[recovered from the vector store — cgst_rules_2017.html p.31]

que Identity Number in accordance with the provisions of sub-section (9) of

, duly signed or verified through electronic verification code, in the manner specified in

at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

[(1A) The Unique Identity Number granted under sub-rule (1) to a person under clause (a) of sub-section (9) of

shall be applicable to the territory of India.]

(2) The proper officer may, upon submission of an application in

[or after receiving a recommendation from the Ministry of External Affairs, Government of India], assign a Unique Identity Number to the said person and issue a certificate in

within a period of three working days from the date of the submission of the application

Rule 18. Display of registration certificate and Goods and Services Tax Identification Number on the name board. -

(1) Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.
(2) Every registered person shall display his Goods and Services Tax Identification Number on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

(1) Where there is any change in any of the particulars furnished in the application for registration in

[recovered from the vector store — cgst_rules_2017.html p.32]

, either at the time of obtaining registration or Unique Identity Number or as amended from time to time, the registered person shall, within a period of fifteen days of such change, submit an application, duly signed or verified through electronic verification code, electronically in

, along with the documents relating to such change at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

(ii) address of the principal place of business or any additional place(s) of business; or

(iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the

which does not warrant cancellation of registration under section 29, the proper officer shall, after due verification, approve the amendment within a period of fifteen working days from the date of the receipt of the application in

electronically and such amendment shall take effect from the date of the occurrence of the event warranting such
) and sub-clause (iii) of clause (a) in any State or Union territory shall be applicable for all registrations of the registered person obtained under the provisions of this Chapter on the same Permanent Account

(c) where the change relates to any particulars other than those specified in clause (a), t

[recovered from the vector store — cgst_rules_2017.html p.33]

he certificate of registration shall stand amended upon submission of the application in

(d) where a change in the constitution of any business results in the change of the Permanent Account Number of a registered person, the said person shall apply for fresh registration in

further that any change in the mobile number or e-mail address of the

signatory submitted under this rule, as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided under

[(1A) Notwithstanding anything contained in sub-rule (1), any particular of the application for registration shall not stand amended with effect from a date earlier than the date of submission of the application in

on the common portal except with the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify.]
(2) Where the proper officer is of the opinion that the amendment sought under sub-rule (1) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within a period of fifteen working days from the date of the receipt of the application in

requiring the registered person to show cause, within a period of seven working days of the service of the said notice, as to why the application submitted under sub-rule (1) shall not be rejected.

(3) The registered person shall furnish a reply to the notice to show cause, issued under sub rule (2), in

, within a period of seven working days from the date of the service of t

[recovered from the vector store — cgst_rules_2017.html p.34]

(4) Where the reply furnished under sub-rule (3) is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (2) within the period prescribed in sub-rule (3), the proper officer shall reject the application submitted under sub-rule (1) and pass an order in

(5) If the proper officer fails to take any action,

(a) within a period of fifteen working days from the date of submission of the application, or

(b) within a period of seven working days from the date of the receipt of the reply to the notice to show cause under sub-rule (3),

the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the common portal.

-CT., dated 27.06.2017 for "the said rule".

Rule 20. Application for cancellation of registration. -

A registered person, other than a person to whom a registration has been granted under

or a person to whom a Unique Identity Number has been granted under

, seeking cancellation of his registration under sub-section (1) of

shall electronically submit an application in
including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which the cancellation of registration is sought, liability thereon, the details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof, at the common portal within a period of thirty days of

[recovered from the vector store — cgst_rules_2017.html p.35]

the occurrence of the event warranting the cancellation, either directly or through a Facilitation Centre notified by the Commissioner:

1. Omitted "Provided that no application for the cancellation of registration shall be considered in case of a taxable person, who has registered voluntarily, before the expiry of a period of one year from the effective date of registration." vide

Rule 21. Registration to be cancelled in certain cases. -

The registration granted to a person is liable to be cancelled, if the said person,

(a) does not conduct any business from the declared place of business; or

[(b) issues invoice or bill without supply of goods or services

[or both] in violation of the provisions of this Act, or the rules made thereunder; or

of the Act or the rules made thereunder].

[(e) avails input tax credit in violation of the provisions of

of the Act or the rules made thereunder; or

(f) furnishes the details of outward supplies in

the outward supplies declared by him in his valid return under

[(h) being a registered person required to file return under subsection (1) of

for each month or part thereof, has not furnished returns for a continuous period of six months;

[recovered from the vector store — cgst_rules_2017.html p.36]

rnished returns for a continuous period of two tax periods.]

-CT dated 27.06.2017 for "(b) issues invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder."

(1) Where a registered person has applied for cancellation of registration under

, 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

(2) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under

[****] 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

[(2A) Where, a comparison of the returns furnished by a registered person under

(a) the details of outward supplies furnished in

(b) the details of inward supplies derived based on the details of outward

[recovered from the vector store — cgst_rules_2017.html p.37]

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

, 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.]

(3) A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2)

[or sub-rule (2A)], shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under
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.]

[(3A) A registered person, whose registration has been suspended under sub-rule (2) or sub-rule (2A),shall not be granted any refund under

, during the period of suspension of his registration.]

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

[or sub-rule (2A)] shall be deemed to be revoked upon completion of the proceedings by the proper officer under

and such revocation shall be effective from the date on which the suspension

[recovered from the vector store — cgst_rules_2017.html p.38]

that the suspension of registration under this rule may be revoked by the proper officer, anytime during the pendency of the proceedings for

for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of

[(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

in respect of the supplies made during the period of suspension and the procedure specified therein shall apply.]

- CT dated 22.12.2020 before it was read as

affording the said person a reasonable opportunity of being heard".

[recovered from the vector store — cgst_rules_2017.html p.39]

Rule 22. Cancellation of registration. -

(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under

, he shall issue a notice to such person in

, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.

(2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in

within the period specified in the said sub-rule.

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in

, within a period of thirty days from the date of application submitted under

or, as the case may be, the date of the reply to the show cause issued under sub-rule (1),

] cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of

(4) Where the reply furnished under sub-rule (2)
[or in response to the notice issued under sub-rule(2A) of

] is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in

that where the person instead of replying to the notice served under sub-rule

[recovered from the vector store — cgst_rules_2017.html p.40]

(1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of

, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in

(5) The provisions of sub-rule (3) shall,

apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

-CT dated 27.06.2017 for "sub-rule (1) of".

Rule 23. Revocation of cancellation of registration. -

(1) A registered person, whose registration is cancelled by the proper officer on his own motion, may

[subject to the provisions of rule 10B] submit an application for revocation of cancellation of registration, in

, to such proper officer, within a period of thirty days from the date of the service of the order of cancellation of registration

[or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of
,] at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in

[recovered from the vector store — cgst_rules_2017.html p.41]

terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns:

further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration].

(2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in
within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant.

(b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in

, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in

requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant

[recovered from the vector store — cgst_rules_2017.html p.42]

shall furnish the reply within a period of seven working days from the date of the service of the notice in

(4) Upon receipt of the information or clarification in

, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of thirty days from the date of the receipt of such information or clarification from the applicant.

-CT dated 24.09.2021. Brought into force on 01.01.2022 vide

Rule 24. Migration of persons registered under the existing law. -

(1) (a) Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the provisions of the Income-tax Act, 1961 (Act 43 of 1961) shall

on the common portal by validating his e-mail address and mobile number, either directly or through a Facilitation Centre notified by the Commissioner.

(b) Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in
, incorporating the Goods and Services Tax Identification Number there in, shall be made available to him on the common portal:

that a taxable person who has been granted multiple registrations under the existing law

a single Permanent Account Number shall be granted only one provisional registration under the Act:

[recovered from the vector store — cgst_rules_2017.html p.43]

ry person who has been granted a provisional registration under sub-rule (1) shall

, duly signed or verified through electronic verification code, along with the information and documents specified in the said application, on the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(b) The information asked for in clause (a) shall be furnished within a period of three months or within such further period as may be extended by the Commissioner in this behalf.

(c) If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in

shall be made available to the registered person electronically on the common portal.

(3) Where the particulars or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the proper officer shall, after serving a notice to show cause in

and after affording the person concerned a reasonable opportunity of being heard, cancel the provisional registration granted under sub-rule (1) and issue an order in
, if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.

[(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registrati

[recovered from the vector store — cgst_rules_2017.html p.44]

on shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.]

(4) Every person registered under any of the existing laws, who is not liable to be registered under the Act may,

2018]], at his option, submit an application electronically in

at the common portal for the cancellation of registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.

22.07.2012 for "within a period of thirty days from the appointed day".

[Rule 25. Physical verification of business premises in certain cases. -

Where the proper officer is satisfied that the physical verification of the place of business of a person is required due to failure of Aadhaar authentication
[or due to not opting for Aadhaar authentication] before the grant of registration, or due to any other reason after the grant of registration, he may get such verification of the place of business, in the presence of the said person, done and the verification report along with the other documents, including photographs, shall be uploaded in

on the common portal within a period of fifteen working days following the date of such verification.]

[recovered from the vector store — cgst_rules_2017.html p.45]

- CT dated 23.03.2020 for "Physical verification of business premises in certain cases. -Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after the grant of registration, he may get such verification done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of fifteen working days following the date of such verification."

(1) All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, appeals or any other document required to be submitted under the provisions of these rules shall be so submitted electronically with digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf:

that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall furnish the documents or application verified through digital signature certificate.
further that a registered person registered under the provisions of the Companies Act,2013 (18 of 2013) shall, during the period from the 21

day of September, 2020,also be allowed to furnish the return under

verified through electronic verification code (EVC).

also that a registered person registered under the provisions of the Companies

[recovered from the vector store — cgst_rules_2017.html p.46]

Act, 2013 (18 of 2013)shall, during the period from the 27

day of September, 2020, also be allowed to furnish the details of outward supplies under

verified through electronic verification code (EVC).]

also that a registered person registered under the provisions of the Companies Act, 2013(18 of 2013) shall, during the period from the 27th day of April, 2021 to the

[31st day of October, 2021], also be allowed to furnish the return under

and the details of outward supplies under

or using invoice furnishing facility, verified through electronic verification code (EVC).]]

(2) Each document including the return furnished online shall be signed or verified through electronic verification code-

(a) in the case of an individual, by the individual himself or where he is absent from India, by some other person duly

by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his
(b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the

(c) in the case of a company, by the chief executive officer or

or any Governmental agency or local authority, by an officer

(e) in the case of a firm, by any partner thereof, not being a minor or

[recovered from the vector store — cgst_rules_2017.html p.47]

(f) in the case of any other association, by any member of the association or persons or

(g) in the case of a trust, by the trustee or any trustee or

(h) in the case of any other person, by some person competent to act on his behalf, or by a person

and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer

to issue such notices or certificates or orders, through digital signature certificate

[or through E-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf.]

- CT dated 19.06.2020 (w.e.f.27.05.2020) for "Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of June, 2020, also be allowed to furnish the return under section 39 in FORM GSTR-3B verified through electronic verification code (EVC)" which was inserted vide

-CT dated.05.05.2020 with effect from 21.04.2020.

- CT dated 29.08.2021 for "31st day of August, 2021".

[recovered from the vector store — cgst_rules_2017.html p.48]

"specified under the provisions of the Information Technology Act, 2000 (21 of 2000)".

1. Inserted (w.e.f. 01.07.2017) by notification No. 10/2017-C.T., dated 28.06.2017.

Rule 27. Value of supply of goods or services where the consideration is not wholly in money. -

Where the supply of goods or services is for a consideration not wholly in money, the value of the supply shall, -

(b) if the open market value is not available under clause (a), be the sum total of consideration in money and any such further amount in money as is equivalent to the consideration not in money, if such amount is known at the time of

(c) if the value of supply is not determinable under clause (a) or clause (b), be the value of supply of goods or services or both of like kind and

(d) if the value is not determinable under clause (a) or clause (b) or clause (c), be the

of consideration in money and such further amount in money that is equivalent to consideration not in money as determined by the application of

(1) Where a new phone is supplied for twenty thousand rupees along with the exchange of an old phone and if the price of the new phone without exchange is
thousand rupees, the open market value of the new phone is twenty four thousand rupees.

(2) Where a laptop is supplied for forty thousand rupees along with the barter of a printer that is manufactured by the recipient and the value of the printer known at the time of supply is four thousand

[recovered from the vector store — cgst_rules_2017.html p.49]

but the open market value of the laptop is not known, the value of the supply of the laptop is forty four thousand rupee

Rule 28. Value of supply of goods or services or both between distinct

related persons, other than through an agent. -

The value of the supply of goods or services or both between distinct persons as specified in sub-section (4) and (5) of

or where the supplier and recipient are related, other than where the supply is made through an agent, shall-

(b) if the open market value is not available, be the value of supply of goods or services of like kind and

(c) if the value is not determinable under clause (a) or (b), be the value as determined by the application of

that where the goods are intended for further supply as such by the recipient, the value shall, at the option of the supplier, be an amount equivalent to ninety percent of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person:

further that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the open market value of the goods or services.
Rule 29. Value of supply of goods made or received through an agent. -

The value of supply of goods between the principal and his agent shall-

(a) be the open market value of the goods being supplied, or at the option of the supplier, be ninety percent. of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person, where the goods are intended for further supply by the said recipient.

: A principal supplies groundnut to his agent a

[recovered from the vector store — cgst_rules_2017.html p.50]

nd the agent is supplying groundnuts of like kind and quality in subsequent supplies at a price of five thousand rupees per quintal on the day of the supply. Another independent supplier is supplying groundnuts of like kind and quality to the said agent at the price off our thousand five hundred and fifty rupees per quintal. The value of the supply made by the principal shall be four thousand five hundred and fifty rupees per quintal or where he exercises the option, the value shall be 90 percent. of five thousand rupees i.e., four thousand five hundred rupees per quintal.

(b) where the value of a supply is not determinable under clause (a), the same shall be determined by the application of

Rule 30. Value of supply of goods or services or both based on cost. -

Where the value of a supply of goods or services or both is not determinable by any of the preceding rules of this Chapter, the value shall be one hundred and ten percent of the cost of production or manufacture or the cost of acquisition of such goods or the cost of provision of such services.

Rule 31. Residual method for determination of value of supply of goods or services or both.
Where the value of supply of goods or services or both cannot be determined under rules 27 to 30, the same shall be determined using reasonable means consistent with the principles and the general provisions of

that in the case of supply of services, the supplier may opt for this rule, ignoring

[Rule 31A. Value of supply in case of lottery, betting,

(1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall be determined in the manner provided hereinafter.

[recovered from the vector store — cgst_rules_2017.html p.51]

[(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the

For the purposes of this sub-rule, the expression "

State" has the same meaning as assigned to it in clause (f) of sub-rule (1) of

of the Lotteries (Regulation) Rules, 2010.]

(3) The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be 100% of the face value of the bet or the amount paid into the

- CT dated 02.03.2020 wef 01.03.2020 for

"(2) (a) The value of supply of lottery run by State Governments shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the

by State Governments shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the

For the purposes of this sub-rule, the expressions-(a) "lottery run by State Governments" means a lottery not allowed to be sold in any State other than the organizing State;

by State Governments" means a lottery which is

[recovered from the vector store — cgst_rules_2017.html p.52]

Rule 32. Determination of value in respect of certain

(1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall, at the option of the supplier, be determined in the manner provided hereinafter.

(2) The value of supply of services in relation to the purchase or sale of foreign currency, including money changing, shall be determined by the supplier of services in the following manner,

(a) for a currency, when exchanged from, or to, Indian Rupees, the value shall be equal to the difference in the buying rate or the selling rate

the Reserve Bank of India reference rate for that currency at that time, multiplied by the total units of currency:

that in case where the Reserve Bank of India reference rate for a currency is not available, the value shall be one per cent of the gross amount of Indian Rupees provided or received by the person changing the money:
further that in case where neither of the currencies exchanged is Indian Rupees, the value shall be equal to one percent of the lesser of the two amounts the person changing the money would have received by converting any of the two currencies into Indian Rupee on that day at the reference rate provided by the Reserve Bank of India.

also that a person supplying the services may exercise the option to ascertain the value in terms of clause (b) for a financial year and such option shall not be withdrawn during the remaining part of that financial year.

(b) at the option of the supplier of services, the value in relation to the supply of foreign currency, including money changing, shall be deemed to be-

) one percent. of the gross amount of currency exchanged for an amount up to one lakh rupees, subject

[recovered from the vector store — cgst_rules_2017.html p.53]

to a minimum amount of two hundred and fifty

(ii) one thousand rupees and half of a per cent. of the gross amount of currency exchanged for an amount exceeding one lakh rupees and up to ten lakh

(iii) five thousand and five hundred rupees and one tenth of a per cent. of the gross amount of currency exchanged for an amount exceeding ten lakh rupees, subject to a maximum amount of sixty thousand rupees.

(3) The value of the supply of services in relation to booking of tickets for travel by air provided by an air travel agent shall be deemed to be an amount calculated at the rate of five percent. of the basic fare in the case of domestic bookings, and at the rate of ten percent of the basic fare in the case of international bookings of passage for travel by air.

For the purposes of this sub-rule, the expression "basic fare" means that part of the air fare on which commission is normally paid to the air travel agent by the airlines.

(4) The value of supply of services in relation to life insurance business shall
(a) the gross premium charged from a policy holder reduced by the amount allocated for investment, or savings on behalf of the policy holder, if such an amount is intimated to the policy holder at the time of supply of

(b) in case of single premium annuity policies other than (a), ten per cent. of single premium charged from the policy holder; or

per cent. of the premium charged from the policy holder in the first year and twelve and a half per cent. of the premium charged from the policy holder in subsequent years:

that nothing contained in this sub-rule shall apply where the entire premium paid by the policy holder is only towards the risk cover in life insurance.

[recovered from the vector store — cgst_rules_2017.html p.54]

ided by a person dealing in buying and selling of second hand goods i.e., used goods as such or after such minor processing which does not change the nature of the goods and where no input tax credit has been availed on the purchase of such goods, the value of supply shall be the difference between the selling price and the purchase price and where the value of such supply is negative, it shall be ignored:

that the purchase value of goods repossessed from a defaulting borrower, who is not registered, for the purpose of recovery of a loan or debt shall be deemed to be the purchase price of such goods by the defaulting borrower reduced by five percentage points for every quarter or part thereof, between the date of purchase and the date of disposal by the person making such repossession.

(6) The value of a token, or a voucher, or a coupon, or a stamp (other than postage stamp) which is redeemable against a supply of goods or

or both shall be equal to the money value of the goods or services or both redeemable against such token, voucher, coupon, or stamp.
(7) The value of taxable services provided by such class of service providers as may be notified by the Government, on the recommendations of the Council, as referred to in paragraph 2 of

of the said Act between distinct persons as referred to in

, where input tax credit is available, shall be deemed to be NIL.

32A. Value of supply in cases where Kerala Flood

The value of supply of goods or services or both on which Kerala Flood

is levied under clause 14 of the Kerala Finance Bill, 2019 shall be deemed to be the value determined in terms of

[recovered from the vector store — cgst_rules_2017.html p.55]

- CT dated 28.06.2019 with effect from 01.07.2019.

of supply of services in case of pure agent.-

Notwithstanding anything contained in the provisions of this Chapter, the expenditure or costs incurred by a supplier as a pure agent of the recipient of supply shall be excluded from the value of supply, if all the following conditions are satisfied,

) the supplier acts as a pure agent of the recipient of the supply, when he makes the payment to the third party on

(ii) the payment made by the pure agent on behalf of the recipient of supply has been separately indicated in the invoice issued by the pure agent to the recipient of service; and

(iii) the supplies procured by the pure agent from the third party as a pure agent of the recipient of supply are in addition to the services he supplies on his own account.

For the purposes of this rule, the expression "pure agent" means a person who-

(a) enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or
(b) neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of

(c) does not use for his own interest such goods or services so procured; and

(d) receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account.

Corporate services firm A is engaged to handle the legal work pertaining to the incorporation of Company B. Other than its service fees, A also recovers from B, registration fee

[recovered from the vector store — cgst_rules_2017.html p.56]

and approval fee for the name of the company paid to the Registrar of Companies. The fees charged by the Registrar of Companies for the registration and approval of the name are compulsorily levied on B. A is merely acting as a pure agent in the payment of those fees. Therefore,

s recovery of such expenses is a disbursement and not part of the value of supply made by A to B.

34. Rate of exchange of currency, other than Indian rupees, for determination of

(1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under

of the Customs Act, 1962 for the date of time of supply of such goods in terms of

(2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for the date of time of supply of such services in terms of

-CT dated 27.07.2017. Till then, the rule read as follows

34. Rate of exchange of currency, other than Indian rupees, for determination of value.-
The rate of exchange for the determination of the value of taxable goods or services or both shall be the applicable reference rate for that currency as determined by the Reserve Bank of India on the date of time of supply in respect of such supply in terms of section 12 or, as the case may be, section 13 of the Act."

Rule 35. Value of supply inclusive of integrated tax, central tax, State tax, Union territory

Where the value of supply is inclusive of integrated tax or, as the case may be, central tax, State tax, Union territory tax, the tax amount shall be dete

[recovered from the vector store — cgst_rules_2017.html p.57]

Tax amount = (Value inclusive of taxes x tax rate in % of IGST or

, SGST or UTGST) (100+ sum of tax rates, as applicable, in %)

For the purposes of the provisions of this Chapter, the expressions-

(a) "open market value" of a supply of goods or services or both means the full value in money, excluding the integrated tax, central tax, State tax, Union territory tax and the

payable by a person in a transaction, where the supplier and the recipient of the supply are not related and the price is the sole consideration, to obtain such supply at the same time when the supply being valued is made;

(b) "supply of goods or services or both of like kind and quality" means any other supply of goods or services or both made under similar circumstances that, in respect of the characteristics, quality, quantity, functional components, materials, and the reputation of the goods or services or both first mentioned, is the same as, or closely or substantially resembles, that supply of goods or services or both.

Rule 36. Documentary requirements and conditions for claiming input tax
(1) The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents,

(a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of

(b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of

(c) a debit note issued by a supplier in accordance with the provisions of

(d) a bill of entry or any similar docum

[recovered from the vector store — cgst_rules_2017.html p.58]

ent prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on

(e) an Input Service Distributor invoice or Input Service Distributor credit

or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of

(2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in the said document

that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.]

(3) No input tax credit shall be availed by a registered person in respect of any tax that has been paid in pursuance of any order where any demand has been confirmed on account of any fraud, willful
[(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under subsection (1) of

(a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in

or using the invoice furnishing facility; and

[input tax credit in respect of] such invoices or debit notes have been communicated to the registered person in

[recovered from the vector store — cgst_rules_2017.html p.59]

"(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been furnished by the suppliers under sub-section (1) of section 37, in FORM GSTR-1 or using the invoice furnishing facility shall not exceed 5 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been furnished by the suppliers under sub-section (1) of section 37 in FORM GSTR-1 or using the invoice furnishing facility.

Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in FORM GSTR-3B for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.

Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in FORM GSTR-3B for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above."
Rule 37. Reversal of input tax credit in the case of non-payment of

[(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, but fails to pay to the supplier thereof, the amount towards the value of such

[recovered from the vector store — cgst_rules_2017.html p.60]

[whether wholly or partly,] along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of

[or reverse] an amount equal to the input tax credit availed in respect of such supply

[, proportionate to the amount not paid to the supplier,] along with interest payable thereon under

for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of

further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of

shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of

(2) Where the said registered person subsequently makes the payment of the amount towards the value of such supply along with tax payable thereon to the supplier thereof, he shall be entitled to re-avail the input tax credit referred to in sub-rule (1).]

