, अवसर सचिव

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में अधिसूचना सं. 3/2017-केन्द्रीय कर, तारीख 19 जून, 2017 द्वारा सा.का.नि. सं. 610(अ), तारीख 19 जून, 2017 द्वारा प्रकाशित किए गए थे और इनमें अंतिम संशोधन सा.का.नि. सं. 513(अ), तारीख 18 जुलाई, 2019 द्वारा प्रकाशित अधिसूचना सं. 33/2019-केन्द्रीय कर, तारीख 18 जुलाई, 2019 के माध्यम से किया गया था।

NOTIFICATION

New Delhi, the 9th October, 2019

No. 49/2019-Central Tax

G.S.R. 772(E).—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Sixth Amendment) Rules, 2019.
- (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21A,-
- (a) in sub-rule (3), the following explanation shall be inserted, namely:-

“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.”;

- (b) after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(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.”.

3. In the said rules, in rule 36, after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(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 uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37.”.

4. In the said rules, in rule 61,-

(a) for sub-rule (5), the following sub-rule shall be substituted, with effect from the 1st July, 2017 namely:-

“(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**.”;

(b) sub-rule (6) shall be omitted with effect from the 1st July, 2017.

5. In the said rules, in rule 83A, in sub-rule (6), for clause (i), the following clause shall be substituted, namely:-

“(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.”.

6. In the said rules, in rule 91, -

(a) in sub-rule (3), with effect from the 24th September, 2019, after the words “application for refund”, the words “on the basis of a consolidated payment advice:” shall be inserted;

(b) after the sub-rule (3), with effect from the 24th September, 2019, the following sub-rule shall be inserted, namely:-

“(4) The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (3).”.

7. In the said rules, in rule 97, -

(a) after sub-rule (7), with effect from the 1st July, 2017, the following sub-rule shall be inserted, namely,-

“(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.”;

(b) in sub-rule (8), with effect from the 1st July, 2017, clause (e) shall be omitted.

8. In the said rules, in rule 117, -

(a) in sub-rule (1A) for the figures, letters and word “31st March, 2019”, the figures, letters and word “31st December, 2019” shall be substituted.

(b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso for the figures, letters and word “30th April, 2019”, the figures, letters and word “31st January, 2020” , shall be substituted.

9. In the said rules, in rule 142, -

(a) after sub-rule (1) the following sub-rule shall be inserted, namely:-

“(1A) The proper officer shall, 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, shall communicate the details of any tax, interest and penalty as ascertained by the said officer, in **Part A** of **FORM GST DRC-01A**.”;

(b) in sub-rule (2), after the words “in accordance with the provisions of the Act”, the words, figures and brackets “, whether on his own ascertainment or, as communicated by the proper officer under sub-rule (1A),” shall be inserted;

(c) after sub-rule (2) the following sub-rule shall be inserted, namely:-

“(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.**” .

10. In the said rules, after **FORM GST DRC-01**, the following form shall be inserted, namely:-

“FORM GST DRC-01A																																									
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.....																																								
.....																																									
Address.....																																									
<p><i>Sub.: Case Proceeding Reference No.....- Intimation of liability under section 73(5)/section 74(5) – reg.</i></p> <p>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:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="width: 20%;">Act</th> <th style="width: 15%;">Period</th> <th style="width: 15%;">Tax</th> <th style="width: 15%;"></th> <th style="width: 15%;"></th> <th style="width: 15%;"></th> </tr> </thead> <tbody> <tr> <td>CGST Act</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>SGST/UTGST Act</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>IGST Act</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Cess</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>The grounds and quantification are attached / given below:</p> <div style="border: 1px solid black; height: 40px; margin: 10px 0;"></div> <p>You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest in full by , failing which Show Cause Notice will be issued under section 73(1).</p> <p>You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest and penalty under section 74(5) by , failing which Show Cause Notice will be issued under section 74(1).</p> <p>In case you wish to file any submissions against the above ascertainment, the same may be furnished by..... in Part B of this Form</p> <div style="text-align: right; margin-top: 20px;"> <p>Proper Officer</p> <p>Signature.....</p> <p>Name.....</p> </div>						Act	Period	Tax				CGST Act						SGST/UTGST Act						IGST Act						Cess						Total					
Act	Period	Tax																																							
CGST Act																																									
SGST/UTGST Act																																									
IGST Act																																									
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Total																																									

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".

[F. No. 20/06/07/2019-GST]

RUCHI BISHT, Under Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and last amended *vide* notification No. 33/2019-Central Tax, dated the 18th July, 2019, published *vide* number G.S.R. 513(E), dated the 18th July, 2019.

अधिकरण और उसकी न्यायपीठों का गठन किया जाना है, जिसके परिणामस्वरूप उक्त उपधाराओं में विनिर्दिष्ट समय-सीमा के भीतर उक्त अपील या आवेदन फाइल नहीं किए जा सकता है और उसके कारण उक्त धारा के उपबंधों को प्रभावी करने में कतिपय कठिनाइयां उद्भूत हो रही हैं ;

अब केन्द्रीय सरकार, केन्द्रीय माल और सेवाकर अधिनियम, 2017 की धारा 172 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर कठिनाइयों को दूर करने के लिए निम्नलिखित आदेश करती है, अर्थात् :—

1. **संक्षिप्त नाम**—इस आदेश का संक्षिप्त नाम केन्द्रीय माल और सेवा कर (कठिनाइयों का दूर करना, नौवां) आदेश, 2019 है।
2. कठिनाइयों को दूर करने के लिए यह स्पष्ट किया जाता है कि,—
 - (क) उस तारीख से जिसको धारा 112 की उपधारा (1) में “उस आदेश की, जिसके विरुद्ध अपील की ईप्सा की गई है, अपील करने वाले व्यक्ति को, संसूचना दी जाती है, तीन मास के भीतर ऐसे आदेश के विरुद्ध अपील कर सकेगा” की संगणना के प्रयोजन के लिए, तीन मास की अवधि का प्रारंभ निम्नलिखित तारीखों के उत्तरवर्ती तारीख को माना जाएगा :—
 - (i) आदेश की संसूचना की तारीख; या
 - (ii) वह तारीख, जिसको धारा 109 के अधीन अपील अधिकरण के गठन के पश्चात्, यथास्थिति, उसका अध्यक्ष या राज्य अध्यक्ष पद ग्रहण करता है;
 - (ख) उस तारीख से जिसको धारा 112 की उपधारा (3) में “उक्त आदेश पारित किया गया है, छह मास में अपील अधिकरण को आवेदन करने का निदेश दे सकेगा” की संगणना के प्रयोजन के लिए, छह मास की अवधि का प्रारंभ निम्नलिखित तारीखों के उत्तरवर्ती तारीख को माना जाएगा :—
 - (i) आदेश की संसूचना की तारीख ; या
 - (ii) वह तारीख, जिसको धारा 109 में अपील अधिकरण के गठन के पश्चात्, यथास्थिति, उसका अध्यक्ष या राज्य अध्यक्ष अपना पद ग्रहण करता है।

[फा. सं. 20/06/07/2019-जीएसटी]

रुचि बिष्ट, अवर सचिव

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

ORDER

New Delhi, the 3rd December, 2019

No. 09/2019-Central Tax

S.O. 4340(E).—WHEREAS, sub-section (1) of section 112 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that 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;

AND WHEREAS, sub-section (3) of section 112 of the said Act provides that 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;

AND WHEREAS, section 109 of the said Act provides for the constitution of the Goods and Services Tax Appellate Tribunal and Benches thereof;

AND WHEREAS, for the purpose of filing the appeal or application as referred to in sub-section (1) or sub-section (3) of section 112 of the said Act, as the case may be, the Appellate Tribunal and its Benches are yet to be constituted in many States and Union territories under section 109 of the said Act as a result whereof, the said appeal or application could not be filed within the time limit specified in the said sub-sections, and because of that, certain difficulties have arisen in giving effect to the provisions of the said section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on the recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. **Short title.**—This Order may be called the Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that for the purpose of calculating,—
 - (a) the “three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal” in sub-section (1) of section 112, the start of the three months period shall be considered to be the later of the following dates:—
 - (i) date of communication of order; or
 - (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office;
 - (b) the “six months from the date on which the said order has been passed” in sub-section (3) of section 112, the start of the six months period shall be considered to be the later of the following dates:—
 - (i) date of communication of order; or
 - (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office.

[F. No. 20/06/07/2019-GST]

RUCHI BISHT, Under Secy.



भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 4156]

नई दिल्ली, बृहस्पतिवार, दिसम्बर 26, 2019/पौष 5, 1941

No.4156]

NEW DELHI, THURSDAY, DECEMBER 26, 2019/PAUSHA 5, 1941

वित्त मंत्रालय

(राजस्व विभाग)

(केंद्रीय अप्रत्यक्ष कर और सीमाशुल्क बोर्ड)

आदेश

नई दिल्ली, 26 दिसम्बर, 2019

सं. 10/2019-केंद्रीय कर

का.आ. 4642(अ).—केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इस आदेश में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 44 की उपधारा (1) में यह उपबंधित है कि इनपुट सेवा वितरक, धारा 51 या धारा 52 के अधीन कर का संदाय करने वाले व्यक्ति, नैमित्तिक कराधेय व्यक्ति और अनिवासी कराधेय व्यक्ति से भिन्न प्रत्येक रजिस्ट्रीकृत व्यक्ति प्रत्येक वित्तीय वर्ष के लिए इलैक्ट्रानिक रूप से ऐसे प्ररूप और रीति में, जो विहित की जाए, ऐसे वित्तीय वर्ष के अंत के पश्चात् आने वाले इक्कीस दिसंबर को या उससे पूर्व एक वार्षिक विवरणी प्रस्तुत करेगा;

और उक्त अधिनियम की धारा 44 की उपधारा (1) में यथा-निर्दिष्ट प्रत्येक वित्तीय वर्ष के लिए इलैक्ट्रानिक रूप से वार्षिक विवरणी प्रस्तुत करने के प्रयोजन में करदाताओं को कुछ तकनीकी कठिनाईयों का सामना करना पड़ रहा है, जिसके परिणामस्वरूप उक्त उपधारा (1) में यथानिर्दिष्ट रजिस्ट्रीकृत व्यक्तियों द्वारा 1 जुलाई, 2017 से 31 मार्च, 2018 तक की कालावधि के लिए उक्त वार्षिक विवरणी प्रस्तुत नहीं की जा सकी है और जिसके कारण उक्त धारा के उपबंधों को प्रभावी करने में कतिपय कठिनाईयां उत्पन्न हुई हैं।

अतः, अब, केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 की धारा 172 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए परिषद् की सिफारिशों पर, कठिनाईयों को दूर करने के लिए निम्नलिखित आदेश करती है, अर्थात् :—

1. **संक्षिप्त नाम**—इस आदेश का संक्षिप्त नाम केन्द्रीय माल और सेवा कर (कठिनाईयों को दूर करना, दसवां) आदेश, 2019 है।
2. केन्द्रीय माल और सेवा कर अधिनियम, 2017 की धारा 44 के स्पष्टीकरण में, “31 दिसंबर, 2019” अंकों और शब्द के स्थान पर “31 जनवरी, 2020” अंक और शब्द रखे जाएंगे।

[फा. सं. 20/06/09/2019-जीएसटी]

रुचि बिष्ट, अवर सचिव

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

ORDER

New Delhi, the 26th December, 2019

No. 10/2019-Central Tax

S.O. 4642(E).—WHEREAS, sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that 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;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Central Goods and Services Tax (Tenth Removal of Difficulties) Order, 2019.

2. In section 44 of the Central Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st December, 2019”, the figures, letters and word “31st January, 2020” shall be substituted.

[F. No. 20/06/09/2019-GST]

RUCHI BISHT, Under Secy.



भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 746]

नई दिल्ली, बृहस्पतिवार, दिसम्बर 26, 2019/ पौष 5, 1941

No. 746]

NEW DELHI, THURSDAY, DECEMBER 26, 2019/ PAUSHA 5, 1941

वित्त मंत्रालय

(राजस्व विभाग)

(केंद्रीय अप्रत्यक्ष कर और सीमाशुल्क बोर्ड)

अधिसूचना

नई दिल्ली, 26 दिसम्बर, 2019

सं. 74/2019-केन्द्रीय कर

सा.का.नि. 953(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 128 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में संख्यांक सा.का.नि. 53(अ), तारीख 23 जनवरी, 2018 द्वारा प्रकाशित, भारत सरकार के वित्त मंत्रालय, राजस्व विभाग की अधिसूचना संख्यांक 4/2018- केन्द्रीय कर, तारीख 23 जनवरी, 2018 में निम्नलिखित और संशोधन करती है, अर्थात् :-

उक्त अधिसूचना में, दूसरे परंतुक के पश्चात्, निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात् :-

“परंतु यह और भी कि उक्त अधिनियम की धारा 47 के अधीन संदेय विलंब फीस की रकम ऐसे रजिस्ट्रीकृत व्यक्तियों के लिए अधित्यक्त हो जाएगी, जो मास/तिमाही जुलाई, 2017 से नवंबर, 2019 तक के लिए, देय तारीख तक **प्ररूप जीएसटीआर-1** में जावक प्रदायों के ब्यौरे देने में असफल रहे हैं, किंतु उन्होंने 19 दिसंबर, 2019 से 10 जनवरी, 2020 तक की बीच की अवधि के उक्त ब्यौरे **प्ररूप जीएसटीआर-1** में दे दिए हैं।”।

2. यह अधिसूचना 19 दिसंबर, 2019 से प्रभावी हुई समझी जाएगी।

[फा. सं. 20/06/09/2019-जीएसटी]

रुचि बिष्ट, अवर सचिव

टिप्पण : मूल अधिसूचना संख्यांक 4/2018-केन्द्रीय कर, तारीख 23 जनवरी, 2018, भारत के राजपत्र, असाधारण में संख्यांक सा.का.नि. 53(अ), तारीख 23 जनवरी, 2018 द्वारा प्रकाशित की गई थी और अंतिम संशोधन अधिसूचना सं. 75/2018-केन्द्रीय कर, तारीख 31 दिसंबर, 2018, जो भारत के राजपत्र, असाधारण, में सा.का.नि. 1252(अ) तारीख 31 दिसंबर, 2018 द्वारा संशोधित की गई थी।

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 26th December, 2019

No. 74/2019–Central Tax

G.S.R. 953(E).—In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 4/2018– Central Tax, dated the 23rd January, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) vide number G.S.R. 53(E), dated the 23rd January, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December, 2019 to 10th January, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 19th day of December, 2019.

[F. No. 20/06/09/2019-GST]

RUCHI BISHT, Under Secy.

Note: The principal notification No. 4/2018-Central Tax, dated 23rd January, 2018 was published in the Gazette of India, Extraordinary, vide number G.S.R. 53(E), dated the 23rd January, 2018 and was subsequently amended by notification No. 75/2018-Central Tax, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, vide number G.S.R. 1252(E), dated the 31st December, 2018.

अधिसूचना

नई दिल्ली, 26 दिसम्बर, 2019

सं. 75/2019-केन्द्रीय कर

सा.का.नि.954(अ).—केन्द्रीय सरकार, माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, केन्द्रीय माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :-

- (1) इन नियमों का संक्षिप्त नाम केन्द्रीय माल और सेवा कर (नौवां संशोधन) नियम, 2019 है।
(2) जैसा अन्यथा उपबंधित है उसके सिवाय ये राजपत्र में उनके प्रकाशन की तारीख को प्रवृत्त होंगे।
- केन्द्रीय माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 36 के उपनियम (4) में, 1 जनवरी, 2020 से प्रभावी, “20 प्रतिशत” अंक और शब्द के स्थान पर “10 प्रतिशत” अंक और शब्द रखे जाएंगे।
- उक्त नियमों के नियम 86 के पश्चात् निम्नलिखित नियम अंतःस्थापित किया जाएगा, अर्थात् :-

“86क. इलेक्ट्रानिक जमा खाते में उपलब्ध रकम के उपयोग की शर्तें.-

- (1) आयुक्त या उसके द्वारा इस निमित्त प्राधिकृत कोई अधिकारी, जो सहायक आयुक्त की श्रेणी से नीचे का न हो, के पास यह विश्वास करने का कारण है कि इलेक्ट्रानिक जमा खाते में उपलब्ध इनपुट कर के प्रत्यय का कपटपूर्वक उपभोग किया गया है या वह अपात्र है, उस सीमा तक जिस तक वह -

क) इनपुट कर के प्रत्यय का उपभोग,-

(i) किसी ऐसे रजिस्ट्रीकृत व्यक्ति द्वारा जिसे अस्तित्वहीन पाया गया है या जो ऐसे किसी स्थान से, जिसके लिए रजिस्ट्रीकरण अभिप्रास किया गया है, कोई कारबार नहीं चला रहा है, द्वारा जारी ; या

(ii) माल या सेवाओं या दोनों की प्राप्ति के बिना,

कर बीजकों या नामे नोट या नियम 36 के अधीन विहित किसी अन्य दस्तावेज के आधार पर किया गया है ; या

ख) इनपुट कर के प्रत्यय का उपभोग, किसी ऐसे प्रदाय के संबंध में जिसकी बाबत प्रभारित कर सरकार को संदत्त नहीं किया गया है ; कर बीजकों या नामे नोट या नियम 36 के अधीन विहित किसी अन्य दस्तावेज के आधार पर किया गया है ; या

ग) इनपुट कर के प्रत्यय का उपभोग करने वाला रजिस्ट्रीकृत व्यक्ति अस्तित्वहीन पाया जाता है या ऐसे किसी स्थान से, जिसके लिए रजिस्ट्रीकरण अभिप्रास किया गया है, कोई कारबार नहीं चला रहा है ; या

