

# **TELANGANA GOODS AND SERVICES TAX RULES, 2017**

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## **CHAPTER I PRELIMINARY**

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  - (1) These Rules may be called the Telangana Goods and Services Tax Rules, 2017.**
  - (2) The Chapters I, II and III of these Rules shall come into force from 22nd day of June, 2017 and the Chapters IV to XVI shall come into force on 1st day of July, 2017.**
- 2. Definitions:-** In these Rules, unless the context otherwise requires,-
  - (a) "Act" means the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017);
  - (b) "FORM" means a Form appended to these Rules;
  - (c) "Section" means a Section of the Act;
  - (d) "Special Economic Zone" shall have the same meaning as assigned to it in clause (za) of Section 2 of the Special Economic Zones Act, 2005 (Act No. 28 of 2005);
  - (e) The words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

## **CHAPTER II [COMPOSITION LEVY]<sup>1</sup>**

**3. Intimation for composition levy.-** (1) Any person who has been granted registration on a provisional basis under clause (b) of sub-rule (1) of Rule 24 and who opts to pay tax under Section 10, shall electronically file an intimation in **FORM GST CMP-01**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the appointed day, but not later than thirty days after the said day, or such further period as may be extended by the Commissioner in this behalf:

Provided that where the intimation in **FORM GST CMP-01** is filed after the appointed day, the registered person shall not collect any tax from the appointed day but shall issue bill of supply for supplies made after the said day.

(2) Any person who applies for registration under sub-rule (1) of Rule 8 may give an option to pay tax under Section 10 in Part B of **FORM GST REG-01**, which shall be considered as an intimation to pay tax under the said Section.

(3) Any registered person who opts to pay tax under Section 10 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation

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<sup>1</sup>[Substituted the word 'COMPOSITION RULE' vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]



Centre notified by the Commissioner, prior to the commencement of the financial year for which the option to pay tax under the aforesaid Section is exercised and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of Rule 44 within a period of sixty days from the commencement of the relevant financial year.

[Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30th day of June, 2020 and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 up to the 31st day of July, 2020.]<sup>2</sup>

<sup>3</sup>[<sup>4</sup>(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under Rule 24 or who has been granted certificate of registration under subrule (1) of Rule 10 may opt to pay tax under Section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of Rule 44 within a period of [one hundred and eighty days]<sup>5</sup> from the day on which such person commences to pay tax under Section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.]

(4) Any person who files an intimation under sub-rule (1) to pay tax under Section 10 shall furnish the details of stock, including the inward supply of goods received from unregistered persons, held by him on the day preceding the date from which he opts to pay tax under the said Section, electronically, in **FORM GST CMP-03**, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within a period of [ninety days]<sup>6</sup> from the date on which the option for composition levy is exercised or within such further period as may be extended by the Commissioner in this behalf.

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<sup>2</sup>[Inserted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 30/2020-CT, dt. 03.04.2020), w.e.f. 31.03.2020]

<sup>3</sup>[Inserted vide G.O.Ms No. 287, Rev. (CT-II) Dept., dt. 18.12.2017 (Nft No. 34/2017-CT, dt. 15.09.2017), w.e.f. 15.09.2017.]

<sup>4</sup>[Substituted vide G.O.Ms No. 287, Rev. (CT-II) Dept., dt. 18.12.2017 (Nft No. 45/2017-CT, dt. 13.10.2017), w.e.f. 13.10.2017. The earlier words read as 'The earlier word read as "(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in FORM GST CMP-02, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub - rule (4) of rule 44 within a period of ninety days from the said date: Provided that the said persons shall not be allowed to furnish the declaration in FORM GST TRAN-1 after the statement in FORM GST ITC-03 has been furnished.']

<sup>5</sup>[Substituted the word 'ninety days' vide G.O.Ms No. 39, Rev. (CT-II) Dept., Dt. 23.02.2018 (Nft No. 3/2018-CT, dt. 23.01.2018) w.e.f. 23.01.2018]

<sup>6</sup>[substituted the word 'sixty days' vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.07.2017, (Nft No. 22/2017-CT, dt. 17.08.2017) w.e.f. 17.08.2017]

(5) Any intimation under sub-rule (1) or sub-rule (3) [or sub-rule (3A)]<sup>7</sup> in respect of any place of business in the State shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

**4. Effective date for composition levy.-** (1) The option to pay tax under Section 10 shall be effective from the beginning of the financial year, where the intimation is filed under sub-rule (3) of Rule 3 and the appointed day where the intimation is filed under sub-rule (1) of the said Rule.