(4)The time limit specified in sub-section (4) of

[recovered from the vector store — cgst_rules_2017.html p.61]

[Rule 37A. Reversal of input tax credit in the case of non-payment of tax by the supplier and re-availment thereof.-

Where input tax credit has been availed by a registered person in the return in

for a tax period in respect of such invoice or debit note, the details of which have been furnished by the supplier in the statement of outward supplies in

or using the invoice furnishing facility, but the return in

for the tax period corresponding to the said statement of outward supplies has not been furnished by such supplier till the 30th day of September following the end of financial year in which the input tax credit in respect of such invoice or debit note has been availed, the said amount of input tax credit shall be reversed by the said registered person, while furnishing a return in

on or before the 30th day of November following the end of such financial year:

that where the said amount of input tax credit is not reversed by the registered person in a return in
on or before the 30th day of November following the end of such financial year during which such input tax credit has been availed, such amount shall be payable by the said person along with interest thereon under

further that where the said supplier subsequently furnishes the

[recovered from the vector store — cgst_rules_2017.html p.62]

for the said tax period, the said registered person may re-avail the amount of such credit in the return in

Rule 38. Claim of credit by a banking company or a financial

A banking company or a financial institution, including a non-banking financial company, engaged in the supply of services by way of accepting deposits or extending loans or advances that chooses not to comply with the provisions of sub-section (2) of

, in accordance with the option permitted under sub-section (4) of that section, shall follow the following procedure,

(a) the said company or institution shall not avail the credit

the tax paid on inputs and input services that are used for non-business purposes; and

(ii) the credit attributable to the supplies specified in sub-section (5) of

(b) the said company or institution shall avail the credit of tax paid on inputs and input services referred to in the second proviso to sub-section (4) of

(c) fifty per cent. of the remaining amount of input tax shall be the input tax credit admissible to the company or the institution

[and the balance amount of input tax credit shall be reversed in

[recovered from the vector store — cgst_rules_2017.html p.63]

Rule 39. Procedure for distribution of input tax credit by Input Service

(1) An Input Service Distributor shall distribute input tax credit in the manner and subject to the following conditions,

(a) the input tax credit available for distribution in a month shall be distributed

same month and the details thereof shall be furnished in

in accordance with the provisions of Chapter VIII of these rules;

(b) the Input Service Distributor shall, in accordance with the provisions of clause (d), separately distribute the amount of ineligible input tax credit (ineligible under the provisions of sub-section (5) of

or otherwise) and the amount of eligible input tax

(c) the input tax credit on account of central tax, State tax, Union territory tax and integrated tax shall be distributed separately in accordance with the provisions of clause (d

(d) the input tax credit that is required to be distributed in accordance with the provisions of clause (d) and (e) of sub-section (2) of
to one of the recipients "R1", whether registered or not, from amongst the total of all the recipients to whom input tax credit is attributable, including the recipient(s) who are engaged in making exempt supply, or are otherwise not registered for any reason, shall be the amount, "C1", to be calculated by applying the following formula -

"C" is the amount of credit to be distributed,

[recovered from the vector store — cgst_rules_2017.html p.64]

" is the aggregate of the turnover, during the relevant period, of all recipients to whom the input service is attributable in accordance with the provisions of

(e) the input tax credit on account of integrated tax shall be distributed as input tax credit of integrated tax to every

(f) the input tax credit on account of central tax and State tax or Union territory tax shall-

) in respect of a recipient located in the same State or Union territory in which the Input Service Distributor is located, be distributed as input tax credit of central tax and State tax or Union territory tax

(ii) in respect of a recipient located in a State or Union territory other than that of the Input Service Distributor, be distributed as integrated tax and the amount to be so distributed shall be equal to the aggregate of the amount of input tax credit of central tax and State tax or Union territory tax that qualifies for distribution to such recipient in accordance with clause (d

(g) the Input Service Distributor shall issue an Input Service Distributor invoice, as prescribed in sub-rule (1) of

, clearly indicating in such invoice that it is issued only for distribution of input tax
(h) the Input Service Distributor shall issue an Input Service Distributor credit note, as prescribed in sub-rule (1) of

, for reduction of credit in case the input tax credit already distributed gets reduced for any

) any additional amount of input tax credit on account of issuance of a debit note to an Input Service Distributor by the supplier shall be distributed in the manner and subject to the conditions specified in clauses (a) to (f) and the amount attributable to any recipient shall be calculated in the manner provided in clause (d) and such credi

[recovered from the vector store — cgst_rules_2017.html p.65]

t shall be distributed in the month in which the debit note

(j) any input tax credit required to be reduced on account of issuance of a credit note to the Input Service Distributor by the supplier shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed in terms of clause (d), and the amount so apportioned shall be-

) reduced from the amount to be distributed in the month in which the credit note is included in the return in

(ii) added to the output tax liability of the recipient where the amount so apportioned is in the negative by virtue of the amount of credit under distribution being less than the amount to be adjusted.

(2) If the amount of input tax credit distributed by an Input Service Distributor is reduced

for any other reason for any of the recipients, including that it was distributed to a wrong recipient by the Input Service Distributor, the process specified in clause (j) of sub-rule (1) shall apply,
(3) Subject to sub-rule (2), the Input Service Distributor shall, on the basis of the Input Service Distributor credit note specified in clause (h) of sub-rule (1), issue an Input Service Distributor invoice to the recipient entitled to such credit and include the Input Service Distributor credit note and the Input Service Distributor invoice in the return in

for the month in which such credit note and invoice was issued.

Rule 40. Manner of claiming credit in special

(1) The input tax credit claimed in accordance with the provisions of sub-section (1) of

on the inputs held in stock or inputs contained in semi-finished or finished g

[recovered from the vector store — cgst_rules_2017.html p.66]

oods held in stock, or the credit claimed on capital goods in accordance with the provisions of clauses (c) and (d) of the said sub-section, shall be subject to the following conditions,

(a) the input tax credit on capital goods, in terms of clauses (c) and (d) of sub-section (1) of

, shall be claimed after reducing the tax paid on such capital goods by five percentage points per quarter of a year or part thereof from the date of the invoice or such other documents on which the capital goods were received by the taxable person.

[(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of

, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in

to the effect that he is eligible to avail the input tax credit as aforesaid:

that any extension of the time limit notified by the Commissioner of State

or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.]
(c) the declaration under clause (b)shall clearly specify the details relating to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock,

) on the day immediately preceding the date from which he becomes liable to pay tax under the provisions of the Act, in the case of a claim under clause (a) of sub-section (1) of

(ii) on the day immediately preceding the date of the grant of registration, in the case of a claim under clause (b) of sub-section (1) of

(iii) on the day immediately preceding the date from which he b

[recovered from the vector store — cgst_rules_2017.html p.67]

, in the case of a claim under clause (c) of subsection (1) of

(iv) on the day immediately preceding the date from which the supplies made by the registered person becomes taxable, in the case of a claim under clause (d) of sub-section (1) of

(d) the details furnished in the declaration under clause (b) shall be duly certified by a

accountant or a cost accountant if the aggregate value of the claim on account of central tax, State tax, Union territory tax and integrated tax exceeds two lakh rupees;

(e) the input tax credit claimed in accordance with the provisions of clauses (c) and (d) of sub-section (1) of

shall be verified with the corresponding details furnished by the corresponding supplier in

(2) The amount of credit in the case of supply of capital goods or plant and machinery, for the purposes of sub-section (6) of

, shall be calculated by reducing the input tax on the said goods at the rate of five percentage points for every quarter or part thereof from the date of the issue of the invoice for such goods.

Rule 41. Transfer of credit on sale, merger, amalgamation, lease or transfer of a

(1) A registered person shall, in the event of sale, merger, de-merger
amalgamation, lease or transfer or change in the ownership of business for any reason, furnish the details of sale, merger, de-merger, amalgamation, lease or transfer of business, in

electronically on the common portal along with a request for transfer

[recovered from the vector store — cgst_rules_2017.html p.68]

of unutilized input tax credit lying in his electronic credit ledger to the transferee:

that in the case of demerger, the input tax credit shall be apportioned in the ratio of the value of assets of the new units as specified in the demerger scheme.

For the purpose of this sub-rule, it is hereby clarified that the "value of assets" means the value of the entire assets of the business, whether or not input tax credit has been availed thereon.]

(2) The transfer or shall also submit a copy of a certificate issued by a

accountant or cost accountant certifying that the sale, merger, de-merger, amalgamation, lease or transfer of business has been done with a specific provision for the transfer of liabilities.

(3) The transferee shall, on the common portal, accept the details so furnished by the transfer or and, upon such acceptance, the un-utilized credit specified in

shall be credited to his electronic credit ledger.

(4) The inputs and capital goods so transferred shall be duly accounted for by the transferee in his books of account.

[Rule 41A. Transfer of credit on obtaining separate registration for multiple places of business within a State or Union
(1) A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of

and who intends to transfer, either wholly or partly, the

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

[recovered from the vector store — cgst_rules_2017.html p.69]

electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner:

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.

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

shall be credited to his electronic credit ledger.]

Rule 42. Manner of determination of input tax credit in respect of inputs or input services and reversal

(1) The input tax credit in respect of inputs or input services, which attract the provisions of sub-section (1) or sub-section(2) of
, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner,

(a) the total input tax involved on inputs and input services in a tax period, be denoted as "T"

T", attributable to inputs and input services intended to be used exclusively for the purposes other than business, be denoted as 'T1';

(c) the amount of input tax, out of "T", attributa

[recovered from the vector store — cgst_rules_2017.html p.70]

ble to inputs and input services intended to be used exclusively for effecting exempt supplies, be denoted as 'T2

(d) the amount of input tax, out of "T", in respect of inputs and input services on which credit is not available under sub-section (5) of

(e) the amount of input tax credit credited to the electronic credit ledger of registered person, be denoted as 'C1' and calculated as-

(f) the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies, be denoted as 'T4

For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of

shall be zero during the construction phase because inputs and input services will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.]

' shall be determined and declared by the registered person

(h) input tax credit left after attribution of input tax credit under clause

[recovered from the vector store — cgst_rules_2017.html p.71]

'E' is the aggregate value of exempt supplies during the tax period

'F' is the total turnover in the State of the registered person during the tax period:

that in case of supply of services covered by clause (b) of paragraph 5 of

of the Act, the value of 'E/F' for a tax period shall be calculated for each project separately, taking value of E and F as

E = aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is

F = aggregate carpet area of the apartments in the

In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is

Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (

) or (id), against serial number 3 of the Table in the

[recovered from the vector store — cgst_rules_2017.html p.72]

of value of 'E' in view of Explanation (iv) in paragraph 4 of the

notification No. 11/2017-Central Tax (Rate)

, published in the Gazette of India, Extraordinary, Part II,

further]that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which the details of such turnover are available, previous to the month during which the said value of 'E/F' is to be

For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84

[and entry 92A] of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said

(j) the amount of credit attributable to non-business purposes if common inputs and input services are used partly for business and partly for non-business purposes, be denoted as 'D

'and shall be equal to five per cent. of C
(k) the remainder of the common credit shall be the eligible input tax credit attributed to the purposes of business and for effecting supplies other than exempted supplies but including zero rated supplies and shall be denoted as 'C

' shall be computed separately for input tax credit of cen

[recovered from the vector store — cgst_rules_2017.html p.73]

tral tax, State tax, Union territory tax and integrated tax and declared in

(m) the amount equal to aggregate of ' D

that where the amount of input tax relating to inputs or input services used partly for the purposes other than business and partly for effecting exempt supplies has been identified and segregated at the invoice level by the registered person, the same shall be included in 'T

' respectively, and the remaining amount of credit on such inputs or input services shall be included in 'T

[Except in case of supply of services covered by clause (b) of paragraph 5 of the

of the Act, the input tax credit] determined under sub-rule (1) shall be calculated finally for the financial year before the due date for furnishing of the return for the month of September following the end of the financial year to which such credit relates, in the manner specified in the said sub-rule and-

(a) where the aggregate of the amounts calculated finally in respect of 'D

exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D]in the month not later than the month of September following the end of the financial year to which such credit relates and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period s

[recovered from the vector store — cgst_rules_2017.html p.74]

tarting from the first day of April of the succeeding financial year till the date of payment; or

(b) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D

' exceeds the aggregate of the amounts calculated finally in respect of 'D

', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year to which such credit relates.

[(3) In case of supply of services covered by clause (b) of paragraph 5 of the

of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for each ongoing project or project which commences on or after 1st April, 2019,which did not undergo or did not require transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with - Central Tax (Rate), dated the 28th June, 2017, published vide GSR No. 690 (E) dated the 28th June, 2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, in the manner prescribed in the said sub-rule, with the modification that value of E/F shall be calculated taking value of E and F asunder:

E = aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier:

[recovered from the vector store — cgst_rules_2017.html p.75]

F = aggregate carpet area of the apartments in the

(a) where the aggregate of the amounts calculated finally in respect of 'D

' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D

', such excess shall be reversed by the registered person in

in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation of the project takes place and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of

for the period starting from the first day of April of the succeeding financial year till the date of payment; or

(b) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D

'exceeds the aggregate of the amounts calculated finally in respect of 'D

', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.
(4) In case of supply of services covered by clause (b) of paragraph 5 of

of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for commercial portion in each project, other than residential real estate project (RREP), which underwent transition of input tax credit consequent to change of rates of tax on the 1st April, 2019 in accordance with

- Central Tax (Rate), dated the 28th June, 2017, published

[recovered from the vector store — cgst_rules_2017.html p.76]

d the 28th June, 2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, in the following manner.

(a) The aggregate amount of common credit on commercial portion in the

= [aggregate of amounts of C3 determined under sub- rule (1) for the tax periods starting from 1st July, 2017 to 31st March, 2019, x (A

)] + [aggregate of amounts of C3 determined under sub- rule (

the tax periods starting from 1st April, 2019 to the date of completion or first occupation of the project, whichever is earlier]

= total carpet area of the commercial apartments in the project

= total carpet area of all apartments in the project

amount of final eligible common credit on commercial portion in the project (C
E = total carpet area of commercial apartments which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

= total carpet area of the commercial apartments in the project

such excess shall be reversed by the registered person in

[recovered from the vector store — cgst_rules_2017.html p.77]

in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in subsection (1) of

for the period starting from the first day of April of the succeeding financial year till the date of payment;

such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

(5) Input tax determined under sub- rule (1) shall not be required to be calculated finally on completion or first occupation of an RREP which underwent transition of input tax credit consequent to change of rates of tax on 1st

- Central Tax (Rate), dated the 28th June, 2017, published

GSR No. 690 (E) dated the 28th June,2017, as amended.
(6) Where any input or input service are used for more than one project, input tax credit with respect to such input or input service shall be assigned to each project on a reasonable basis and credit reversal pertaining to each project shall be carried out as per sub-rule (3).]

[recovered from the vector store — cgst_rules_2017.html p.78]

dated 29.03.2019 w.e.f. 01.04.2019 for "(l) the amount 'C3' shall be computed separately for input tax credit of central tax,State tax, Union territory tax and integrated tax;"

dated 29.03.2019 w.e.f. 01.04.2019 for "added to the output tax liability of the registered person:"

dated 29.03.2019 w.e.f. 01.04.2019 for "The input tax credit".

dated 29.03.2019 w.e.f. 01.04.2019 for "added to the output tax liability of the registered person".

Rule 43. Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain

(1) Subject to the provisions of sub-section (3) of

, the input tax credit in respect of capital goods, which attract the provisions of sub-sections (1) and (2) of

, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-

[recovered from the vector store — cgst_rules_2017.html p.79]

unt of input tax in respect of capital goods used or intended to be used exclusively for non-business purposes or used or intended to be used exclusively for effecting exempt supplies shall be indicated in

] and shall not be credited to his electronic credit

(b) the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero-rated supplies shall be indicated in

] and shall be credited to the electronic credit

For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of the
of the said Act, the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero rated supplies, shall be zero during the construction phase because capital goods will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.]

[(c) the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as 'A', being the amount of tax as reflected on the invoice, shall credit directly to the electronic credit ledger and the validity of the useful life of such goods shall extend up to five years from the date of the invoice for such goods:

that where any capital goods earlier covered under clause (a) is subsequently covered under this

[recovered from the vector store — cgst_rules_2017.html p.80]

clause, input tax in respect of such capital goods denoted as 'A' shall be credited to the electronic credit ledger subject to the condition that the ineligible credit attributable to the period during which such capital goods were covered by clause (a),denoted as 'T

', shall be calculated at the rate of five percentage points for every quarter or part thereof and added to the output tax liability of the tax period in which such credit is claimed:

' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in

An item of capital goods declared under clause (a) on its receipt shall not attract the provisions of sub-section (4) of

, if it is subsequently covered under this clause.

[(d) the aggregate of the amounts of 'A' credited to the electronic credit ledger under clause (c) in respect of common capital goods whose useful life remains during the tax period, to be denoted as 'T

', shall be the common credit in respect of such capital goods:
that where any capital goods earlier covered under clause (b) are subsequently covered under clause(c), the input tax credit claimed in respect of such capital good(s) shall be added to arrive at the aggregate value 'T

(e) the amount of input tax credit attributable to a tax period on common capital goods during their useful life, be denoted as 'T

For the removal of doubt, it is clarified that useful life of any

[recovered from the vector store — cgst_rules_2017.html p.81]

capital goods shall be considered as five years from the date of invoice and the said formula shall be applicable during the useful life of the said capital goods.]

(g) the amount of common credit attributable towards exempted supplies, be denoted as '

'E' is the aggregate value of exempt supplies, made, during the tax period

[in the State]of the registered person during the tax period:

that in case of supply of services covered by clause (b) of paragraph 5 of the

of the Act, the value of 'E/F' for a tax period shall be calculated for each project separately, taking value of E and F as under:

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is

F= aggregate carpet area of the apartments in the
In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (

[recovered from the vector store — cgst_rules_2017.html p.82]

) or (id), against serial number 3 of the Table in

notification No. 11/2017-Central Tax (Rate)

published in the Gazette of India, Extraordinary, Part II,

GSR No. 690 (E) dated 28th June, 2017, as amended, shall be taken into account for calculation of value of 'E' in view of Explanation (iv) in paragraph 4 of the

notification No. 11/2017-Central Tax (Rate)

published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (

further]that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which the details of such turnover are available, previous to the month during which the said value of 'E/F' is to be

For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84

[and entry 92A] of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;
along with the applicable interest shall

during every tax period of the useful life of the concerned capital goods, be added to the output tax liability of the person making such claim of credit.

[recovered from the vector store — cgst_rules_2017.html p.83]

omputed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in

[(2) In case of supply of services covered by clause (b) of paragraph 5 of schedule II of the Act, the amount of common credit attributable towards exempted supplies (

)shall be calculated finally for the entire period from the commencement of the project or 1

July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, for each project separately, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, as under:

= aggregate carpet area of the apartments, construction of which is exempt from tax

= aggregate carpet area of the apartments, supply of which is partly exempt and partly taxable, consequent to change of rates of tax on 1

2019, which shall be calculated as under, -

is the total value of supply of such apartments which was exempt from
is the total value of supply of such apartments which was taxable

= aggregate carpet area of the apartments, construction of which is not exempt from tax, but have not been booked till the date of issuance of completion certificate or first occupation of the proj

[recovered from the vector store — cgst_rules_2017.html p.84]

F= aggregate carpet area of the apartments in the

in respect of all capital goods used in the project and

for each capital goods shall be calculated as under,

=A x (number of months for which capital goods is used for the project/ 60)

determined for each tax period under sub-rule (1), such excess shall be reversed by the registered person in

in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1)of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or

determined for each tax period under sub-rule (1) exceeds

, such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is

or first occupation takes place of the project.

[recovered from the vector store — cgst_rules_2017.html p.85]

shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(4) Where any capital goods are used for more than one project, input tax credit with respect to such capital goods shall be assigned to each project on a reasonable basis and credit reversal pertaining to each project shall be carried out as per sub-rule (2).

(5) Where any capital goods used for the project have their useful life remaining on the completion of the project, input tax credit attributable to the remaining life shall be availed in the project in which the capital goods

and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude: -

(b) the value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount, except in case of a banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances; and
(c) the value of supply of services by way of transportation of goods by a vessel from the customs station of clearance in India to a place outside India.]

[(d) the value of supply of Duty Credit Scrips specified in the notification of the Government of India, Ministry of Finance, Department of Revenue

[recovered from the vector store — cgst_rules_2017.html p.86]

r GSR 1284(E), dated the 13th October, 2017.]

) the term "apartment" shall have the same meaning as assigned to it in clause (e) of

of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016

(ii) the term "project" shall mean a real estate project or a residential real estate

(iii) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in in clause (

of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016

(iv) the term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the

(v) the term "promoter" shall have the same meaning as assigned to it in in clause (

of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016

(vi) "Residential apartment" shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent

(vii) "Commercial apartment" shall mean an apartment other than a residential
(viii) the term "competent authority as mentioned in definition of "residential apartment", means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable

[recovered from the vector store — cgst_rules_2017.html p.87]

x) the term "Real Estate Regulatory Authority" shall mean the Authority established under sub-section (1) of

(1) of the Real Estate (Regulation and Development) Act, 2016 (No.16 of 2016) by the Central Government or State

(x) the term "carpet area" shall have the same meaning assigned to it in in clause (k) of

of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016

(xi) an apartment booked on or before the date

of completion certificate or first occupation of the project shall mean an apartment which meets all the following three conditions, namely-

(a) part of supply of construction of the apartment service has time of supply on or before the said date; and

(b) consideration equal to at least one installment has been credited to the bank account of the registered person on or before the said

(c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.

(xii) The term "ongoing project" shall have the same meaning as assigned to it in

notification No. 11/2017- Central Tax (Rate)
June, 2017,published vide GSR No. 690(E) dated the 28

(xiii) The term "project which commences on or after 1st

2019" shall have the same meaning as assigned to it in

notification No. 11/2017- Central Tax (Rate)

June, 2017, published vide GSR No. 690(E) dated the 28

[recovered from the vector store — cgst_rules_2017.html p.88]

dated. 23.03.2020 w.e.f.01.04.2020 for "(c) the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as 'A', shall be credited to the electronic credit ledger and the useful life of such goods shall be taken as five years from the date of the invoice for such goods: Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, the value of 'A' shall be arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof and the amount 'A' shall be credited to the electronic credit ledger; Explanation.- An item of capital goods declared under clause (a) on its receipt shall not attract the provisions of sub-section (4) of section 18, if it is subsequently covered under this clause."

dated. 23.03.2020 wef 01.04.2020 for "(d) the

the amounts of 'A' credited to the electronic credit ledger under clause (c), to be denoted as 'Tc', shall be the common credit in respect of capital goods for a tax period:
capital goods earlier covered under clause (b) is subsequently covered under clause (c), the value of 'A' arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof shall be added to the aggregate value 'Tc';"

[recovered from the vector store — cgst_rules_2017.html p.89]

dated. 29.03.2019 w.e.f. 01.04.2019 for "Provided".

dated. 29.01.2019 w.e.f. 01.02.2019.

dated. 29.03.2019 w.e.f. 01.04.2019 for "(2) The amount

shall be computed separately for central tax, State tax, Union territory tax and integrated tax."

Rule 44. Manner of reversal of credit under special

(1) The amount of input tax credit relating to inputs held in stock, inputs contained in semi-finished and finished goods held in stock, and capital goods held in stock shall, for the purposes of sub-section (4) of

, be determined in the following manner,

(a) for inputs held in stock and inputs contained in semi-finished and finished goods held in stock, the input tax credit shall be calculated proportionately on the basis of the corresponding invoices on which credit had been availed by the registered taxable person on such

(b) for capital goods held in stock,the input tax credit involved in the remaining useful life in months shall be computed on pro-rata basis, t

[recovered from the vector store — cgst_rules_2017.html p.90]

Capital goods have been in use for 4 years, 6 month and 15 days.

The useful remaining life in months= 5 months ignoring a part of the month

Input tax credit taken on such capital goods= C

Input tax credit attributable to remaining useful life= C multiplied by 5/60

[(2) The amount, as specified in sub-rule (1) shall be determined separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(3) Where the tax invoices related to the inputs held in stock are not available, the registered person shall estimate the amount under sub-rule (1) based on the prevailing market price of the goods on the effective date of the occurrence of any of the events specified in sub-section (4) of

(4) The amount determined under sub-rule (1) shall form part of the output tax liability of the registered person and the details of the amount shall be furnished in

, where such amount relates to any event specified in sub-section (4) of

, where such amount relates to the cancellation of registration.

(5) The details furnished in accordance with sub-rule (3) shall be duly certified by a

(6) The amount of input tax credit for the purposes of sub-section (6) of
relating to capital goods shall be determined in the same manner as specified in clause (b) of sub-rule (1) and the amount shall be determined separately for input tax credit of

[Central tax, State tax, Union territory tax and integrated tax]:

that where the amount so determined is more than the tax determined on the trans

[recovered from the vector store — cgst_rules_2017.html p.91]

action value of the capital goods, the amount determined shall form part of the output tax liability and the same shall be furnished in

[Rule 44A. Manner of reversal of credit of Additional duty of Customs in respect of Gold

The credit of Central tax in the electronic credit ledger taken in terms of the provisions of

relating to the CENVAT Credit carried forward which had accrued on account of payment of the additional duty of customs levied under sub-section (1) of

of the Customs Tariff Act, 1975 (51 of 1975), paid at the time of importation of gold

day of July, 2017 or contained in gold or gold

day of July, 2017 made out of such imported gold

bar, shall be restricted to one-sixth of such credit and five-sixth of such credit shall be debited from the electronic credit ledger at the time of supply of such gold

made therefrom and where such supply has already been made, such debit shall be within one week from the date of commencement of these Rules.]