घ) इनपुट कर के किसी प्रत्यय का उपभोग करने वाले रजिस्ट्रीकृत व्यक्ति के कब्जे में कर बीजक या नामे नोट या नियम 36 के अधीन विहित कोई अन्य दस्तावेज नहीं है,

लेखबद्ध किए जाने वाले कारणों से, धारा 49 के अधीन किसी दायित्व के निर्वहन के लिए या किसी अनुपयोजित रकम के किसी प्रतिदाय के दावे के लिए इलैक्ट्रॉनिक जमा खाते में से ऐसे प्रत्यय के समतुल्य किसी रकम का विकलन अनुज्ञात नहीं कर सकेगा ।

(2) आयुक्त या उपनियम (1) के अधीन उसके द्वारा प्राधिकृत कोई अधिकारी, यह समाधान हो जाने पर कि इलैक्ट्रॉनिक जमा खाते के विकलन को अनुज्ञात करने की यथा उपरोक्त शर्तें अस्तित्व में नहीं हैं, ऐसे विकलन को अनुज्ञात कर सकेगा ।

(3) ऐसे निबन्धन, उस तारीख से, जिसको ऐसे निबन्धन अधिरोपित किए जाएं, एक वर्ष की अवधि की समाप्त के पश्चात् प्रभावी नहीं रहेंगे ।

4. उक्त नियमों में, 11 जनवरी, 2020 से प्रभावी, नियम 138ड में, खंड (ख) के पश्चात् निम्नलिखित खंड अंतःस्थापित किया जाएगा, अर्थात् :-

“(ग) खंड (क) में विनिर्दिष्ट किसी व्यक्ति से भिन्न व्यक्ति ने, यथास्थिति, दो मास के लिए या दो तिमाही के लिए जावक प्रदायों का विवरण नहीं दिया है ।”।

[फा. सं. 20/06/09/2019-जीएसटी]

रुचि विष्ट, अवर सचिव

टिप्पण : मूल नियम अधिसूचना सं. 3/2017-केन्द्रीय कर, तारीख 19 जून, 2017 द्वारा भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. 610(अ), तारीख 19 जून, 2017 द्वारा प्रकाशित किए गए थे तथा सा.का.नि. 924(अ), तारीख 13 दिसंबर, 2019 द्वारा प्रकाशित अधिसूचना सं. 68/2019-केन्द्रीय कर, तारीख 13 दिसंबर, 2019 द्वारा उनका अंतिम संशोधन किया गया था ।

NOTIFICATION

New Delhi, the 26th December, 2019

No. 75/2019—Central Tax

G.S.R. 954(E).—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Central Goods and Services Tax (Ninth Amendment) Rules, 2019.
- (2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.
- In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 1st January, 2020, in rule 36, in sub-rule (4), for the figures and words “20 per cent.”, the figures and words “10 per cent.” shall be substituted.
- In the said rules, after rule 86, the following rule shall be inserted, namely:-

“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-
- 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.”.

4. In the said rules, with effect from the 11th January, 2020, in rule 138E, after clause (b), the following clause shall be inserted, namely:-

“(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.”.

[F. No. 20/06/09/2019-GST]

RUCHI BISHT, Under Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and last amended *vide* notification No. 68/2019-Central Tax, dated the 13th December, 2019, published *vide* number G.S.R. 924(E), dated the 13th December, 2019.

अधिसूचना

नई दिल्ली, 26 दिसम्बर, 2019

सं. 76/2019-केन्द्रीय कर

सा.का.नि. 955(अ).—आयुक्त, परिषद् की सिफारिशों पर, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 168 के साथ पठित धारा 37 की उपधारा (1) की दूसरे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 46/2019-केन्द्रीय कर, तारीख 9 अक्टूबर, 2019, जो भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (i) में सा.का.नि. सं. 769(अ), तारीख 9 अक्टूबर, 2019 द्वारा प्रकाशित की गई थी, में निम्नलिखित और संशोधन करता है, अर्थात् :-

उक्त अधिसूचना में, पहले पैरा के परंतुक के बाद, निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात् :-

“परंतु ऐसे रजिस्ट्रीकृत व्यक्तियों के लिए, जिनका मूल कारबार स्थान असम, मणिपुर या त्रिपुरा राज्य में है, केन्द्रीय माल और सेवा कर नियम, 2017 के **प्ररूप जीएसटीआर-1** में जावक पूर्तियों के ब्यौरे प्रस्तुत करने के लिए ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग की दशा में, जिनका समय आवर्त पूर्ववर्ती वित्त वर्ष या चालू वित्त वर्ष में 1.5 करोड़ रुपए से अधिक है, नवंबर, 2019 मास के लिये, समय-सीमा, 31 दिसंबर, 2019 तक है।”

2. यह अधिसूचना 11 दिसंबर, 2019 से प्रभावी हुई समझी जाएगी।

[फा. सं. 20/06/09/2019-जीएसटी]

रुचि बिष्ट, अवसर सचिव

टिप्पण : मूल अधिसूचना सं. 46/2019-केंद्रीय कर, तारीख 09 अक्टूबर, 2019 भारत के राजपत्र, असाधारण में सा.का.नि. 769(अ), तारीख 09 अक्टूबर, 2019 द्वारा प्रकाशित की गई थी। और पश्चातवर्ति संशोधन संख्या 64/2019-केंद्रीय कर, तारीख 12 दिसंबर, 2019, जो भारत के राजपत्र, असाधारण में सा.का.नि. 908(अ) तारीख 12 दिसंबर, 2019 द्वारा संशोधित की गई थी।

NOTIFICATION

New Delhi, the 26th December, 2019

No. 76/2019–Central Tax

G.S.R. 955(E).—In exercise of the powers conferred by second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 46/2019–Central Tax, dated the 9th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 769(E), dated the 09th October, 2019, namely:—

In the said notification, in the first paragraph, after the proviso, the following proviso shall be inserted, namely:—

“Provided that for registered persons whose principal place of business is in the State of Assam, Manipur or Tripura, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for the month of November, 2019 till 31st December, 2019.”

2. This notification shall be deemed to come into force with effect from the 11th Day of December, 2019.

[F. No. 20/06/09/2019-GST]

RUCHI BISHT, Under Secy.

Note : The principal notification No. 46/2019–Central Tax, dated the 09th October, 2019 was published in the Gazette of India, Extraordinary vide number G.S.R. 769(E), dated the 09th October, 2019 and was last amended by notification No. 64/2019–Central Tax, dated the 12th December, 2019, published in the Gazette of India, Extraordinary vide number G.S.R. 908(E), dated the 12th December, 2019.

अधिसूचना

नई दिल्ली, 26 दिसम्बर, 2019

सं. 77/2019-केन्द्रीय कर

सा.का.नि. 956(अ).—आयुक्त, केंद्रीय माल और सेवा कर नियम, 2017 (जिसे इस अधिसूचना में इसके पश्चात् उक्त नियम कहा गया है) के नियम 61 के उपनियम (5) के साथ पठित केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 168 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 44/2019-केंद्रीय कर, तारीख 9 अक्टूबर, 2019, जो भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उप-खंड (i) में सा.का.नि. सं. 767(अ), तारीख 9 अक्टूबर, 2019 द्वारा प्रकाशित की गई थी, में निम्नलिखित और संशोधन करता है, अर्थात् :—

उक्त अधिसूचना के, पहले पैरा में, दूसरे परंतुक के बाद, निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात् :—

“परंतु यह और भी कि ऐसे रजिस्ट्रीकृत व्यक्तियों की दशा में, जिनका मूल कारबार स्थान असम, मणिपुर, मेघालय या त्रिपुरा राज्य में है, नवंबर 2019 मास के लिए, उक्त नियमों के **प्रारूप जीएसटीआर-3ब** में विवरणी इलेक्ट्रॉनिकी रूप से सामान्य पोर्टल के माध्यम से 31 दिसंबर, 2019 को या उससे पूर्व प्रस्तुत की जाएगी।”।

2. यह अधिसूचना 23 दिसंबर, 2019 से प्रभावी हुई समझी जाएगी।

[फा. सं. 20/06/09/2019-जीएसटी]

रुचि बिष्ट, अवर सचिव

टिप्पण : मूल अधिसूचना सं. 44/2019-केंद्रीय कर, तारीख 9 अक्टूबर, 2019, भारत के राजपत्र, असाधारण में सा.का.नि. 767(अ), तारीख 9 अक्टूबर, 2019 द्वारा प्रकाशित की गई थी और अंतिम संशोधन अधिसूचना सं. 73/2019-केंद्रीय कर, तारीख 23 दिसंबर, 2019, जो भारत के राजपत्र, असाधारण में सा.का.नि. 943(अ) तारीख 23 दिसंबर, 2019 द्वारा संशोधित की गई थी।

NOTIFICATION

New Delhi, the 26th December, 2019

No. 77/2019 – Central Tax

G.S.R.956(E).—In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 44/2019 – Central Tax, dated the 09th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.767(E), dated the 09th October, 2019, namely:—

In the first paragraph of the said notification, after the second proviso, the following proviso shall be inserted, namely: —

“Provided also that the return in **FORM GSTR-3B** of the said rules for the month of November, 2019 for registered persons whose principal place of business is in the State of Assam, Manipur, Meghalaya or Tripura, shall be furnished electronically through the common portal, on or before the 31st December, 2019.”

2. This notification shall be deemed to have come into force with effect from the 23rd day of December, 2019.

[F. No. 20/06/09/2019-GST]

RUCHI BISHT, Under Secy.

Note : The principal notification No. 44/2019–Central Tax, dated the 09th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.767(E), dated the 09th October, 2019 and was last amended by notification No. 73/2019–Central Tax, dated the 23rd December, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 943(E), dated the 23rd December, 2019.

अधिसूचना

नई दिल्ली, 26 दिसम्बर, 2019

सं. 78/2019-केंद्रीय कर

सा.का.नि. 957(अ).—आयुक्त, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 168 के साथ पठित धारा 39 की उपधारा (6) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 26/2019-केंद्रीय कर, तारीख 28 जून, 2019, जो भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. सं. 452(अ), तारीख 28 जून, 2019 द्वारा प्रकाशित की गई थी, में निम्नलिखित और संशोधन करता है, अर्थात् :—

उक्त अधिसूचना के, पहले पैरा में, तीसरे परंतुक के बाद, निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात् :—

“परंतु यह और भी कि ऐसे रजिस्ट्रीकृत व्यक्तियों की दशा में, जिनका मूल कारबार स्थान असम, मणिपुर या त्रिपुरा राज्य में है, जिनसे उक्त अधिनियम की धारा 51 के उपबंधों के अधीन केंद्रीय माल और सेवा कर नियम, 2017 के नियम 66 के साथ पठित उक्त अधिनियम की धारा 39 की उपधारा (3) के अधीन **प्ररूप जीएसटीआर-7** में स्रोत पर कर कटौती की अपेक्षा है, नवंबर, 2019 के लिए विवरणी इलैक्ट्रानिकी रूप से सामान्य पोर्टल के माध्यम से 25 दिसंबर, 2019 को या उससे पूर्व प्रस्तुत की जाएगी।”।

2. यह अधिसूचना 10 दिसंबर, 2019 से प्रभावी हुई समझी जाएगी।

[फा. सं. 20/06/09/2019-जीएसटी]

रुचि बिष्ट, अवर सचिव

टिप्पण : मूल अधिसूचना सं. 26/2019-केंद्रीय कर, तारीख 28 जून, 2019, भारत के राजपत्र, असाधारण में सा.का.नि. 452(अ), तारीख 28 जून, 2019 द्वारा प्रकाशित की गई थी और अंतिम संशोधन अधिसूचना सं. 65/2019-केंद्रीय कर, तारीख 12 दिसंबर, 2019, जो भारत के राजपत्र, असाधारण, में सा.का.नि. 909(अ) तारीख 12 दिसंबर, 2019 द्वारा संशोधित की गई थी।

NOTIFICATION

New Delhi, the 26th December, 2019

No. 78/2019—Central Tax

G.S.R. 957(E).—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 26/2019—Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 452(E), dated the 28th June, 2019, namely:—

In the said notification, in the first paragraph, after the third proviso, the following proviso shall be inserted, namely:—

“Provided also that the return by a registered person, required to deduct tax at source under the provisions of section 51 of the said Act in **FORM GSTR-7** of the Central Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Central Goods and Services Tax Rules, 2017, for the month of November, 2019, whose principal place of business is in the State of Assam, Manipur or Tripura, shall be furnished electronically through the common portal, on or before the 25th December, 2019.”.

2. This notification shall be deemed to have come into force with effect from the 10th Day of December, 2019.

[F. No. 20/06/09/2019-GST]

RUCHI BISHT, Under Secy.

Note : The principal notification No. 26/2019—Central Tax, dated the 28th June, 2019 was published in the Gazette of India, Extraordinary vide number G.S.R. 452(E), dated the 28th June, 2019 and was last amended by notification No. 65/2019—Central Tax, dated the 12th December, 2019, published in the Gazette of India, Extraordinary vide number G.S.R. 909(E), dated the 12th December, 2019.

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 31st August, 2020

No. 64/2020—Central Tax

G.S.R. 539(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2019- Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 322(E), dated the 23rd April, 2019, namely:—

In the said notification, in the third paragraph, in the first proviso, for the figures, letters and words “31st day of August, 2020”, the figures, letters and words “31st day of October, 2020” shall be substituted.

[F. No. CBEC-20/06/07/2019-GST]

PRAMOD KUMAR, Director

Note : The principal notification No. 21/2019- Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 322(E), dated the 23rd April, 2019 and last amended by notification No. 59/2020-Central Tax, dated the 13th July, 2020, published in the Gazette of India, Extraordinary, vide number G.S.R. 443(E), dated the 13th July, 2020.

उक्त अधिसूचना में, "30 सितम्बर 2020" अंको और शब्दों के स्थान पर "31 अक्टूबर, 2020" अंक और शब्द को प्रतिस्थापित किया जाएगा।

[फा. सं.सीबीईसी- 20/06/09/2019 –जीएसटी]

प्रमोद कुमार, निदेशक

टिप्पण: मूल अधिसूचना सं. 41/2020-केन्द्रीय कर, तारीख 5 मई, 2020 द्वारा सा.का.नि. सं. 275(अ), तारीख 5 मई, 2020 के तहत भारत के राजपत्र, असाधारण, के भाग II, खंड 3, उपखण्ड (i) में प्रकाशित किया गया था।

MINISTRY OF FINANCE

(Department of Revenue)

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION

New Delhi, the 30th September, 2020

No. 69/2020 – Central Tax

G.S.R. 595(E).—In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with rule 80 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of Government of India in the Ministry of Finance (Department of Revenue), No. 41/2020-Central Tax, dated the 5th May, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 275(E), dated the 5th May, 2020, namely:-

In the said notification, for the figures, letters and words "30th September, 2020", the figures, letters and words "31st October, 2020" shall be substituted.

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

Note: The principal notification No. 41/2020 - Central Tax, dated the 5th May, 2020, was published in the Gazette of India, Extraordinary, vide number G.S.R. 275(E), dated the 5th May, 2020.

अधिसूचना

नई दिल्ली, 30 सितम्बर, 2020

संख्या. 70/2020-केन्द्रीय कर

सा.का.नि. 596(अ).— सरकार, केन्द्रीय माल और सेवा कर नियम, 2017 के नियम 48 के उपनियम (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (i) में सा.का.नि. संख्यांक 196(अ), तारीख 21 मार्च, 2020 द्वारा प्रकाशित, भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 13/2020- केन्द्रीय कर, तारीख 21 मार्च, 2020 में निम्नलिखित और संशोधन करती है, अर्थात् :-

उक्त अधिसूचना के पहले पैरा में,-

(i) "किसी वित्तीय वर्ष" शब्दों के स्थान पर "2017-18 से किसी भी पूर्ववर्ती वित्तीय वर्ष" शब्द रखे जाएंगे ;

(ii) “रजिस्ट्रीकृत व्यक्ति को माल या सेवा या दोनों की” शब्दों के पश्चात् “या निर्यात के लिए” शब्द अंतःस्थापित किए जाएंगे ;

[फा. सं.सीबीईसी- 20/06/09/2019 –जीएसटी]

प्रमोद कुमार, निदेशक

टिप्पण : मूल अधिसूचना सं. 13/2020-केन्द्रीय कर, तारीख 21 मार्च, 2020, भारत के राजपत्र, असाधारण में सा.का.नि. 196(अ) तारीख 21 मार्च, 2020 द्वारा प्रकाशित किए गए थे और तत्पश्चात् सा.का.नि.481(अ), तारीख 30 जुलाई, 2020 द्वारा प्रकाशित अधिसूचना सं.61/2020-केन्द्रीय कर, तारीख 30 जुलाई, 2020 द्वारा संशोधन किया गया था।

NOTIFICATION

New Delhi, the 30th September, 2020

No. 70/2020 – Central Tax

G.S.R. 596(E).—In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 196(E), dated 21st March, 2020, namely:-

In the said notification, in the first paragraph, -

- (i) for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;
- (ii) after the words “goods or services or both to a registered person”, the words “or for exports” shall be inserted.

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

Note: The principal notification No. 13/2020 – Central Tax, dated the 21st March, 2020 was published in the Gazette of India, Extraordinary, vide number G.S.R. 196(E), dated 21st March, 2020 and was subsequently amended vide notification No. 61/2020-Central Tax, dated the 30th July, 2020, published vide number G.S.R. 481(E), dated the 30th July, 2020.