(2) The intimation under sub-rule (2) of Rule 3, shall be considered only after the grant of registration to the applicant and his option to pay tax under Section 10 shall be effective from the date fixed under sub-rule (2) or sub-rule (3) of Rule 10.

**5. Conditions and restrictions for composition levy.-** (1) The person exercising the option to pay tax under Section 10 shall comply with the following conditions, namely:-

- (a) he is neither a casual taxable person nor a non-resident taxable person;
- (b) the goods held in stock by him on the appointed day have not been purchased in the course of inter-State trade or commerce or imported from a place outside India or received from his branch situated outside the State or from his agent or principal outside the State, where the option is exercised under sub-rule (1) of Rule 3;
- (c) the goods held in stock by him have not been purchased from an unregistered supplier and where purchased, he pays the tax under sub-section (4) of Section 9;
- (d) he shall pay tax under sub-section (3) or sub-section (4) of Section 9 on inward supply of goods or services or both;
- (e) he is not engaged in the manufacture of goods as notified under clause (e) of sub-section (2) of Section 10, during the preceding financial year;
- (f) he shall mention the words "composition taxable person, not eligible to collect tax on supplies" at the top of the bill of supply issued by him; and
- (g) he shall mention the words "composition taxable person" on every notice or signboard displayed at a prominent place at his principal place of business and at every additional place or places of business.

(2) The registered person paying tax under Section 10 may not file a fresh intimation every year and he may continue to pay tax under the said Section subject to the provisions of the Act and these Rules.

**6. Validity of composition levy.-** (1) The option exercised by a registered person to pay tax under Section 10 shall remain valid so long as he satisfies all the conditions mentioned in the said Section and under these Rules.

(2) The person referred to in sub-rule (1) shall be liable to pay tax under sub-section (1) of Section 9 from the day he ceases to satisfy any of the conditions mentioned in Section 10 or the provisions of this Chapter and shall issue tax invoice

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<sup>7</sup>[Inserted vide G.O.Ms No. 268, Rev. (CT-II) Dept., dt. 09.10.2017, (Nft No. 34/2017-CT, dt. 15.09.2017) w.e.f. 15.09.2017]

for every taxable supply made thereafter and he shall also file an intimation for withdrawal from the scheme in **FORM GST CMP-04** within seven days of the occurrence of such event.

(3) The registered person who intends to withdraw from the composition scheme shall, before the date of such withdrawal, file an application in **FORM GST CMP-04**, duly signed or verified through electronic verification code, electronically on the common portal.

(4) Where the proper officer has reasons to believe that the registered person was not eligible to pay tax under Section 10 or has contravened the provisions of the Act or provisions of this Chapter, he may issue a notice to such person in **FORM GST CMP-05** to show cause within fifteen days of the receipt of such notice as to why the option to pay tax under Section 10 shall not be denied.

(5) Upon receipt of the reply to the show cause notice issued under sub-rule (4) from the registered person in **FORM GST CMP-06**, the proper officer shall issue an order in **FORM GST CMP-07** within a period of thirty days of the receipt of such reply, either accepting the reply, or denying the option to pay tax under Section 10 from the date of the option or from the date of the event concerning such contravention, as the case may be.

(6) Every person who has furnished an intimation under sub-rule (2) or filed an application for withdrawal under sub-rule (3) or a person in respect of whom an order of withdrawal of option has been passed in **FORM GST CMP-07** under sub-rule (5), may electronically furnish at the common portal, either directly or through a Facilitation Centre notified by the Commissioner, a statement in **FORM GST ITC-01** containing details of the stock of inputs and inputs contained in semi-finished or finished goods held in stock by him on the date on which the option is withdrawn or denied, within a period of thirty days from the date from which the option is withdrawn or from the date of the order passed in **FORM GST CMP-07**, as the case may be.