Rule 45. Conditions and restrictions in respect of inputs and capital goods sent to the job

[recovered from the vector store — cgst_rules_2017.html p.92]

ding where such goods are sent directly to a job-worker,

[and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:

that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:

further that the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.]

(2) The challan issued by the principal to the job worker shall contain the details specified in

(3) The details of challans in respect of goods dispatched to a job worker or received from a job worker

[during the specified period] shall be included in

furnished for that period on or before the twenty-fifth day of the month succeeding
[or within such further period as may be extended by the Commissioner by a notification in this behalf:

that any extension of the time limit notified by the Commissioner of State

or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.]

- For the purposes of this sub-rule, the expression "specified period" shall mean. -

(a) the period of six consecutive moths commencing on the 1st day of April and the 1st day of October in respect of a principal whose aggregate turnover du

[recovered from the vector store — cgst_rules_2017.html p.93]

ring the immediately preceding financial year exceeds five crore rupees; and

(b) a financial year in any other case.]

(4) Where the inputs or capital goods are not returned to the principal within the time stipulated in section 143, it shall be deemed that such inputs or capital goods had been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out and the said supply shall be declared in

and the principal shall be liable to pay the tax along with applicable interest.

(1) the expressions "capital goods" shall include "plant and machinery" as defined in the Explanation to

(2) for determining the value of an exempt supply as referred to in sub-section (3) of

(a) the value of land and building shall be taken as the same as adopted for the purpose of paying stamp duty; and

(b) the value of security shall be taken as one per cent. of the sale value of such security.

dated 24.09.2021 w.e.f. 01.10.2021.

dated 24.09.2021 w.e.f. 01.10.2021.

shall be issued by the registered person containing the following partic

[recovered from the vector store — cgst_rules_2017.html p.94]

(a) name, address and Goods and Services Tax Identification Number of the

(b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash

as "-" and "/" respectively, and any combination thereof, unique for a financial

(d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the

(e) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or

(f) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax
that where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient];

System of Nomenclature code for goods or

) quantity in case of goods and unit or Unique Quantity Code

[recovered from the vector store — cgst_rules_2017.html p.95]

(k) taxable value of the supply of goods or services or both taking into account discount or abatement, if

(l) rate of tax (central tax, State tax, integrated tax, Union territory tax or

(m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or

(n) place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or

(o) address of delivery where the same is different from the place of

(p) whether the tax is payable on reverse charge basis; and

(q) signature or digital signature of the supplier or his

Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of

[(s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of

, in all cases where an invoice is issued, other than in the manner so specified under the said sub-rule (4) of

, by the taxpayer having aggregate turnover in any preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under the said sub-rule (4) of
"I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of

, we are not required to prepare an invoice in terms of the provisions of the said sub-rule."]

that the Board may, on the recommendations of the Council, by notification, specify-

[recovered from the vector store — cgst_rules_2017.html p.96]

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

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

System of Nomenclature code for goods or services:]

further that where an invoice is required to be issued under clause (f) of sub-section (3) of

, a registered person may issue a consolidated invoice at the end of a month for supplies covered under sub-section (4) of

, the aggregate value of such supplies exceeds rupees five thousand in a day from any or all the suppliers:
also that in the case of the export of goods or services, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX" or "SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX", as the case maybe, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-

(iii) name of the country of destination:]

[other than the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens,] may no tissue a tax invoice in accordance with the provisions of clause (b) of sub-section (3) of

[recovered from the vector store — cgst_rules_2017.html p.97]

(a) the recipient is not a registered person; and

(b) the recipient does not require such invoice, and

shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies.

also that the signature or digital signature of the supplier or his

representative shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act,2000 (21 of 2000):]

also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the tax invoice shall have Quick Response (QR) code.]

1. Inserted (w.e.f. 30.09.2020)) vide

dated 30.09.2020. [Corrected by Corrigendum GSR 611(E), dated 01.10.2020].

dated 15.10.2020 for "Provided that the Board may, on the recommendations of the Council, by notification, specify-

System of Nomenclature code for goods or services that a class of registered persons shall be required to mention, for such period as may be specified in the said notification; and
(ii) the class of registered persons that would not be required to mention the

System of Nomenclature code for goods or services, for such period as may be specified in the said notification:"

dated 27.07.2017. Till then it read as follo

[recovered from the vector store — cgst_rules_2017.html p.98]

that in the case of the export of goods or services, the invoice shall carry an endorsement

"SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX" or "SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX", as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details,

(iii) name of the country of destination.

dated 18.07.2019 with effect from 01.09.2019

dated 28.06.2019 with effect from 01.04.2020 as notified by Notification No. 71/2019 dated 13.12.2019.

, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single "invoice-cum-bill of supply" may be issued for all such supplies.]

that the said single “invoice-cum-bill of supply” shall contain the particulars as specified under

[recovered from the vector store — cgst_rules_2017.html p.99]

, in the case of the taxable supply of services, shall be issued within a period of thirty days from the date of the supply of service:

that where the supplier of services is an insurer or a banking company or a financial institution, including a non-banking financial company, the period within which the invoice or any document in lieu thereof is to be issued shall be

days from the date of the supply of service:

further that an insurer or a banking company or a financial institution, including anon-banking financial company, or a telecom operator, or any other class of supplier of services as may be notified by the Government on the recommendations of the Council, making taxable supplies of services between distinct persons as specified in

, may issue the invoice before or at the time such supplier records the same in his books of account or before the expiry of the quarter during which the supply was made.

(1) The invoice shall be prepared in triplicate, in the case of supply of goods, in the following manner,

(a) the original copy being marked as ORIGINAL FOR

(b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
(c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.

(2) The invoice shall be prepared in duplicate, in the case of the supply of services, in the following manner,

(a) the original copy being marked as ORIGINAL FOR RECIPIENT; and

(b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.

(3) The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in

[recovered from the vector store — cgst_rules_2017.html p.100]

such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in

after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.]

(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).]

A bill of supply referred to in clause(c) of sub-section (3) of

shall be issued by the supplier containing the following details,
(a) name, address and Goods and Services Tax Identification Number of the supplier;

(b) a consecutive serial number not exceeding sixteen characters, in one

series, containing alphabets or numerals or special characters - hyphen or dash and slash

as "-" and "/" respectively, and any combination thereof, unique for a financial year;

(d) name, address and Goods and Services Tax Iden

[recovered from the vector store — cgst_rules_2017.html p.101]

tification Number or Unique Identity Number, if registered, of the

System of Nomenclature Code for goods or

(g) value of supply of goods or services or both

(h) signature or digital signature of the supplier or his

, apply to the bill of supply issued under this rule:

further that any tax invoice or any other similar document issued under any other Act for the time being in force in respect of any non-taxable supply shall be treated as a bill of supply for the purposes of the Act.

also that the signature or digital signature of the supplier or his

representative shall not be required in the case of issuance of an electronic bill of supply in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).]

also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the bill of supply shall have Quick Response (QR) code.]

A receipt voucher referred to in clause (d) of sub-section (3) of

shall contain the following particulars, namely,-

[recovered from the vector store — cgst_rules_2017.html p.102]

and Services Tax Identification Number of the supplier;

(b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash

as "-" and "/" respectively, and any combination thereof, unique for a financial year;

(d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;

(g) rate of tax (central tax, State tax, integrated tax, Union territory tax or

(h) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or

) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;

(j) whether the tax is payable on reverse charge basis; and

(k) signature or digital signature of the supplier or his

that where at the time of receipt of advance,-

the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent.;

the nature of supply is not determinable, the same shall be treated as inter State supply.
A refund voucher referred to in clause (e) of sub-section (3) of

shall contain the following particulars, namely:-

(a) name, address and Goods and Services Tax Identification Number of the supplier;

(b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash

[recovered from the vector store — cgst_rules_2017.html p.103]

"/" respectively, and any combination thereof, unique for a financial year;

(d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;

(e) number and date of receipt voucher issued in accordance with the provisions of

(f) description of goods or services in respect of which refund is made;

(h) rate of tax (central tax, State tax, integrated tax, Union territory tax or

) amount of tax paid in respect of such goods or services (central tax, State tax, integrated tax, Union territory tax or

(j) whether the tax is payable on reverse charge basis; and

(k) signature or digital signature of the supplier or his

A payment voucher referred to in clause (g) of sub-section (3) of

shall contain the following particulars,

(a) name, address and Goods and Services Tax Identification Number of the supplier if

(b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash

as "-" and "/" respectively, and any combination thereof, unique for a financial
(d) name, address and Goods and Services Tax Identification Number of the recipient;

(g) rate of tax (central tax, State tax, integrated tax, Union territory tax or

(h) amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union ter

[recovered from the vector store — cgst_rules_2017.html p.104]

) place of supply along with the name of State and its code, in case of a supply

(j) signature or digital signature of the supplier or his

Rule 53. Revised tax invoice and credit or debit

[****] shall contain the following particulars,

(a) the word "Revised Invoice", wherever applicable, indicated

(b) name, address and Goods and Services Tax Identification Number of the supplier;

(d) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash

as "-" and "/" respectively, and any combination thereof, unique for a financial

(f) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the

(g) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-

(h) serial number and date of the corresponding tax invoice or

(j) signature or digital signature of the supplier or his

[(1A) A credit or debit note referred to in

shall contain the following particulars,

(a) name, address and Goods and Services Tax Identification Number of the

[recovered from the vector store — cgst_rules_2017.html p.105]

(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

" and " / " respectively, and any combination thereof, unique for a financial year;

(e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the

(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-

(g) serial number(s)and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of

(h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or

) signature or digital signature of the supplier or his

Every registered person who has been granted registration with effect from a date earlier than the date of issuance of certificate of registration to him, may issue revised tax invoices in respect of taxable supplies effected during the period starting from the effective date of registration till the date of the issuance of the certificate of registration:
that the registered person may issue a consolidated revised tax invoice in respect of all taxable supplies made to a recipient who is not registered under the Act during such period:

further that in the case of inter-State supplies, where the value of a supply does not exceed two lakh and fifty thousand rupees, a consolidated revised invoice may be issued separately in respect of all the recipients located in a State, who are not registered under the Act.

[recovered from the vector store — cgst_rules_2017.html p.106]

Any invoice or debit note issued in pursuance of any tax payable in accordance with the provisions of

shall prominently contain the words "INPUT TAX CREDIT NOT ADMISSIBLE".

(1) An Input Service Distributor invoice or, as the case may be, an Input Service Distributor credit note issued by an Input Service Distributor shall contain the following

(a) name, address and Goods and Services Tax Identification Number of the Input Service

(b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash

-", "/" respectively, and any combination thereof, unique for a financial year;

(d) name, address and Goods and Services Tax Identification Number of the recipient to whom the credit is

(e) amount of the credit distributed; and

(f) signature or digital signature of the Input Service Distributor or his

that where the Input Service Distributor is an office of a banking company or a financial institution, including a non-banking financial company, a tax invoice shall
document in lieu thereof, by whatever name called, whether or not serially numbered but containing the information as mentioned above.

[(1A) (a) A registered person, having the same PAN and State code as an Input Service

[recovered from the vector store — cgst_rules_2017.html p.107]

Distributor, may issue an invoice or, as the case may be, a credit or debit note to transfer the credit of common input services to the Input Service Distributor, which shall contain the following

. name, address and Goods and Services Tax Identification Number of the registered person having the same PAN and same State code as the Input Service

ii. a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash

as "-" and "/" respectively, and any combination thereof, unique for a financial

iv. Goods and Services Tax Identification Number of

of common service and original invoice number whose credit is sought to be transferred to the Input Service Distributor;

v. name, address and Goods and Services Tax Identification Number of the Input Service

and amount of the credit to be transferred; and

signature or digital signature of the registered person or his

(b) The taxable value in the invoice issued under clause (a) shall be the same as the value of the common services.]
(2) Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said

[consolidated tax invoice] or any other document in lieu thereof, by whatever name called

[for the supply of services made during a month at the end of the month], whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service bu

[recovered from the vector store — cgst_rules_2017.html p.108]

t containing other information as mentioned under

that the signature or digital signature of the supplier or his

representative shall not be required in the case of issuance of a consolidated tax invoice or any other document in lieu thereof in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).]

(3) Where the supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, containing the gross weight of the consignment, name of the consigner and the consignee, registration number of goods carriage in which the goods are transported, details of goods transported, details of place of origin and destination, Goods and Services Tax Identification Number of the person liable for paying tax whether as consigner, consignee or goods transport agency, and also containing other information as mentioned under

(4) Where the supplier of taxable service is supplying passenger transportation service, a tax invoice shall include ticket in any form, by whatever name called,
serially numbered, and whether or not containing the address of the recipient of service but containing other information as mentioned under

that the signature or digital signature of the supplier or his

representative shall not be required in the case of issuance of ticket in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).]

[(4A) A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and th

[recovered from the vector store — cgst_rules_2017.html p.109]

e said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act, even if such ticket does not contain the details of the recipient of service but contains the other information as mentioned under

that the supplier of such service in a screen other than multiplex screens may, at his option, follow the above procedure.]

(5) The provisions of sub-rule (2)or sub-rule (4) shall apply,

Rule 55. Transportation of goods without issue of

(a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,

(b) transportation of goods for job work,

(c) transportation of goods for reasons other than by way of supply, or

(d) such other supplies as may be notified by the

consigner may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation, containing the f

[recovered from the vector store — cgst_rules_2017.html p.110]

(ii) name, address and Goods and Services Tax Identification Number of the consigner, if

(iii) name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if

System of Nomenclature code and description of

(v) quantity (provisional, where the exact quantity being supplied is not known

(vii) tax rate and tax amount - central tax, State tax, integrated tax, Union territory tax or

, where the transportation is for supply to the

(viii) place of supply, in case of inter-State movement; and

(2) The delivery challan shall be prepared in triplicate, in case of supply of goods, in the following manner,

(a) the original copy being marked as ORIGINAL FOR

(b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and

(c) the triplicate copy being marked as TRIPLICATE FOR CONSIGNER.

(3) Where goods are being transported on a delivery challan in lieu of invoice, the same shall be declared as specified in

(4) Where the goods being transported are for the purpose of supply to the
but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.

(5) Where the goods are being transported in a semi knocked down or completely knocked down condition

(a) the supplier shall issue the complete invoice before dispatch of the first

(b) the supplier shall issue a delivery challan

[recovered from the vector store — cgst_rules_2017.html p.111]

for each of the subsequent consignments, giving reference of the

(c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and

(d) the original copy of the invoice shall be sent along with the last consignment.

[Rule 55A. Tax Invoice or bill of supply to accompany transport of

The person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of

a case where such person is not required to carry an e-way bill under these rules.]

Rule 56. Maintenance of accounts by registered

(1) Every registered person shall keep and maintain, in addition to the particulars mentioned in sub-section (1) of

, a true and correct account of the goods or services imported or exported or of supplies attracting payment of tax on reverse charge along with the relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers and refund vouchers.

(2) Every registered person, other than a person paying tax under
, shall maintain the accounts of stock in respect of goods received and supplied by him, and such accounts shall contain particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample and the balance of stock including raw materials, finished goods,

[recovered from the vector store — cgst_rules_2017.html p.112]

(3) Every registered person shall keep and maintain a separate account of advances received, paid and adjustments made thereto.

(4) Every registered person, other than a person paying tax under

, shall keep and maintain an account, containing the details of tax payable (including tax payable in accordance with the provisions of sub-section (3) and sub-section (4) of

), tax collected and paid, input tax, input tax credit claimed, together with a register of tax invoice, credit notes, debit notes, delivery challan issued or received during any tax period.

(5) Every registered person shall keep the particulars of -

(a) names and complete addresses of suppliers from whom he has received the goods or services chargeable to tax under the

(b) names and complete addresses of the persons to whom he has supplied goods or services, where required under the provisions of this

(c) the complete address of the premises where goods are stored by him, including goods stored during transit along with the particulars of the stock stored therein.
(6) If any taxable goods are found to be stored at anyplace(s) other than those declared under sub-rule (5) without the cover of any valid documents, the proper officer shall determine the amount of tax payable on such goods as if such goods have been supplied by the registered person.

(7) Every registered person shall keep the books of account at the principal place of business and books of account relating to additional place of business mentioned in his certificate of registration and such books of account shall include any electronic form of data stored on any electronic device.

(8) Any entry in registers, accounts and documents shall not be erased,

or overwritten, and all incorrect entries, otherwise than those of clerical nature, shall be scored

[recovered from the vector store — cgst_rules_2017.html p.113]

out under attestation and there after the correct entry shall be recorded and where the registers and other documents are maintained electronically, a log of every entry edited or deleted shall be maintained.

(9) Each volume of books of account maintained manually by the registered person shall be serially numbered.

(10) Unless proved otherwise, if any documents, registers, or any books of account belonging to a registered person are found at any premises other than those mentioned in the certificate of registration, they shall be presumed to be maintained by the said registered person.

(11) Every agent referred to in clause(5) of

received by him from each principal to receive or supply goods or services on behalf of such principal

(b) particulars including description, value and quantity(wherever applicable) of goods or services received on behalf of every

(c) particulars including description, value and quantity(wherever applicable) of goods or services supplied on behalf of every

(d) details of accounts furnished to every principal; and

(e) tax paid on receipts or on supply of goods or services effected on behalf of every principal.
(12) Every registered person manufacturing

shall maintain monthly production accounts showing quantitative details of raw materials or services used in the manufacture and quantitative details of the goods so manufactured including the waste and by products thereof.

(13) Every registered person supplying services shall maintain the accounts showing quantitative details of goods used in the provision of services, details of input services

(14) Every registered person executing works contract shall keep se

[recovered from the vector store — cgst_rules_2017.html p.114]

parate accounts for works contract showing -

(a) the names and addresses of the persons on whose behalf the works contract

(b) description, value and quantity (wherever applicable) of goods or services received for the execution of works

(c) description, value and quantity (wherever applicable) of goods or services utilized in the execution of works

(d) the details of payment received in respect of each works contract; and

(e) the names and addresses of suppliers from whom

(15) The records under the provisions of this Chapter may be maintained in electronic form and the record so maintained shall be authenticated by means of a digital signature.

(16) Accounts maintained by the registered person together with all the invoices, bills of supply, credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply and outward supply shall be preserved for the period as provided in

and shall, where such accounts and documents are maintained manually, be kept at every related place of business mentioned in the certificate of registration and shall be accessible at every related place of business where such accounts and documents are maintained digitally.

(17) Any person having custody over the goods in the capacity of a carrier or a clearing and forwarding agent for delivery or dispatch thereof to a recipient on behalf of any registered person shall maintain true and correct records in respect of such goods handled by him on behalf of such registered person and shall produce the details thereof as and when required by the proper officer.

(18) Every registered person shall, on demand, produce the books of accounts which he is required to maintain under any law for the time being in force.

Rule 57. Generation and maintenance of electronic

[recovered from the vector store — cgst_rules_2017.html p.115]

(1) Proper electronic back-up of records shall be maintained and preserved in such manner that, in the event of destruction of such records due to accidents or natural causes, the information can be restored within a reasonable

(2) The registered person maintaining electronic records shall produce, on demand, the relevant

or documents, duly authenticated by him, in hard copy or in any electronically readable format.

(3) Where the accounts and records are stored electronically by any registered person, he shall, on demand, provide the details of such files, passwords of such files and explanation for codes used, where necessary, for access and any other information which is required for such access along with a sample copy in print form of the information stored in such files.

Rule 58. Records to be maintained by owner or operator of

(1) Every person required to maintain records and accounts in accordance with the provisions of sub-section (2) of

, if not already registered under the Act, shall submit the details regarding his business electronically on the common portal in
either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details furnished, a unique enrolment number shall be generated and communicated to the said person.

[(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in

using any one of his Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generate

[recovered from the vector store — cgst_rules_2017.html p.116]

d and communicated to the said transporter:

that where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.]

(2) The person enrolled under sub-rule(1) as aforesaid in any other State or Union territory shall be deemed to been rolled in the State or Union territory.

(3) Every person who is enrolled under sub-rule (1) shall, where required, amend the details furnished in

electronically on the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(a) any person engaged in the business of transporting goods shall maintain records of goods transported, delivered and goods stored in transit by him along with the Goods and Services Tax Identification Number of the registered consigner and

(b) every owner or operator of a warehouse or

shall maintain books of accounts with respect to the period for which

remain in the warehouse, including the particulars relating to dispatch, movement, receipt and disposal of such goods.
shall store the goods in such manner that they can be identified item-wise and owner-wise and shall facilitate any physical verification or inspection by the proper officer on demand.

[Rule 59. Form and manner of furnishing details of outward supplies.-

(1) Every registered person, other than a person referred to in

[recovered from the vector store — cgst_rules_2017.html p.117]

s and Services Tax Act, 2017 (13 of 2017), required to furnish the details of outward supplies of goods or services or both under

for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.

(2) The registered persons required to furnish return for every quarter under proviso to subsection (1) of

may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months,- using invoice furnishing facility (hereafter in this notification referred to as the "IFF") electronically on the common portal, duly authenticated in the manner prescribed under

, from the 1st day of the month succeeding such month till the 13th day of the said month.

that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st
further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.]

(3) The details of outward supplies furnished using the IFF, for the first and second months of a quarter, shall not be furnished in

(4) The details of outward supplies of goods or services or both furnished in

[recovered from the vector store — cgst_rules_2017.html p.118]

(i) inter-State and intra-State supplies made to the registered persons; and

(ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;

(i) intra-State supplies made to unregistered persons for each rate of tax; and

(ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;

(c) debit and credit notes, if any, issued during the month for invoices issued previously.

(5) The details of outward supplies of goods or services or both furnished using the IFF shall include the -

(a) invoice wise details of inter-State and intra-State supplies made to the registered persons;

(b) debit and credit notes, if any, issued during the month for such invoices issued previously.]

[(6) Notwithstanding anything contained in this rule, -

(a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under

, if he has not furnished the return in
(b) a registered person, required to furnish return for every quarter under the proviso to subsection (1) of

, shall not be allowed to furnish the details of outward supplies of goods or services or both under

or using the invoice furnishing facility, if he has not furnished the return in

[recovered from the vector store — cgst_rules_2017.html p.119]

[(d) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of

in respectof a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in

or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of sub-rule (2) of

1. Substituted (w.e.f. 01.01.2021) by

, dated 10 . 11 . 2020
for

"59. Form and manner of furnishing details of outward supplies

(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The details of outward supplies of goods or services or both furnished in FORM GSTR-1

(a) invoice wise details of all -

(i) inter-State and intra-State supplies made to the registered persons; and

(ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;

[recovered from the vector store — cgst_rules_2017.html p.120]

(i) intra-State supplies made to unregistered persons for each rate of tax; and

(ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;

(c) debit and credit notes, if any, issued during the month for invoices issued previously.

(3) The details of outward supplies furnished by the supplier shall be made available electronically to the concerned registered persons (recipients) in Part A of FORM GSTR-2A, in FORM GSTR-4A and in FORM GSTR-6A through the common portal after the due date of filing of FORM GSTR-1 .

(4) The details of inward supplies added, corrected or deleted by the recipient in his FORM GSTR-2 under section 38 or FORM GSTR-4 or FORM GSTR-6 under section 39 shall be made available to the supplier electronically in FORM GSTR-1A through the common portal and such supplier may either accept or reject the modifications made by the recipient and FORM GSTR-1 furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him" .

"(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, requir

[recovered from the vector store — cgst_rules_2017.html p.121]

ed to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period; (c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period." Rule 59 including sub- rule (5) has been substituted w.e.f. 01.01.2021 in accordance with provisions of Notification No. 82/2020-CT dated 10.11.2020.

dated 24.09.2021 w.e.f. 01.01.2022 for "for preceding two months".
dated 24.09.2021 w.e.f. 01.01.2022 for

"(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-

[recovered from the vector store — cgst_rules_2017.html p.122]

[Rule 60. Form and manner of ascertaining details of inward

(1) The details of outward supplies furnished by the supplier in

or using the IFF shall be made available electronically to the concerned registered persons (recipients) in

(2) The details of invoices furnished by

non-resident taxable person in his return in

shall be made available to the recipient of credit in

electronically through the common portal.

(3) The details of invoices furnished by an Input Service Distributor in his return in

shall be made available to the recipient of credit in

electronically through the common portal.