सारणी

क्रम सं.	त्रैमास जिसके लिए प्ररूप जीएसटीआर-1 में ब्यौरे प्रस्तुत किए गए हैं।	प्ररूप जीएसटीआर-1 में ब्यौरे प्रस्तुत करने के लिए समय अवधि।
(1)	(2)	(3)
1	अक्तूबर, 2020 से दिसंबर, 2020	13 जनवरी, 2021
2	जनवरी, 2021 से मार्च, 2021	13 अप्रैल, 2021

3. अक्तूबर, 2020 से मार्च, 2021 के लिए उक्त अधिनियम की धारा 38 की उपधारा (2) के अधीन यथास्थिति ब्यौरे या विवरणी प्रस्तुत करने की समय-सीमा तत्पश्चात् राजपत्र में अधिसूचित की जाएगी।

[फा. सं. सी बी ई सी-20/06/09/2019-जी एस टी]

प्रमोद कुमार, निदेशक

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 15th October, 2020

No. 74/2020 – Central Tax

G.S.R. 634(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Central Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2020 to December, 2020	13 th January, 2021
2	January, 2021 to March, 2021	13 th April, 2021

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

अधिसूचना

नई दिल्ली, 15 अक्टूबर, 2020

सं. 75/2020-केन्द्रीय कर

सा.का.नि. 635(अ).—आयुक्त, केन्द्रीय माल और सेवाकर अधिनियम, 2017 (2017 का 12) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 168 के साथ पठित धारा 37 की उपधारा (1) के दूसरे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग द्वारा जो पूर्ववर्ती वित्तीय वर्ष या चालू वित्तीय वर्ष में 1.5 करोड़ रुपये से अधिक का संकलित व्यापारावर्त रखते हैं, अक्टूबर, 2020 से मार्च, 2021 तक प्रत्येक मास के लिए केन्द्रीय माल और सेवाकर नियम, 2017 के अधीन प्ररूप जीएसटीआर-1 में जावक पूर्ति के ब्यौरे प्रस्तुत करने के लिए समय-सीमा को ऐसे मास के उत्तरवर्ती मास के 11वें दिन तक बढ़ाते हैं।

2. अक्टूबर, 2020 से मार्च, 2021 के लिए उक्त अधिनियम की धारा 38 की उपधारा (2) के अधीन यथास्थिति ब्यौरे या विवरणी प्रस्तुत करने की समय-सीमा तत्पश्चात् राजपत्र में अधिसूचित की जाएगी।

[फा. सं. सी बी ई सी-20/06/09/2019-जी एस टी]

प्रमोद कुमार, निदेशक

NOTIFICATION

New Delhi, the 15th October, 2020

No. 75/2020 – Central Tax

G.S.R. 635(E).—In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with, section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time-limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from October, 2020 to March, 2021 till the eleventh day of the month succeeding such month.

2. The time-limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

अधिसूचना

नई दिल्ली, 15 अक्टूबर, 2020

सं. 76/2020-केन्द्रीय कर

सा.का.नि. 636(अ).—आयुक्त, केन्द्रीय माल और सेवा कर नियम, 2017 (जिसे इसके पश्चात् इस अधिसूचना में उक्त नियम कहा गया है) के नियम 61 के उपनियम (5) के साथ पठित केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इसमें इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है) की धारा 168 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, विनिर्दिष्ट करता है कि अक्टूबर, 2020 से मार्च, 2021 तक के प्रत्येक मास के लिए विवरणी उक्त नियमों के प्ररूप जीएसटीआर-3ब में सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप में, ऐसे मास के उत्तरवर्ती मास के बीसवें दिवस को या उसके पूर्व प्रस्तुत की जाएगी :

परंतु, पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त पांच करोड़ रुपये तक का होने वाले करदाताओं के लिए, जिनका कारबार का मुख्य स्थान छत्तीसगढ़ राज्य, मध्य प्रदेश राज्य, गुजरात राज्य, महाराष्ट्र राज्य, कर्नाटक राज्य, गोवा राज्य, केरल राज्य, तमिलनाडु राज्य, तेलंगाना राज्य, आंध्र प्रदेश राज्य, दमन और दीव तथा दादर और नागर हवेली संघ

राज्यक्षेत्र, पुदुचेरी संघ राज्यक्षेत्र, अंडमान और निकोबार द्वीपसमूह संघ राज्यक्षेत्र या लक्षद्वीप संघ राज्यक्षेत्र में है, अक्टूबर, 2020 से मार्च, 2021 तक के प्रत्येक मास के लिए विवरणी उक्त नियमों के प्ररूप जीएसटीआर-3ब में सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप में, ऐसे मास के उत्तरवर्ती मास के बाईसवें दिवस को या उसके पूर्व प्रस्तुत की जाएगी :

परंतु यह और कि पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त पांच करोड़ रूपए तक का होने वाले करदाताओं के लिए, जिनका कारबार का मुख्य स्थान हिमाचल प्रदेश राज्य, पंजाब राज्य, उत्तराखंड राज्य, हरियाणा राज्य, राजस्थान राज्य, उत्तर प्रदेश राज्य, बिहार राज्य, सिक्किम राज्य, अरुणाचल प्रदेश राज्य, नागालैंड राज्य, मणिपुर राज्य, मिजोरम राज्य, त्रिपुरा राज्य, मेघालय राज्य, असम राज्य, पश्चिम बंगाल राज्य, झारखंड राज्य या ओडिशा राज्य, जम्मू-कश्मीर संघ राज्यक्षेत्र, लद्दाख संघ राज्यक्षेत्र, चंडीगढ़ संघ राज्यक्षेत्र या दिल्ली संघ राज्यक्षेत्र में है, अक्टूबर, 2020 से मार्च, 2021 तक के प्रत्येक मास के लिए विवरणी उक्त नियमों के प्ररूप जीएसटीआर-3ब में सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप में, ऐसे मास के उत्तरवर्ती मास के चौबीसवें दिवस को या उसके पूर्व प्रस्तुत की जाएगी :

2. प्ररूप जीएसटीआर-3ब के अनुसार, कर दायित्व से उन्मोचन के लिए कर संदाय –उक्त नियमों के प्ररूप जीएसटीआर-3ब में विवरणी प्रस्तुत करने वाला प्रत्येक रजिस्ट्रीकृत व्यक्ति, उक्त अधिनियम की धारा 49 के उपबंधों के अधीन, कर, व्याज, शास्ति, फीस या उक्त अधिनियम के अधीन किसी अन्य संदेय रकम का, यथास्थिति, इलेक्ट्रॉनिक नकद खाते या इलेक्ट्रॉनिक उधार खाते में विकलन द्वारा, जिस तारीख पर उससे उक्त विवरणी देना अपेक्षित है, प्रथम पैरा में यथा-विनिर्दिष्ट अंतिम तारीख के पश्चात् नहीं, अपने दायित्व का उन्मोचन करेगा।

[फा. सं. सी बी ई सी-20/06/09/2019-जी एस टी]

प्रमोद कुमार, निदेशक

NOTIFICATION

New Delhi, the 15th October, 2020

No. 76/2020 – Central Tax

G.S.R. 636(E).— In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:

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.

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.** – Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

अधिसूचना

नई दिल्ली, 15 अक्टूबर, 2020

सं. 77/2020-केन्द्रीय कर

सा.का.नि. 637(अ).—केन्द्रीय माल एवं सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इसके पश्चात इस अधिसूचना में उक्त अधिनियम कहा गया है) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, एतद्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 47/2019-केन्द्रीय कर, दिनांक 9 अक्टूबर, 2019, जिसे सा.का.नि. 770(अ), दिनांक 9 अक्टूबर, 2019, के तहत, भारत के राजपत्र, आसाधारण, के भाग II, खंड 3, उपखंड (i) में प्रकाशित किया गया था, में निम्नलिखित संशोधन करती है, अर्थात्:-

उक्त अधिसूचना में, शुरुआती पैरा में, "वित्तीय वर्ष 2017-18 और 2018-19" शब्दों और अंकों के स्थान पर "वित्तीय वर्ष 2017-18, 2018-19 और 2019-20" शब्द और अंक प्रतिस्थापित किए जाएंगे।

[फा. सं. सी बी ई सी-20/06/09/2019-जी एस टी]

प्रमोद कुमार, निदेशक

टिप्पण : प्रधान अधिसूचना संख्या 47/2019 – केन्द्रीय कर दिनांक 9 अक्टूबर, 2019 को सा.का.नि. 770(अ), दिनांक 9 अक्टूबर, 2019 के तहत भारत के राजपत्र, आसाधारण, के भाग II, खंड 3, उपखंड (i) में प्रकाशित किया गया था।

NOTIFICATION

New Delhi, the 15th October, 2020

No. 77/2020 – Central Tax

G.S.R. 637(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of Government of India in the Ministry of Finance, (Department of Revenue), No. 47/2019 – Central Tax dated the 9th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 770(E), dated the 9th October, 2019, namely: -

In the said notification in the opening paragraph, for the words and figures “financial years 2017-18 and 2018-19”, the words and figures “financial years 2017-18, 2018-19 and 2019-20” shall be substituted.

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

Note: The principal notification No. 47/2019 – Central Tax, dated the 9th October, 2019 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 770(E), dated the 9th October, 2019.

अधिसूचना

नई दिल्ली, 15 अक्टूबर, 2020

सं. 78/2020- केन्द्रीय कर

सा.का.नि. 638(अ).—केन्द्रीय प्रत्यक्ष कर और सीमाशुल्क बोर्ड, अधिसूचना केन्द्रीय माल और सेवाकर नियम 2017 के नियम 46 के पहले परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में सा.का.नि. सं. 660 (अ), तारीख 28 जून, 2017 द्वारा प्रकाशित भारत सरकार

के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्यांक 12/2017-केन्द्रीय कर, तारीख 28 जून, 2017 में निम्नलिखित संशोधन करती है, अर्थात्:-

उक्त अधिसूचना में, 1 अप्रैल, 2021 से प्रभावी, सारणी के लिए, निम्नलिखित प्रतिस्थापित होगा, अर्थात् :-

“सारणी

क्रम संख्या (1)	पूर्ववर्ती वित्तीय वर्ष में सकल आवर्त (2)	नाम पद्धति संहिता के सामंजस्यपूर्ण प्रणाली के अंको की संख्या (एच एस एन कोड) (3)
1.	पांच करोड़ रुपए तक	4
2.	पांच करोड़ रुपए से अधिक	6

बशर्ते कोई रजिस्ट्रीकृत व्यक्ति, जिसका सकल आवर्त पूर्ववर्ती वित्तीय वर्ष में पांच करोड़ रुपए तक है, उक्त नियमों के अधीन उसके द्वारा जारी किसी (अरिजस्ट्रीकृत व्यक्तियों की आपूर्ति के) कर बीजक में उक्त सारणी के स्तंभ (3) की तत्स्थानी प्रविष्टि में यथा-विनिर्दिष्ट एचएसएन कोड के अंकों की संख्या का उल्लेख करने के लिए बाध्य नहीं है।”

[फा. सं. सी बी ई सी-20/06/09/2019-जी एस टी]

प्रमोद कुमार, निदेशक

टिप्पण : मूल अधिसूचना संख्यांक 12/2017-केन्द्रीय कर, तारीख 28 जून, 2017 भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i), सा.का.नि. संख्यांक 660 (अ) तारीख, 28 जून, 2017 द्वारा प्रकाशित की गई थी।

NOTIFICATION

New Delhi, the 15th October, 2020

No. 78/2020 – Central Tax

G.S.R. 638(E).— In exercise of the powers conferred by the first proviso to rule 46 of the Central Goods and Services Tax Rules, 2017, the Central Board of Indirect Taxes and Customs, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.12/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 660(E), dated the 28th June, 2017, namely:—

In the said notification, with effect from the 01st day of April, 2021, for the Table, the following shall be substituted, namely, -

“TABLE

Serial Number (1)	Aggregate Turnover in the preceding Financial Year (2)	Number of Digits of Harmonised System of Nomenclature Code (HSN Code) (3)
1.	Up to rupees five crores	4
2.	more than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.”.

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

Note: The principal notification number 12/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 660(E), dated the 28th June, 2017.

अधिसूचना

नई दिल्ली, 15 अक्टूबर, 2020

सं. 79/2020- केन्द्रीय कर

सा.का.नि. 639(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, केन्द्रीय माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :--

1. संक्षिप्त नाम और प्रारंभ--(1) इन नियमों का संक्षिप्त नाम केन्द्रीय माल और सेवा कर (बारहवां संशोधन) नियम, 2020 है।

(2) इन नियमों में जैसा अन्यथा उपबंधित है, उसके सिवाय, ये इनके राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।

2. केन्द्रीय माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 46 में, पहले परंतुक के स्थान पर, निम्नलिखित परंतुक रखा जाएगा, अर्थात् :--

“परंतु बोर्ड, परिषद् की सिफारिशों पर, अधिसूचना द्वारा, निम्नलिखित विनिर्दिष्ट कर सकेगा :--

(i) माल या सेवाओं के लिए नामपद्धति कोड की सुमेलित प्रणाली के अंकों की संख्या, जिसकी किसी रजिस्ट्रीकृत व्यक्तियों के वर्ग द्वारा उल्लेख किया जाना आवश्यक है; या

(ii) माल या सेवाओं के प्रदाय का कोई ऐसा वर्ग, जिसके लिए नामपद्धति कोड की सुमेलित प्रणाली के अंकों की विनिर्दिष्ट संख्या का सभी रजिस्ट्रीकृत करदाताओं द्वारा उल्लेख किया जाना आवश्यक है; और

(iii) रजिस्ट्रीकृत व्यक्तियों का वर्ग, जिससे माल या सेवाओं के लिए नामपद्धति कोड की सुमेलित प्रणाली का उल्लेख किया जाना आवश्यक नहीं होगा :”।

3. उक्त नियमों के नियम 67क के स्थान पर, निम्नलिखित नियम रखा जाएगा, अर्थात् :--

“67क. अल्प संदेशकारी सेवा सुविधा द्वारा विवरणी या जावक प्रदायों के ब्यौरों को प्रस्तुत करने की रीति—इस अध्याय में अंतर्विष्ट किसी बात के होते हुए भी, ऐसे किसी रजिस्ट्रीकृत व्यक्ति से, जिससे कर अवधि के लिए, धारा 39 के अधीन प्ररूप **जीएसटीआर-3ख** में शून्य विवरणी, या धारा 37 के अधीन प्ररूप **जीएसटीआर-1** में जावक प्रदायों के शून्य ब्यौरे या प्ररूप **जीएसटी सीएमपी-8** में शून्य विवरण प्रस्तुत किए जाने की अपेक्षा की जाती है, इलैक्ट्रानिक रूप से प्रस्तुत करने के प्रति किसी निर्देश में रजिस्ट्रीकृत मोबाइल संख्या का प्रयोग करने वाली अल्प संदेशकारी सेवा के माध्यम से जावक प्रदायों की उक्त विवरणी या ब्यौरे या विवरण प्रस्तुत करना सम्मिलित होगा और जावक प्रदायों की उक्त विवरणी का किसी रजिस्ट्रीकृत मोबाइल संख्या आधारित वन टाइम पासवर्ड सुविधा द्वारा सत्यापन किया जाएगा।

स्पष्टीकरण—इस नियम के प्रयोजन के लिए, जावक प्रदायों की शून्य विवरणी या उनके शून्य ब्यौरे या शून्य विवरण से किसी कर अवधि के लिए धारा 39 के अधीन विवरणी या धारा 37 के जावक प्रदायों के ब्यौरे या नियम 62 के अधीन विवरण अभिप्रेत होगा, जिसमें, यथास्थिति, प्ररूप **जीएसटीआर-3ख** या प्ररूप **जीएसटीआर-1** या प्ररूप **जीएसटी सीएमपी-8** की सभी सारणियों में कुछ नहीं है या कोई प्रविष्टि नहीं है।”।

4. उक्त नियम के नियम 80 के उपनियम (3) में, परंतुक के स्थान पर, निम्नलिखित परंतुक रखा जाएगा, अर्थात् :-

“परंतु वित्तीय वर्ष 2018-2019 और 2019-2020 के लिए, ऐसा प्रत्येक रजिस्ट्रीकृत व्यक्ति, जिसका कुल आवर्त पांच करोड़ रुपए से अधिक है, धारा 35 की उपधारा (5) के अधीन यथाविनिर्दिष्ट अपने लेखाओं की संपरीक्षा कराएगा और वह संपरीक्षित वार्षिक लेखाओं की प्रति तथा उक्त वित्तीय वर्ष के लिए प्ररूप जीएसटीआर-9 में या तो सीधे सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप से या आयुक्त द्वारा अधिसूचित सुविधा केंद्र के माध्यम से सम्यक्तः प्रमाणित समाधान विवरण प्रस्तुत करेगा।”।

5. उक्त नियम के नियम 138ड में, तीसरे परंतुक के पश्चात्, निम्नलिखित परंतुक 20 मार्च, 2020 से अंतःस्थापित किया जाएगा, अर्थात् :-

“परंतु यह भी कि उक्त निर्बंधन 20 मार्च, 2020 से 15 अक्तूबर, 2020 की अवधि के दौरान उस दशा में लागू नहीं होगा, जहां, यथास्थिति, प्ररूप जीएसटीआर-3ख में विवरणी या प्ररूप जीएसटीआर-1 में जावक प्रदायों का विवरण या प्ररूप जीएसटी सीएमपी-8 में विवरण फरवरी, 2020 से अगस्त, 2020 की अवधि के लिए प्रस्तुत नहीं किया गया है।”।

6. उक्त नियम के नियम 142 के उपनियम (1क) में,--

(i) “उचित अधिकारी करेगा” शब्दों के स्थान पर, “उचित अधिकारी कर सकेगा” शब्द रखे जाएंगे ;

(ii) “संसूचित करेगा” शब्दों के स्थान पर, “संसूचित” शब्द रखा जाएगा।

7. उक्त नियम के प्ररूप जीएसटीआर-1 में, क्रम संख्यांक 12 के सामने, सारणी के स्तंभ 6 के शीर्षक में, “कुल मूल्य” शब्दों के स्थान पर, “कर की दर” शब्द रखे जाएंगे।