(7) Any intimation or application for withdrawal under sub-rule (2) or (3) or denial of the option to pay tax under Section 10 in accordance with sub-rule (5) in respect of any place of business in the State, shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

**7. Rate of tax of the composition levy.-** The category of registered persons, eligible for composition levy under Section 10 and the provisions of this Chapter, specified in column (2) of the Table below shall pay tax under Section 10 at the rate specified in column (3) of the said Table:-

**[Table**

<b>Sl. No.</b>	<b>Section under which composition levy is opted</b>	<b>Category of registered persons</b>	<b>Rate of tax</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent of the turnover in the State or Union territory
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II`	two and a half per cent of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent of the turnover of taxable supplies of goods and services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent of the turnover of supplies of goods and services in the State or Union territory.] <sup>8</sup>

### **CHAPTER III REGISTRATION**

**8. Application for registration.-** (1) Every person, other than a non-resident taxable person, a person required to deduct tax at source under Section 51, a person required to collect tax at source under Section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in Section 14 of the Integrated Goods and Services Tax Act, 2017 (Act No. 13 of 2017) who is liable to be registered under sub-section (1) of Section 25 and every person seeking registration under sub-section (3) of Section 25 (hereafter in this Chapter referred to as "the applicant") shall, before applying for registration, declare his Permanent Account Number, **[xxx]**<sup>9</sup> State or Union territory in Part A of **FORM GST REG-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

**[xxx]**<sup>10</sup>

<sup>8</sup>[Substituted vide G.O.Ms No. 113, Rev. (CT-II) Dept., dt. 21.10.2020, (Nft No. 50/2020-CT, dt. 24.06.2020), w.e.f. 01.04.2020]

<sup>9</sup>[Omitted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. The earlier words read as 'mobile number, e-mail address,']

<sup>10</sup>[Omitted the proviso vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

[Provided]<sup>11</sup> that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.

(2) (a) The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes [and shall also be verified through separate one-time passwords sent to the mobile number and e-mail address linked to the Permanent Account Number]<sup>12</sup>.

[(b) xxx

(c) xxx]<sup>13</sup>

(3) On successful verification of the Permanent Account Number, mobile number and e-mail address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.

(4) Using the reference number generated under sub-rule (3), the applicant shall electronically submit an application in Part B of **FORM GST REG-01**, duly signed or verified through electronic verification code, along with the documents specified in the said Form at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

[[[(4A) Every application made under rule (4) shall be followed by—

(a) biometric-based Aadhaar authentication and taking photograph, unless exempted under sub-section (6D) of section 25, if he has opted for authentication of Aadhaar number; or

(b) taking biometric information, photograph and verification of such other KYC documents, as notified, unless the applicant is exempted under sub-section (6D) of section 25, if he has opted not to get Aadhaar authentication done, of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in **FORM GST REG-01** at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this sub-rule.]]<sup>14</sup><sup>15</sup><sup>16</sup>

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<sup>11</sup>[Substituted the word 'provided further' vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

<sup>12</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022.]

<sup>13</sup>[Omitted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f.

26.12.2022. The earlier words read as [(b) xxxThe mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number; and (c) The e-mail address declared under sub-rule (1) shall be verified through a separate one-time password sent to the said e-mail address.]

<sup>14</sup>[Inserted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 23.03.2020]

<sup>15</sup>[Substituted vide G.O.Ms No. 137, Rev. (CT-II) Dept., dt. 07.12.2020, (Nft No. 62/2020-CT, dt. 20.08.2020), w.e.f. 01.04.2020]

<sup>16</sup>[Substituted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. date to be notified later]

(5) On receipt of an application under sub-rule (4), an acknowledgement shall be issued electronically to the applicant in **FORM GST REG-02**.

(6) A person applying for registration as a casual taxable person shall be given a temporary reference number by the common portal for making advance deposit of tax in accordance with the provisions of Section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit.

**9. Verification of the application and approval.-** (1) The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within a period of [seven]<sup>17</sup> working days from the date of submission of the application.

[[[Provided that where-

(a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or

(b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the registration shall be granted within thirty days of submission of application, after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25 and verification of such documents as the proper officer may deem fit.]<sup>18</sup><sup>19</sup><sup>20</sup>

(2) Where the application submitted under Rule 8 is found to be deficient, either in terms of any information or any document required to be furnished under the said Rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in **FORM GST REG-03** within a period of [seven]<sup>21</sup> working days from the date of submission of the application and the applicant shall furnish such clarification, information or documents electronically, in **FORM GST REG-04**, within a period of seven working days from the date of the receipt of such notice.