(4) The details of tax deducted at source furnished by the

electronically through the common portal

(5) The details of tax collected at source furnished by an e-commerce operator under

shall be made available to the concerned person in

electronically through the common portal.

(6) The details of the integrated tax paid on the import of goods or goods brought in d

[recovered from the vector store — cgst_rules_2017.html p.123]

omestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry shall be made available in

electronically through the common portal.

[auto-generated] statement containing the details of input tax credit shall be made available to the registered person in

for every month, electronically through the common portal, and shall consist of -

) the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1)of

, between the day immediately after the due date of furnishing of

for the previous month to the due date of furnishing of

(ii) the details of invoices furnished by a non-resident taxable person in

and details of invoices furnished by an Input Service Distributor in his return in

and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of

for the preceding quarter to the due date of furnishing details using the IFF for the first month of the
(b) for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for th

[recovered from the vector store — cgst_rules_2017.html p.124]

(c) for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing

(iii) the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.

for every month shall be made available to the registered

) for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of

by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of

a day after the due date of furnishing of details of outward supplies for the said month, in

by a registered person required to furnish return for every quarter under proviso to sub-section (1) of

60. Form and manner of furnishing details of inward supplies
.-(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of inward supplies of goods or services or both received during a tax period under sub-section (2) of section 38 shall,

[recovered from the vector store — cgst_rules_2017.html p.125]

on the basis of details contained in Part A, Part Band Part C of

, prepare such details as specified in subsection (1) of the said section and furnish the same in

electronically through the common portal, either directly or from a Facilitation Centre notified by the Commissioner, after including there in details of such other inward supplies, if any, required to be furnished under sub-section (2) of section 38.

(2) Every registered person shall furnish the details, if any, required under sub-section (5) of section 38 electronically in

(3) The registered person shall specify the inward supplies in respect of which he is not eligible, either fully or partially, for input tax credit in

where such eligibility can be determined at the invoice level.

(4) The registered person shall declare the quantum of ineligible input tax credit on inward supplies which is relatable to non-taxable supplies or for purposes other than business and cannot be determined at the invoice level in

(4A) The details of invoices furnished by

non-resident taxable person in his return in

under rule 63 shall be made available to the recipient of credit in
electronically through the common portal and the said recipient may include the same in

(5) The details of invoices furnished by an Input Service Distributor in his return in

under rule 65 shall be made available to the recipient of credit in

electronically through the common portal and the said recipient may include the same in

(6) The details of tax deducted at source

[recovered from the vector store — cgst_rules_2017.html p.126]

electronically through the common portal and the said

(7) The details of tax collected at source

an e-commerce operator under section 52 in

shall be made available to the concerned person in

electronically through the common portal and such person may include the same in

(8) The details of inward supplies of goods or services or both furnished in

(a) invoice wise details of all inter-State and intra-State supplies received from registered persons or unregistered

(b) import of goods and services made; and

(c) debit and credit notes, if any, received from supplier."

(1) Every registered person other than a person referred to in

of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under

electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under -

, for each month, or part thereof, on or before the twentieth day of the month succeeding such month:

each quarter, or part thereof, for the class of registered persons mentioned in column (2) of the Table given below, on or before the date mentioned in the corresponding entry in column (3) of the said Table,

S. No.	Class of registered persons	Due Date
(1)	(2)	(3)
1.	Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.	twenty-second day of the month succeeding such quarter.
2.	Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.	twenty-fourth day of the month succeeding such quarter.

(2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of

, discharge his liability towards tax, interest, penalty,

or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in

(3) Every registered person required to furnish return, every quarter, under

clause (ii) of sub rule (1) shall pay the tax due under

[recovered from the vector store — cgst_rules_2017.html p.128]

f the quarter, by depositing the said amount in

, by the twenty fifth day of the month succeeding such month:

that the Commissioner may, on the recommendations of the Council, by notification, extend the due date for

, for such class of taxable persons as may be specified therein:

further that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner:

the balance in the electronic cash ledger.

(b) for the second month of the quarter,

the balance in the electronic cash ledger excluding the tax due for the first month.

(4) The amount deposited by the registered persons

under sub-rule (3) above, shall be debited while filing the return for the said quarter in

and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in

61.Form and manner of submission of monthly return
.- (1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return specified under sub

[recovered from the vector store — cgst_rules_2017.html p.129]

electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

of the return under sub-rule (1) shall be electronically generated

and based on other liabilities of preceding tax periods.

(3) Every registered person furnishing the return under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty,

or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in

(4) A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in

and such return shall be deemed to be an application filed under section 54.

[(5) Where the time limit for furnishing of details in

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 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

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

[recovered from the vector store — cgst_rules_2017.html p.130]

[(6) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in

electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the twentieth day of the month succeeding such tax period:

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:
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, UttarPradesh, 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.]

[recovered from the vector store — cgst_rules_2017.html p.131]

Manner of opting for furnishing quarterly

(1) Every registered person intending to furnish return on a quarterly basis under proviso to sub-section (1) of

, shall in accordance with the conditions and restrictions notified in this regard, indicate his preference for furnishing of return on a quarterly basis, electronically, on the common portal, from the 1

day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised:

that where such option has been exercised once, the said registered person shall continue to furnish the return on a quarterly basis for future tax periods, unless the said registered

(a) becomes ineligible for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard; or

further that a registered person shall not be eligible to opt for furnishing quarterly return in case the last return due on the date of exercising such option has not been furnished.

(2) A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return
,electronically, on the common portal, from the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.]

[Form and manner of submission of statement and return

[recovered from the vector store — cgst_rules_2017.html p.132]

thereof, containing the details of payment of self-assessed tax in

, till the 18th day of the month succeeding such quarter; and

(ii) furnish a return for every financial year or

, till the thirtieth day of April following the end of such financial year,] electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) Every registered person furnishing the

[statement under sub-rule (1) shall discharge his liability towards tax or interest] payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger.

(3) The return furnished under sub-rule(1) shall include the-

(a) invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and

(b) consolidated details of outward supplies made.

(4) A registered person who has opted to pay tax under

[****] from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and return under
relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

For the purposes of this sub-rule, it is hereby declared that the person shall not be eligible to avail

[****] input tax credit on receipt of invoices or debit notes from the supplier for

[recovered from the vector store — cgst_rules_2017.html p.133]

the period prior to his opting for the composition scheme

(5) A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish

for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in

for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls].

dated 23.04.2019 for "Form and manner of submission of quarterly return by the composition supplier".

dated 23.04.2019 for "return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount".

dated 23.04.2019 for "return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount".

[recovered from the vector store — cgst_rules_2017.html p.134]

Rule 63. Form and manner of submission of return by non-resident taxable

Every registered non-resident taxable person shall furnish a return in

electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.

Rule 64. Form and manner of submission of return by persons providing online information and data base access or retrieval

Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return in

on or before the twentieth day of the month succeeding the calendar month or part thereof.

Rule 65. Form and manner of submission of return by an Input Service
, and where required, after adding, correcting or deleting the details, furnish electronically the return in

, containing the details of tax invoices on which credit has been received and those issued under

, through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

Rule 66. Form and manner of submission of return by a person required to deduct tax at source

(1) Every registered person required to d

[recovered from the vector store — cgst_rules_2017.html p.135]

(hereafter in this rule referred to as deductor) shall furnish a return in

electronically through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

(2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the

[for claiming the amount of tax deducted in his electronic cash ledger after validation].

(3) The certificate referred to in sub-section (3) of

shall be made available electronically to the deductee on the common portal in

on the basis of the return furnished under sub-rule (1).

Rule 67. Form and manner of submission of statement of supplies through an e-commerce operator

(1) Every electronic commerce operator required to collect tax at source under

electronically on the common portal, either directly or from a Facilitation Centre notified by the Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of

(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers

[recovered from the vector store — cgst_rules_2017.html p.136]

the amount of tax collected in his electronic cash ledger after validation].

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

or a Nil details of outward supplies under

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.

- For the purpose of this rule, a nil return or nil details of outward supplies or nil statement shall mean a return under

, for a tax period that has nil or no entry in all the Tables in

dated 15.10.2020 for "Manner of furnishing of return or details of outward supplies by short messaging service facility.-Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GS

[recovered from the vector store — cgst_rules_2017.html p.137]

TR-3B or a Nil details of outward supplies under section 37 in FORM GSTR-1 for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.

Explanation.- For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in FORM

Rule 68. Notice to non-filers of returns

shall be issued, electronically, to a registered person who fails to furnish return under

"Rule 69. Matching of claim of input tax credit

The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under

after the due date for furnishing the return in

(a) Goods and Services Tax Identification Number of the supplier;

(b) Goods and Services Tax Identification Number of the recipient;

that where the time limit for furnishing

[recovered from the vector store — cgst_rules_2017.html p.138]

has been extended, the date of matching relating to claim of input tax credit shall also be extended accordingly:

further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of input tax credit to such date as may be specified therein.

For the purposes of this rule, it is hereby declared that -

The claim of input tax credit in respect of invoices and debit notes in

that were accepted by the recipient on the basis of

without amendment shall be treated as matched if the corresponding supplier has furnished a valid return;

(ii) The claim of input tax credit shall be considered as matched where the amount of input tax credit claimed is equal to or less than the output tax paid on such tax invoice or debit note by the corresponding supplier."

"Rule 70. Final acceptance of input tax credit and communication thereof

(1) The final acceptance of claim of input tax credit in respect of any tax period, specified in sub-section (2) of

, shall be made available electronically to the registered person making such claim in
(2) The claim of input tax credit in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the p

[recovered from the vector store — cgst_rules_2017.html p.139]

"Rule 71.Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit

(1) Any discrepancy in the claim of input tax credit in respect of any tax period, specified in sub-section (3) of

and the details of output tax liable to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the recipient making such claim electronically in

through the common portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.
(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the recipient in his return to be furnished in

for the month succeeding the month in which the discrepancy is made available.

For the purposes of this rule, it is hereby declared that -

(i) Rectification by a supplier means adding or cor

[recovered from the vector store — cgst_rules_2017.html p.140]

recting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;

(ii) Rectification by the recipient means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier."

"Rule 72. Claim of input tax credit on the same invoice more than once

Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered person in

electronically through the common portal."

"Rule 73. Matching of claim of reduction in the output tax liability

The following details relating to the claim of reduction in output tax liability shall be matched under

after the due date for furnishing the return in

(a) Goods and Services Tax Identification Number of the supplier;

(b) Goods and Services Tax Identification Number of the recipient;

that where the time limit for furnishing

has been extended, the date of matching of claim of reduction in the output tax liability shall be extended accordingly:

[recovered from the vector store — cgst_rules_2017.html p.141]

further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of reduction in output tax liability to such date as may be specified therein.

For the purposes of this rule, it is hereby declared that -

(i) the claim of reduction in output tax liability due to issuance of credit notes in

that were accepted by the corresponding recipient in

without amendment shall be treated as matched if the said recipient has furnished a valid return.

(ii) the claim of reduction in the output tax liability shall be considered as matched where the amount of output tax liability after taking into account the reduction claimed is equal to or more than the claim of input tax credit after taking into account the reduction admitted and discharged on such credit note by the corresponding recipient in his valid return."

"Rule 74. Final acceptance of reduction in output tax liability and communication thereof

(1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in sub-section (2) of

, shall be made available electronically to the person making such claim in
(2) The claim of reduction in output tax liability in respect of any tax period which had been communicated as mis-matched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in

[recovered from the vector store — cgst_rules_2017.html p.142]

"Rule 75. Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction

(1) Any discrepancy in claim of reduction in out put tax liability, specified in sub-section (3) of

, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the registered person making such claim electronically in

through the common portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.

(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier and debited to the electronic liability register and also shown in his return in

for the month succeeding the month in which the discrepancy is made available.

For the purposes of this rule, it is hereby declared that -

rectification by a supplier means deleting or

[recovered from the vector store — cgst_rules_2017.html p.143]

correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;

(ii) rectification by the recipient means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier."

"Rule 76. Claim of reduction in output tax liability more than once

The duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered person in

electronically through the common portal."

"Rule 77. Refund of interest paid on reclaim of reversals

The interest to be refunded under sub-section (9) of

shall be claimed by the registered person in his return in

and shall be credited to his electronic cash ledger in

and the amount credited shall be available for payment of any future liability towards interest or the taxable person may claim refund of the amount under

Rule 78. Matching of details furnished by the e-Commerce operator with the details furnished by the supplier

The following details relating to the supplies made through an e-Commerce operator, as declared in

[recovered from the vector store — cgst_rules_2017.html p.144]

that where the time limit for furnishing

has been extended, the date of matching of the above mentioned details shall be extended accordingly.

further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching to such date as may be specified therein.

"Rule 79. Communication and rectification of discrepancy in details furnished by the ecommerce operator and the supplier

(1) Any discrepancy in the details furnished by the operator and those declared by the supplier shall be made available to the supplier electronically in

and to the e-commerce operator electronically in

on the common portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) An operator to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement to be furnished for the month in which the discrepancy is made available.
(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent ofdiscrepancy shall be added to the output tax liability of the supplier in his return in

for the month succeeding the month in which the details of discrepancy are made available and

[recovered from the vector store — cgst_rules_2017.html p.145]

such addition to the output tax liability and interest payable thereon shall bemade available to the supplier electronically on the common portal in

(1) Every registered person, other than those referred to in the second proviso to

, an Input Service Distributor, a person paying tax under

, a casual taxable person and anon-resident taxable person, shall furnish an annual return for every financial year as specified under

on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.]

(2) Every electronic commerce operator required to collect tax at source under

shall furnish annual statement referred to in sub-section (5) of the said section in

(3) Every registered person, other than those referred to in the second proviso to

, an Input Service Distributor, a person paying tax under
, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under

[recovered from the vector store — cgst_rules_2017.html p.146]

along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.]

(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.]

(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 as specified under sub-section (1) of section 44 electronically in

through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in
other than those referred to in the proviso to sub-section(5) of section 35,

whose aggregate turn over during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in

[recovered from the vector store — cgst_rules_2017.html p.147]

gh the common portal either directly or through a Facilitation Centre notified by the Commissioner.

Provided that for the financial year 2018-2019 and 2019-2020, every registered person whose aggregate turnover exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and are conciliation statement, duly certified, in

for the said financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

Every registered person required to furnish a final return under

, shall furnish such return electronically in

through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

Rule 82. Details of inward supplies of persons having Unique Identity Number

(1) Every person who has been issued a Unique Identity Number and claims refund of the taxes paid on his inward supplies, shall furnish the details of such supplies of taxable goods or services or both electronically in
, along with application for such refund claim, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(2) Every person who has been issued a Unique Identity Number for purposes other than refund of the taxes paid shall furnish the details of inward supplies of taxable goods or services or both as may be required by the proper officer in

Rule 83. Provisions relating to a goods and services tax practitioner

[recovered from the vector store — cgst_rules_2017.html p.148]

may be made electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner by any person who,

(iv) has not been convicted by a competent court;

and satisfies any of the following conditions, namely:-

(a) that he is a retired officer of the Commercial Tax Department of any State Government or of the

[Central Board of Indirect Taxes] and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower than the rank of a Group-B gazetted officer for a period of not less than two years; or

(b) that he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years;

(i) a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or
(ii) a degree examination of any Foreign University recognised by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or

(iii) any other examination notified by the Government, on the recommendation of the Council, for this purpose; or

(iv) has passed any of the following examinations, namely:-

(a) final examination of the Institute of Chartered Accountants of India; or

(b) final examination of the Institute of Cost Accountants of India; or

(c) final examination of the Institute of Company Secretaries of India.

(2) On receipt of the application referred to in sub-rule (1), the officer authorised in this behalf
shall

[recovered from the vector store — cgst_rules_2017.html p.149]

, after making such enquiry as he considers necessary, either enrol the applicant as a goods and services tax practitioner and issue a certificate to that effect in

or reject his application where it is found that the applicant is not qualified to been rolled as a goods and services tax practitioner.

(3) The enrolment made under sub-rule (2) shall be valid until it is cancelled:

that no person enrolled as a goods and services tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council:

further that no person to whom the provisions of clause (b) of

[sub-rule] (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of

[thirty months] from the appointed date.

(4) If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorised officer may, after giving him a notice to show cause in

for such misconduct and after giving him a reasonable opportunity of being heard, by order in direct that he shall henceforth be disqualified under

to function as a goods and services tax practitioner.

(5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of issue of such order, appeal to the Commissioner against such order.

(6) Any registered person may, at his option, authorise a goods and services tax practitioner on the common portal in

or, at any time, withdraw such authorisation in

and the goods and services tax practitioners authorised shall be allowed to undertak

[recovered from the vector store — cgst_rules_2017.html p.150]

e such tasks as indicated in the said authorisation during the period of authorisation.

(7) Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorised by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the goods and services tax practitioner shall be made available to the registered person on the common portal:

that where the registered person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statement furnished by the goods and services tax practitioner.

[(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-

(b) furnish monthly, quarterly, annual or final return;

(c) make deposit for credit into the electronic cash ledger;

(e) file an application for amendment or cancellation of registration;

(f) furnish information for generation of e-way bill;

(h) file an application for amendment or cancellation of enrolment under
(i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme:

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 applic

[recovered from the vector store — cgst_rules_2017.html p.151]

ation 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.]

(9) Any registered person opting to furnish his return through a goods and services tax practitioner shall-

to any goods and services tax practitioner to prepare and furnish his return; and

(b) before confirming submission of any statement prepared by the goods and services tax practitioner, ensure that the facts mentioned in the return are true and correct.

(10) The goods and services tax practitioner shall-

(a) prepare the statements with due diligence; and

(b) affix his digital signature on the statements prepared by him or electronically verify using his credentials.

(11) A goods and services tax practitioner enrolled in any other State or Union territory shall be treated as enrolled in the State or Union territory for the purposes specified in sub-rule (8).

1. Substituted for "Central Board of Excise" vide

Substituted for the word "eighteen months" vide
dated 29.01.2019 w.e.f 01.02.2019 for "A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-

(a) furnish the details of outward and inward supplies;

(b) furnish monthly, quarterly, annual or final return;

(c) make deposit for credit into the electronic cash ledger;

[recovered from the vector store — cgst_rules_2017.html p.152]

(e) file an application for amendment or cancellation of registration:

that where any application relating to a claim for refund or an application for amendment or cancellation of registration has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be proceeded with further until the registered person gives his consent to the same."

83A. Examination of Goods and Services Tax Practitioners.-

(1) Every person referred to in clause (b) of sub-rule(1) of

and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule, shall pass an examination as per sub-rule(3) of the said rule.

(2) The National Academy of Customs, Indirect Taxes and Narcotics (hereinafter referred to as "NACIN") shall conduct the examination.
The examination shall be conducted twice in a year as per the schedule of the examination published by NACIN every year on the official websites of the Board, NACIN, common portal, GST Council Secretariat and in the leading English and regional newspapers.

Registration for the examination and payment of fee.-

(i) A person who is required to pass the examination shall register online on a website specified by NACIN.

(ii) A person who registers for the examination shall pay examination fee as specified by NACIN, and the amount for the same and the manner of its payment shall be specified by NACIN on the

[recovered from the vector store — cgst_rules_2017.html p.153]

official websites of the Board, NACIN and common portal.

The examination shall be held across India at the designated centers. The candidate shall be given an option to choose from the list of centers as provided by NACIN at the time of registration.

Period for passing the examination and number of attempts allowed

[(i) Every person referred to in clause (b) of sub-rule (1) of

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.]

(ii) A person required to pass the examination may avail of any number of

but these attempts shall be within the period as specified in clause (i).

(iii) A person shall register and pay the requisite fee every time he intends to appear at the examination.
(iv) In case the goods and services tax practitioner having applied for appearing in the examination is prevented from availing one or more attempts due to unforeseen circumstances such as critical illness, accident or natural calamity, he may make a request in writing to the jurisdictional Commissioner for granting him one additional attempt to pass the examination, within thirty days of conduct of the said examination. NACIN may consider such requests on merits based on recommendations of the jurisdictional Commissioner.

The examination shall be a Computer Based Test. It shall have one question paper consisting of Multiple Choice Questions. The pattern and syllabus are specified in Annexure-A.

- A person shall be required to secure fifty per cent. of the total marks.

[recovered from the vector store — cgst_rules_2017.html p.154]

tion guidelines covering issues such as procedure of registration, payment of fee, nature of identity documents, provision of admit card, manner of reporting at the examination center, prohibition on possession of certain items in the examination center,

procedure of making representation and the manner of its disposal.

(ii) Any person who is or has been found to be indulging in unfair means or practices shall be dealt in accordance with the provisions of sub-rule (10). An illustrative list of use of unfair means or practices by a person is as under: -

(a) obtaining support for his candidature by any means;

(d) resorting to any unfair means or practices in connection with the examination or in connection with the result of the examination;

(e) found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination center;

(f) communicating with others or exchanging calculators, chits, papers etc. (on which something is written);

(g) misbehaving in the examination center in any manner;

(h) tampering with the hardware and/or software deployed; and
(i) attempting to commit or, as the case may be, to abet in the commission of all or any of the acts specified in the foregoing clauses.

Disqualification of person using unfair means or practice.

-If any person is or has been found to be indulging in use of unfair means or practices, NACIN may, after considering his representation, if any, declare him disqualified for the examination.

NACIN shall declare the results within one month of the conduct of examination on the official websites of the Board, NACIN, GST Council Secretariat, common portal and State Tax Department of the respective States or Union territories, if any. The results shall also be commun

[recovered from the vector store — cgst_rules_2017.html p.155]

icated to the applicants by e-mail and/or by post.

A person not satisfied with his result may represent in writing, clearly specifying the reasons therein to NACIN or the jurisdictional Commissioner as per the procedure established by NACIN on the official websites of the Board, NACIN and common portal.

.-Where the Board or State Tax Commissioner is of the opinion that it is necessary or expedient to do so, it may, on the recommendations of the Council, relax any of the provisions of this rule with respect to any class or category of persons.

For the purposes of this sub-rule, the expressions -

"jurisdictional Commissioner" means the Commissioner having jurisdiction over the place declared as address in the application for enrolment as the GST Practitioner in

. It shall refer to the Commissioner of Central Tax if the enrolling authority in

has been selected as Centre, or the Commissioner of State Tax if the enrolling authority in

notification No. 24/2018-Central Tax, dated 28.05.2018.

Annexure-A [See sub-rule 7] Pattern and Syllabus of the Examination
PAPER: GST Law & Procedures: |
Time allowed: | 2 hours and 30 minutes
Number of Multiple Choice Questions: | 100
Language of Questions: | English and Hindi
Maximum marks: | 200
Qualifying marks: | 100
No negative marking |

Syllabus:
1 | The Central Goods and Services Tax Act, 2017
2 | The Integrated Goods and Services Tax Act, 2017
3 | All The State Goods and Services Tax Acts, 2017
4 | The Union territory Goods and Services Tax Act, 2017
5 | The Goods and Services Tax (Compensation to States) Act, 2017
6 | The Central Goods and Services Tax Rules, 2017
7 |

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The Integrated Goods and Services Tax Rules, 2017
8 | All The State Goods and Services Tax Rules, 2017
9 | Notifications, Circulars and orders issued from time to time under the said Acts and Rules.

2. Substituted for "[(i) A person enrolled as a goods and services tax practitioner in terms of sub-rule (2) of rule 83 is required to pass the examination within two years of enrolment:

Provided that if a person is enrolled as a goods and services tax practitioner before 1st of July 2018, he shall get one more year to pass the examination:

Provided further that for a goods and services tax practitioner to whom the provisions of clause (b) of sub-rule (1) of rule 83 apply, the period to pass the examination will be as specified in the second proviso of sub-rule (3)of said rule." vide

Surrender of enrolment of goods and services tax practitioner.-

(1) A goods and services tax practitioner seeking to surrender his enrolment shall electronically submit an application in

, at the common portal, either directly or through a facilitation centre notified by the Commissioner.
(2) The Commissioner, or an officer authorised by him, may after causing such enquiry as deemed fit and by order in

, cancel the enrolment of such practitioner.]

dated 18.07.2019 with effect from a date to be notified later.

Rule 84. Conditions for purposes of appearance

(1) No person shall be eligible to attend before any authority as a goods and services tax practitioner in connection with any proceedings un

[recovered from the vector store — cgst_rules_2017.html p.157]

der the Act on behalf of any registered or un-registered person unless he has been enrolled under

(2) A goods and services tax practitioner attending on behalf of a registered or an unregistered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by such person in

Rule 85. Electronic Liability Register.-

(1) The electronic liability register specified under sub-section (7) of

for each person liable to pay tax, interest, penalty, late fee or any other amount on the common portal and all amounts payable by him shall be debited to the said register.