8. उक्त नियमों में प्ररूप जीएसटीआर-2 के स्थान पर निम्नलिखित प्ररूप प्रतिस्थापित किया जायेगा, अर्थात्:-

प्ररूप जीएसटीआर-2क

[नियम 60(1) देखें]

स्वतः प्रारूपित प्रदाय के ब्यौरे

(प्ररूप जीएसटीआर 1, जीएसटीआर 5, जीएसटीआर 6, जीएसटीआर 7, जीएसटीआर-8, माल का आयात और एसईजेड एकाइयों/ डेवलपरो द्वारा निर्मित माल के आयात से)

वर्ष				
माह				

1.	जीएसटीआईएन																		
2.	(क)	रजिस्ट्रीकृत व्यक्ति का विधिक नाम																	
	(ख)	व्यापार नाम, यदि कोई हो																	

भाग क

(सभी सारणी में रकम रुपए में)

4. रजिस्ट्रीकृत व्यक्ति से प्राप्त आवक प्रदाय जिसमें प्रतिवर्ती प्रभार को आकर्षित करने वाली आपूर्तियाँ शामिल हैं का संशोधन (3 का संशोधन)

[illegible][illegible][illegible]

मूल दस्तावेज का व्यौरा	पुनरीक्षित व्यौरे	दर कर (%)योग्य मूल्य	कर की राशि	प्रदाय का स्थान (राज्य/ संघ	प्रतिवर्ती समाार को आकर्षित करने	जीएसटीआर- 1/5 की अवधि	जीएसटीआर- 1/5 भरने की तारीख	जीएसटीआर- उख भरने की स्थिति (हाँ/ना)	संशोधन किया(जीएसटीआईएन अन्य)	मूल दस्तावेज की कर अवधि	रद्दीकरण की प्रभावी तारीख, यदि कोई हो
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प्रकार	संख्या	तारीख	प्रदायकर्ता का जीएसटीआईएन	व्यापार/ विविध नाम	संख्या	पत्र	प्रकार	तारीख	मूल्य	एकीकृत कर	केंद्रीय कर	राज्य/संघ राज्य क्षेत्र कर	उपकर	राज्य क्षेत्र वाली का नाम)	आपूर्तियों (हाँ/ ना)								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

भाग ख**7. प्राप्त आईएसडी प्रत्यय**

आईएसडी का जीएसटी आईएन	प्रदायकर्ता का व्यापार/ विधिक नाम	आईएसडी दस्तावेज के ब्यौरे			आईएसडी बीजक ब्यौरे (केवल आईएसडी जमा पत्र के लिए)		संबंधित आईटीसी राशि				जीएसटीआर-6 की अवधि	जीएसटीआर-6 भरने की तारीख	संशोधन किया, यदि कोई हो	कर अवधि जिसमें संशोधन किया	आईटीसी की उपलब्धता
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

8. आईएसडी प्रत्यय के ब्यौरे का संशोधन

मूल आईएसडी दस्तावेज के ब्यौरे			पुनरीक्षित ब्यौरे						मूल आईएसडी बीजक ब्यौरे (केवल आईएसडी जमा पत्र के लिए)		संबंधित आईटीसी राशि			आईएसडी जीएसटीआर-6 की अवधि	आईएसडी जीएसटीआर-6 भरने की तारीख	संशोधन किया	मूल दस्तावेज की कर अवधि	आईटीसी की उपलब्धता
प्रकार	संख्या	तारीख	आईएसडी का जीएसटी आईएन	व्यापार/विविध नाम	प्रकार	संख्या	तारीख	संख्या	तारीख	एकीकृत कर	केंद्रीय कर	राज्य/संघ राज्य क्षेत्र कर	उपकर					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

भाग ग**9. प्राप्त टीडीएस और टीसीएस प्रत्यय (उसके संशोधनों सहित)**

कटौतीकर्ता का जीएसटी आईएन / ई-वाणिज्यिक आपरेटर का जीएसटीआईएन	कटौतीकर्ता / ई- वाणिज्यिक आपरेटर का नाम	जीएसटीआर-7/ जीएसटीआर-8 की कर अवधि (मूल/ संशोधित)	प्राप्त राशि / सकल मूल्य (मूल/ संशोधित)	आपूर्ति वापसी का मूल्य	टीसीएस के लिए निवल राशि	राशि (मूल/संशोधित)		
						एकीकृत कर	केंद्रीय कर	राज्य/संघ राज्य क्षेत्र कर

1	2	3	4	5	6	7	8	9
9क. टीडीएस								
9ख. टीसीएस								

भाग घ**10. प्रवेश के बिल पर विदेशों से माल का आयात (उनके संशोधन सहित)**

आइसगेट संदर्भ तारीख	प्रवेश के बिल के ब्यौरे				कर की राशि		संशोधित (हाँ/ना)
	पोत कोड	संख्या	तारीख	मूल्य	एकीकृत कर	उपकर	
1	2	3	4	5	6	7	8

11. प्रवेश के बिल पर एसईजेड एकाइयों/ डेवलपरो से माल का आयात (उनके संशोधन सहित)

प्रदायकर्ता का जीएसटीआईएन (एसईजेड)	व्यापार/विधिक नाम	आइसगेट संदर्भ तारीख	प्रवेश के बिल के ब्यौरे				कर की राशि		संशोधित (हाँ/ना)
			पोत कोड	संख्या	तारीख	मूल्य	एकीकृत कर	उपकर	
1	2	3	4	5	6	7	8	9	10

निर्देश:**1. प्रयुक्त पद :-**

क। आइटीसी- इनपुट टैक्स क्रेडिट

ख। आइएसडी – इनपुट सर्विस डिस्ट्रीब्यूटर

2. महत्वपूर्ण सलाह : प्ररूप जीएसटीआर-2क एक ऐसा विवरण है जिसको आपके आपूर्तिकर्ताओं के द्वारा उनके प्ररूप जीएसटीआर-1,5,6,7 या 8 में दी गयी जानकारी के आधार पर तैयार किया गया है। यह एक परिवर्तनशील विवरण है और जिसे आपके आपूर्तिकर्ताओं द्वारा किए गए नए योग/संशोधन के आधार पर लगभग वास्तविक समय में अद्यतन किया जाता रहता है। आपूर्तिकर्ताओं के द्वारा जोड़े गए ब्यौरों को प्राप्तकर्ता के संबन्धित प्ररूप जीएसटीआर-2ए में दर्शाया जाता है, चाहे आपूर्तिकर्ता के द्वारा प्रस्तुत करने की तारीख कुछ भी हो।

3. ऐसी स्थिति हो सकती है जहां कि, कर की लागू दर के प्रतिशत को सरकार के द्वारा अधिसूचित किया जाए। जहां ऐसी दर लागू हो वहाँ बीजक/दस्तावेजों के लिए अलग से एक कालम दिया जाएगा।

4. तालिकावार निर्देशः

तालिका संख्या और शीर्षक	निर्देश
<p>3</p> <p>रजिस्ट्रीकृत व्यक्ति से प्राप्त आवक प्रदाय, प्रतिवर्ती प्रभार को आकर्षित करने वाली प्रदाय सहित</p>	<p>i. इस तालिका में आपके आपूर्तिकर्ताओं द्वारा प्ररूप जीएसटीआर-1 और 5 में सहेजे / प्रस्तुत किए गए सभी बीजकों (प्रतिवर्ती प्रभार को आकर्षित करने वाली बीजक सहित) के ब्यौरे आएंगे</p> <p>ii. बीजक के प्रकारः</p> <p>क० आर- नियमित (एसईजेड आपूर्ति और डीमड एक्सपोर्ट से भिन्न)</p> <p>ख० एसईजेडडब्ल्यूपी - कर के भुगतान के साथ एसईजेड आपूर्ति</p> <p>ग० एसईजेडडब्ल्यूओपी- कर के भुगतान के बिना एसईजेड आपूर्ति</p> <p>घ० डीई - डीमड एक्सपोर्ट</p> <p>ङ० सीबीडब्ल्यू – आईजीएसटी आकर्षित करने वाली अन्तः राज्य आपूर्ति।</p> <p>iii. प्रत्येक बीजक के लिये प्ररूप जीएसटीआर -1/5 जिसमें उस बीजक को घोषित और प्रस्तुत किया गया है की अवधि और तारीख दी गई है। इस बात पर भी ध्यान दिया जाना चाहिए कि आपूर्तिकर्ताओं के द्वारा जोड़े गए ब्यौरों को प्राप्तकर्ता के संबन्धित प्ररूप जीएसटीआर-2ए में दर्शाया जाता है, चाहे आपूर्तिकर्ता के द्वारा प्रस्तुत करने की तारीख कुछ भी हो। उदाहरणार्थ, यदि आपूर्तिकर्ता अपने बीजक आईएनवी-1 दिनांक 10 नवम्बर, 2019 को अपने मार्च 2020 के प्ररूप जीएसटीआर -1 प्रस्तुत करता है तो ऐसे बीजक को मार्च 2020 के प्ररूप जीएसटीआर -2क में ही दर्शाया जायेगा। इसी प्रकार, यदि आपूर्तिकर्ता अपने नवंबर माह के प्ररूप जीएसटीआर -1 को 5 मार्च, 2020 को प्रस्तुत करता है तो ऐसी बीजक को प्राप्तकर्ता के नवम्बर, 2019 के प्ररूप जीएसटीआर -2क में दर्शाया जायेगा।</p> <p>iv. प्ररूप जीएसटीआर-1 के संबन्धित प्ररूप जीएसटीआर-3बी के प्रस्तुत किए जाने की वस्तुस्थिति भी दर्शायी जाएगी।</p> <p>v. इस तालिका में यह भी दर्शाया जाएगा कि क्या आपूर्तिकर्ता ने किसी बीजक या अतिशेष पत्र (डेबिट नोट) में कोई संशोधन किया है, और यदि हाँ तो, वह कर अवधि जिसमें ऐसे बीजक का संशोधन किया गया, घोषित किया गया और प्रस्तुत किया गया। उदाहरणार्थ, यदि आपूर्तिकर्ता ने 10 नवम्बर, 2019 के बीजक आईएनवी -1 अपने नवम्बर, 2019 के प्ररूप जीएसटीआर-1 में प्रस्तुत किया है, तो उसके इस बीजक को नवम्बर, 2019 के प्ररूप जीएसटीआर-2क में दर्शाया जायेगा। यदि आपूर्तिकर्ता अपने दिसम्बर 2019 के प्ररूप जीएसटीआर -1 में इस बीजक का संशोधन करता है, तो इस संशोधित बीजक को दिसम्बर, 2019 के प्ररूप जीएसटीआर -2क की सारणी 4 में दर्शाया जाएगा। प्राप्तकर्ता के नवम्बर 2019 के प्ररूप जीएसटीआर-2क की तालिका 3 में दिये गए मूल रेकार्ड में अब अद्यतन के कालम होंगे जिसमें किए गए संशोधन को (जीएसटीआईएन, अन्य) और संशोधन की कर अवधि जो की दिसम्बर 2019 है, को दर्शाया जाएगा।</p>

	vi. यदि आपूर्तिकर्ता ने अपना पंजीकरण रद्द करवा दिया है, तो प्रभावी रद्दीकरण तारीख भी दर्शायी जाएगी।
4 रजिस्ट्रीकृत व्यक्ति से प्राप्त आवक प्रदाय जिसमें प्रतिवर्ती प्रभार को आकर्षित करने वाली आपूर्तियाँ शामिल हैं का संशोधन (3 का संशोधन)	<p>i. इस तालिका में आपके आपूर्तिकर्ता द्वारा उनके प्ररूप जीएसटीआर-1 और 5 में सहेजे/प्रस्तुत किए गए बीजकों (प्रतिवर्ती प्रभार को आकर्षित करने वाली बीजक सहित) का संशोधन है।</p> <p>ii. मूलरूप से बीजक को दर्ज किए जाने वाली कर अवधि और संशोधन के प्रकार को भी बताया जायगा। उदाहरण के लिए, यदि आपूर्तिकर्ता ने 10 नवम्बर, 2019 के बीजक आईएनवी-1, अपने नवम्बर, 2019 के जीएसटीआर-1 में प्रस्तुत किया है, तो उसके इस बीजक को नवम्बर, 2019 के प्ररूप जीएसटीआर-2क में दर्शाया जायेगा। यदि आपूर्तिकर्ता अपने दिसम्बर 2019 के जीएसटीआर-1 में इस बीजक का संशोधन करता है, तो इस संशोधित बीजक को दिसम्बर, 2019 के प्ररूप जीएसटीआर-2क की सारणी 4 में दर्शाया जाएगा। प्राप्तकर्ता के नवम्बर 2019 के प्ररूप जीएसटीआर-2क की तालिका 3 में दिये गए मूल रेकार्ड में अब अब अद्यतन के कालम होंगे जिसमें किए गए संशोधन को (जीएसटीआईएन, अन्य) और संशोधन की कर अवधि जो की दिसम्बर 2019 है, को दर्शाया जाएगा।</p>
5 चालू कर अवधि में प्राप्त अतिशेष/जमापत्र (डेबिट / क्रेडिट नोट)	<p>i. इस तालिका में आपके आपूर्तिकर्ता द्वारा प्ररूप जीएसटीआर-1 और 5 में सहेजे/प्रस्तुत किए गए क्रेडिट/डेबिट नोट (प्रतिवर्ती प्रभार आकर्षित करने वाले क्रेडिट/डेबिट नोट सहित) के ब्यौरे हैं।</p> <p>ii. यदि क्रेडिट/डेबिट नोट को बाद में संशोधित किया गया है, तो वह कर अवधि जिसमें नोट संशोधन किया गया है, भी दर्शायी जाएगी।</p> <p>iii. नोट के प्रकार:</p> <ul style="list-style-type: none"> • क्रेडिट नोट/ जमा पत्र • डेबिट नोट/ अतिशेष पत्र <p>iv. नोट आपूर्ति के प्रकार:</p> <ul style="list-style-type: none"> ○ आर- नियमित (एसईजेड आपूर्ति और डीमड एक्सपोर्ट से भिन्न) ○ एसईजेडडब्ल्यूपी - कर के भुगतान के साथ एसईजेड आपूर्ति ○ एसईजेडडब्ल्यूओपी- कर के भुगतान के बिना एसईजेड आपूर्ति एसईजेड ○ डीई - डीमड एक्सपोर्ट ○ सीबीडब्ल्यू – आईजीएसटी आकर्षित करने वाली अन्तः राज्य आपूर्ति। <p>v. प्रत्येक क्रेडिट या डेबिट नोट के लिये प्ररूप जीएसटीआर-1/5 की अवधि और तारीख दी गई है, जिसमें ऐसी क्रेडिट या डेबिट नोट को घोषित और प्रस्तुत किया गया है। इस बात पर भी ध्यान दिया जाना चाहिए कि आपूर्तिकर्ताओं के द्वारा दिये गए ब्यौरों को प्राप्तकर्ता के संबन्धित प्ररूप जीएसटीआर-2क में दर्शाया जायेगा, चाहे आपूर्ति कर्ता के द्वारा जीएसटीआर-1 प्रस्तुत किये जाने की तारीख कुछ भी हो। उदाहरणार्थ, यदि आपूर्तिकर्ता अपने क्रेडिट नोट सीएन-1 दिनांक 10 नवम्बर, 2019 को अपने मार्च 2020 के प्ररूप जीएसटीआर-1 प्रस्तुत करता है तो ऐसे क्रेडिट नोट को मार्च 2020 के प्ररूप जीएसटीआर-2क में ही दर्शाया जायेगा। इसी प्रकार, यदि आपूर्तिकर्ता अपने नवंबर माह के प्ररूप जीएसटीआर-1 को 5 मार्च, 2020 को प्रस्तुत करता है तो ऐसी क्रेडिट नोट को प्राप्तकर्ता के नवम्बर, 2019 के प्ररूप जीएसटीआर-2क में दर्शाया जाएगा।</p>