[[Provided that where-

(a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-

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<sup>17</sup>[Substituted the word 'three' vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

<sup>18</sup>[Inserted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 01.04.2020]

<sup>19</sup>[Substituted vide G.O.Ms No. 137, Rev. (CT-II) Dept., dt. 07.12.2020, (Nft No. 62/2020-CT, dt. 20.08.2020), w.e.f. 21.08.2020]

<sup>20</sup>[Substituted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

<sup>21</sup>[Substituted the word 'three' vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

rule (4A) of rule 8 or does not opt for authentication of Aadhaar number;  
or

- (b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the notice in **FORM GST REG-03** may be issued not later than thirty days from the date of submission of the application.]<sup>22</sup><sup>23</sup>

**Explanation.-** For the purposes of this sub-rule, the expression “clarification” includes modification or correction of particulars declared in the application for registration, other than Permanent Account Number, State, mobile number and e-mail address declared in Part A of **FORM GST REG-01**.

(3) Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within a period of seven working days from the date of the receipt of such clarification or information or documents.

(4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he shall, for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.

- (5) If the proper officer fails to take any action, -
- (a) within a period of three working days from the date of submission of the application; or
  - (b) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2), the application for grant of registration shall be deemed to have been approved.

**10. Issue of registration certificate.-** (1) Subject to the provisions of sub-section (12) of Section 25, where the application for grant of registration has been approved under Rule 9, a certificate of registration in **FORM GST REG-06** showing the principal place of business and additional place or places of business shall be made available to the applicant on the common portal and a Goods and Services Tax Identification Number shall be assigned subject to the following characters, namely:-

- (a) two characters for the State code;
- (b) ten characters for the Permanent Account Number or the Tax Deduction and Collection Account Number;
- (c) two characters for the entity code; and
- (d) one checksum character.

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<sup>22</sup>[Inserted vide G.O.Ms No. 137, Rev. (CT-II) Dept., dt. 07.12.2020, (Nft No. 62/2020-CT, dt. 20.08.2020), w.e.f. 21.08.2020]

<sup>23</sup>[Substituted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

(2) The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within a period of thirty days from such date.

(3) Where an application for registration has been submitted by the applicant after the expiry of thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date of the grant of registration under sub-rule (1) or sub-rule (3) or sub-rule (5) of Rule 9.

(4) Every certificate of registration [may]<sup>24</sup> be duly signed or verified through electronic verification code by the proper officer under the Act.

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

- (a) within a period of seven working days from the date of submission of the application in cases where the person is not covered under proviso to sub-rule (1); or
- (b) within a period of thirty days from the date of submission of the application in cases where a person is covered under proviso to sub-rule (1); or
- (c) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2), the application for grant of registration shall be deemed to have been approved.]<sup>25]</sup><sup>26</sup>

<sup>27</sup> **[10A. Furnishing of Bank Account Details.-** After a certificate of registration in **FORM GST REG-06** has been made available on the common portal and a Goods and Services Tax Identification Number has been assigned, the registered person, except those who have been granted registration under rule 12 or, as the case may be rule 16, shall as soon as may be, but not later than forty five days from the date of grant of registration or the date on which the return required under section 39 is due to be furnished, whichever is earlier, furnish information with respect to details of bank account <sup>28</sup>[which is in name of the registered person and obtained on Permanent Account Number of the registered person], or any other information, as may be required on the common portal in order to comply with any other provision.]

<sup>29</sup>[Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.]

**[10B. Aadhaar authentication for registered person .—** The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the

<sup>24</sup>[Substituted vide G.O.Ms No. 137, Rev. (CT-II) Dept., dt. 07.12.2020, (Nft No. 62/2020-CT, dt. 20.08.2020), w.e.f. 21.08.2020]

<sup>25</sup>[Substituted vide G.O.Ms No. 137, Rev. (CT-II) Dept., dt. 07.12.2020, (Nft No. 62/2020-CT, dt. 20.08.2020), w.e.f. 21.08.2020]

<sup>26</sup>[Substituted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

<sup>27</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>28</sup>[Inserted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 35/2021-CT, dt. 24.09.2021), w.e.f. 24.09.2021]

<sup>29</sup>[Inserted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 35/2021-CT, dt. 24.09.2021), w.e.f. 01.01.2022 vide Nft No. 38/2021-CT, dt. 21.12.2021]