(2) The electronic liability register of the person shall be debited by-

(a) the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said person;

(b) the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the

(d) any amount of interest that may accrue from time to time.
], payment of every liability by a registered person as per his return shall be made by debiting the electronic credit ledger maintained as per

or the electronic cash ledger maintained as per

and the electronic liability register shall be credited accordingly.

[recovered from the vector store — cgst_rules_2017.html p.158]

everse charge basis, or the amount payable under

, any amount payable towards interest, penalty, fee or any other amount under the Act shall be paid by debiting the electronic cash ledger maintained as per

and the electronic liability register shall be credited accordingly.

(5) Any amount of demand debited in the electronic liability register shall stand reduced to the extent of relief given by the appellate authority or Appellate Tribunal or court and the electronic tax liability register shall be credited accordingly.

(6) The amount of penalty imposed or liable to be imposed shall stand reduced partly or fully, as the case may be, if the taxable person makes the payment of tax, interest and penalty specified in the show cause notice or demand order and the electronic liability register shall be credited accordingly.

(7) A registered person shall, upon noticing any discrepancy in his electronic liability ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in

- CT dated 28.09.2022 for "said person".

- CT dated 28.09.2022 for "the amount of tax and interest payable as a result of mismatch under section 42 or section 43
(1) The electronic credit ledger shall be maintained in

for each registered person eligible for input tax credit under the Act on the common portal and every claim of input tax credit under the Act shall be credited to the said

[recovered from the vector store — cgst_rules_2017.html p.159]

(2) The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with the provisions of

(3) Where a registered person has claimed refund of any unutilized amount from the electronic credit ledger in accordance with the provisions of

, the amount to the extent of the claim shall be debited in the said ledger.

(4) If the refund so filed is rejected, either fully or partly, the amount debited under sub rule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the proper officer by an order made in

[(4A) Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in

[(4B) Where a registered person deposits the amount of erroneous refund sanctioned to him, -

along with interest and penalty, wherever applicable, through
, by debiting the electronic cash ledger, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund deposited by the registered person shall be re-credited to the electronic credit ledger by the proper officer by an order made in

(5) Save as provided in the provisions of this Chapter, no entry shall be made directly in the electronic credit ledger under any circumstanc

[recovered from the vector store — cgst_rules_2017.html p.160]

(6) A registered person shall, upon noticing any discrepancy in his electronic credit ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in

- For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

[Rule 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

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

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 busin

[recovered from the vector store — cgst_rules_2017.html p.161]

ess 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

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

(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."]

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:
that the said restriction shall not apply where -

(a) the said person or the proprietor or

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 subsecti

[recovered from the vector store — cgst_rules_2017.html p.162]

(b) the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of

input tax credit under clause (i) of first proviso of sub-section (3) of

(c) the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of

input tax credit under clause (ii) of first proviso of sub-section (3) of

(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,

the said month in the current financial year; or

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.]

(1) The electronic cash ledger under sub-section (1) of

for each person, liable to pay tax, interest, penalty, late fee or any other amount, on the common portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.

[recovered from the vector store — cgst_rules_2017.html p.163]

on portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount:

generated at the common portal shall be valid for a period of fifteen days.]

(3) The deposit under sub-rule (2) shall be made through any of the following modes, namely:-

(i) Internet Banking through authorised banks;

[(ia) Unified Payment Interface (UPI) from any bank;

(ib) Immediate Payment Services (IMPS) from any bank;]

(ii) Credit card or Debit card through the authorised bank;

(iii) National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or

(iv) Over the Counter payment through authorised banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:

that the restriction for deposit up to ten thousand rupees per challan in case of an Over the Counter payment shall not apply to deposit to be made by -

(a) Government Departments or any other deposit to be made by persons as may be notified by the Commissioner in this behalf;
(b) Proper officer or any other officer authorised to recover outstanding dues from any person, whether registered or not, including recovery made through attachment or sale of movable or immovable properties;

(c) Proper officer or any other officer authorised for the amounts collected by way of cash, cheque or demand draft during any investigation or enforcement activity or any ad hoc deposit:

further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit

[recovered from the vector store — cgst_rules_2017.html p.164]

under sub-rule (2) through international money transfer through Society for Worldwide Inter bank Financial Telecommunication payment network, from the date to be notified by the Board.]

. - For the purposes of this sub-rule, it is hereby clarified that for making payment of any amount indicated in the challan, the commission, if any, payable in respect of such payment shall be borne by the person making such payment.

(4) Any payment required to be made by a person who is not registered under the Act, shall be made on the basis of a temporary identification number generated through the common portal.

(5) Where the payment is made by way of National Electronic Fund Transfer or Real Time Gross Settlement,

[or Immediate Payment Service] mode from any bank, the mandate form shall be generated along with the challan on the common portal and the same shall be submitted to the bank from where the payment is to be made:

that the mandate form shall be valid for a period of fifteen days from the date of generation of challan.
(6) On successful credit of the amount to the concerned government account maintained in the authorised bank, a Challan Identification Number shall be generated by the collecting bank and the same shall be indicated in the challan.

(7) On receipt of the Challan Identification Number from the collecting bank, the said amount shall be credited to the electronic cash ledger of the person on whose behalf the deposit has been made and the common portal shall make available a receipt to this effect.

(8) Where the bank account of the person concerned, or the person making the deposit on his behalf, is debited but no Challan Identification Number is generated or generated but not communicated to the common portal, the said person may represent electronically in

through the common portal to the bank or electronic gateway

[recovered from the vector store — cgst_rules_2017.html p.165]

through which the deposit was initiated.

that where the bank fails to communicate details of Challan Identification Number to the Common Portal, the Electronic Cash Ledger may be updated on the basis of e-Scroll of the Reserve Bank of India in cases where the details of the said e-Scroll are in conformity with the details in challan generated in

(9) Any amount deducted under section 51 or collected under section 52 and claimed

[****] by the registered taxable person from whom the said amount was deducted or, as the case may be, collected shall be credited to his electronic cash ledger

(10) Where a person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger.

(11) If the refund so claimed is rejected, either fully or partly, the amount debited under sub-rule (10), to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in

(12) A registered person shall, upon noticing any discrepancy in his electronic cash ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in
.-The refund shall be deemed to be rejected if the appeal is finally rejected.

. - For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

[(13) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to th

[recovered from the vector store — cgst_rules_2017.html p.166]

e electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in

[(14) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for central tax or integrated tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25, in

that no such transfer shall be allowed if the said registered person has any unpaid liability in his electronic liability register.]

dated 28.06.2019 with effect from 21.04.2020 as notified by

Identification number for each transaction.-

(1) A unique identification number shall be generated at the common portal for each debit or credit to the electronic cash or credit ledger, as the case may be.

[recovered from the vector store — cgst_rules_2017.html p.167]

(3) A unique identification number shall be generated at the common portal for each credit in the electronic liability register for reasons other than those covered under sub-rule (2).

88A. Order of utilization of input tax credit.-

Input tax credit on account of integrated tax shall first be

towards payment of integrated tax, and the amount remaining, if any, may be

towards the payment of central tax and State tax or Union territory tax, as the case may be, in any order:

that the input tax credit on account of central tax, State tax or Union territory tax shall be

towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been

return for the said period and the

of any proceedings under

[recovered from the vector store — cgst_rules_2017.html p.168]

interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is

, the interest shall be calculated on the amount of tax which remains unpaid, for the period starting from the date on which such tax was due to be paid till the date such tax is paid, at such rate as may be notified under sub-section (1) of

wrongly availed and utilised, for the

period starting from the d

[recovered from the vector store — cgst_rules_2017.html p.169]

ate of utilisation of such wrongly availed input tax credit till the date of reversal

of such credit or payment of tax in respect of such amount,

may be notified under said sub-section (3) of

Explanation.-For the purposes of this sub-rule, -

credit ledger falls below the amount of input tax credit wrongly availed.

the date of utilisation of such input tax credit shall be taken to be, -

(a) the date, on which the return is due to be furnished under

or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or

[recovered from the vector store — cgst_rules_2017.html p.170]

[Rule 88 C. Manner of dealing with difference in liability reported in statement of outward supplies and that reported in return.-

(1) Where the tax payable by a registered person, in accordance with the statement of outward supplies furnished by him in

or using the Invoice Furnishing Facility in respect of a tax period, exceeds the amount of tax payable by such person in accordance with the return for that period furnished by him in

, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of

, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him toâ€”

(a) pay the differential tax liability, along with interest under

(b) explain the aforesaid difference in tax payable on the common portal,

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

[recovered from the vector store — cgst_rules_2017.html p.171]

and furnish the details thereof in Part B of

electronically on the common portal; or

(b) furnish a reply electronically on the common portal, incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, if any, in Part B of

within the period specified in the said sub-rule.

(3) Where any amount specified in the intimation referred to in sub-rule (1) remains unpaid within the period specified in that sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of

Rule 89. Application for refund of tax, interest, penalty, fees or any other amount.-

(1) Any person, except the persons covered under notification issued under

[any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of or] any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 or

[subject to the provisions of rule 10B,] an application electronically in

through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

[recovered from the vector store — cgst_rules_2017.html p.172]

that] in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the -

(a) supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;

(b) supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:

further that] in respect of supplies regarded as deemed exports, the application may be filed by, -

(a) the recipient of deemed export supplies; or

(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund]

also that refund of any amount, after adjusting the tax payable by the applicant out of the advance tax deposited by him under

at the time of registration, shall be claimed in the last return required to be furnished by him.
.—For the purposes of this sub-rule, — “specified officer” means a “specified officer” or an “authorised officer” as defined under rule 2 of the Special Economic Zone Rules, 2006.]

[(1A) Any person, claiming refund under

of the Act of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, before the expiry of a period of two years from the date of payment of the tax on the inter-State supply, file an application elect

[recovered from the vector store — cgst_rules_2017.html p.173]

through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

that the said application may, as regard to any payment of tax on inter-State supply before coming into force of this sub-rule, be filed before the expiry of a period of two years from the date on which this sub-rule comes into force.]

(2) The application under sub-rule (1) shall be accompanied by any of the following documentary evidences in Annexure 1 in

, as applicable, to establish that a refund is due to the applicant, namely:-

(a) the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of

(b) a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods,
[(ba) a statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a part of the Regional Energy Account (REA) under clause (nnn) of sub-regulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of agreement detailing the tariff p

[recovered from the vector store — cgst_rules_2017.html p.174]

er unit, in case where refund is on account of export of electricity;]

(c) a statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services;

(d) a statement containing the number and date of invoices as provided in

along with the evidence regarding the endorsement specified in the second proviso to sub-rule (1) in the case of the supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;

(e) a statement containing the number and date of invoices, the evidence regarding the endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer;
[(f) a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;]

(g) a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports;

(h) a statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilised input
tax

[recovered from the vector store — cgst_rules_2017.html p.175]

where the credit has accumulated on account of the rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies;

(i) the reference number of the final assessment order and a copy of the said order in a case where the refund arises on account of the finalisation of provisional assessment;

(j) a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply;

(k) a statement showing the details of the amount of claim on account of excess payment of tax;
[(ka) a statement containing the details of invoices viz. number, date, value, tax paid and details of payment, in respect of which refund is being claimed along with copy of such invoices, proof of making such payment to the supplier, the copy of agreement or registered agreement or contract, as applicable, entered with the supplier for supply of service, the letter issued by the supplier for cancellation or termination of agreement or contract for supply of service, details of payment received from the supplier against cancellation or termination of such agreement along with proof thereof, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;
(kb) a certificate issued by the supplier to the effect that he has paid tax in respect of the invoices on which refund is being claimed by the applicant; that he has not adjusted the tax amount involved in these invoices against his tax liability by issuing credit note; and also, that he has not claimed and will not claim refund of the amount of tax involved in respect of these invoices, in a case where the

[recovered from the vector store — cgst_rules_2017.html p.176]

refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;]

(l) a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:

that a declaration is not required to be furnished in respect of the cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of

issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees:

that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of subsection (8) of
further that a certificate is not required to be furnished in cases where refund is claimed by an unregistered person who has borne the incidence of tax.]

(i) in case of refunds referred to in clause (c) of sub-section (8) of

, the expression "invoice" means invoice conforming to the provisions contained in

(ii) where the amount of tax has been recovered from the recipient, it shall be deemed that the incidence of tax has been passed on to the ultimate consumer.

(3) Where the application relates to refund of input tax credit,

[recovered from the vector store — cgst_rules_2017.html p.177]

the electronic credit ledger shall be debited by the applicant by an amount equal to the refund so claimed.

[(4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula -

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both;
[(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;]

(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had

[recovered from the vector store — cgst_rules_2017.html p.178]

been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

[(E) "Adjusted Total Turnover" means the sum total of the value of-

(a) the turnover in a State or a Union territory, as defined under clause (112) of

, excluding the turnover of services; and

(b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services,

(i) the value of exempt supplies other than zero-rated supplies; and

(ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.]

(F) "Relevant period" means the period for which the claim has been filed.

–For the purposes of this sub-rule, the value of goods exported out of India shall be taken as –
(i) the Free on Board (FOB) value declared in the Shipping Bill or Bill of Export
form, as the case may be, as per the Shipping Bill and Bill of Export (Forms) Regulations, 2017; or

(ii) the value declared in tax invoice or bill of supply,

[(4A) In the case of supplies received on which the supplier has availed the benefit of the Government of India, Ministry of Finance,

October, 2017 published in the Gazette of India, Extraordinary, Part II,

October, 2017, refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated su

[recovered from the vector store — cgst_rules_2017.html p.179]

pply of goods or services or both, shall be granted.

[(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has -

(a) received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance,

notification No. 40/2017-Central Tax (Rate)

, dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II,

, Sub-section (i), vide number G.S.R 1320 (E), dated the 23

notification No. 41/2017 Integrated Tax (Rate)

October, 2017, published in the Gazette of India, Extraordinary, Part II,

, Sub-section (i), vide number G.S.R 1321(E), dated the 23rd

(b) availed the benefit of notification No. 78/2017-Customs, dated the 13

October, 2017, published in the Gazette of India, Extraordinary, Part II,

, Sub-section (i), vide number G.S.R 1272(E), dated the 13

October, 2017 or notification No. 79/2017-Customs, dated the 13

October, 2017, published in the Gazette of India, Extraordinary, Part II,
, Sub-section (i), vide number G.S.R 1299 (E), dated the 13

the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.]]

[(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be

[recovered from the vector store — cgst_rules_2017.html p.180]

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC Adjusted Total Turnover} -

[{tax payable on such inverted rated supply of goods and services x (Net ITC ÷ ITC availed on inputs and input services)}].

For the purposes of this sub-rule, the expressions -

(a) "Net ITC" shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

["Adjusted Total turnover" and "relevant period" shall have the same meaning as assigned to them in sub-rule (4).]

dated 18.10.2017 for "Provided also that in respect of supplies regarded as deemed exports, the application shall be filed by the recipient of deemed export supplies"
"(f) a declaration to the effect that the Special Economic Zone unit or the Special Economic Zone developer has not availed the input tax credit of the tax paid by the supplier of goods or services or both, in a case where the refund is on account of supply of goods or services made to a Special Economic Zone unit or a Special Economic Zone developer"

3. Substituted (w.e.f. 23.10.2017) by

"(4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provision

[recovered from the vector store — cgst_rules_2017.html p.181]

s of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula -

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period;

(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking;

(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-
Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

(E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under [clause] (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period;

(F) "Relevant period" means the period for which the cl

[recovered from the vector store — cgst_rules_2017.html p.182]

"(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;"

5. Substituted (w.e.f. 04.09.2018) vide

"(E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding -

(a) the value of exempt supplies other than zero-rated supplies and

(b) the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both, if any, during the relevant period;"

6. Substituted (w.e.f. 23.10.2017) by

"(4A) In the case of supplies received on which the supplier has availed the benefit of dated 18th October, 2017, refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.

(4B) In the case of supplies received on which the supplier has availed the benefit of

notification No. 40/2017-Central Tax (Rate)

notification No. 41/2017-Integrated Tax (Rate)

dated 23rd October, 2017, or both, refund of input tax credit, avail

[recovered from the vector store — cgst_rules_2017.html p.183]

ed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.]"

"(4B) In the case of supplies received on which the supplier has availed the benefit of the Government of India, Ministry of Finance,

notification No. 40/2017 Central Tax (Rate)

October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),

notification No. 41/2017 Integrated Tax (Rate)

October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),

number G.S.R 1321(E) dated the 23

October, 2017 or notification No. 78/2017 Customs dated the 13

October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i),

October, 2017 or notification No. 79/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),

number G.S.R 1299(E) dated the 13

October, 2017, or all of them, refund of input tax credit, availed in respect of inputs received under the said

[recovered from the vector store — cgst_rules_2017.html p.184]

notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted."

"(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula -

Maximum Refund Amount = {(Turnover of inverted rated supply of goods) x Net ITC Adjusted Total Turnover} - tax payable on such inverted rated supply of goods

Explanation.- For the purposes of this sub rule, the expressions "Net ITC" and "Adjusted Total turnover" shall have the same meanings as assigned to them in sub-rule (4)."

"(b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4)."

, dated 24.09.2021. Brought into force w.e.f. 01.01.2022 vide

"tax payable on such inverted rated supply of goods and services"

[recovered from the vector store — cgst_rules_2017.html p.185]

- CT dated 28.09.2022 for "Provided further that".

- CT dated 28.09.2022 for "Provided also that".

(1) Where the application relates to a claim for refund from the electronic cash ledger, an acknowledgement in

shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of

shall be counted from such date of filing.

(2) The application for refund, other than claim for refund from electronic cash ledger, shall be forwarded to the proper officer who shall, within a period of fifteen days of filing of the said application, scrutinize the application for its completeness and where the application is found to be complete in terms of sub-rule (2), (3) and (4)of

shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of

shall be counted from such date of filing.

(3) Where any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in

[recovered from the vector store — cgst_rules_2017.html p.186]

that the time period, from the date of filing of the refund claim in

till the date of communication of the deficiencies in

by the proper officer, shall be excluded from the period of two years as specified under subsection (1) of

in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies.]

(4) Where deficiencies have been communicated in

under the State Goods and Service Tax Rules, 2017, the same shall also deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).

[(5) The applicant may, at any time before issuance of provisional refund sanction order in

in respect of any refund application filed in

, withdraw the said application for refund by filing an application in

(6) On submission of application for withdrawal of refund in

, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the

case may be, while filing application for refund in

, shall be credited back to the ledger from which such debit was made.]

(1) The provisional refund in accordance with the provisions of sub-section (6) of

[recovered from the vector store — cgst_rules_2017.html p.187]

ed subject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds two hundred and fifty lakh rupees.

(2) The proper officer, after scrutiny of the claim and the evidence submitted in support thereof and on being

satisfied that the amount claimed as refund under sub-rule (1) is due to the applicant in accordance with the provisions of sub-section (6) of

, sanctioning the amount of refund due to the said applicant on a provisional basis within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of

shall not be required to be revalidated by the proper officer.]

for the amount sanctioned under sub-rule (2) and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund

[on the basis of a consolidated payment advice:]
shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said

[(4) The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (3).]

[recovered from the vector store — cgst_rules_2017.html p.188]

dated 28.06.2019 with effect from 24.09.2019 as notified by Notification No. 42/2019 dated 24.09.2019 for "payment order".

dated 28.06.2019 with effect from 24.09.2019 as notified by Notification No. 42/2019 dated 24.09.2019.

(1) Where, upon examination of the application, the proper officer is satisfied that a refund under sub-section (5) of

is due and payable to the applicant, he shall make an order in

sanctioning the amount of refund to which the applicant is entitled, mentioning therein the amount, if any, refunded to him on a provisional basis under sub-section (6) of

, amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable:

[(1A)Where, upon examination of the application of refund of any amount paid as tax other than the refund of tax paid on zero-rated supplies or deemed export, the proper officer is satisfied that a refund under sub-section (5) of

of the Act is due and payable to the applicant, he shall make an order in

sanctioning the amount of refund to be paid, in cash, proportionate to the amount debited in cash against the total amount paid for discharging tax liability for the relevant period,

[recovered from the vector store — cgst_rules_2017.html p.189]

mentioning therein the amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable and for the remaining amount which has been debited from the electronic credit ledger for making payment of such tax, the proper officer shall issue

recrediting the said amount as Input Tax Credit in electronic credit ledger.]

(2) Where the proper officer or the Commissioner is of the opinion that the amount of refund is liable to be withheld under the provisions of sub-section (10) or, as the case may be, sub-section (11) of

informing him the reasons for withholding of such refund.

that where the proper officer or the Commissioner is satisfied that the refund is no longer liable to be withheld, he may pass an order for release of withheld refund in Part B of

(3) Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in

to the applicant, requiring him to furnish a reply in
within a period of fifteen days of the receipt of such notice and after considering the reply, make an order in

sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall,

that no application for refund shall be rejected without giving the applicant an opportunity of being heard.

[recovered from the vector store — cgst_rules_2017.html p.190]

satisfied that the amount refundable under sub-rule (1)

[or sub-rule (1A)] or sub-rule(2) is payable to the applicant under sub-section (8) of

for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund

[on the basis of a consolidated payment advice]:

shall not be required to be revalidated by the proper officer:

shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said

[(4A) The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (4).]

(5) Where the proper officer is satisfied that the amount refundable under sub-rule (1)

[or sub-rule (1A)] or sub-rule (2) is not payable to the applicant under sub-section (8) of section 54, he shall make an order in

, for the amount of refund to be credited to the Consumer Welfare Fund.

3. Substituted for the word and letter "Part B" vide

[recovered from the vector store — cgst_rules_2017.html p.191]

dated 28.06.2019 with effect from 24.09.2019 as notified by Notification No. 42/2019 dated 24.09.2019 for "payment advice"

dated28.06.2019 with effect from 24.09.2019 as notified by Notification No. 42/2019dated 24.09.2019.

dated 28.06.2019 with effect from a with effect from 24.09.2019 as notified by Notification No. 42/2019 dated 24.09.2019 for "an advice".

Rule 93. Credit of the amount of rejected refund claim.-

(1) Where any deficiencies have been communicated under sub-rule (3) of

, the amount debited under sub-rule (3) of

shall be re-credited to the electronic credit ledger.

(2) Where any amount claimed as refund is rejected under

, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in

- For the purposes of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal.

Rule 94. Order sanctioning interest on delayed refunds.-

[recovered from the vector store — cgst_rules_2017.html p.192]

t is due and payable to the applicant under

, the proper officer shall make an order along with a

, specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

dated 28.06.2019 with effect from 24.09.2019 as notified by

Rule 95. Refund of tax to certain persons.-

[(1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued under

once in every quarter, electronically on the common portal or otherwise, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of the inward supplies of goods or services or both in

(2) An acknowledgement for the receipt of the application for refund shall be issued in

(3) The refund of tax paid by the applicant shall be available if-

were received from a registered person against a tax invoice;]
(b) name and Goods and Services Tax Identification Number or Unique Identity Number of the applicant is mentioned in the tax invoice; and

(c) such other restrictions or conditions as may be specified in the notification are satisfied.

[recovered from the vector store — cgst_rules_2017.html p.193]

Unique Identity Number of the applicant is not mentioned in a tax invoice, the refund of tax paid by the applicant on such invoice shall be available only if the copy of the invoice, duly attested by the authorised representative of the applicant, is submitted along with the refund application in

apply for the sanction and payment of refund under this rule.

(5) Where an express provision in a treaty or other international agreement, to which the President or the Government of India is a party, is inconsistent with the provisions of this Chapter, such treaty or international agreement shall prevail.

"(1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued section 55 shall apply for refund in

once in every quarter, electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of the inward supplies of goods or services or both in

, prepared on the basis of the statement of the outward supplies furnished by the corresponding suppliers in

dated 29.12.2017. Amendment made effective with effect from 01.07.2017 vide

[recovered from the vector store — cgst_rules_2017.html p.194]

f taxes to the retail outlets established in departure area of an international Airport beyond immigration counters making tax free supply to an outgoing international tourist.-

(1) Retail outlet established in departure area of an international airport, beyond the immigration counters, supplying indigenous goods to an outgoing international tourist who is leaving India shall be eligible to claim refund of tax paid by it on inward supply of such goods.