	<p>vi आपूर्तिकर्ता के संबन्धित प्ररूप जीएसटीआर-3बी के प्रस्तुत किए जाने की वस्तुस्थिति भी दर्शायी जाएगी।</p> <p>vii इस तालिका में यह भी दर्शाया जाएगा कि क्या आपूर्तिकर्ता ने किसी क्रेडिट या डेबिट नोट में कोई संशोधन किया है। और यदि हाँ तो, वह कर अवधि जिसमें ऐसा क्रेडिट या डेबिट नोट में संशोधन घोषित या प्रस्तुत किया गया है को दर्शाया जाएगा।</p> <p>viii यदि आपूर्तिकर्ता ने अपना पंजीकरण रद्द करवा दिया है, तो प्रभावी रद्दीकरण तारीख भी दर्शायी जाएगी।</p>
6. डेबिट/ क्रेडिट नोट में संशोधन (5 में संशोधन)	<p>i. इस तालिका में आपके आपूर्तिकर्ता द्वारा प्ररूप जीएसटीआर-1 और 5 में सहेजे/प्रस्तुत किए गए क्रेडिट/डेबिट नोट के संशोधन (प्रतिवर्ती प्रभार आकर्षित करने वाले क्रेडिट/डेबिट नोट सहित) के ब्यौरे हैं।</p> <p>ii. कर अवधि जिसमें नोट को मूलरूप से दर्ज किया गया था भी दर्शायी जाएगी।</p>
7. प्राप्त आईएसडी प्रत्यय	<p>i. इस तालिका में आईएसडी बीजक और आईएसडी क्रेडिट नोट का विवरण दिए गए हैं जिसे एक इनपुट सेवा वितरक ने अपने प्ररूप जीएसटीआर-6 में सहेजा/प्रस्तुत किया है।</p> <p>ii. कागजात के प्रकार,</p> <ul style="list-style-type: none"> आईएसडी बीजक आईएसडी क्रेडिट नोट <p>iii. यदि आईएसडी बीजक जारी किए जाने के बाद आईएसडी क्रेडिट नोट जारी किया गया है, तो ऐसे क्रेडिट नोट के लिए मूल बीजक संख्या और दिनांक भी दर्शाया जाएगा। यदि कागजात का प्रकार आईएसडी बीजक है, तो इन कॉलमों को खाली रखा जाएगा।</p> <p>iv. प्रत्येक आईएसडी बीजक या आईएसडी क्रेडिट नोट के लिए प्ररूप जीएसटीआर-6 की अवधि और दिनांक प्रदान की जाएगी जिनमें संबंधित बीजक या क्रेडिट नोट को घोषित या प्रस्तुत किया गया हो।</p> <p>v. प्ररूप जीएसटीआर-6 में घोषित आईएसडी बीजक पर आईटीसी की पात्रता की वस्तुस्थिति भी प्रदान की जाएगी।</p> <p>vi. आईएसडी क्रेडिट नोट पर आईटीसी की पात्रता की वस्तुस्थिति भी प्रदान की जाएगी।</p>
8. प्राप्त आईएसडी प्रत्यय में संशोधन	<p>i. इस तालिका में आईएसडी बीजक और आईएसडी क्रेडिट नोट में संशोधन के विवरण दिए गए हैं जिसे एक इनपुट सेवा वितरक ने अपने प्ररूप जीएसटीआर-6 में सहेजा/प्रस्तुत किया है।</p>
9. प्राप्त टीडीएस / टीसीएस प्रत्यय	<p>i. इस तालिका में प्ररूप जीएसटीआर-7 और प्ररूप जीएसटीआर-8 से टीडीएस और टीसीएस प्रत्यय का विवरण और किसी कर अवधि के दौरान इसमें किए गए संशोधन दिए गए हैं।</p> <p>ii. सामान्य पोर्टल पर टीडीएस/टीसीएस प्रत्यय को स्वीकार / अस्वीकार करने के लिए एक अलग सुविधा दी जाएगी।</p>
10. & 11. विदेशों से, एसईजेड इकाइयों से	<p>i. इस तालिका में विदेशों से, एसईजेड इकाइयों से और एसईजेड डेवलपर्स से 'प्रवेश के बिल' पर आयातित माल पर आईजीएसटी भुगतान का विवरण और उससे संबंधित संशोधन दिए गए हैं।</p>

और एसईजेड डेवलपर्स से 'प्रवेश के बिल' पर आयातित माल का विवरण और उनसे संबंधित संशोधन	<p>ii आइसगेट में वह संदर्भ तारीख दी गई है जिस तारीख से प्राप्तकर्ता इनपुट टैक्स प्रत्यय के पात्र है।</p> <p>iii तालिका में यह भी दिया गया है कि क्या 'प्रवेश के बिल' को संशोधित किया गया है।</p> <p>iv सारणी में दी गई जानकारी आइसगेट के डाटा से प्राप्त सूचना के आधार पर दी गई है। कुछ आयात से संबंधित जानकारी जैसे कि कोरियर द्वारा आयात की जानकारी उपलब्ध नहीं होगी।</p>
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9. उक्त नियम के प्ररूप जीएसटीआर-5 में,--

(i) सारणी में,--

(क) क्रम संख्यांक 2 में प्रविष्टि (ग) के पश्चात्, निम्नलिखित प्रविष्टियां अंतःस्थापित की जाएंगी, अर्थात् :--

“(घ)	एआरएन	स्वतः पूर्ण
(ङ)	एआरएन की तारीख	स्वतः पूर्ण।”;

(ख) क्रम संख्यांक 10 में,--

(अ) शीर्षक में, “कुल कर दायित्व” शब्दों के पश्चात्, “(जिसमें प्रतिवर्ती प्रभार दायित्व, यदि कोई हो, भी है)” कोष्ठक और शब्द अंतःस्थापित किए जाएंगे ;

(आ) क्रम संख्यांक 10ख और उससे संबंधित प्रविष्टि के पश्चात्, निम्नलिखित क्रम संख्यांक और प्रविष्टि अंतःस्थापित की जाएंगी, अर्थात् :--

“10ग. प्रतिवर्ती प्रभार के लिए दायी आवक प्रदायों के कारण					
					।”;

(ii) अनुदेशों में,--

(क) पैरा 7 के स्थान पर, निम्नलिखित पैरा रखा जाएगा, अर्थात् :--

“7. कर अवधि से संबंधित, बीजक स्तरीय सूचना, दर-वार, निम्नानुसार रिपोर्ट की जाए :--

(i) सभी ख से ख प्रदायों के लिए (चाहे अंतर-राज्यिक हो या अन्तरा-राज्यिक) बीजक स्तरीय ब्यौरे सारणी 5 में अपलोड किए जाने चाहिए ;

(ii) सभी अंतर-राज्यिक ख से ग प्रदायों के लिए, जहां बीजक मूल्य 2,50,000/- रुपए से अधिक है (ख से ग बृहत्त) बीजक स्तरीय ब्यौरे सारणी 6 में उपलब्ध कराए जाएं ; और

(iii) सभी ख से ग प्रदायों के लिए, उन प्रदायों से भिन्न, जो सारणी 6 में रिपोर्ट किए गए हैं, ऐसे प्रदायों का राज्यवार सारांश उपलब्ध कराने वाली, सारणी 7 में रिपोर्ट किए जाएंगे ;”;

(ख) पैरा 8 के खंड (ii) में, हिंदी पाठ में संशोधन की आवश्यकता नहीं है ;

(ग) पैरा 10 के स्थान पर, निम्नलिखित पैरा रखा जाएगा, अर्थात् :--

“10. सारणी 10 में चालू कर अवधि में घोषित जावक प्रदायों के कारण कर दायित्व और चालू कर अवधि में माल के आयात में संशोधन के कारण नकारात्मक आईटीसी सम्मिलित है। जावक प्रदायों को, जिनको प्रतिवर्ती प्रभार लागू होता है, सारणी के भाग ग में रिपोर्ट किया जाएगा।”।

10. उक्त नियम के प्ररूप जीएसटीआर-5क में,--

(i) क्रम संख्यांक 4 और उससे संबंधित प्रविष्टियों के सामने, निम्नलिखित प्रविष्टियां अंतःस्थापित की जाएंगी, अर्थात् :--

“4(क) एआरएन ;

4(ख) एआरएन की तारीख : ”;

(ii) क्रम संख्यांक 6 के स्थान पर, निम्नलिखित रखा जाएगा, अर्थात् :--

“6. ब्याज की संगणना, या कोई अन्य रकम

(रकम रुपयों में)

क्रम सं.	विवरण	प्रदाय का स्थान (राज्य/संघ राज्यक्षेत्र)	शोध्य रकम (ब्याज/अन्य)	
			एकीकृत कर	उपकर
1	2	3	4	5
1.	ब्याज			
2.	अन्य			
	योग			

(iii) क्रम संख्यांक 7 के स्थान पर, निम्नलिखित रखा जाएगा, अर्थात् :--

“7. कर, ब्याज, या संदेय और संदत्त कोई अन्य रकम

(रकम रुपयों में)

क्रम सं.	विवरण	संदेय रकम		नामे प्रविष्टि सं.	संदत्त रकम	
		एकीकृत कर	उपकर		एकीकृत कर	उपकर
1	2	3	4	5	6	7
1.	कर दायित्व (सारणी 5 और 5क पर आधारित)					
2.	ब्याज (सारणी 6 पर आधारित)					
3.	अन्य (सारणी 6 पर आधारित)					

11. उक्त नियम के प्ररूप जीएसटीआर-9 में,--

(i) सारणी में,--

(क) क्रम संख्यांक 8ग के सामने, स्तंभ 2 में प्रविष्टि के स्थान पर, निम्नलिखित प्रविष्टि रखी जाएगी, अर्थात् :--

“ वित्तीय वर्ष के दौरान प्राप्त, किंतु आगामी वित्तीय वर्ष में विनिर्दिष्ट अवधि तक उपभोग किए गए आवक प्रदाय (आयातों और प्रतिवर्ती प्रभारों के लिए दायी आवक प्रदायों, किंतु जिसमें विशेष आर्थिक जोनों से प्राप्त सेवाएं भी हैं, से भिन्न) आवक प्रदायों पर आईटीसी ”;

(ख) भाग 5 के सामने, शीर्षक के स्थान पर, निम्नलिखित शीर्षक रखा जाएगा, अर्थात् :--

“आगामी वित्तीय वर्ष की विवरणियों में विनिर्दिष्ट अवधि तक घोषित वित्तीय वर्ष के लिए संव्यवहार की विशिष्टियां।”;

(ii) अनुदेशों में,--

(क) पैराग्राफ 2 के बाद, निम्नलिखित प्रविष्टि अंतःस्थापित की जाएगी, अर्थात् -

“ 2क. सारणी के क्रम संख्या 4 , 5, 6 और 7 के सामने करदाता केवल वित्तीय वर्ष से सम्बंधित मूल्यों को ही वर्णित करेगा. पिछले वित्तीय वर्ष से सम्बंधित मूल्यों का वर्णन यहाँ नहीं किया जायेगा.”

(ख) पैरा 4 में,--

(अ) “वित्तीय वर्ष 2017-18 या वित्तीय वर्ष 2018-19” शब्दों और अंकों के पश्चात्, “या वित्तीय वर्ष 2019-20” शब्द और अंक अंतःस्थापित किए जाएंगे ;

(आ) सारणी के दूसरे स्तंभ में, “वित्तीय वर्ष 2017-18 और वित्तीय वर्ष 2018-19” शब्दों और अंकों के स्थान पर, जहां कहीं वे आते हैं, “वित्तीय वर्ष 2017-18, वित्तीय वर्ष 2018-19 और वित्तीय वर्ष 2019-20” शब्द और अंक रखे जाएंगे ;

(ग) पैरा 5 की सारणी के दूसरे स्तंभ में,--

(अ) क्रम सं. 6ख के सामने, प्रविष्टियों के पश्चात्, निम्नलिखित प्रविष्टि अंतःस्थापित की जाएगी, अर्थात् :-

‘वित्तीय वर्ष 2019-20 के लिए, रजिस्ट्रीकृत व्यक्ति पूंजी माल के रूप में इनपुट कर दायित्व के विवरण की रिपोर्ट करेगा और उसके पास इनपुटों और इनपुट सेवाओं के रूप में शेष रकम के विवरण की रिपोर्ट करने का या केवल “इनपुट” पंक्ति के अधीन संपूर्ण शेष रकम की रिपोर्ट करने का विकल्प होगा।’;

(आ) क्रम सं. 6ग और क्रम सं. 6घ के सामने,--

(i) ‘केवल “इनपुट” पंक्ति के अधीन संपूर्ण इनपुट कर प्रत्यय’ शब्दों के साथ समाप्त होने वाली प्रविष्टि के पश्चात्, निम्नलिखित प्रविष्टि अंतःस्थापित की जाएगी, अर्थात् :--

‘वित्तीय वर्ष 2019-20 के लिए, रजिस्ट्रीकृत व्यक्ति पूंजी माल के रूप में इनपुट कर दायित्व के विवरण की रिपोर्ट करेगा और उसके पास इनपुटों और इनपुट सेवाओं के रूप में शेष रकम के विवरण की रिपोर्ट करने का या केवल “इनपुट” पंक्ति के अधीन संपूर्ण शेष रकम की रिपोर्ट करने का विकल्प होगा।’;

(ii) ‘केवल सारणी 6ग और सारणी 6घ में सारणी घ’ शब्दों, अंकों और अक्षरों के साथ समाप्त होने वाली प्रविष्टि में, “वित्तीय वर्ष 2017-18 और वित्तीय वर्ष 2018-19” शब्दों और अंकों के स्थान पर, “वित्तीय वर्ष 2017-18, वित्तीय वर्ष 2018-19 और वित्तीय वर्ष 2019-20” शब्द और अंक रखे जाएंगे ;

(इ) क्रम संख्या 6ड के सामने, प्रविष्टि के पश्चात् निम्नलिखित प्रविष्टि अंतः स्थापित की जाएगी, अर्थात्:-

“वित्तीय वर्ष 2019-20 के लिए, रजिस्ट्रीकृत व्यक्ति पूंजी माल के रूप में इनपुट कर प्रत्यय के ब्रेकअप को रिपोर्ट करेगा तथा उसके पास इनपुट तथा इनपुट सेवाओं के रूप में शेष रकम के ब्रेकअप को रिपोर्ट करने या “इनपुट” पंक्ति के अधीन संपूर्ण शेष रकम को रिपोर्ट करने का विकल्प होगा।”;

(ई) प्रविष्टि में क्रम संख्या 7क, 7ख, 7ग, 7घ, 7ङ, 7च, 7छ और 7ज के सामने, “वित्तीय वर्ष 2017-18 और 2018-19”, अक्षरों, अंकों और शब्दों के स्थान पर, “वित्तीय वर्ष 2017-18, 2018-19 और 2019-20”, अक्षर, अंक और शब्द रखे जाएंगे।

(उ) सीरियल नंबर 8क के सामने, प्रविष्टि के बाद, निम्नलिखित प्रविष्टि अंतः स्थापित की जाएगी, अर्थात्:-

“वित्त वर्ष 2019-20 के लिए, यह ध्यान दिया जाए कि 1 नवंबर, 2020 तक उत्पन्न प्रारूप जीएसटीआर -2A का विवरण इस सारणी में स्वतः-जनित होगा।”

(ऊ) सीरियल नंबर 8ग के सामने, प्रविष्टियों के लिए, निम्नलिखित प्रविष्टि रखी जाएगी, अर्थात्:-

“सभी आवक आपूर्ति (जिन पर कर रिवर्स चार्ज के आधार पर देय है, लेकिन एसईजेड से प्राप्त सेवाओं की आपूर्ति शामिल है को छोड़कर), वित्तीय वर्ष के दौरान प्राप्त किए गए इनपुट टैक्स क्रेडिट का सकल मूल्य, जिसके लिए वार्षिक रिटर्न दाखिल किया जा रहा है, लेकिन जिस पर क्रेडिट अगले वित्तीय वर्ष में सीजीएसटी अधिनियम, 2017 की धारा 16 (4) के तहत निर्दिष्ट अवधि में लिया गया था।”

(घ) पैरा 7 में,-

(अ) “अप्रैल 2019से सितंबर 2019”, शब्दों और अंकों के पश्चात् निम्नलिखित अंतः स्थापित किया जाएगा, अर्थात्:-

“वित्तीय वर्ष 2019-20 के लिए, पूर्ववर्ती वित्तीय वर्ष के लिए भाग 5 संव्यवहारों की विशिष्टियों से मिलकर बना है किंतु अप्रैल 2020 से सितंबर 2020 के बीच प्रारूप जीएसटीआर-3ख में संदत्त किया गया है।”;

(आ) सारणी के दूसरे स्तंभ में,-

(I) क्रम संख्याक 10 और 11 के सामने, प्रविष्टियों के पश्चात्, निम्नलिखित प्रविष्टि अंतः स्थापित की जाएगी, अर्थात्:-

“वित्तीय वर्ष 2019-20 के लिए, पूर्ववर्ती वित्तीय वर्ष की विवरणियों में पहले ही घोषित प्रदायों में जोड़ या संशोधन के ब्यौरे किंतु अप्रैल 2020 से सितंबर 2020 के प्रारूप जीएसटीआर-1 की सारणी 9क, सारणी 9ख और सारणी 9ग में प्रस्तुत ऐसे संशोधन यहां घोषित किए जाएंगे।”;

(II) क्रम संख्या 12 के सामने, -

(1) “वित्तीय वर्ष 2018-19”, शब्दों और अंकों से आरंभ होने वाली प्रविष्टि में, “इन ब्यौरों को भरने के लिए”, शब्दों के पश्चात् निम्नलिखित प्रविष्टि अंतः स्थापित की जाएगी, अर्थात्:-

“वित्तीय वर्ष 2019-20 के लिए, आईटीसी के प्रत्यागम का कुल मूल्य जो पूर्ववर्ती वित्तीय वर्ष में उपभोग किया गया था किंतु अप्रैल 2020 से सितंबर 2020 के मासों के लिए फाईल की गई विवरणियों में प्रत्यागमित कर दिया गया था, यहां घोषित किया जाएगा। प्रारूप जीएसटीआर-3ख की सारणी 4 (ख) इन ब्यौरों को भरने के लिए उपयोग की जा सकेगी। वित्तीय वर्ष 2019-20 के लिए रजिस्ट्रीकृत व्यक्ति के पास इस सारणी को ना भरने का विकल्प होगा।”;

(2) “वित्तीय वर्ष 2017-18”, शब्दों और अंकों से आरंभ होने वाली और “इस सारणी को ना भरने का विकल्प” शब्दों से समाप्त होने वाली प्रविष्टि में, “वित्तीय वर्ष 2017-18 और 2018-19” शब्दों और अंकों के स्थान पर “वित्तीय वर्ष 2017-18, 2018-19 और 2019-20” शब्द और अंक रखे जाएंगे ;

(III) क्रम संख्या 13 के सामने,-

(1) “वित्तीय वर्ष 2018-19”, शब्दों और अंकों से आरंभ होने वाली प्रविष्टि में, “वित्तीय वर्ष 2019-20 के लिए वार्षिक विवरणी में ” शब्दों और अंकों के पश्चात् निम्नलिखित प्रविष्टि अंतः स्थापित की जाएगी अर्थात् :-

“वित्तीय वर्ष 2019-20 के लिए, पूर्ववर्ती वित्तीय वर्ष में प्राप्त मालों और सेवाओं के लिए आईटीसी के ब्यौरे किंतु अप्रैल 2020 से सितंबर 2020 के मासों के लिए फाईल की गई विवरणियों में उसके लिए उपभोग की गई आईटीसी यहां घोषित की जाएगी । प्ररूप जीएसटीआर-3ख की सारणी 4 (क) इन ब्यौरों को भरने के लिए उपयोग की जा सकेगी । तथापि, कोई आईटीसी जिसका प्रत्यागम धारा 16 की उपधारा (2) के दूसरे परन्तुक के अनुसार वित्तीय वर्ष 2019-20 में किया गया था किंतु वित्तीय वर्ष 2020-21 में उसका पुनः दावा किया गया था, ऐसी पुनः दावा की गई आईटीसी के ब्यौरे वित्तीय वर्ष 2020-21 के लिए वार्षिक विवरणी में प्रस्तुत किए जाएंगे ।”;

(2) “वित्तीय वर्ष 2017-18”, शब्दों और अंकों से आरंभ होने वाली और “इस सारणी को ना भरने का विकल्प” शब्दों से समाप्त होने वाली प्रविष्टि में, “वित्तीय वर्ष 2017-18 और 2018-19” शब्दों और अंकों के स्थान पर “वित्तीय वर्ष 2017-18, 2018-19 और 2019-20” शब्द और अंक रखे जाएंगे ;

(ङ) पैरा 8 की सारणी के दूसरे स्तंभ में, “वित्तीय वर्ष 2017-18 और 2018-19”, शब्दों और अंकों के स्थान पर, जहां कहीं वे आते हैं, “वित्तीय वर्ष 2017-18, 2018-19 और 2019-20” शब्द और अंक रखे जाएंगे ।

12. उक्त नियमों के प्ररूप जीएसटीआर-9ग के निर्देशों में,-

(i) पैरा 4 की सारणी के दूसरे स्तंभ में, “वित्तीय वर्ष 2017-18 और 2018-19”, शब्दों और अंकों के स्थान पर, जहां कहीं वे आते हैं, “वित्तीय वर्ष 2017-18, 2018-19 और 2019-20” शब्द और अंक रखे जाएंगे ;

(ii) पैरा 6 की सारणी के दूसरे स्तंभ में, “वित्तीय वर्ष 2017-18 और 2018-19”, शब्दों और अंकों के स्थान पर, जहां कहीं वे आते हैं, “वित्तीय वर्ष 2017-18, 2018-19 और 2019-20” शब्द और अंक रखे जाएंगे ;

13. उक्त नियमों के प्ररूप जीएसटी आरएफडी-01 के उपाबंध 1 के कथन 2 के शीर्ष में, “(संचित आईटीसी)” कोष्ठकों, शब्द और अक्षरों का लोप किया जाएगा ।

14. उक्त नियमों के प्ररूप जीएसटी एएसएमटी-16 में, सारणी के स्थान पर निम्नलिखित सारणी रखी जाएगी, अर्थात् :-

“क्र. सं.	कर की दर	आवर्त	कर अवधि से तक		अधिनियम	पीओएस (प्रदाय का स्थान)	कर	ब्याज	शास्ति	फीस	अन्य	योग
1	2	3	4	5	6	7	8	9	10	11	12	13
योग												”

15. उक्त नियमों के प्ररूप जीएसटी डीआरसी-01 में, प्रविष्टि (ग) के पश्चात् सारणी के स्थान पर निम्नलिखित सारणी रखी जाएगी, अर्थात्:-

[illegible]

16. उक्त नियमों के प्ररूप जीएसटी डीआरसी-02 में, प्रविष्टि (ग) के पश्चात् सारणी के स्थान पर निम्नलिखित सारणी रखी जाएगी, अर्थात् :-

[illegible]

17. उक्त नियमों के प्ररूप जीएसटी डीआरसी-07 में, क्रम संख्या 5 के पश्चात्, सारणी के स्थान पर निम्नलिखित सारणी रखी जाएगी, अर्थात्:-

[illegible]

18. उक्त नियमों के प्ररूप जीएसटी डीआरसी-08 में, क्रम संख्या 7 के पश्चात्, सारणी के स्थान पर निम्नलिखित सारणी रखी जाएगी, अर्थात्:-

“क्र. सं.	कर की दर	आवर्त	कर अवधि से तक		अधिनियम	पीओएस (प्रदाय क स्थान)	कर	ब्याज	शास्ति	फीस	अन्य	योग
1	2	3	4	5	6	7	8	9	10	11	12	13
योग												”

19. उक्त नियमों के प्ररूप जीएसटी डीआरसी-09 में, सारणी के स्थान पर निम्नलिखित सारणी रखी जाएगी, अर्थात्:-

“अधिनियम	कर/उपकर	ब्याज	शास्ति	फीस	अन्य	योग
1	2	3	4	5	6	7
एकीकृत कर						
केन्द्रीय कर						
राज्य/संघराज्य क्षेत्र कर						
उपकर						
योग						”.

20. उक्त नियमों के प्ररूप जीएसटी डीआरसी-24 में, सारणी के स्थान पर निम्नलिखित सारणी रखी जाएगी, अर्थात्:-

“अधिनियम	कर	ब्याज	शास्ति	फीस	अन्य शोधय	कुल बकाया
1	2	3	4	5	6	7
केन्द्रीय कर						
राज्य/संघराज्य क्षेत्र कर						
एकीकृत कर						
उपकर						”

21. उक्त नियमों के प्ररूप जीएसटी डीआरसी-25 में, सारणी के स्थान पर निम्नलिखित सारणी रखी जाएगी, अर्थात्:-

“अधिनियम	कर	ब्याज	शास्ति	फीस	अन्य शोधय	कुल बकाया
1	2	3	4	5	6	7
केन्द्रीय कर						
राज्य/संघराज्य क्षेत्र कर						

एकीकृत कर						
उपकर						”

[फा. सं. सी बी ई सी-20/06/09/2019-जी एस टी]

प्रमोद कुमार, निदेशक

टिप्पण : मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में अधिसूचना सं. 3/2017-केंद्रीय कर, तारीख 19 जून, 2017 द्वारा सा.का.नि. सं. 610(अ) तारीख 19 जून, 2017 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन अधिसूचना सं. 72/2020-केंद्रीय कर तारीख 30 सितंबर, 2020, जो भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. सं. 603(अ) तारीख 30 सितंबर, 2020 में प्रकाशित की गई थी, द्वारा किया गया।

NOTIFICATION

New Delhi, the 15th October, 2020

No. 79/2020—Central Tax

G.S.R. 639(E).—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: -

1. Short title and commencement. - (1) These rules may be called the Central Goods and Services Tax (Twelveth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, for the first proviso, the following proviso shall be substituted, namely: -

“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:”.

3. In the said rules, for rule 67A, the following rule shall be substituted, namely: -

“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.”.

4. In the said rules, in rule 80, in sub-rule (3), for the proviso, the following proviso shall be substituted, namely: -

“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.”.

5. In the said rules, with effect from the 20th day of March, 2020, in rule 138E, after the third proviso, the following proviso shall be inserted, namely: -

“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.”.

6. In the said rules, in rule 142, in sub-rule (1A), -

- (i) for the words “proper officer shall”, the words “proper officer may” shall be substituted;
- (ii) for the words “shall communicate”, the word “communicate” shall be substituted.

7. In the said rules, in **FORM GSTR-1**, against serial number 12, in the Table, in column 6, in the heading, for the words “Total value”, the words “Rate of Tax” shall be substituted.

8. In the said rules, for **FORM GSTR-2A**, the following form shall be substituted, namely: -

“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)

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*

[illegible]

[illegible][illegible][illegible][illegible][illegible]

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:

- Terms Used :-
 - ITC – Input tax credit
 - ISD – Input Service Distributor
- 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.
- 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.
- Table wise instructions:**

<u>Table No. and Heading</u>	<u>Instructions</u>
<p>3</p> <p>Inward supplies received from a registered person including supplies attracting reverse charge</p>	<p>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.</p> <p>ii. Invoice type :</p> <ol 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>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</p> <p>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</p> <p>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>
6 Amendment to Debit/Credit notes(Amendment to 5)	<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>
7 ISD credit received	<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>
8 Amendment to ISD credit received	<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-6.</p>
9 TDS / TCS credit received	<p>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..</p> <p>ii. A separate facility will be provided on the common portal to accept/ reject TDS and TCS credit.</p>

10 & 11 Details of Import of goods from overseas on bill of entry and from SEZ units and developers and their respective amendments	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.
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”.

9. In the said rules, in **FORM GSTR-5**, -

(i). in the table, -

(a) in serial number 2, after entry (c), the following entries shall be inserted, namely: -

“(d)	ARN	Auto Populated
(e)	Date of ARN	Auto Populated.”;

(b) in serial number 10, -

(A) in the heading, after the words, “Total tax liability”, the brackets and words “(including reverse charge liability, if any)”, shall be inserted;

(B) after serial number 10B and the entry relating thereto, the following serial number and entry shall be inserted, namely, -

“10C. On account of inward supplies liable to reverse charge					
					.”;

(ii) in the instructions, -

(a) for paragraph 7, the following paragraph shall be substituted, namely: -

“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.”;

(b) in paragraph 8, in clause (ii), after the words, “invoice value is more than”, the word “rupees”, shall be inserted;

(c) for paragraph 10, the following paragraph shall be substituted, namely: -

“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.”.

10. In the said rules, in **FORM GSTR-5A**, -

(i) against serial number 4 and entries relating thereto, the following entries shall be inserted, namely: -

“4(a) ARN:

4(b) Date of ARN:”;

(ii) for serial number 6, the following shall be substituted, namely: -

“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			

“;

(iii). for serial number 7, the following shall be substituted, namely: -

“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)					

“.

11. In the said rules, in FORM GSTR-9, -

(i) in the Table, -

(a) against serial number 8C, in column 2, for the entry, the following entry shall be substituted, namely: -

“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”;

(b) against Pt. V, for the heading, the following heading shall be substituted, namely: -

“Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.”;

(ii) in the instructions, -

(a) after paragraph 2, the following entry shall be inserted, namely,-

“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.”

(b) in paragraph 4, -

(A) after the words, letters and figures, “that additional liability for the FY 2017-18 or FY 2018-19”, the word, letters and figures “or FY 2019-20” shall be inserted;

- (B) in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;
- (c) in paragraph 5, in the Table, in second column, -
- (A) against serial number 6B, after the entries, the following entry shall be inserted, namely: -
- “For FY 2019-20, 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.”;
- (B) against serial number 6C and serial number 6D, -
- (i) after the entry ending with the words “entire input tax credit under the “inputs” row only.”, the following entry shall be inserted, namely: -
- “For FY 2019-20, 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.”;
- (ii) in the entry ending with the words, figures and letters “Table 6C and 6D in Table 6D only.”, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;
- (C) against serial number 6E, after the entry, the following entry shall be inserted, namely: -
- “For FY 2019-20, 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.”;
- (D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.;
- (E) against serial number 8A, after the entry, the following entry shall be inserted, namely: -
- “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.”;
- (F) against serial number 8C, for the entries, the following entry shall be substituted, namely:-
- “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 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.”;
- (d) in paragraph 7, -
- (A) after the words and figures “April 2019 to September 2019.”, the following shall be inserted, namely: -
- “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.”;
- (B) in the Table, in second column, -
- (I) against serial number 10 & 11, after the entries, the following entry shall be inserted, namely: -
- “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.”;

(II) against serial number 12, -

- (1) in the entry beginning with the word, letters and figures “For FY 2018-19” after the words “for filling up these details.”, the following entry shall be inserted, namely: -

“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.”;

- (2) in the entry beginning with the word, letters and figures “For FY 2017-18” and ending with the words “an option to not fill this table.”, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

(III) against serial number 13, –

- (1) in the entry beginning with the word, letters and figures “For FY 2018-19” after the words, letters and figures “in the annual return for FY 2019-20.”, the following entry shall be inserted, namely: -

“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.”;

- (2) in the entry beginning with the word, letters and figures “For FY 2017-18” and ending with the words “an option to not fill this table.”, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

- (e) in paragraph 8, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.

12. In the said rules, in **FORM GSTR-9C**, in the instructions, -

- (i) in paragraph 4, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;
- (ii) in paragraph 6, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.

13. In the said rules, in **FORM GST RFD-01**, in Annexure-1, in Statement-2, in the heading the brackets, word and letters “(accumulated ITC)”, shall be omitted.

14. In the said rules, in **FORM GST ASMT-16**, for the table, the following table shall be substituted, namely: -

[illegible]

[illegible][illegible]

“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												”.

[illegible]

19. In the said rules, in **FORM GST DRC-09**, for the table, the following table shall be substituted, namely: -

“Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Integrated tax						
Central tax						
State/UT tax						
Cess						
Total						“.

20. In the said rules, in **FORM GST DRC-24**, for the table, the following table shall be substituted, namely: -

“Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
1	2	3	4	5	6	7
Central tax						
State / UT tax						
Integrated tax						
Cess						“.

21. In the said rules, in **FORM GST DRC-25**, for the table, the following table shall be substituted, namely: -

“Act	Tax		Interest	Penalty	Fee	Other Dues	Total Arrears
1	2		3	4	5	6	7
Central tax							
State / UT tax							
Integrated tax							
Cess							”.

“.

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610 (E), dated the 19th June, 2017 and last amended *vide* notification No. 72/2020-Central Tax, dated the 30th September, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 603(E), dated the 30th September, 2020.

अधिसूचना

नई दिल्ली, 15 अक्टूबर, 2020

सं. 06/2020-एकीकृत

सा.का.नि. 640(अ).— केन्द्रीय प्रत्यक्ष कर और सीमाशुल्क बोर्ड, अधिसूचना संख्यांक 4/2017-एकीकृत कर, तारीख 28 जून, 2017 के साथ पठित केन्द्रीय माल और सेवाकर नियम 2017 के नियम 46 के पहले परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में सा.का.नि. सं. 697(अ), तारीख 28 जून, 2017 द्वारा प्रकाशित भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्यांक 5/2017-एकीकृत कर, तारीख 28 जून, 2017 में निम्नलिखित संशोधन करती है, अर्थात् :-

उक्त अधिसूचना में, 1 अप्रैल, 2021 से प्रभावी, सारणी के लिए, निम्नलिखित प्रतिस्थापित होगा, अर्थात् :-

“सारणी

क्रम संख्या	पूर्ववर्ती वित्तीय वर्ष में सकल आवर्त	नाम पद्धति संहिता के सामंजस्यपूर्ण प्रणाली के अंको की संख्या (एच एस एन कोड)
(1)	(2)	(3)
1.	पांच करोड़ रुपए तक	4
2.	पांच करोड़ रुपए से अधिक	6

बशर्ते कोई रजिस्ट्रीकृत व्यक्ति, जिसका सकल आवर्त पूर्ववर्ती वित्तीय वर्ष में पांच करोड़ रुपए तक है, उक्त नियमों के अधीन उसके द्वारा जारी किसी (अरिजस्ट्रीकृत व्यक्तियों की आपूर्ति के) कर बीजक में उक्त सारणी के स्तंभ (3) की तत्स्थानी प्रविष्टि में यथा विनिर्दिष्ट एचएसएन कोड के अंकों की संख्या का उल्लेख करने के लिए बाध्य नहीं है।”

[फा. सं. सी बी ई सी-20/06/09/2019-जी एस टी]

प्रमोद कुमार, निदेशक

टिप्पण : मूल अधिसूचना संख्यांक 5/2017-एकीकृत कर, तारीख 28 जून, 2017 भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i), सा.का.नि. संख्यांक 697(अ) तारीख, 28 जून, 2017 द्वारा प्रकाशित की गई थी।

NOTIFICATION

New Delhi, the 15th October, 2020

No. 06/2020—Integrated Tax

G.S.R. 640(E).— In exercise of the powers conferred by the first proviso to rule 46 of the Central Goods and Services Tax Rules, 2017, read with notification No. 4/2017-Integrated Tax, dated the 28th June, 2017, the Central Board of Indirect Taxes and Customs, on the recommendations of the Council, hereby makes the following amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.5/2017 – Integrated Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 697(E), dated the 28th June, 2017, namely:—

In the said notification, with effect from the 01st day of April, 2021, for the Table, the following shall be substituted, namely, -

“TABLE

Serial Number (1)	Aggregate Turnover in the preceding Financial Year	Number of Digits of Harmonised System of Nomenclature Code (HSN Code)
	(2)	(3)
1.	Up to rupees five crores	4
2.	more than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.”.

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

Note: The principal notification number 5/2017 – Integrated Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 697(E), dated the 28th June, 2017.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-28102020-222783
CG-DL-E-28102020-222783

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 555]
No. 555]

नई दिल्ली, बुधवार, अक्टूबर 28, 2020/ कार्तिक 6, 1942
NEW DELHI, WEDNESDAY, OCTOBER 28, 2020/KARTIKA 6, 1942

वित्त मंत्रालय

(राजस्व विभाग)

(केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड)

अधिसूचना

नई दिल्ली, 28 अक्टूबर, 2020

सं. 80/2020-केंद्रीय कर

सा.का.नि. 679(अ).—आयुक्त, केंद्रीय माल और सेवाकर अधिनियम, 2017 (2017 का 12) की धारा 44 की उपधारा (1) के साथ पठित केंद्रीय माल और सेवा कर नियम के नियम 80 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग की अधिसूचना संख्यांक 41/2020-केंद्रीय कर, तारीख 5 मई, 2020, जिसे सा.का.नि. 275(अ), दिनांक 5 मई, 2020 के तहत भारत के राजपत्र, असाधारण, के भाग II, खण्ड 3, उपखंड (i) में प्रकाशित किया गया था, निम्नलिखित और संशोधन करती है, अर्थात्: -

उक्त अधिसूचना में, "31 अक्टूबर 2020" अंकों और शब्दों के स्थान पर "31 दिसम्बर , 2020" अंक और शब्द को प्रतिस्थापित किया जाएगा।

[फा. सं.सीबीईसी- 20/06/09/2019 –जीएसटी]

प्रमोद कुमार, निदेशक

नोट : मूल अधिसूचना सं 41/2020- केन्द्रीय कर, दिनांक 05 मई 2020 , सा.का.नि. 275(अ) दिनांक 05 मई 2020 , के तहत भारत के राजपत्र, असाधारण भाग II, खंड (i) में प्रकाशित किया गया था और उसका अंतिम संशोधन, अधिसूचना सं 69/ 2020 केन्द्रीय कर, दिनांक 30 सितंबर 2020, जो भारत के राजपत्र, असाधारण भाग II, खंड ३, उपखंड (i) में सा.का.नि. 595(अ) दिनांक 30 सितंबर, 2020, के द्वारा प्रकाशित की गई थी, द्वारा किया गया था।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 28th October, 2020

No. 80 /2020 – Central Tax

G.S.R. 679(E).—In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with rule 80 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 41/2020 - Central Tax, dated the 5th May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 275(E), dated the 5th May, 2020, namely:-

In the said notification, for the figures, letters and word “**31st October, 2020**”, the figures, letters and word “**31st December, 2020**” shall be substituted.