(2) Retail outlet claiming refund of the taxes paid on his inward supplies, shall furnish the application for refund claim in

on a monthly or quarterly basis, as the case may be, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(3) The self-certified compiled information of invoices issued for the supply made during the month or the quarter, as the case may be, along with concerned purchase invoice shall be submitted along with the refund application.

(4) The refund of tax paid by the said retail outlet shall be available if-

the inward supplies of goods were received by the said retail outlet from a registered person against a tax invoice;

the said goods were supplied by the said retail outlet to an outgoing international tourist against foreign exchange without charging any tax;

name and Goods and Services Tax Identification Number of the retail outlet is mentioned in the tax invoice for the inward supply; and

such other restrictions or conditions, as may be specified, are satisfied.

shall, mutatis mutandis, apply for the sanction and payment of refund under this rule.

[recovered from the vector store — cgst_rules_2017.html p.195]

For
the purposes of this rule, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

Rule 96. Refund of integrated tax paid on goods

[or services] exported out of India.-

[an exporter of goods] shall be deemed to be an application

n for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-

(a) the person in charge of the conveyance carrying the export goods duly files

[a departure manifest or] an export manifest or an export report covering the number and the date of shipping bills or bills of export; and

[the applicant has furnished a valid return in

Provided that if there is any mismatch between the data furnished by the exporter of goods

such mismatch in respect of the said shipping bill is rectified by the exporter;]

[(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;]

[recovered from the vector store — cgst_rules_2017.html p.196]

[relevant export invoices in respect of export of goods] contained in

shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India.

that where the date for furnishing the details of outward supplies in

for a tax period has been extended in exercise of the powers conferred under

of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of

has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

further that the information in Table 6A furnished under the first proviso shall be auto-drafted in

(3) Upon the receipt of the information regarding the furnishing of a valid return in [the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim of refund in respect of export of goods] and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.

(4) The claim for refund shall be withheld where,-

(a) a request has been received from the jurisdictional Commissioner of central tax, State tax or Un

[recovered from the vector store — cgst_rules_2017.html p.197]

ion territory tax to withhold the payment of refund due to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of

(b) the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act,

[(c) the Commissioner in the Board or an officer authorised by the Board, on the basis of data analysis and risk parameters, is of the opinion that verification of credentials of the exporter, including the availment of ITC by the exporter, is considered essential before grant of refund, in order to safeguard the interest of revenue.]

[(5A) Where refund is withheld in accordance with the provisions of clause (a) or clause

electronically through the common portal, and notwithstanding anything to the contrary contained in

[recovered from the vector store — cgst_rules_2017.html p.198]

the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for ref

[recovered from the vector store — cgst_rules_2017.html p.199]

in accordance with the provisions of rule 89.]

(8) The Central Government may pay refund of the integrated tax to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the integrated tax.

[(9) The application for refund of integrated tax paid on the services exported out of India shall be filed in

and shall be dealt with in accordance with the provisions of

[(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

(a) received supplies on which the benefit of the Government of India, Ministry of Finance

notification No. 48/2017-Central Tax

, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II,

, Sub-section (i), vide number G.S.R 1305 (E), dated the 18th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or

[recovered from the vector store — cgst_rules_2017.html p.200]

ication No. 40/2017-Central Tax (Rate)

, dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II,

, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or

notification No. 41/2017-Integrated Tax (Rate)

, dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II,

, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II,

, Sub-section (i), vide number G.S.R 1272 (E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II,

, Sub-section (i), vide number G.S.R 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.]
- For the purpose of this sub-rule, the benefit of the notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation

on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications.]

Inserted (w.e.f. 23.10.2017) vide

Substituted for the words "an exporter" w.e.f. 23.10.2017 vide

[recovered from the vector store — cgst_rules_2017.html p.201]

the applicant has furnished a valid return in

5. Substituted for the words "relevant export invoices" w.e.f. 23.10.2017 vide

Substituted for the words "the system designated by the Customs shall process the claim for refund" w.e.f. 23.10.2017 vide

dated 05.07.2022. Before it was read as "

Where refund is withheld in accordance with the provisions of clause (a) of sub-rule (4), the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner of central tax, State tax or Union terr

[recovered from the vector store — cgst_rules_2017.html p.202]

itory tax, as the case may be, and a copy of such intimation shall be transmitted to the common portal."

dated 05.07.2022. Before it was read as "

Upon transmission of the intimation under sub-rule (5), the proper officer of central tax or State tax or Union territory tax, as the case may be, shall pass an order in

dated 05.07.2022. Before it was read as "

Where the applicant becomes entitled to refund of the amount withheld under clause (a) of sub-rule (4), the concerned jurisdictional officer of central tax, State tax or Union territory tax, as the case may be, shall proceed to refund the amount bypassing an order in

after passing an order for release of withheld refund in Part B of

Dated 23-01-2018, w.e.f. 23rd October, 2017 for

[(9) The persons claiming refund of integrated tax paid on export of goods or services should not have received supplies on which the supplier has availed the benefit of

notification No. 48/2017-Central Tax

notification No. 40/2017-Central Tax (Rate)

notification No. 41/2017-Integrated Tax (Rate)

[recovered from the vector store — cgst_rules_2017.html p.203]

"(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance,

notification No. 48/2017-Central Tax

published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E), dated the 18th October, 2017 or

notification No. 40/2017-Central Tax (Rate)

dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or

notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),

vide number G.S.R 1299 (E) dated the 13th October, 2017."

dated 23.03.2020 w.e.f. 23.10.2017.

dated 24.09.2021. Brought into force w.e.f. 01.01.2022 vide

[recovered from the vector store — cgst_rules_2017.html p.204]

[Export] of goods or services under bond or Letter of Undertaking.-

(1) Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in

to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of

(a) fifteen days after the expiry of three months

[or such further period as may be allowed by the Commissioner,] from the date of issue of the invoice for export, if the goods are not exported out of India; or

(b) fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange

[or in Indian rupees, wherever permitted by the Reserve Bank of India].

(2) The details of the export invoices contained in
furnished on the common portal shall be electronically transmitted to the system designated by Customs and a confirmation that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from the said system.

that where the date for furnishing the details of outward supplies in

for a tax period has been extended in exercise of the powers conferred under

of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of

[recovered from the vector store — cgst_rules_2017.html p.205]

has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

further that the information in Table 6A furnished under the first proviso shall be auto-drafted in

(3) Where the goods are not exported within the time specified in sub-rule (1) and the registered person fails to pay the amount mentioned in the said sub-rule, the export as allowed under bond or Letter of Undertaking shall be withdrawn forthwith and the said amount shall be recovered from the registered person in accordance with the provisions of

(4) The export as allowed under bond or Letter of Undertaking withdrawn in terms of sub rule (3) shall be restored immediately when the registered person pays the amount due.

(5) The Board, by way of notification, may specify the conditions and safeguards under which a Letter of Undertaking may be furnished in place of a bond.

(6) The provisions of sub rule (1)shall apply,

, in respect of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit without payment of integrated tax.

[recovered from the vector store — cgst_rules_2017.html p.206]

input tax credit or integrated tax paid on export of goods where export proceeds not

input tax credit on account of export of goods or of integrated tax paid on export of goods has been paid to an applicant but the sale proceeds in respect of such export goods have not been

, in full or in part, in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, the person to whom the refund has been made shall deposit the amount so refunded, to the extent of non-

of sale proceeds, along with applicable interest within thirty days of the expiry of the said period or, as the case may be, the extended period, failing which the amount refunded shall be recovered in accordance with the provisions of

of the Act, as the case may be, as is applicable for recovery of erroneous refund, along with interest under

that where sale proceeds, or any part thereof, in respect of such export goods are not

by the applicant within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), but the Reserve Bank of India writes off the requirement of
of sale proceeds on merits, the refund paid to the applicant shall not be recovered.

by the applicant, in full or part, after the amount of refund has been recovered from him under sub-rule (1) and the applicant produces evidence about such

within a period of three months from the date of

of sale proceeds, the amount so recovered shall be refunded by the proper officer, to the applicant to the e

[recovered from the vector store — cgst_rules_2017.html p.207]

of sale proceeds, provided the sale proceeds have been

within such extended period as permitted by the Reserve Bank of India.]

Rule 96C. Bank Account for credit of refund.-

For the purposes of sub-rule (3) of

, "bank account" shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:

that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.]

dated 24.09.2021 w.e.f. a date to be notified.

(1) All amounts of duty/central tax / integrated tax / Union territory tax /

and income from investment along with other monies specified in subsection (2) of

of the Central Excise Act, 1944 (1 of 1944),

of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with

of the Integrated Goods and Services Tax Act, 2017 (13 of 2017),

of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and

of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) shall be credited to the Fund:

[recovered from the vector store — cgst_rules_2017.html p.208]

of the Integrated Goods and Services Tax Act, 2017, shall be deposited in the Fund:

further that an amount equivalent to fifty per cent. of the amount of

of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), shall be deposited in the Fund.]

(2) Where any amount, having been credited to the Fund, is ordered or directed to be paid to any claimant by the proper officer, appellate authority or court, the same shall be paid from the Fund.

(3) Accounts of the Fund maintained by the Central Government shall be subject to audit by the Comptroller and Auditor General of India.

(4) The Government shall, by an order, constitute a Standing Committee (hereinafter referred to as the 'Committee') with a Chairman, a Vice-Chairman, a Member Secretary and such other members a sit may deem fit and the Committee shall make recommendations for proper

of the money credited to the Fund for welfare of the consumers.

(5) (a) The Committee shall meet as and when necessary, generally four times in a year;

(b) the Committee shall meet at such time and place as the Chairman, or in his absence, the Vice-Chairman of the Committee may deem fit;
(c) the meeting of the Committee shall be presided over by the Chairman, or in his absence, by the Vice-Chairman;

(d) the meeting of the Committee shall be called, after giving at least ten days' notice in writing to every member;

(e) the notice of the meeting of the Committee shall specify the place, date and hour of the meeting and shall contain statement of business to be transacted thereat;

(f) no proceeding of the Committee shall be valid, unless it is presided over by the Chairman or Vice-Chairman and attended by a minimum

[recovered from the vector store — cgst_rules_2017.html p.209]

(a) to require any applicant to get registered with any authority as the Central Government may specify;

(b) to require any applicant to produce before it, or before a duly authorised officer of the Central Government or the State Government, as the case may be, such books, accounts, documents, instruments, or commodities in custody and control of the applicant, as may be necessary for proper evaluation of the application;

(c) to require any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the Central Government or the State Government, as the case may be;

(d) to get the accounts of the applicants audited, for ensuring proper

(e) to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum along with accrued interest, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;

(f) to recover any sum due from any applicant in accordance with the provisions of the Act;
(g) to require any applicant, or class of applicants to submit a periodical report, indicating proper

(h) to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;

(i) to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of the nature of activity under pursuit, after ensuring that the financial assistance provided shall not be

(j) to identify beneficial and safe sectors, where investments out of Fund may be made, and make recommendations, accordingly;

[recovered from the vector store — cgst_rules_2017.html p.210]

(k) to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;

(l) to make guidelines for the management, and administration of the Fund.

(7) The Committee shall not consider an application, unless it has been inquired into, in material details and recommended for consideration accordingly, by the Member Secretary.

[(7A) The Committee shall make available to the Board 50 per cent. of the amount credited to the Fund each year, for publicity or consumer awareness on Goods and Services Tax, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty-five crore rupees per annum.];

(8) The Committee shall make recommendations:-

(a) for making available grants to any applicant;

(b) for investment of the money available in the Fund;

(c)for making available grants (on selective basis) for reimbursing legal expenses incurred by a complainant, or class of complainants in a consumer dispute, after its final adjudication;
(d) for making available grants for any other purpose recommended by the Central Consumer Protection Council (as may be considered appropriate by the Committee);

(a) 'Act' means the Central Goods and Services Tax Act, 2017 (12 of2017), or the Central Excise Act, 1944 (1 of 1944) as the case may be;

(i) the Central Government or State Government;

(ii) regulatory authorities or autonomous bodies constituted under an Act of Parliament or the Legislature of a State or Union Territory;

(iii) any agency or organization engaged in consumer welfare activities for a minimum period of three years, registered under the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force;

[recovered from the vector store — cgst_rules_2017.html p.211]

or samiti or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes;

(v) an educational or research institution incorporated by an Act of Parliament or the Legislature of a State or Union Territory in India or other educational institutions established by an Act of Parliament or declared to be deemed as a University under section 3 of the University Grants Commission Act, 1956 (3 of 1956) and which has consumers studies as part of its curriculum for a minimum period of three years; and

(vi) a complainant as defined under clause (b) of sub-section (1) of section 2 of the Consumer Protection Act, 1986(68 of 1986), who applies for reimbursement of legal expenses incurred by him in a case instituted by him in a consumer dispute redressal agency.

(c) 'application' means an application in the form as specified by the Standing Committee from time to time;

(d) 'Central Consumer Protection Council' means the Central Consumer Protection Council, established under sub-section (1) of section 4 of the Consumer Protection Act, 1986 (68 of 1986), for promotion and protection of rights of consumers;
(e) 'Committee' means the Committee constituted under sub-rule (4);

(f) 'consumer' has the same meaning as assigned to it in clause (d) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (68 of 1986), and includes consumer of goods on which central tax has been paid;

(g) 'duty' means the duty paid under the Central Excise Act, 1944 (1 of 1944) or the Customs Act, 1962 (52 of1962);

(h) 'Fund' means the Consumer Welfare Fund established by the Central Government under sub-section (1) of

of the Central Excise Act, 1944 (1 of 1944) and

of the Central Goods and Services Tax Act, 2017 (12 of 2017);

(i) 'proper officer' means the officer having th

[recovered from the vector store — cgst_rules_2017.html p.212]

e power under the Act to make an order that the whole or any part of the central tax is refundable.

dated 18.04.2018 for Consumer Welfare Fund.-(1) All credits to the Consumer Welfare Fund shall be made under sub-rule (5) of rule92.

(2) Any amount, having been credited to the Fund, ordered or directed as payable to any claimant by orders of the proper officer, appellate authority or Appellate Tribunal or court, shall be paid from the Fund.

of amount from the Consumer Welfare Fund under sub-section (1) of section 58 shall be made by debiting the Consumer Welfare Fund account and crediting the account to which the amount is transferred for

(4) The Government shall, by an order, constitute a Standing Committee with a Chairman, a Vice-Chairman, a Member Secretary and such other Members as it may deem fit and the Committee shall make recommendations for proper

of the money credited to the Consumer Welfare Fund for welfare of the consumers.

(5) The Committee shall meet as and when necessary, but not less than once in three months.
(6) Any agency or organisation engaged in consumer welfare activities for a period of three years registered under the provisions of the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force, including village or

or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes, or any industry as defined in the Industrial Disputes Act, 1947 (14 of 1947) recommended by the Bureau of Indian Standards to be engaged for a period of five years in viable and useful research activity which has made, or is likely to make, significant contribution in formulation

[recovered from the vector store — cgst_rules_2017.html p.213]

of standard mark of the products of mass consumption, the Central Government or the State Government may make an application for a grant from the Consumer Welfare Fund:

Provided that a consumer may make application for reimbursement of legal expenses incurred by him as a complainant in a consumer dispute, after its final adjudication.

(7) All applications for grant from the Consumer Welfare Fund shall be made by the applicant Member Secretary, but the Committee shall not consider an application, unless it has been inquired into in material details and recommended for consideration accordingly, by the Member Secretary.

to require any applicant to produce before it, or before a duly authorised Officer of the Government such books, accounts, documents, instruments, or commodities in custody and control of the applicant, as may be necessary for proper evaluation of the application;

to require any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the Central

Government or, as the case may be, State Government;
to get the accounts of the applicants audited, for ensuring proper

to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;

e. to recover any sum due from any applicant in accordance with the provisions of the Act;

to require any applicant, or class of applicants to submit a periodical report, indicating proper

[recovered from the vector store — cgst_rules_2017.html p.214]

to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;

to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of nature of activity under pursuit, after ensuring that the financial assistance provided shall not be mis-

to identify beneficial and safe sectors, where investments out of Consumer Welfare Fund may be made and make recommendations, accordingly;

to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;

to make guidelines for the management, administration and audit of the Consumer Welfare Fund. The Central Consumer Protection Council and the Bureau of Indian Standards shall recommend to the Goods and Services Tax Council, the broad guidelines for considering the projects or proposals for the purpose of incurring expenditure from the Consumer Welfare Fund.

[Rule 97A. Manual filing and processing. -
Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process o

[recovered from the vector store — cgst_rules_2017.html p.215]

r procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.]

(1) Every registered person requesting for payment of tax on a provisional basis in accordance with the provisions of sub-section (1) of

shall furnish an application along with the documents in support of his request, electronically in

on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The proper officer may, on receipt of the application under sub-rule (1), issue a notice in

requiring the registered person to furnish additional information or documents in support of his request and the applicant shall file a reply to the notice in

, and may appear in person before the said officer if he so desires.

(3) The proper officer shall issue an order in
allowing the payment of tax on a provisional basis indicating the value or the rate or both on the basis of which the assessment is to be allowed on a provisional basis and the amount for which the bond is to be executed and security to be furnished not exceeding twenty-five per cent. of the amount covered under the bond.

(4) The registered person shall execute a bond in accordance with the provisions of subsection (2) of

along with a security in the form of a bank guarantee for an amount as determined under sub-rule (3):

that a bond furnished to the proper officer under the State Goods and Services Tax Act o

[recovered from the vector store — cgst_rules_2017.html p.216]

r Integrated Goods and Services Tax Act shall be deemed to be a bond furnished under the provisions of the Act and the rules made thereunder.

.-For the purposes of this rule, the expression "amount" shall include the amount of integrated tax, central tax, State tax or Union territory tax and

(5) The proper officer shall issue a notice in

, calling for information and records required for finalization of assessment under sub-section (3) of

and shall issue a final assessment order, specifying the amount payable by the registered person or the amount refundable, if any, in

(6) The applicant may file an application in

for the release of the security furnished under sub-rule (4) after issue of the order under sub-rule (5).

(7) The proper officer shall release the security furnished under sub-rule (4), after ensuring that the applicant has paid the amount specified in sub-rule (5) and issue an order in

within a period of seven working days from the date of the receipt of the application under sub-rule (6).

(1) Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of
with reference to the information available with him, and in case of any discrepancy, he shall issue a notice to the said person in

, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable

[recovered from the vector store — cgst_rules_2017.html p.217]

(2) The registered person may accept the discrepancy mentioned in the notice issued under sub-rule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in

(3) Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall inform him accordingly in

(1) The order of assessment made under sub-section (1) of

and a summary thereof shall be uploaded electronically in

(2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of

containing the grounds on which the assessment is proposed to be made on best judgment basis and shall also serve a summary thereof electronically in

, and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in

and summary thereof shall be uploaded electronically in

(3) The order of assessment under sub-section (1) of

and a summary of the order shall be uploaded electronically in

(4) The person referred to in sub-section (2) of

[recovered from the vector store — cgst_rules_2017.html p.218]

"Section 100. Assessment in certain cases

(1) The order of assessment made under sub-section (1) of section 62 shall be issued in FORM GST ASMT-13.

(2) The proper officer shall issue a notice to at axable person in accordance with the provisions of section 63 in FORM GSTASMT-14 containing the grounds on which the assessment is proposed to be made on best judgment basis and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in FORM GST ASMT-15.

(3) The order of summary assessment under sub-section (1) of section 64 shall be issued in FORM GST ASMT-16.

(4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the summary assessment order in FORM GST ASMT-17.

(5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in FORM GST ASMT-18."

(1) The period of audit to be conducted under sub-section (1) of

(2) Where it is decided to undertake the audit of a registered person in accordance with the provisions of

, the proper officer shall issue a notice in
in accordance with the provisions of sub-section (3) of the said section.

(3) The proper officer authorised to conduct audit of the records and the books of account of the registered person shall, with the assistance of the team of officers and officials accompanying him, verify the documents on the basis of which the book

[recovered from the vector store — cgst_rules_2017.html p.219]

s of account are maintained and the returns and statements furnished under the provisions of the Act and the rules made thereunder, the correctness of the turnover, exemptions and deductions claimed, the rate of tax applied in respect of the supply of goods or services or both, the input tax credit availed and

,refund claimed, and other relevant issues and record the observations in his audit notes.

(4) The proper officer may inform the registered person of the discrepancies noticed, if any, as observed in the audit and the said person may file his reply and the proper officer shall

the findings of the audit after due consideration of the reply furnished.

(5) On conclusion of the audit, the proper officer shall inform the findings of audit to the registered person in accordance with the provisions of sub-section (6) of

(1) Where special audit is required to be conducted in accordance with the provisions of

, the officer referred to in the said section shall issue a direction in

to the registered person to get his records audited by a chartered accountant or a cost accountant specified in the said direction.
(2) On conclusion of the special audit, the registered person shall be informed of the findings of the special audit in

Rule 103. Qualification and appointment of members of the Authority for Advance Ruling.

The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.]

[recovered from the vector store — cgst_rules_2017.html p.220]

Rule 104. Form and manner of application to the Authority for Advance Ruling.-

(1) An application for obtaining an advance ruling under sub-section (1) of

and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in

(2) The application referred to in sub-rule (1), the verification contained therein and all the relevant documents accompanying such application shall be signed in the manner specified in

Rule 105. Certification of copies of advance rulings pronounced by the Authority.-

A copy of the advance ruling shall be certified to be a true copy of its original by any member of the Authority for Advance Ruling.

Rule 106. Form and manner of appeal to the Appellate Authority for Advance Ruling.-

(1) An appeal against the advance ruling issued under sub-section (6) of

shall be made by an applicant on the common portal in

and shall be accompanied by a fee of ten thousand rupees to be deposited in the manner specified in

(2) An appeal against the advance ruling issued under sub-section (6) of

shall be made by the concerned officer or the jurisdictional officer referred to in
and no fee shall be payable by the said officer for filing the appeal.

(3) The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all the relevant documents accompanying such appeal shall be signed,-

in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and

[recovered from the vector store — cgst_rules_2017.html p.221]

of an applicant, in the manner specified in

Certification of copies of the advance rulings pronounced by the Appellate Authority. -

A copy of the advance ruling pronounced by the Appellate Authority for Advance Ruling and duly signed by the Members shall be sent to-

central tax and State or Union territory tax;

(c) the jurisdictional officer of central tax and State or Union territory tax; and

(d) the Authority, in accordance with the provisions of sub-section (4) of

[Rule 107A. Manual filing and processing. -

Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.]

Rule 108. Appeal to the Appellate Authority.-

(1) An appeal to the Appellate Authority under sub-section (1) of
, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner, and a provisional acknowledgement shall be issued to the appellant immediately.

(2) The grounds of appeal and the form of verification as contained in

shall be signed in the manner specified in

[recovered from the vector store — cgst_rules_2017.html p.222]

[Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in

by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of

and a final acknowledgment, indicating appeal number, shall be issued in

by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

further that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of

, the date of submission of such copy shall be considered as the date of filing of appeal.]
-For the provisions of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

dated 26.12.2022 for "A certified copy of the decision or order appealed against shall be submitted within seven days of filing the appeal under sub-rule (1) and a final acknowledgement, indicating appeal number shall be issued thereafter in

by the Appellate Authority or an officer authorised by him in this behalf:

[recovered from the vector store — cgst_rules_2017.html p.223]

opy of the decision or order is submitted within seven days from the date of filing the

, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy. ".

[Rule 109. Application to the Appellate Authority.-

(1) An application to the Appellate Authority under sub-section (2) of

, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner and a provisional acknowledgment shall be issued to the appellant immediately.

(2) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in

by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal under sub-rule (1):
that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of

and a final acknowledgment, indicating appeal number, shall be issued in

by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

further that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of

[recovered from the vector store — cgst_rules_2017.html p.224]

, the date of submission of such copy shall be considered as the date of filing of appeal.]

dated 26.12.2022 for "Application to the Appellate Authority.- (1) An application to the Appellate Authority under sub-section (2) of section 107 shall be made in FORM GST APL-03 , along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner. (2) A certified copy of the decision or order appealed against shall be submitted within seven days of the filing the application under sub-rule (1) and an appeal number shall be generated by the Appellate Authority or an officer authorised by him in this behalf."

[Rule 109A. Appointment of Appellate Authority.-

(1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to -

(a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;
[any officer not below the rank of Joint Commissioner (Appeals)] where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent, within three months from the date on which the said decision or order is communicated to such person.

(2) An officer directed under sub-section (2) of

to appeal against any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to -

(a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;

[any officer not below the rank of Joint Commissioner (Appeals)] where such decision or order is passed by the Deputy or Assistant Commissioner or the Superintend

[recovered from the vector store — cgst_rules_2017.html p.225]

ent, within six months from the date of communication of the said decision or order.]

. Substituted for "the Additional Commissioner (Appeals)" vide

[Rule 109B. Notice to person and order of revisional authority in case of revision.

(1) Where the Revisional Authority decides to pass an order in revision under

which is likely to affect the person adversely, the Revisional Authority shall serve on him a notice in

and shall give him a reasonable opportunity of being heard.

(2) The Revisional Authority shall, along with its order under sub-section (1) of

clearly indicating the final amount of demand confirmed.]

The appellant may, at any time before issuance of show cause notice under sub-section (11) of

or before issuance of the order under the said sub-section, whichever is earlier, in respect of any appeal filed in

, file an application for withdrawal of the said appeal by filing an application in
has been issued, the withdrawal of the said appeal would be subject to the approval of the appellate authority and such application for withdrawal of the appeal shall be decided by the appellate authority within seven days of filing of such appl

[recovered from the vector store — cgst_rules_2017.html p.226]

further that any fresh appeal filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (2) of

Rule 110. Appeal to the Appellate Tribunal.-

(1) An appeal to the Appellate Tribunal under subsection (1) of

shall be filed along with the relevant documents either electronically or otherwise as may be notified by the Registrar, in

, on the common portal and a provisional acknowledgement shall be issued to the appellant immediately.

(2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of

shall be filed either electronically or otherwise as may be notified by the Registrar, in

(3) The appeal and the memorandum of cross objections shall be signed in the manner specified in

(4) A certified copy of the decision or order appealed against along with fees as specified in sub-rule (5) shall be submitted to the Registrar within seven days of the filing of the appeal under sub-rule (1) and a final acknowledgement, indicating the appeal number shall be issued thereafter in
that where the certified copy of the decision or order is submitted within seven days from the date of filing the

,the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.

-For the purposes of this rule, the appeal shall be

[recovered from the vector store — cgst_rules_2017.html p.227]

treated as filed only when the final acknowledgement indicating the appeal number is issued.

(5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty-five thousand rupees.

(6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of

Rule 111. Application to the Appellate Tribunal.-

(1) An application to the Appellate Tribunal under sub-section (3) of

shall be made electronically or otherwise, in

, along with the relevant documents on the common portal.

(2) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the application under sub-rule (1) and an appeal number shall be generated by the Registrar.

Rule 112. Production of additional evidence before the Appellate Authority or the Appellate Tribunal.-
(1) The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority except in the following circumstances, namely:-

(a) where the adjudicating authority or, as the case may be, the Appellate Authority has refused to admit evidence which ought to have been admitted; or

(b) where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority or, as the case may be, the Appellate Authority; or

[recovered from the vector store — cgst_rules_2017.html p.228]

lant was prevented by sufficient cause from producing before the adjudicating authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of appeal; or

(d) where the adjudicating authority or, as the case may be, the Appellate Authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.

(2) No evidence shall be admitted under sub-rule (1) unless the Appellate Authority or the Appellate Tribunal records in writing the reasons for its admission.

(3) The Appellate Authority or the Appellate Tribunal shall not take any evidence produced under sub-rule (1) unless the adjudicating authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity-

(a) to examine the evidence or document or to cross-examine any witness produced by the appellant; or

(b) to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).
(4) Nothing contained in this rule shall affect the power of the Appellate Authority or the Appellate Tribunal to direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal.

Rule113. Order of Appellate Authority or Appellate Tribunal.-

The Appellate Authority shall, along with its order under sub-section (11) of

clearly indicating the final amount of demand confirmed.

The jurisdictional officer shall issue a statement in

clearly indicating the final amount of demand confirmed by the Appellate Tribunal.

(1) An appeal to the High Court under sub-section (1) of

[recovered from the vector store — cgst_rules_2017.html p.229]

(2) The grounds of appeal and the form of verification as contained in

shall be signed in the manner specified in

Rule 115. Demand confirmed by the Court.-

The jurisdictional officer shall issue a statement in

clearly indicating the final amount of demand confirmed by the High Court or, as the case may be, the Supreme Court.

Rule 116. Disqualification for misconduct of an authorised representative.-

Where an authorised representative, other than those referred to in clause (b) or clause (c) of sub-section (2) of

is found, upon an enquiry into the matter, guilty of misconduct in connection with any proceedings under the Act, the Commissioner may, after providing him an opportunity of being heard, disqualify him from appearing as an authorised representative.

Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.-

(1) Every registered person entitled to take credit of input tax under

shall, within ninety days of the appointed day, submit a declaration electronically in

, duly signed, on the common portal specifying therein, separately, the amount of input tax credit [of eligible duties and taxes, as defined in Explanation 2 to

,] to which he is entitled under the provisions of the said section:

that the Commissioner may, on the recommendations of the Council, extend the period of ninety days by a further period not exceeding ninety days.

further that where the inputs have been received from an Export Oriented Unit or a unit located in Electronic Hardware Technology Park, the credit shall be allowe

[recovered from the vector store — cgst_rules_2017.html p.230]

d to the extent as provided in sub-rule (7) of

[(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in

March, 2020]], in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.]

(2) Every declaration under sub-rule (1) shall-

(a) in the case of a claim under sub-section (2) of

, specify separately the following particulars in respect of every item of capital goods as on the appointed day-

(i) the amount of tax or duty availed or utilized by way of input tax credit under each of the existing laws till the appointed day; and

(ii) the amount of tax or duty yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;

(b) in the case of a claim under sub-section (3) or clause (b) of sub-section (4) or subsection (6) or sub-section (8) of

, specify separately the details of stock held on the appointed day;
(c) in the case of a claim under sub-section (5) of

, furnish the following details, namely:-

name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law;

(ii) the description and value of the goods or services;

(iii) the quantity in case of goods and the unit or unit quantity code thereof;

(iv) the amount of eligible taxes and duties or, as the case may b

[recovered from the vector store — cgst_rules_2017.html p.231]

e, the value added tax [or entry tax] charged by the supplier in respect of the goods or services; and

(v) the date on which the receipt of goods or services is entered in the books of account of the recipient.

(3) The amount of credit specified in the application in

shall be credited to the electronic credit ledger of the applicant maintained in

(4) (a) (i) A registered person who was not registered under the existing law shall, in accordance with the proviso to sub-section (3) of

, be allowed to avail of input tax credit on goods (on which the duty of central excise or, as the case may be, additional duties of customs under sub-section (1) of

of the Customs Tariff Act,1975, is leviable) held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of central excise duty.
(ii) The input tax credit referred to in sub-clause (i) shall be allowed at the rate of sixty per cent. on such goods which attract central tax at the rate of nine per cent. or more and forty per cent. for other goods of the central tax applicable on supply of such goods after the appointed date and shall be credited after the central tax payable on such supply has been paid:

that where integrated tax is paid on such goods, the amount of credit shall be allowed at the rate of thirty per cent. and twenty per cent. respectively of the said tax;

(iii) The scheme shall be available for six tax periods from the appointed date.

(b) The credit of central tax shall be availed subject to satisfying the following conditions, namely:-

(i) such goods were not unconditionally exempt from the whole of the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 or were not nil rated in the said Schedule;

[recovered from the vector store — cgst_rules_2017.html p.232]

) the document for procurement of such goods is available with the registered person;

[(iii) The registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in

by 31stMarch 2018, or within such period as extended by the Commissioner, on there commendations of the Council, for each of the six tax periods during which the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period:]

that the registered persons filing the declaration in

in accordance with sub-rule (1A), may submit the statement in

(iv) the amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in

(v) the stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.

3. Substituted for the figures, letters and word "31st December, 2019" with effect from 31.12.2019vide dated07.03.2018, for "the registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in FORM GST TRAN 2 at the end of each of the six tax periods during which

[recovered from the vector store — cgst_rules_2017.html p.233]

the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period;"

Substituted for the figures, letters and word "31st January, 2020" vide

Rule 118. Declaration to be made under clause (c) of sub-section (11) of section142.-

Every person to whom the provision of clause (c) of sub-section (11) of

or such further period as extended by the Commissioner], submit a declaration electronically in

furnishing the proportion of supply on which Value Added Tax or service tax has been paid before the appointed day but the supply is made after the appointed day, and the Input Tax Credit admissible thereon.

dated. 29.09.2017 for "a period of ninety days of the appointed day".

Rule 119. Declaration of stock held by a principal and

or such further period as extended by the Commissioner], submit a declaration electronically in

, specifying therein, the stock of the inputs, semi-finished goods or finished goods

dated 29.09.2017 for "ninety days of the appointed day".

[recovered from the vector store — cgst_rules_2017.html p.234]

ule 120. Details of goods sent on approval basis.-

Every person having sent goods on approval under the existing law and to whom sub-section (12) of

or such further period as extended by the Commissioner], submit details of such goods sent on approval in.

dated 29.09.2017 for "ninety days of the appointed day".

Every registered person who has submitted a declaration electronically in

may revise such declaration once and submit the revised declaration in

electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.]

Rule 121. Recovery of credit wrongly availed.-

The amount credited under sub-rule (3) of

shall be initiated in respect of any credit wrongly availed, whether wholly or partly.

[recovered from the vector store — cgst_rules_2017.html p.235]

(a) a Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and

(b) four Technical Members who are or have been Commissioners of State tax or central tax for at least one year or have held an equivalent post under the existing law, to be Nominated by the Council."

Rule 123. Constitution of the Standing Committee and Screening Committees. -

(1) The Council may constitute a Standing Committee on Anti-profiteering which shall consist of such officers of the State Government and Central Government as may be nominated by it.

A State level Screening Committee shall be constituted in each State by the State Governments which shall consist of-

(a) one officer of the State Government, to be Nominated by the Commissioner, and

(b) one officer of the Central Government, to be Nominated by the Chief Commissioner.

"Rule 124. Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority: -

(1) The Chairman and Members of the Authority shall be appointed by the Central Government on the recommendations of a Selection Committee to be constituted for the purpose by the Council.
(2) The Chairman shall be paid a monthly salary of Rs.2,25,000 (fixed) and other allowances and benefits as are admissible to a Central Government officer holding posts carrying the same pay:

that where a retired officer is selected as a Chairman, he shall be paid a monthly salary of Rs.2,25,000 reduced by the amount of pension.

(3) The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when hold

[recovered from the vector store — cgst_rules_2017.html p.236]

ing an equivalent Group 'A' post in the Government of India:

that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central Government.

(4) The Chairman shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty- five years, whichever is earlier and shall be eligible for reappointment:

that a person shall Not be selected as the Chairman, if he has attained the age of sixty-two years.

further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Chairman at any time.

(5) The Technical Member of the Authority shall hold office for a term of two years from the don 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:

that a person shall not be selected as a Technical Member if he has attained the age of sixty-two years. further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Technical Member at any time."

An officer Not below the rank of Additional Commissioner (working in the Directorate General of Anti-profiteering) shall be the Secretary to the Authority."

Rule 126. Power to determine the methodology and procedure.

The Authority may determine the methodology and procedure for determi

[recovered from the vector store — cgst_rules_2017.html p.237]

nation as to whether the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit has been passed on by the registered person to the recipient by way of commensurate reduction in prices.

[The authority shall discharge the following functions, namely:-]

(i) to determine whether any reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has been passed on to the recipient by way of commensurate reduction in prices;

(ii) to identify the registered person who has Not passed on the benefit of reduction in the rate of tax on supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices;
(b) return to the recipient, an amount equivalent to the amount Not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount Not returned, as the case may be, in case the eligible person does Not claim return of the amount or is Not identifiable, and depositing the same in the Fund referred to in

(c) imposition of penalty as specified in the Act; and

(d) cancellation of registration under the Act.

[(iv) to furnish a performance report to the Council by the tenth

3. Substituted (w.e.f. 01.12.2022) for "Duties" vide

[recovered from the vector store — cgst_rules_2017.html p.238]

ed (w.e.f. 01.12.2022) for "It shall be the duty of the Authority,-" vide

Rule 128. Examination of application by the Standing Committee and Screening

(1) The Standing Committee shall, within a period of two months from the date of the receipt of a written application

[or within such extended period Not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,] in such form and manner as may be specified by it, from an interested party or from a Commissioner or any other person, examine the accuracy and adequacy of the evidence provided in the application to determine whether there is

evidence to support the claim of the applicant that the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has Not been passed on to the recipient by way of commensurate reduction in prices.

(2) All applications from interested parties on issues of local nature

[or those forwarded by the Standing Committee] shall first be examined by the State level Screening Committee and the Screening Committee shall,
[within two months from the date of receipt of a written application, or within such extended period Not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,] upon being satisfied that the supplier has contravened the provisions of

, forward the application with its recommendations to the Standing Committee for further action.

Rule 129. Initiation and conduct of proceedings. -

(1) Where the Standing Committee is satisfied that there is a prima-facie evidence to show that the supplie

[recovered from the vector store — cgst_rules_2017.html p.239]

r has Not passed on the benefit of reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, it shall refer the matter to the

[Director General of Anti-profiteering] for a detailed investigation.

[Director General of Anti-profiteering] shall conduct investigation and collect evidence necessary to determine whether the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has been passed on to the recipient by way of commensurate reduction in prices.

[Director General of Anti-profiteering] shall, before initiation of the investigation, issue a Notice to the interested parties containing,

(a) the description of the goods or services in respect of which the proceeding shave been initiated;

(b) summary of the statement of facts on which the allegations are based; and

(c)the time limit allowed to the interested parties and other persons who may have information related to the proceedings for furnishing their reply.
[Director General of Anti-profiteering] may also issue Notices to such other persons as deemed fit for a fair enquiry into the matter.

[Director General of Anti-profiteering] shall make available the evidence presented to it by one interested party to the other interested parties, participating in the proceedings.

[Director General of Anti-profiteering] shall complete the investigation within a period of

[six]months of the receipt of the reference from the Standing Committee or within such extended period Not exceeding a further period of three months for reasons to be recorded in writing

[recovered from the vector store — cgst_rules_2017.html p.240]

d by the Authority] and, upon completion of the investigation, furnish to the Authority, a report of its findings along with the relevant records.

1. Substituted for the word "Safeguards" vide

dated23.03.2018 for "as allowed by the Standing Committee".

Rule 130. Confidentiality of information. -

(1) Notwithstanding anything contained in sub-rules (3) and (5) of

of the Right to Information Act, 2005 (22 of 2005),shall apply

to the disclosure of any information which is provided on a confidential basis.

[Director General of Anti-profiteering] may require the parties providing information on confidential basis to furnish Non-confidential summary thereof and if, in the opinion of the party providing such information, the said information cannot be

[Director General of Anti-profiteering] a statement of reasons as to why

1. Substituted for the word "Safeguards" vide

Rule131. Cooperation with other agencies or statutory authorities. -

[Director General of Anti-profiteering] deems fit, he may seek opinion of any other agency or statutory authorities in the discharge of his duties.

[recovered from the vector store — cgst_rules_2017.html p.241]

32. Power to summon persons to give evidence and produce documents. -

[Director General of Anti-profiteering], or an officer authorised by him in this behalf, shall be deemed to be the proper officer to exercise the power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing under

and shall have power in any inquiry in the same manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (5 of 1908).

(2) Every such inquiry referred to in sub-rule (1) shall be deemed to be a

within the meaning of sections 193 and 228 of the Indian Penal Code (45 of 1860).

(1) The Authority shall, within a period of

[six]months from the date of the receipt of the report from the

[Director General of Anti-profiteering] determine whether a registered person has passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.
(2) An opportunity of hearing shall be granted to the interested parties by the Authority where any request is received in writing from such interested parties.

[(2A) The Authority may seek the clarification, if any, from the Director General of Anti Profiteering on there port submitted under sub-rule (6) of

during the process of determination under sub-rule (1).]

[(3) Where the Authority determines that a registere

[recovered from the vector store — cgst_rules_2017.html p.242]

d person has Not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-

(b) return to the recipient, an amount equivalent to the amount Not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest Not returned, as the case may be;

(c) the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause

[along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of deposit of such amount] in the Fund constituted under

and the remaining fifty per cent. of the amount in the Fund constituted under

of the Goods and Services Tax Act, 2017of the concerned State, where the eligible person does Not claim return of the amount or is Not identifiable;

(d) imposition of penalty as specified under the Act; and

(e) cancellation of registration under the Act.
For the purpose of this sub-rule, the expression, "concerned State" means the State

[or Union Territory] in respect of which the Authority passes an order.]

[Director General of Anti-profiteering] referred to in sub-rule (6) of

recommends that there is contravention or even Non-contravention of the provisions of

or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the

[recovered from the vector store — cgst_rules_2017.html p.243]

Director General of Anti-profiteering] to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.]

[(5) (a) Notwithstanding anything contained in sub-rule (4), where upon receipt of the report of the Director General of Anti-profiteering referred to in sub-rule (6) of

, the Authority has reasons to believe that

there has been contravention of the provisions of

in respect of goods or services or both other than those covered in the said report, it may, for reasons to be recorded in writing, within the time limit specified in sub-rule (1), direct the Director General of Anti-profiteering to cause investigation or inquiry with regard to such other goods or services or both, in accordance with the provisions of the Act and these rules.

(b) The investigation or enquiry under clause (a) shall be deemed to be a new investigation or enquiry and all the provisions of

apply to such investigation or enquiry.]
"(3) Where the Authority determines that a registered person has Not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-

(b) return to the recipient, an amount equivalent to the amount Not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen perce

[recovered from the vector store — cgst_rules_2017.html p.244]

nt. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest Not returned, as the case may be, in case the eligible person does Not claim return of the amount or is Not identifiable, and depositing the same in the Fund referred to in section 57;

(c) imposition of penalty as specified under the Act; and

(d) cancellation of registration under the Act."

"Rule 134. Decision to be taken by the majority. -

(1) A minimum of three members of the Authority shall constitute quorum at its meetings.

(2) If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote."

Rule 135. Compliance by the registered person. -
Any order passed by the Authority under these rules shall be immediately complied with by the registered person failing which action shall be initiated to recover the amount in accordance with the provisions of the Integrated Goods and Services Tax Act or the Central Goods and Services Tax Act or the Union territory Goods and Services Tax Act or the State Goods and Services Tax Act of the respective States, as the case may be.

The Authority may require any authority of central tax, State tax or Union territory tax to monitor the implementation of the order passed by it.

[recovered from the vector store — cgst_rules_2017.html p.245]

The Authority shall cease to exist after the expiry of five years from the date on which the Chairman enters upon his office unless the Council recommends otherwise."

For the purposes of this Chapter,

[(a)“Authority” means the Authority notified under sub-section (2) of section 171 of the Act;]

(b) "Committee" means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123

(c) "interested party" includes-

a. suppliers of goods or services under the proceedings; and

b. recipients of goods or services under the proceedings;

[c. any other person alleging, under sub-rule (1) of rule 128

, that a registered person has Not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.]

(d) "Screening Committee" means the State level Screening Committee constituted in terms of sub-rule (2) of rue 123
1. Substituted (w.e.f. 01.12.2022) for "(a) "Authority" means the National Anti-profiteering Authority constituted under rule 122 ;" vide

[Rule 138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill. - **

[recovered from the vector store — cgst_rules_2017.html p.246]

Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees-

(iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in

, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

that the transporter, on an authorization received from the registered person, may furnish information in

, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

further that where the goods to be transported are supplied through an ecommerce operator or a courier agency, on an authorization received from the consignor, the information in

may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:
also that where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:

also that where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of

, the e-way bill shall be generated by the said person irrespe

[recovered from the vector store — cgst_rules_2017.html p.247]

- For the purposes of this rule, the expression "handicraft goods" has the meaning as assigned to it in the Government of India, Ministry of Finance,

, dated the 23rd October, 2018, published in the Gazette of India, Extraordinary, Part II,

Sub-section (i), vide number G.S.R 1056 (E), dated the 23rd October, 2018 as amended from time to time.]

- For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of

declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in

electronically on the common portal after furnishing information in
(2A) Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in

that where the goods are transported by railways, the railways shall not de

[recovered from the vector store — cgst_rules_2017.html p.248]

liver the goods unless thee-way bill required under these rules is produced at the time of delivery.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in

that the registered person or, the transporter may, at his option, generate and carry the e-waybill even if the value of the consignment is less than fifty thousand rupees:

further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in

on the common portal in the manner specified in this rule:
also that where the goods are transported for a distance of up to fifty kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case may be, the transporter may Not furnish the details of conveyance in

- For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

- The e-way bill shall not be valid for movement of goods by road unless the information in

[recovered from the vector store — cgst_rules_2017.html p.249]

has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in Part A of the

, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in Part B of

that where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in

, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in

for further movement of the consignment:
that after the details of the conveyance have been updated by the transporter in

,the consignor or recipient, as the case may be, who has furnished the information in

shall Not be allowed to assign the e-way bill number to another transporter.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveya

[recovered from the vector store — cgst_rules_2017.html p.250]

nce, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in

maybe generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has Not generated the e-way bill in

and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except incase of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in

on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in

on the common portal prior to the movement of goods:

that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in

may be furnished by such e-commerce operator or courier agency.

shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in
that when the information has been furnished by an unregistered supplier or an unregistered recipient in

, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule

but goods are either not transported or are not transported as per the details furnished in the e-waybill, the e-way bill may be cancelled electronically on the common portal within twenty

[recovered from the vector store — cgst_rules_2017.html p.251]

four hours of generation of the e-way bill:

that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of

further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table: -

Sl. No	Distance	Validity period
(1)	(2)	(3)
1.	Up to 3 [200 km.]	One day in cases other than Over Dimensional Cargo 4 [or multimodal shipment in which at least one leg involves transport by ship]
2.	For every 3 [200 km.] or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo 4 [or multimodal shipment in which at least one leg involves transport by ship]
3.	Upto 20 km	One day in case of Over Dimensional Cargo 4 [or multimodal shipment in which at least one leg involves transport by ship]
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo 4 [or multimodal shipment in which at least one leg involves transport by ship]:

that the Commissioner may, on the recommendations of the Council, by Notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein:

[recovered from the vector store — cgst_rules_2017.html p.252]

sporter may extend the validity period after updating the details in

also that the validity of the e-way bill may be extended within eight hours from the time of its expiry.]

. - For the purposes of this rule, the "relevant date" shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.

- For the purposes of this rule, the expression "Over Dimensional Cargo" shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in

of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act,1988 (59 of 1988).

(11) The details of the e-way bill generated under this rule shall be made available to the-

(a) supplier, if registered, where the information in

has been furnished by the recipient or the transporter; or

(b) recipient, if registered, where the information in
has been furnished by the supplier or the transporter, on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the person to whom the information specified in sub-rule (11) has been made available does Not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details

[recovered from the vector store — cgst_rules_2017.html p.253]

(13) The e-way bill generated under this rule or under

of the Goods and Services Tax Rules of any State or Union territory shall be valid in every State and Union territory.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated-

(a) where the goods being transported are specified in Annexure;

(b) where the goods are being transported by a Non-motorised conveyance;

(c) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;

(d) in respect of movement of goods within such areas as are Notified under clause (d) of sub-rule (14) of

of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;

(e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to

Notification No 2/2017- Central tax (Rate)

2017 published in the Gazette of India, Extraordinary, Part II,

, Sub-section (i), vide number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;
(f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;

(g) where the supply of goods being transported is treated as No supply under

(h) where the goods are being transported-

(i) under customs bond from an inland container depot or a container freight station to a custom sport, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or

(ii) under customs supervision or under custom

[recovered from the vector store — cgst_rules_2017.html p.254]

(i) where the goods being transported are transit cargo from or to Nepal or Bhutan;

(j) where the goods being transported are exempt from tax under

Notification No 7/2017-Central Tax(Rate)

, dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II,

, Sub-section (i), vide number G.S.R 679(E)dated the 28th June, 2017 as amended from time to time and

Notification No 26/2017 Central Tax(Rate)

, dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II,

, Sub-section (i), vide number G.S.R 1181(E)dated the 21st September, 2017 as amended from time to time;

(k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;

(l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;

(m) where empty cargo containers are being transported; and
(n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with

where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.]