[F. No. CBEC-20/06/09/2019-GST]
PRAMOD KUMAR, Director

Note: The principal notification No. 41/2020 - Central Tax, dated the 5th May, 2020, was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 275(E), dated the 5th May, 2020 and was last amended *vide* notification No. 69/2020 – Central Tax dated the 30th September, 2020, published *vide* number G.S.R. 595 (E), dated the 30th September, 2020.

[फा. सं. सी.बी.ई.सी. 20/13/07/2019-जीएसटी]

प्रमोद कुमार, निदेशक

नोट: मूल अधिसूचना संख्या 35/2020- केन्द्रीय कर, तारीख 03 अप्रैल 2020 को भारत के राजपत्र, असाधारण के भाग II , खण्ड 3 , उपखण्ड (i) में संख्यांक सा.का.नि. 235 (अ), तारीख 03 अप्रैल, 2020 के तहत प्रकाशित किया गया था और भारत के राजपत्र, असाधारण में संख्यांक सा.का.नि. 542 (अ) तारीख 01 सितंबर, 2020 द्वारा प्रकाशित अधिसूचना संख्यांक 65/2020-केन्द्रीय कर, तारीख 01 सितंबर, 2020 द्वारा अंतिम संशोधन किया गया था।

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 14th December, 2020

No. 91/2020 – Central Tax

G.S.R. 759(E).—In exercise of the powers conferred by section 168A 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), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 35/2020-Central Tax, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 235(E), dated the 3rd April, 2020, namely:-

In the said notification, in the first paragraph, in the proviso to clause (i),

- (i) for the words, figures and letters “29th day of November, 2020”, the words, figures and letters “30th day of March, 2021” shall be substituted.
- (ii) for the words, figures and letters “30th day of November, 2020”, the words, figures and letters “31st day of March, 2021” shall be substituted.

2. This notification shall be deemed to have come into force with effect from 1st day of December, 2020.

[F.No. 20/13/07/2019-GST]

PRAMOD KUMAR, Director

Note: The principal notification No. 35/2020-Central Tax, dated the 3rd April, 2020 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 235(E), dated the 3rd April, 2020 and was last amended by notification No. 65/2020 – Central Tax, dated the 1st September, 2020, published in the Gazette of India, Extraordinary vide number G.S.R. 542(E), dated the 1st September, 2020.

नोट : मूल अधिसूचना संख्या 73/2017-केन्द्रीय कर दिनांक 29 दिसंबर, 2017 को सा.का.नि. 1600(अ), दिनांक 29 दिसंबर, 2017 के तहत भारत के राजपत्र, आसाधारण, में प्रकाशित किया गया था, और इसमें अंतिम बार संशोधन अधिसूचना संख्या 67/2020- केन्द्रीय कर, दिनांक 21 सितंबर 2020, जिसे सा.का.नि. 572(अ), दिनांक 21 सितंबर 2020 के तहत भारत के राजपत्र, आसाधारण में प्रकाशित किया गया था, के द्वारा किया गया है।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 22nd December, 2020

No. 93/2020-Central Tax

G.S.R. 785(E).—In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 73/2017— Central Tax, dated the 29th December, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) vide number G.S.R. 1600(E), dated the 29th December, 2017, namely :—

In the said notification, after the third proviso, the following proviso shall be inserted, namely: —

“Provided also that the late fee payable for delay in furnishing of **FORM GSTR-4** for the Financial Year 2019-20 under section 47 of the said Act, from the 1st day of November, 2020 till the 31st day of December, 2020 shall stand waived for the registered person whose principal place of business is in the Union Territory of Ladakh.”.

[F. No. CBEC-20/06/04/2020-GST]

PRAMOD KUMAR, Director

Note : The principal notification No. 73/2017-Central Tax, dated 29th December, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 1600(E), dated the 29th December, 2017 and was last amended vide notification number 67/2020—Central Tax, dated the 21st September, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 572(E), dated the 21st September, 2020.

अधिसूचना

नई दिल्ली, 22 दिसम्बर, 2020

सं. 94/2020-केन्द्रीय कर

सा.का.नि. 786(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 164 के द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, केन्द्रीय माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् -

1. संक्षिप्त नाम और प्रारम्भ- (1) इन नियमों का संक्षिप्त नाम केन्द्रीय माल और सेवा कर (चौदहवाँ संशोधन) नियम, 2020 है।

(2) अन्यथा उपबंधित के सिवाय, ये नियम राजपत्र में उनके प्रकाशन की तारीख से प्रवृत्त होंगे।

2. केन्द्रीय माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है), के नियम 8 में, उपनियम (4क) के स्थान पर, अधिसूचना की तारीख से प्रभावी होने के साथ, निम्नलिखित उपनियम को प्रतिस्थापित किया जाएगा, अर्थात् :-

“(4क) नियम (4) के अधीन दिए जाने वाले प्रत्येक आवेदन के पश्चात, आवेदक का जहां आवेदक कोई व्यक्ति है अथवा जहां आवेदक कोई व्यक्ति नहीं है वहां धारा 25 की उपधारा (6क) के अंतर्गत यथा-अधिसूचित आवेदक के संबंध में आने वाले ऐसे व्यक्तियों का-

(क) बायोमैट्रिक आधारित आधार सत्यापन और फोटोग्राफ लिया जाएगा, यदि उसे धारा 25 की उपधारा (6घ) के अधीन छूट प्राप्त न हो और यदि उसने अपने आधार संख्या के अभिप्रमाणन का विकल्प दिया हो तो; या

(ख) यथा-अधिसूचित बायोमैट्रिक सूचना, फोटोग्राफ लिया जाएगा और ऐसे अन्य केवाईसी कागजातों का सत्यापन किया जाएगा, यदि उसे धारा 25 की उपधारा (6घ) के अधीन छूट प्राप्त न हो और यदि उसने आधार का अभिप्रमाणन का विकल्प नहीं चुना है,

और साथ ही प्ररूप जीएसटी आरईजी -01 में दिए गए आवेदन के साथ अपलोड किए गए दस्तावेजों की मूल प्रतियों का, इस उपनियम के प्रयोजनों के लिए आयुक्त के द्वारा अधिसूचित किसी सुविधा केन्द्र में, सत्यापन किया जाएगा और ऐसे आवेदन को तभी पूरा माना जाएगा जब इस उपनियम के अधीन निर्धारित प्रक्रिया पूरी हो जाती है।”

3. उक्त नियम में, नियम 9 में,-

(क) उपनियम (1) में -

(i) “आवेदक को आवेदन प्रस्तुत करने की तारीख से” शब्दों के पश्चात “तीन” शब्द के स्थान पर “सात” शब्द को प्रतिस्थापित किया जाएगा;

(ii) परंतुक के स्थान पर, निम्नलिखित परंतुक को प्रतिस्थापित किया जाएगा, अर्थात् -

“परंतु जहां-

(क) कोई व्यक्ति, जो कि धारा 25 का उपधारा (6घ) के अधीन अधिसूचित व्यक्ति से भिन्न हो, नियम 8 के उपनियम (4क) में यथाविनिर्दिष्ट आधार संख्या के सत्यापन से चूक जाता है या आधार संख्या के सत्यापन का विकल्प का चयन नहीं करता है; या

(ख) समुचित अधिकारी, आयुक्त के द्वारा प्राधिकृत किसी ऐसे अधिकारी के अनुमोदन से जो कि सहायक आयुक्त से निम्न पद का न हो, कारोबार के स्थान का प्रत्यक्ष सत्यापन कराया जाना उचित समझता है तो,

नियम 25 के अधीन दी गई रीति से, उक्त व्यक्ति की उपस्थिति में कारोबार के स्थान का प्रत्यक्ष सत्यापन कराये जाने के पश्चात तथा जैसा उचित अधिकारी उचित समझे ऐसे कागजातों का सत्यापन किए जाने के पश्चात, आवेदन को प्रस्तुत किये जाने की तारीख से तीस दिनों के भीतर रजिस्ट्रीकरण प्रदान किया जाएगा।”;

(ख) उपनियम (2) में,

(i) “तीन” शब्द के स्थान पर “सात” शब्द को प्रतिस्थापित किया जाएगा;

(ii) परंतुक के स्थान पर निम्नलिखित परंतुक को प्रतिस्थापित किया जाएगा, अर्थात् -

“परंतु जहां-

(क) कोई व्यक्ति, जो कि धारा 25 का उपधारा (6घ) के अधीन अधिसूचित व्यक्ति से भिन्न हो, नियम 8 के उपनियम (4क) में यथाविनिर्दिष्ट आधार संख्या का सत्यापन से चूक जाता है या आधार संख्या के सत्यापन का विकल्प का चयन नहीं करता है; या

(ख) समुचित अधिकारी, आयुक्त के द्वारा प्राधिकृत किसी ऐसे अधिकारी के अनुमोदन से जो कि सहायक आयुक्त से निम्न पद का न हो, कारोबार के स्थान का प्रत्यक्ष सत्यापन कराया जाना उचित समझता है तो,

ऐसे आवेदन के प्रस्तुत किए जाने की तारीख से अधिकतम तीस दिनों के भीतर प्ररूप जीएसटी आरईजी -03 में नोटिस जारी किया जा सकेगा।”;

(ग) उपनियम (5) के स्थान पर, निम्नलिखित उपनियम को प्रतिस्थापित किया जाएगा, अर्थात् :-

“(5) यदि समुचित अधिकारी कोई कार्यवाही करने से चूक जाता है,-

(क) आवेदन को प्रस्तुत किये जाने की तारीख से सात कार्य दिवस की अवधि के भीतर उस मामले में जहां कि ऐसा व्यक्ति उपनियम (1) को परंतुक के अंतर्गत नहीं आता है तो; या

(ख) आवेदन को प्रस्तुत किये जाने की तारीख से तीस दिनों की अवधि के भीतर जहां ऐसा व्यक्ति उपनियम (1) के परंतुक के अंतर्गत आता हो तो ; या

(ग) उपनियम (2) के अंतर्गत आवेदक के द्वारा प्रस्तुत किये गए स्पष्टीकरण, जानकारी या दस्तावेज की प्राप्ति की तारीख से सात कार्य दिवस के अवधि के भीतर तो,

रजिस्ट्रीकरण प्रदान किए जाने के आवेदन को अनुमोदित हुआ समझा जाएगा।”

4. उक्त नियम में, नियम 21 में,-

(क) खंड (ख) में, “माल या सेवाओं” शब्द के पश्चात “या दोनों” शब्द को अंतः स्थापित किया जाएगा;

(ख) खंड (घ) के पश्चात, निम्नलिखित खंडों को अंतः स्थापित किया जाएगा, अर्थात :-

“(ङ) धारा 16 और इसके अंतर्गत बनाए गए नियमों के उपबंधों के अतिक्रमण में इनपुट कर प्रतय्य का लाभ प्राप्त करता है; या

(च) धारा 37 के अधीन प्ररूप जीएसटीआर- 1 में एक या एक से अधिक कर अवधि के लिए प्रस्तुत किए गए जावक प्रदायों के ब्यौरे उसके द्वारा संबन्धित कर अवधियों के लिए धारा 39 के अधीन प्रस्तुत की गई वैध विवरणी में घोषित किए गए जावक प्रदायों के ब्यौरे से अधिक है; या

(छ) नियम 86ख के प्रावधानों का उल्लंघन करता है।”

5. उक्त नियम में, नियम 21क में, -

(क) उपनियम (2) में, “उक्त व्यक्ति को सुनवाई का यथोचित अवसर दिये जाने के पश्चात” शब्दों को लोप कर दिया जाएगा;

(ख) उपनियम (2) के पश्चात, निम्नलिखित उपनियम को अंतः स्थापित किया जाएगा: -

“(2क) जहां, धारा 39 के अधीन किसी रजिस्ट्रीकृत व्यक्ति द्वारा प्रस्तुत की गयी विवरणियों की तुलना

(क) प्ररूप जीएसटीआर-1 में प्रस्तुत किए गए जावक प्रदायों के ब्यौरे; या

(ख) उसके आपूर्तिकर्ता के द्वारा उनके प्ररूप जीएसटीआर-1 में प्रस्तुत किए गए जावक प्रदायों के ब्यौरे के आधार पर निष्कर्षित जावक प्रदायों के ब्यौरे,

या ऐसे अन्य विश्लेषण, जो परिषद की सिफारिशों पर किए जा सकेंगे, करने पर यह पता चलता हो कि ऐसी महत्वपूर्ण अंतर या विसंगतियां हैं जो अधिनियम के उपबंधों या इसके अंतर्गत बनाए गए नियमों के उल्लंघन को दर्शाता है, जिससे उक्त व्यक्ति का रजिस्ट्रीकरण रद्द किया जा सकता हो, तो उसके रजिस्ट्रीकरण को निलंबित कर दिया जाएगा और ऐसे व्यक्ति को, उक्त अंतर और विसंगतियों को दर्शाते हुए, सामान्य पोर्टल पर, इलेक्ट्रॉनिक माध्यम से, प्ररूप जीएसटी आरईजी-31 में या रजिस्ट्रीकरण के समय दिए गए ई-मेल पते, या समय-समय पर संशोधित पते पर, इसके बारे में सूचित कर दिया जाएगा और उसे तीस दिनों के भीतर यह स्पष्ट करने के लिए कहा जाएगा कि उसके रजिस्ट्रीकरण को रद्द क्यों न किया जाए।”;

(ग) उपनियम (3) में, “या उपनियम (2)” शब्द, कोष्ठक और अंक के पश्चात “या उपनियम (2क)” शब्द, कोष्ठक, अंक और अक्षर को अंतः स्थापित किया जाएगा;

(घ) उपनियम (3) के पश्चात निम्नलिखित उपनियम को अंतः स्थापित किया जाएगा, अर्थात :-

“(3क) ऐसे किसी रजिस्ट्रीकृत व्यक्ति को, जिसका रजिस्ट्रीकरण उपनियम (2) या उपनियम (2क) के अधीन निलंबित कर दिया गया हो, उसके रजिस्ट्रीकरण के निलंबित रहने के अवधि के दौरान, धारा 54 के अधीन कोई भी प्रतिदाय नहीं किया जाएगा।”;

(ङ) उपनियम (4) में, -

(i) “या उपनियम (2)” शब्द, कोष्ठक और अंक के पश्चात् “या उपनियम (2क)” शब्द, कोष्ठक, अंक और अक्षर को अंतःस्थापित किया जाएगा;

(ii) निम्नलिखित परंतुक को अंतःस्थापित किया जाएगा, अर्थात् :-

“परंतु इस नियम के अधीन रजिस्ट्रीकरण के निलंबन को समुचित अधिकारी प्रतिसंहरण कर सकता है, रद्दीकरण की प्रक्रिया के लंबित रहने के दौरान किसी भी समय यदि वह उचित समझता है तो।”

6. उक्त नियम में, नियम 22 में,-

(क) उपनियम (3) में, “उपनियम (1) के अधीन जारी किया गया कारण बताओ नोटिस” शब्द, कोष्ठक और अंक के पश्चात् “या नियम 21क के उपनियम (2क) के अधीन” शब्द, कोष्ठक, अंक और अक्षर को अंतःस्थापित किया जाएगा;

(ख) उपनियम (4) में, “उपनियम (2) के अधीन प्रस्तुत किया गया उत्तर” शब्द, कोष्ठक और अंक के पश्चात् “या नियम 21क के उपनियम (2क) के अधीन जारी नोटिस के उत्तर में” शब्द, कोष्ठक, अंक और अक्षर को अंतःस्थापित किया जाएगा।

7. उक्त नियम में, नियम 36 में, उपनियम (4) में, 01 जनवरी, 2021 से प्रभावी, -

(क) दोनों जगह जहां-जहां भी “अपलोडेड” शब्द का उपयोग हुआ है वहां-वहां इसके स्थान पर “प्रस्तुत” शब्द को प्रतिस्थापित किया जाएगा;

(ख) दोनों ही जगहों पर जहां-जहां “धारा 37 की उपधारा (1) के अधीन प्रदायकर्ताओं के द्वारा” शब्द कोष्ठक और अंक का उपयोग हुआ है वहां-वहां इनके पश्चात् “प्ररूप जीएसटीआर-1 में या बीजक प्रस्तुत करने की सुविधा की उपयोग करते हुए” शब्द, अक्षर और अंक को अंतःस्थापित किया जाएगा;

(ग) “10 प्रतिशत” अंक और शब्द के स्थान पर “5 प्रतिशत” अंक और शब्द को प्रतिस्थापित किया जाएगा।

8. उक्त नियम में, नियम 59 में, उपनियम (4) के पश्चात्, निम्नलिखित उपनियम को प्रतिस्थापित किया जाएगा, अर्थात् :-

“(5) इस नियम में किसी भी बात के होते हुए भी,-

(क) यदि किसी रजिस्ट्रीकृत व्यक्ति ने पिछले दो महीने के लिए प्ररूप जीएसटीआर- 3ख में विवरणी प्रस्तुत नहीं करी है तो उसे धारा 37 के अधीन प्ररूप जीएसटीआर-1 में अपने माल या सेवाओं या दोनों की जावक आपूर्तियों के ब्यौरे प्रस्तुत करने की अनुमति नहीं होगी।

(ख) ऐसे किसी रजिस्ट्रीकृत व्यक्ति को, जिसे धारा 39 की उपधारा (1) के परंतुक के अधीन हर तिमाही का रिटर्न भरना जरूरी हो, धारा 37 के अंतर्गत प्ररूप जीएसटीआर-1 में या बीजक प्रस्तुत करने की सुविधा का उपयोग करके अपने माल या सेवाओं या दोनों की जावक आपूर्तियों के ब्यौरे प्रस्तुत करने की अनुमति नहीं होगी, यदि उसने पिछली कर अवधि के लिए प्ररूप जीएसटीआर- 3ख में विवरणी प्रस्तुत नहीं की है।

(ग) ऐसे किसी रजिस्ट्रीकृत व्यक्ति को, जिसपर नियम 86ख के अधीन यह प्रतिबंध हो कि 99% से अधिक देय कर का भुगतान करने के लिए वह अपने इलेक्ट्रॉनिक लेजर में उपलब्ध राशि का उपयोग नहीं कर सकता है, धारा 37 के अंतर्गत प्ररूप जीएसटीआर-1 में या बीजक प्रस्तुत करने की सुविधा का उपयोग करके अपने माल या सेवाओं या दोनों की जावक आपूर्तियों के ब्यौरे प्रस्तुत करने की अनुमति नहीं होगी, यदि उसने पिछली कर अवधि के लिए प्ररूप जीएसटीआर- 3ख में विवरणी प्रस्तुत नहीं की है।

9. उक्त नियम में 86क के पश्चात् 01 जनवरी, 2021 से निम्नलिखित नियम को अंतःस्थापित किया जाएगा, अर्थात्:-

“86ख. इलेक्ट्रॉनिक लेजर में उपलब्ध रकम के उपयोग पर प्रतिबंध.- इन नियमों में किसी भी बात के होते हुए भी, रजिस्ट्रीकृत व्यक्ति उन मामलों में ऐसी कराधेयता के 99% से अधिक उत्पाद कर के लिए अपनी देयता के निष्पादन हेतु इलेक्ट्रॉनिक क्रेडिट लेजर में उपलब्ध राशि का इस्तेमाल नहीं करेगा जहां छूट आपूर्ति तथा शून्य दर वाली आपूर्ति से भिन्न कराधेय आपूर्ति का मूल्य एक माह में पचास लाख रुपये से अधिक है:

परंतु उक्त प्रतिबंध वहां नहीं लागू होगा जहां-

- (क) यथास्थिति उक्त व्यक्ति अथवा स्वामी अथवा कर्ता अथवा प्रबंध निदेशक अथवा इसके दो साझीदारों में से कोई एक, पूर्णकालिक निदेशक, संघों की प्रबंध समिति के सदस्य अथवा बोर्ड न्यासी, ने विगत दो वित्तीय वर्षों में से प्रत्येक में आयकर अधिनियम, 1961 (1961 का 43) के अधीन आय के रूप में एक लाख रुपये से अधिक का भुगतान किया है जिसके लिए उक्त अधिनियम की धारा 139 की उपधारा (1) के अधीन आयकर विवरणी दाखिल करने की समय सीमा समाप्त हो गयी है; अथवा
- (ख) रजिस्ट्रीकृत व्यक्ति ने धारा 54 की उपधारा (3) के प्रथम परंतुक के खण्ड (i) के अधीन अप्रयुक्त इनपुट कर प्रत्यय के कारण पिछले वित्तीय वर्ष में प्रतिदाय रकम एक लाख रुपये से अधिक प्राप्त की है; अथवा
- (ग) रजिस्ट्रीकृत व्यक्ति ने धारा 54 की उपधारा (3) के प्रथम परंतुक के खण्ड (ii) के अधीन अप्रयुक्त इनपुट कर प्रत्यय के कारण पिछले वित्तीय वर्ष में प्रतिदाय रकम एक लाख रुपये से अधिक प्राप्त की है; अथवा
- (घ) रजिस्ट्रीकृत व्यक्ति ने उस रकम के लिए इलेक्ट्रॉनिक नकद लेजर के माध्यम से उत्पाद कर के प्रति अपनी देयता का निर्वहन किया है जो चालू वित्तीय वर्ष में उक्त माह तक संचयी रूप से प्रयुक्त कुल आउटपुट कर देयता के 1% से अधिक है; अथवा
- (ङ) रजिस्ट्रीकृत व्यक्ति होता है—
- सरकारी विभाग; अथवा
 - सार्वजनिक क्षेत्र का उपक्रम; अथवा
 - स्थानीय प्राधिकरण; अथवा
 - सांविधिक निकाय:

परंतु यह भी कि आयुक्त अथवा उसकी ओर से प्राधिकृत कोई अधिकारी ऐसे सत्यापन तथा ऐसे रक्षोपायों जिसे वह उचित समझे, के उपरांत उक्त प्रतिबंध को हटा सकता है।”

10. उक्त नियम में, नियम 138 के, उपनियम (10) में, 01 जनवरी, 2021 से प्रभावी -

- (क) तालिका के स्तंभ 2 में क्रम सं. 1 के सामने शब्द तथा अंक “100 किमी.” के स्थान पर शब्द तथा अक्षर “200किमी.” को प्रतिस्थापित किया जाएगा;
- (ख) तालिका के स्तंभ 2 में क्रम सं. 2 के सामने शब्द तथा अंक “100 किमी.” के स्थान पर शब्द तथा अक्षर “200 किमी.” को प्रतिस्थापित किया जाएगा;

11. उक्त नियम में नियम 138ड में,-

- (क) खण्ड (ख) में, “दो माह” शब्द के स्थान पर, “दो कर अवधि” शब्द को प्रतिस्थापित किया जाएगा;
- (ख) खण्ड (ग) के उपरांत निम्नलिखित खण्ड को अंतः स्थापित किया जाएगा, अर्थात :-

“घ) एक व्यक्ति, जिसका रजिस्ट्रीकरण नियम 21(क) के उपनियम (1) अथवा उपनियम (2) अथवा उपनियम (2क) के प्रावधानों के अधीन निलंबित कर दिया गया है।”

12. उक्त नियम में प्ररूप जीएसटी आरईजी -30 के पश्चात, निम्नलिखित प्ररूप अंतः स्थापित किया जाएगा, अर्थात -

प्ररूप जीएसटी आरईजी-31

[नियम 21क देखें]

संदर्भ सं.

तारीख: <दिन><माह><वर्ष>

सेवा में,

जीएसटीआईएन:

नाम:

पता:

रजिस्ट्रीकरण को निलंबित करने के लिए सूचना और रद्दीकरण के लिए नोटिस
निम्नलिखित की तुलना में, यथा,

- (i) अपने माल एवं सेवाकर अधिनियम, 2017 की धारा 39 के अंतर्गत भरे गए विवरणी;
- (ii) अपने प्ररूप जीएसटीआर -1 में भरे गए बाह्य आपूर्तियाँ का ब्यौरा;
- (iii) अपने आवक आपूर्तियों का ऑटो जनरेटेड ब्यौरा,
_____ से _____ तक की अवधि से संबंधित;
- (iv) (स्पष्ट करें)

और अन्य उपलब्ध जानकारी के मिलान में निम्नलिखित विसंगति/असंगति का पता चला है:

- ☐ टिप्पणी 1
- ☐ टिप्पणी 2
- ☐ टिप्पणी 3

(करदाता के सुसंगत मानदण्डों के आधार पर भरा जाने वाला ब्यौरा).

2. प्रथम दृष्टया विषंगतियों/अषंगतियों से यह प्रकट होता है कि इनसे केन्द्रीय माल एवं सेवाकर अधिनियम, 2017 के प्रावधानों और इनके अंतर्गत बनाए गए नियमों का उल्लंघन दर्शित करती है कि यदि इनका संतोषजनक स्पष्टीकरण नहीं मिलता है तो आपके रजिस्ट्रीकरण को रद्दीकरण के लिये दायी होगा।
3. इस बात पर विचार करते हुए कि उपर्युक्त विषंगतियां/अषंगतियां इतनी गंभीर हैं और इनसे राजस्व संबंधी हित पर गंभीर खतरा पैदा हुआ है अतः क तात्कालिक उपाय के रूप में आपके रजिस्ट्रीकरण को नियम 21क के उपनियम (2क) के अनुसार इस सूचना की तारीख से रद्द कर दिया जाता है।
4. आपसे अनुरोध है कि इस नोटिस की प्राप्ति की तारीख से सात कार्य दिवस के भीतर अधिकार क्षेत्र वाले कर अधिकारी के पास अपना उत्तर प्रस्तुत कर दें जिसमें उपर्युक्त विषंगति/अषंगति के बारे में अपना स्पष्टीकरण दे दें। यदि जीएसटी के सामान्य पोर्टल पर किसी भी व्यक्ति द्वारा किसी भी तरीके से आपके दस्तावेजों का दुरुपयोग किये जाने की संभावना हो तो उसको भी विशेष रूप से अधिकार क्षेत्र वाले अधिकारी की जानकारी में लाया जाये।
5. आपके द्वारा प्रस्तुत किये गये कागजातों के साथ-साथ आपके उत्तर से अधिकार क्षेत्र वाला अधिकारी यदि संतुष्ट होता है और अन्य किसी सत्यापन से जिसे उक्त अधिकार क्षेत्र वाला अधिकारी आवश्यक समझता है तो आपके रजिस्ट्रीकरण के आस्थगन को हटाया जा सकता है।
6. आप कृपया यह नोट कर लें कि यदि आप विनिर्दिष्ट अवधि में अपना उत्तर नहीं देते हैं या कोई संतोषजनक उत्तर नहीं देते हैं तो आपके रजिस्ट्रीकरण को रद्द किया जा सकता है।

नाम:

पदनाम:

नोट : यह एक सिस्टम जनरेटेड नोटिस है और इसके जारी करने वाले प्राधिकारी के हस्ताक्षर की आवश्यकता नहीं है।

[फा. सं. सीबीईसी-20/06/04/2020-जीएसटी]

प्रमोद कुमार, निदेशक

टिप्पणी : मूल नियम भारत के राजपत्र, असाधारण, के भाग II, खण्ड 3 उप-खण्ड (i) में अधिसूचना सं. 3/2017-केन्द्रीय कर, तारीख 19 जून, 2017 द्वारा संख्या सा.का.नि. 610(अ) तारीख 19 जून, 2017 प्रकाशित किया गया था और इसमें अंतिम संशोधन भारत के राजपत्र, असाधारण, के भाग II, खण्ड 3 उप-खण्ड (i) में प्रकाशित अधिसूचना सं. 82/2020-केन्द्रीय कर, तारीख 10 नवम्बर, 2020 द्वारा संख्या सा.का.नि. 698(अ), तारीख 10 नवम्बर, 2020 द्वारा किये गए थे।

NOTIFICATION

New Delhi, the 22nd December, 2020

No. 94/2020-Central Tax

G.S.R. 786(E).—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:—

1. Short title and commencement. - (1) These rules may be called the Central Goods and Services Tax (Fourteenth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (4A), with effect from a date to be notified, the following sub-rule shall be substituted, namely: -

“(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.”.

3. In the said rules, in rule 9,-

(a) in sub-rule (1), -

(i) after the words “applicant within a period of”, for the word “three”, the word “seven” shall be substituted;

(ii) for the proviso, the following proviso shall be substituted, namely: -

“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 manner provided under rule 25 and verification of such documents as the proper officer may deem fit.”;

(b) in sub-rule (2), -

(i) for the word “three”, the word “seven” shall be substituted;

(ii) for the proviso, the following proviso shall be substituted, namely: -

“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.”;

(c) for sub-rule (5), the following sub-rule shall be substituted, namely: -

“(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.”.

4. In the said rules, in rule 21,-

- (a) in clause (b), after the words “goods or services”, the words “or both” shall be inserted;
- (b) after clause (d), the following clauses shall be inserted, namely:-

“(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.”.

5. In the said rules, in rule 21A,-

- (a) in sub-rule (2), the words “,after affording the said person a reasonable opportunity of being heard,” shall be omitted;

(b) after sub-rule (2), the following sub-rule shall be inserted, namely: -

“(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 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.”;

(c) in sub-rule (3), after the words, brackets and figure “or sub-rule (2)”, the words, brackets, figure and letter “or sub-rule (2A)” shall be inserted;

(d) after sub-rule (3), the following sub-rule shall be inserted, namely: -

“(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.”;

(e) in sub-rule (4), -

- (i) after the words, brackets and figure “or sub-rule (2)”, the words, brackets, figure and letter “or sub-rule (2A)” shall be inserted;
- (ii) the following proviso shall be inserted, namely: -

“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.”.

6. In the said rules, in rule 22,-

- (a) in sub-rule (3), after the words, brackets and figure “the show cause issued under sub-rule (1)”, the words, brackets, figures and letters “or under sub-rule (2A) of rule 21A” shall be inserted;
- (b) in sub-rule (4), after the words, brackets and figure “reply furnished under sub-rule (2)”, the words, brackets, figures and letters “or in response to the notice issued under sub-rule (2A) of rule 21A” shall be inserted.

7. In the said rules, in rule 36, in sub-rule (4), with effect from the 1st day of January, 2021,-

- (a) for the word “uploaded”, at both the places where it occurs, the word “furnished” shall be substituted;
- (b) after the words, brackets and figures “by the suppliers under sub-section (1) of section 37”, at both the places where they occur, the words, letters and figure “in **FORM GSTR-1** or using the invoice furnishing facility” shall be inserted;
- (c) for the figures and words “10 per cent.”, the figure and words “5 per cent.” shall be substituted.

8. In the said rules, in rule 59, after sub-rule (4), the following sub-rule shall be inserted, namely: -

“(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.”.

9. In the said rules, after rule 86A, with effect from the 1st day of January, 2021, the following rule shall be inserted, namely: -

“**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
- (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.”.

10. In the said rules, in rule 138, in sub-rule (10), with effect from the 1st day of January, 2021,-

- (i) in the Table, against serial number 1, in column 2, for the figures and letters “100 km.”, the figures and letters “200 km.” shall be substituted;
- (ii) in the Table, against serial number 2, in column 2, for the figures and letters “100 km.”, the figures and letters “200 km.” shall be substituted.

11. In the said rules, in rule 138E, -

- (a) in clause (b), for the words “two months”, the words “two tax periods” shall be substituted;
- (b) after clause (c), the following clause shall be inserted, namely:-
“(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.”.

12. In the said rules, after **FORM GST REG-30**, the following **FORM** shall be inserted, namely-

“FORM GST REG – 31

[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.
4. You are requested to submit a reply to the jurisdictional tax officer within seven working 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.”.

[F. No. CBEC-20/06/04/2020-GST]

PRAMOD KUMAR, Director

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610 (E), dated the 19th June, 2017 and last amended *vide* notification No. 82/2020-Central Tax, dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 698(E), dated the 10th November, 2020.

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 29th November, 2020

No. 89/2020—Central Tax

G.S.R. 745(E).—In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification No.14/2020—Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 197(E), dated the 21st March, 2020, between the period from the 01st day of December, 2020 to the 31st day of March, 2021, subject to the condition that the said person complies with the provisions of the said notification from the 01st day of April, 2021.

[F. No. CBEC-20/16/38/2020-GST]

PRAMOD KUMAR, Director

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 30th December, 2020

No. 95/2020-Central Tax

G.S.R. 809(E).—In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2019-20 till 28.02.2021.

[F. No. CBEC-20/06/13/2020-GST]

PRAMOD KUMAR, Director

(घ) कानूनी निकाय ; या

(ङ) पब्लिक सेक्टर उपक्रम ; या

(च) उक्त अधिनियम की धारा 25 की उपधारा (9) के प्रावधानों के तहत पंजीकरण के लिए आवेदन करने वाला व्यक्ति ।

[फा. सं. सीबीईसी-20/06/02/2020-जीएसटी]

राजीव रंजन, अवर सचिव

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 23rd February, 2021

No 03/2021-Central Tax

G.S.R. 132(E).—In exercise of the powers conferred by sub-section (6D) of section 25 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 17/2020-Central Tax, dated the 23rd March, 2020, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 200(E), dated the 23rd March, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is, —

(a) not a citizen of India; or

(b) a Department or establishment of the Central Government or State Government; or

(c) a local authority; or

(d) a statutory body; or

(e) a Public Sector Undertaking; or

(f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

[F. No. CBEC-20/06/02/2020-GST]

RAJEEV RANJAN, Under Secy.

MINISTRY OF FINANCE**Department of Revenue**

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 30th March, 2021

No. 06/2021—Central Tax

G.S.R. 223(E).—In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 89/2020 – Central Tax, dated the 29th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 745(E), dated the 29th November, 2020, namely:—

In the said notification, –

(i) in the first paragraph, for the figures, letters and words, “31st day of March”, the figures, letters and words “30th day of June”, shall be substituted;

(ii) in the first paragraph, for the figures, letters and words, “01st day of April”, the figures, letters and words “1st day of July”, shall be substituted.

[F. No. CBEC-20/16/38/2020-GST]

RAJEEV RANJAN, Under Secy.

Note : The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 89/2020-Central Tax, dated the 29th November, 2020, published *vide* number G.S.R. 745(E), dated the 29th November, 2020.