- The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

1. | Liquefied petroleum gas for supply to household and Non domestic exempted category (NDE

[recovered from the vector store — cgst_rules_2017.html p.255]

C) customers
2. | Kerosene oil sold under PDS
3. | Postal baggage transported by Department of Posts
4. | Natural or cultured pearls
and precious or semi-precious stones;
precious metals and metals clad with precious metal (Chapter 71)
5. | Jewellery, goldsmiths' and silversmiths'
wares and other articles (Chapter 71) 6 [excepting Imitation
Jewellery (7117)]
6. | Currency
7. | Used personal and household effects
8. | Coral, unworked (0508) and worked coral (9601)

dated 31.12.2018 for "Explanation 1. - For the purposes of this rule, the expression "handicraft goods" has the meaning as assigned to it in the Government of India, Ministry of Finance,

dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R1158 (E) dated the 15th September, 2017 as amended from time to time."

dated 22.12.2020 w.e.f.01.01.2021 for "100 km."

[recovered from the vector store — cgst_rules_2017.html p.256]

[Rule 138A. Documents and devices to be carried by a person-in-charge of a conveyance. -

(1) The person in charge of a conveyance shall carry-

(a) the invoice or bill of supply or delivery challan, as the case may be; and

(b) a copy of the e-waybill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be Notified by the Commissioner:

that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel:

further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in

[(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of

, the Quick Response (QR)code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.]

(3) Where the registered person uploads the invoice under sub-rule (2), the information in shall be auto-populated by the common portal on the basis of the information furnished in

(4) The Commissioner may, by Notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

[recovered from the vector store — cgst_rules_2017.html p.257]

(5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by Notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill

(a) tax invoice or bill of supply or bill of entry; or

(b) a delivery challan, where the goods are transported for reasons other than by way of supply.]

dated 30.09.2020 for "A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in FORM GST INV-1 and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.".

[Rule 138B. Verification of documents and conveyances. -

(1) The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra-State movement of goods.
(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can a

[recovered from the vector store — cgst_rules_2017.html p.258]

lso be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.]

[Rule 138C. Inspection and verification of goods. -

(1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in

within twenty four hours of inspection and the final report in

shall be recorded within three days of such inspection.

that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of

, for a further period Not exceeding three days.

The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.]

(2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State or Union territory, further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently.

138D. Facility for uploading information regarding detention of vehicle. -

Where a vehicle has been intercepted and detained for a period exceeding thirty mi

[recovered from the vector store — cgst_rules_2017.html p.259]

nutes, the transporter may upload the said information in

- For the purposes of this Chapter, the expressions 'transported by railways', 'transportation of goods by railway', 'transport of goods by rail' and 'movement of goods by rail' does Not include cases where leasing of parcel space by Railways takes place."]

138E. Restriction on furnishing of information in PART A of

Notwithstanding anything contained in sub-rule (1) of

, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in

[in respect of any outward movement of goods of a registered person, who, -]

[or availing the benefit of Notification of the Government of India, Ministry of Finance, Department of Revenue No 02/2019- Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II,

, Sub-section (i) vide number G.S.R. 189, dated the 7th March, 2019,], has Not furnished the

(b) being a person other than a person specified in clause (a), has Not furnished the returns for a consecutive period of

[recovered from the vector store — cgst_rules_2017.html p.260]

of outward supplies for any two months or quarters, as the case may be;]

[(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

[on receipt of an application from a registered person in

,] on sufficient cause being shown and for reasons to be recorded in writing, by order,

] allow furnishing of the said information in

, subject to such conditions and restrictions as may be specified by him:

further that No order rejecting the request of such person to furnish the information in

under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

also that the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner:

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

, as the case may be, has Not been furnished for the period February, 2020 to August, 2020.]

[recovered from the vector store — cgst_rules_2017.html p.261]

, as the case may be, has not been furnished for the period March, 2021 to May, 2021.]

Explanation:-For the purposes of this rule, the expression "Commissioner" shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).]

dated 18.05.2021 for "in respect of a registered person, whether as a supplier or a recipient, who,-"

7. Inserted with effect from 11.01.2020vide

[recovered from the vector store — cgst_rules_2017.html p.262]

Rule 139. Inspection, search and seizure

(1) Where the proper officer Not below the rank of a Joint Commissioner has reasons to believe that a place of business or any other place is to be visited for the purposes of inspection or search or, as the case may be, seizure in accordance with the provisions of

any other officer subordinate to him to conduct the inspection or search or, as the case may be, seizure of goods, documents, books or things liable to confiscation.

(2) Where any goods, documents, books or things are liable for seizure under sub-section (2) of

, the proper officer or an authorised officer shall make an order of seizure in

(3) The proper officer or an authorised officer may entrust upon the

owner or the custodian of goods, from whose custody such goods or things are seized, the custody of such goods or things for safe upkeep and the said person shall Not remove, part with, or otherwise deal with the goods or things except with the previous permission of such officer.

(4) Where it is not practicable to seize any such goods, the proper officer or the authorised officer may serve on the owner or the custodian of the goods, an order of prohibition in
that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.

(5) The officer seizing the goods, documents, books or things shall prepare an inventory of such goods or documents or books or things containing,

, description, quantity or unit, make, mark or model, where applicable, and get it signed by the person from whom such goods

[recovered from the vector store — cgst_rules_2017.html p.263]

or documents or books or things are seized.

Rule 140. Bond and security for release of seized goods

(1) The seized goods may be released on a provisional basis upon execution of a bond for the value of the goods in

and furnishing of a security in the form of a bank guarantee equivalent to the amount of applicable tax, interest and penalty payable.

- For the purposes of the rules under the provisions of this Chapter, the "applicable tax" shall include central tax and State tax or central tax and the Union territory tax, as the case may be and the

, if any, payable under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017).

(2) In case the person to whom the goods were released provisionally fails to produce the goods at the appointed date and place indicated by the proper officer, the security shall be

and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods.

Rule 141. Procedure in respect of seized goods
(1) Where the goods or things seized are of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such goods or things or the amount of tax, interest and penalty that is or may become payable by the taxable person, whichever is lower, such goods or, as the case may be, things shall be released forthwith, by an order in

(2) Where the taxable person fails to pay the amount referred to in sub-rule (1) in respect of the said goods or things, the

[proper officer] may dispose of such goods or things and the amount realized thereby shall be adjusted against the tax, interest, penalty, or any other amount payable in respect of such goods or things.

[recovered from the vector store — cgst_rules_2017.html p.264]

dated 23.03.2020 for the word "Commissioner".

142. Notice and order for demand of amounts payable under the Act. -

(1) The proper officer shall serve, along with the

specifying therein the details of the amount payable.

[proper officer may], before service of Notice to the person chargeable with tax, interest and penalty, under sub-section (1) of

[communicate] the details of any tax, interest and penalty as ascertained by the said officer, in

(2) Where, before the service of Notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of

or, as the case may be, tax, interest and penalty in accordance with the provisions of subsection (5) of

, or where any person makes payment of tax, interest, penalty or any other amount due in accordance with the provisions of the Act

[whether on his own ascertainment or, as communicated by the p

[recovered from the vector store — cgst_rules_2017.html p.265]

roper officer under sub-rule (1A),] he shall inform the proper officer of such payment in

and the proper officer shall issue an acknowledgement, accepting

[(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

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of

or, as the case may be, tax, interest and penalty under sub-section (8) of

within thirty days of the service of a Notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of

[seven days of the notice issued under sub-section (3) of

but before the issuance of order under the said sub-section (3)], he shall intimate the proper officer of such payment in

and the proper officer shall issue an order in

concluding the proceedings in respect of the said Notice.

(4) The representation referred to in sub-section (9) of

or the reply to any Notice issued under any section whose summary has been uploaded electronically in

under sub-rule (1) shall be furnished in

[recovered from the vector store — cgst_rules_2017.html p.266]

[tax, interest and penalty, as the case may be, payable by the person concerned].

The order referred to in sub-rule (5) shall be treated as the Notice for recovery.

(7) Where a rectification of the order has been passed in accordance with the provisions of

or where an order uploaded on the system has been withdrawn, a summary of the rectification order or of the withdrawal order shall be uploaded electronically by the proper officer in

142. Notice and order for demand of amounts payable under the Act.-

(1) The proper officer shall serve, along with the

(a) Notice under sub-section (1) of section 73 or sub-section (1) of section 74 or sub-section(2) of section 76, a summary thereof electronically in

(b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary there of electronically in

specifying therein the details of the amount payable.
(2) Where, before the service of Notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, he shall inform the proper officer of

[recovered from the vector store — cgst_rules_2017.html p.267]

and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section(8) of section 74 within thirty days of the service of a Notice under sub-rule(1), he shall intimate the proper officer of such payment in

and the proper officer shall issue an order in

concluding the proceedings in respect of the said Notice.

(4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be in

(5) A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 [or sub-section (12) of section 75] or sub-section (3) of section 76 [or section 125] [or section 129 or section 130] shall be uploaded electronically in

, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.

(6) The order referred to in sub-rule (5) shall be treated as the Notice for recovery.
(7) Any rectification of the order, in accordance with the provisions of section 161, shall be made by the proper officer in

dated 15.10.2020 for "proper officer shall".

dated 15.10.2020 for "shall communicate".

[recovered from the vector store — cgst_rules_2017.html p.268]

dated 29.12.2021 for "fourteen days of detention or seizure of the goods and conveyance".

dated 29.12.2021 for "tax, interest and penalty payable by the person chargeable with tax".

142A. Procedure for recovery of dues under existing laws. -

(1) A summary of order issued under any of

the existing laws creating demand of tax, interest, penalty, fee or any other dues which becomes recoverable consequent to proceedings launched under the existing law before, on or after the appointed day shall, unless recovered under that law, be recovered under the Act and may be uploaded in

electronically on the common portal for recovery under the Act and the demand of the order shall be posted in Part II of Electronic Liability Register in

(2) Where the demand of an order uploaded under sub-rule (1) is rectified or modified or quashed in any proceedings, including in appeal, review or revision, or the recovery is made under the existing laws, a summary thereof shall be uploaded on the common portal in

and Part II of Electronic Liability Register in

Rule 143. Recovery by deduction from any money owed
Where any amount payable by a person (hereafter referred to in this rule as "the defaulter") to the Government under any of the provisions of the Act or the rules made thereunder is Not paid, the proper officer may require, in

, a specified officer to deduct the amount from any money owing to such defaulter in accordance with t

[recovered from the vector store — cgst_rules_2017.html p.269]

he provisions of clause (a) of sub-section (1) of

For the purposes of this rule, "specified officer" shall mean any officer of the Central Government or a State Government or the Government of a Union territory or a local authority, or of a Board or Corporation or a company owned or controlled, wholly or partly, by the Central Government or a State Government or the Government of a Union territory or a local authority.

Rule 144. Recovery by sale of goods under the control of proper officer

(1) Where any amount due from a defaulter is to be recovered by selling goods belonging to such person in accordance with the provisions of clause (b) of sub-section (1) of

, the proper officer shall prepare an inventory and estimate the market value of such goods and proceed to sell only so much of the goods as may be required for recovering the amount payable along with the administrative expenditure incurred on the recovery process.

(2) The said goods shall be sold through a process of auction, including e-auction, for which a Notice shall be issued in

clearly indicating the goods to be sold and the purpose of sale.
(3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the Notice referred to in sub-rule (2):

that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.

(4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, a

[recovered from the vector store — cgst_rules_2017.html p.270]

(5) The proper officer shall issue a Notice to the successful bidder in

requiring him to make the payment within a period of fifteen days from the date of auction. On payment of the full bid amount, the proper officer shall transfer the possession of the said goods to the successful bidder and issue a certificate in

(6) Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the Notice under sub-rule (2), the proper officer shall cancel the process of auction and release the goods.

(7) The proper officer shall cancel the process and proceed for re-auction where no bid is

or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

Rule 144A. Recovery of penalty by sale of goods or conveyance detained or seized in transit.-

(1) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) of

within fifteen days from the date of receipt of the copy of the order passed under sub-section (3) of the said
, the proper officer shall proceed for sale or disposal of the goods or conveyance so detained or seized by preparing an inventory and estimating the market value of such goods or conveyance:

that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(2) The said goods or conveyance shall be sold through a process of auction, including e-auction, for which a notice shall be issued in

[recovered from the vector store — cgst_rules_2017.html p.271]

the goods or conveyance to be sold and the purpose of sale:

that where the person transporting said goods or the owner of such goods pays the amount of penalty under sub-section (1) of

, including any expenses incurred in safe custody and handling of such goods or conveyance, after the time period mentioned in sub-rule (1) but before the issuance of notice under this sub-rule, the proper officer shall cancel the process of auction and release such goods or conveyance.

(3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.
(4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(5) The proper officer shall issue a notice to the successful bidder in

requiring him to make the payment within a period of fifteen days from the date of auction:

that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(6) On payment of the full bid amount, the proper officer shall transfer the possession and ownership of the said goods or conveyance to the successful bidder an

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(7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

(8) Where an appeal has been filed by the person under the provisions of subsection (1) read with sub-section (6) of

, the proceedings for recovery of penalty by sale of goods or conveyance detained or seized in transit under this rule shall be deemed to be stayed:

that this sub-rule shall not be applicable in respect of goods of perishable or hazardous nature.]

(1) The proper officer may serve upon a person referred to in clause (c) of sub-section (1) of

(hereafter referred to in this rule as "the third person"), a Notice in

directing him to deposit the amount specified in the Notice.

(2) Where the third person makes the payment of the amount specified in the Notice issued under sub-rule (1), the proper officer shall issue a certificate in

to the third person clearly indicating the details of the liability so discharged.

Rule 146. Recovery through execution of a decree, etc. -
Where any amount is payable to the defaulter in the execution of a decree of a civil court for the payment of money or for sale in the enforcement of a mortgage or charge, the proper officer shall send a request in

to the said court and the court shall, subject to the provisions of the Code of Civil Procedure, 1908 (5 of 1908), execute the attached decree, and credit the net proceeds for settlement of

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Rule 147. Recovery by sale of movable or immovable property

(1) The proper officer shall prepare a list of movable and immovable property belonging to the defaulter, estimate their value as per the prevalent market price and issue an order of attachment or distraint and a Notice for sale in

prohibiting any transaction with regard to such movable and immovable property as may be required for the recovery of the amount due:

that the attachment of any property in a debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any Court, shall be attached in the manner provided in

(2) The proper officer shall send a copy of the order of attachment or distraint to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the proper officer to that effect.

(3) Where the property subject to the attachment or distraint under sub-rule (1) is -
(a) an immovable property, the order of attachment or distraint shall be affixed on the said property and shall remain affixed till the confirmation of sale;

(b) a movable property, the proper officer shall seize the said property in accordance with the provisions of chapter XIV of the Act and the custody of the said property shall either betaken by the proper officer himself or an officer authorised by him.

(4) The property attached or distrained shall be sold through auction, including e-auction, for which a Notice shall be issued in

clearly indicating the property to be sold and the purpose of sale.

(5) Notwithstanding anything contained in the provis

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ion of this Chapter, where the property to be sold is a negotiable instrument or a share in a corporation, the proper officer may, instead of selling it by public auction, sell such instrument or a share through a broker and the said broker shall deposit to the Government so much of the proceeds of such sale, reduced by his commission, as may be required fort he discharge of the amount under recovery and pay the amount remaining, if any, to the owner of such instrument or a share.

(6) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which maybe returned to the unsuccessful bidders or, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(7) The last day for the submission of the bid or the date of the auction shall not be earlier than fifteen days from the date of issue of the Notice referred to in sub-rule (4):

that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.
or any objection is raised with regard to the attachment or distraint of any property on the ground that such property is Not liable to such attachment or distraint, the proper officer shall investigate the claim or objection and may postpone the sale for such time as he may deem fit.

(9) The person making the claim or objection must adduce evidence to show that on the date of the order issued under sub-rule (1) he had some interest in, or was in possession of, the property in question under attachment or distraint.

(10) Where, upon investigation, the proper officer is satisfied that, for the reason stated in the claim or objection, such property was Not, on the said date, in the possession

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of the defaulter or of any other person on his behalf or that, being in the possession of the defaulter on the said date, it was in his possession, Not on his own account or as his own property, but on account of or in trust for any other person, or partly on his own account and partly on account of some other person, the proper officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from attachment or distraint.

(11) Where the proper officer is satisfied that the property was, on the said date, in the possession of the defaulter as his own property and Not on account of any other person, or was in the possession of some other person in trust for him, or in the occupancy of a tenant or other person paying rent to him, the proper officer shall reject the claim and proceed with the process of sale through auction.

(12) The proper officer shall issue a Notice to the successful bidder in

requiring him to make the payment within a period of fifteen days from the date of such Notice and after the said payment is made, he shall issue a certificate in
specifying the details of the property, date of transfer, the details of the bidder and the amount paid and upon issuance of such certificate, the rights, title and interest in the property shall be deemed to be transferred to such bidder:

that where the highest bid is made by more than one person and one of them is a co- owner of the property, he shall be deemed to be the successful bidder.

(13) Any amount, including stamp duty, tax or fee payable in respect of the transfer of the property specified in sub-rule (12), shall be paid to the Government by the person to whom the title in such property is transferred.

(14) Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-

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rule (4), the proper officer shall cancel the process of auction and release the goods.

(15) The proper officer shall cancel the process and proceed for re-auction where no bid is

or the auction is considered to be Non-competitive due to lack of adequate participation or due to low bids.

Rule 148. Prohibition against bidding or purchase by officer

No officer or other person having any duty to perform in connection with any sale under the provisions of this Chapter shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

Rule 149. Prohibition against sale on holidays

No sale under the rules under the provision of this chapter shall take place on a Sunday or other general holidays recognized by the Government or on any day which has been notified by the Government to be a holiday for the area in which the sale is to take place.

The proper officer may seek such assistance from the officer-

of the jurisdictional police station as may be necessary in the discharge of his duties and the said officer-in-charge shall depute sufficient number of police officers for providing such assistance.
Rule 151. Attachment of debts and shares, etc

(1) A debt Not secured by a negotiable instrument, a share in a corporation, or other movable property Not in the possession of the defaulter except for property deposited in, or in the custody of any court shall be attached by a written order in

(a) in the case of a debt, the creditor from recovering the debt and the debtor from making payment thereof until the receipt of a further order from the proper officer;

(b) in the case of a share, the person in whose name the share may be standing from

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(c) in the case of any other movable property, the person in possession of the same from giving it to the defaulter.

(2) A copy of such order shall be affixed on some conspicuous part of the office of the proper officer, and another copy shall be sent, in the case of debt, to the debtor, and in the case of shares, to the registered address of the corporation and in the case of other movable property, to the person in possession of the same.

(3) A debtor, prohibited under clause(a) of sub-rule (1), may pay the amount of his debt to the proper officer, and such payment shall be deemed as paid to the defaulter.

Rule 152. Attachment of property in custody of courts or Public Officer

Where the property to be attached is in the custody of any court or Public Officer, the proper officer shall send the order of attachment to such court or officer, requesting that such property, and any interest or dividend becoming payable thereon, may be held till the recovery of the amount payable.

Rule 153. Attachment of interest in partnership
(1) Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the proper officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the certificate, and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to him in respect of the partnership, and direct accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require.

(2) The other partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

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l of proceeds of sale of goods or conveyance and movable or immovable property. -

(1) The amounts so realised from the sale of goods or conveyance, movable or immovable property, for the recovery of dues from a defaulter or for recovery of penalty payable under sub-section (3) of

(a) first, be appropriated against the administrative cost of the recovery process;

(b) next, be appropriated against the amount to be recovered or to the payment of the penalty payable under sub-section (3) of

(c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and

(d) the balance, if any, shall be credited to the electronic cash ledger of the owner of the goods or conveyance as the case may be, in case the person is registered under the Act, and where the said person is not required to be registered under the Act, the said amount shall be credited to the bank account of the person concerned;
(2) where it is not possible to pay the balance of sale proceeds, as per clause (d) of sub-rule (1), to the person concerned within a period of six months from the date of sale of such goods or conveyance or such further period as the proper officer may allow, such balance of sale proceeds shall be deposited with the Fund;]

"Rule 154. Disposal of proceeds of sale of goods and movable or immovable property

from the sale of goods, movable or immovable property, for the recovery of dues from a defaulter shall,-

(a) first, be appropriated against the admin

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(b) next, be appropriated against the amount to be recovered;

(c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and

Rule 155. Recovery through land revenue authority

Where an amount is to be recovered in accordance with the provisions of clause (e) of sub-section (1) of

, the proper officer shall send a certificate to the Collector or Deputy Commissioner of the district or any other officer authorised in this behalf in

to recover from the person concerned, the amount specified in the certificate as if it were an arrear of land revenue.

Where an amount is to be recovered as if it were a fine imposed under the Code of Criminal Procedure, 1973, the proper officer shall make an application before the appropriate Magistrate in accordance with the provisions of clause (f) of sub-section (1) of

to recover from the person concerned, the amount specified thereunder as if it were a fine imposed by him.
Where any person has become surety for the amount due by the defaulter, he may be proceeded against under this Chapter as if he were the defaulter.

Rule 158. Payment of tax and other amounts in instalments

(1) On an application filed electronically by a taxable person, in

, seeking extension of time for the payment of taxes or any amount due under the Act or for allowing payment of such tax

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es or amount in instalments in accordance with the provisions of

, the Commissioner shall call for a report from the jurisdictional officer about the financial ability of the taxable person to pay the said amount.

(2) Upon consideration of the request of the taxable person and the report of the jurisdictional officer, the Commissioner may issue an order in

allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit.

(3) The facility referred to in sub-rule (2) shall not be allowed where-

(a) the taxable person has already defaulted on the payment of any amount under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017, for which the recovery process is on;

(b) the taxable person has Not been allowed to make payment in instalments in the preceding financial year under the

Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017;
(c) the amount for which instalment facility is sought is less than twenty-five thousand rupees.

Rule 159. Provisional attachment of property

(1) Where the Commissioner decides to attach any property, including bank account in accordance with the provisions of

to that effect mentioning therein, the details of property which is attached.

(2) The Commissioner shall send a copy of the order of attachment

] to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which s

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hall be removed only on the written instructions from the Commissioner to that effect.

(3) Where the property attached is of perishable or hazardous nature,

[and if the person, whose property has been attached] pays an amount equivalent to the market price of such property or the amount that is or may become payable

[by such person], whichever is lower, then such property shall be released forthwith, by an order in

[such person] fails to pay the amount referred to in sub-rule (3) in respect of the said property of perishable or hazardous nature, the Commissioner may dispose of such property and the amount realized thereby shall be adjusted against the tax, interest, penalty, fee or any other amount payable

(5) Any person whose property is attached may

] to the effect that the property attached was or is Not liable to attachment, and the Commissioner may, after affording an opportunity of being heard to the person filing the objection, release the said property by an order in

(6) The Commissioner may, upon being satisfied that the property was, or is No longer liable for attachment, release such property by issuing an order in

dated 29.12.2021 for "and if the taxable person".

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dated 29.12.2021 for ", within seven days of the attachment under sub-rule (1), file an objection".

Rule 160. Recovery from company in liquidation

Where the company is under liquidation as specified in

, the Commissioner shall Notify the liquidator for the recovery of any amount

representing tax, interest, penalty or any other amount due under the Act in

Rule 161. Continuation of certain recovery proceedings

[intimation or notice] for the reduction or enhancement of any demand under

Procedure for compounding of offences. -

(1) An applicant may, either before or after the institution of prosecution, make an application under sub-section (1) of

to the Commissioner for compounding of an offence.

(2) On receipt of the application, the Commissioner shall call for a report from the concerned officer with reference to the particulars furnished in the application, or any other information, which may be considered relevant for the examination of such application.

(3) The Commissioner, after taking into account the contents of the said application, may, by order in , on being satisfied that the applicant has co-operated in the proceedings before him and has made full and true disclosure of facts relating to the case, allow the application indicating the compounding amount and grant him immunity from prosecution or reject such application within ninety days of the receipt of the application.

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(4) The application shall not be decided under sub-rule (3) without affording an opportunity of being heard to the applicant and recording the grounds of such rejection.

(5) The application shall not be allowed unless the tax, interest and penalty liable to be paid have been paid in the case for which the application has been made.

(6) The applicant shall, within a period of thirty days from the date of the receipt of the order under sub-rule (3), pay the compounding amount as ordered by the Commissioner and shall furnish the proof of such payment to him.

(7) In case the applicant fails to pay the compounding amount within the time specified in sub-rule (6), the order made under sub-rule (3) shall be vitiated and be void.
(8) Immunity granted to a person under sub-rule (3) may, at any time, be withdrawn by the Commissioner, if he is satisfied that such person had, in the course of the compounding proceedings, concealed any material particulars or had given false evidence. Thereupon such person may be tried for the offence with respect to which immunity was granted or for any other offence that appears to have been committed by him in connection with the compounding proceedings and the provisions the Act shall apply as if No such immunity had been granted.