Aadhaar number of the proprietor, in the case of proprietorship firm, or of any partner, in the case of a partnership firm, or of the karta, in the case of a Hindu undivided family, or of the Managing Director or any whole time Director, in the case of a company, or of any of the Members of the Managing Committee of an Association of persons or body of individuals or a Society, or of the Trustee in the Board of Trustees, in the case of a Trust and of the authorized signatory, in order to be eligible for the purposes as specified in column (2) of the Table below:

**Table**

<b>Sl. No.</b>	<b>Purpose</b>
<b>(1)</b>	<b>(2)</b>
1.	For filing of application for revocation of cancellation of registration in <b>FORM GST REG-21</b> under rule 23
2.	For filing of refund application in <b>FORM RFD-01</b> under rule 89
3.	For refund under rule 96 of the integrated tax paid on goods exported out of India

Provided that if Aadhaar number has not been assigned to the person required to undergo authentication of the Aadhaar number, such person shall furnish the following identification documents, namely: -

- (a) her/his Aadhaar Enrolment ID slip; and
- (b) (i) Bank passbook with photograph; or
- (ii) Voter identity card issued by the Election Commission of India; or
- (iii) Passport; or
- (iv) Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (Act No.59 of 1988):

Provided further that such person shall undergo the authentication of Aadhaar number within a period of thirty days of the allotment of the Aadhaar number.]<sup>30</sup>

**[11. Separate registration for multiple places of business within a State or a Union territory.-**

(1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:-

- (a) such person has more than one place of business as defined in clause (85) of section 2;
- (b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;
- (c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another

<sup>30</sup>[Inserted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 35/2021-CT, dt. 24.09.2021), w.e.f. 01.01.2022 vide Nft No. 38/2021-CT, dt. 21.12.2021]

registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.

**Explanation.-** For the purposes of clause (b), it is hereby clarified that where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section.

(2) A registered person opting to obtain separate registration for a place of business shall submit a separate application in **FORM GST REG-01** in respect of such place of business.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule.]<sup>31</sup>

**12. Grant of registration to persons required to deduct tax at source or to collect tax at source.-** (1) Any person required to deduct tax in accordance with the provisions of Section 51 or a person required to collect tax at source in accordance with the provisions of Section 52 shall electronically submit an application, duly signed or verified through electronic verification code, in **FORM GST REG-07** for the grant of registration through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

[(1A) A person applying for registration to [deduct or]<sup>32</sup> collect tax in accordance with the provisions of [section 51, or, as the case may be,]<sup>33</sup> section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in PART A of the application in **FORM GST REG-07** and mention the name of the State or Union territory in PART B thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in PART A.]<sup>34</sup>

(2) The proper officer may grant registration after due verification and issue a certificate of registration in **FORM GST REG-06** within a period of three working days from the date of submission of the application.

(3) Where, [on a request made in writing by a person to whom a registration has been granted under sub-rule (2) or]<sup>35</sup> upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in **FORM GST REG-06** has been issued is no longer liable to deduct tax at source under Section 51 or collect tax at source under Section 52, the said officer may cancel the registration issued under sub-rule (2) and such

<sup>31</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

<sup>32</sup>[Inserted vide G.O.Ms No. 100, Rev. (CT-II) Dept., dt. 04.09.2019, (Nft No. 33/2019-CT, dt. 18.07.2019), w.e.f. 18.07.2019]

<sup>33</sup>[Inserted vide G.O.Ms No. 100, Rev. (CT-II) Dept., dt. 04.09.2019, (Nft No. 33/2019-CT, dt. 18.07.2019), w.e.f. 18.07.2019]

<sup>34</sup>[Inserted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

<sup>35</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022.]

cancellation shall be communicated to the said person electronically in **FORM GST REG-08**:

Provided that the proper officer shall follow the procedure as provided in Rule 22 for the cancellation of registration.

**13. Grant of registration to non-resident taxable person.-** (1) A non-resident taxable person shall electronically submit an application, along with a self-attested copy of his valid passport, for registration, duly signed or verified through electronic verification code, in **FORM GST REG-09**, at least five days prior to the commencement of business at the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that in the case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or its Permanent Account Number, if available.

(2) A person applying for registration as a non-resident taxable person shall be given a temporary reference number by the common portal for making an advance deposit of tax in accordance with the provisions of Section 27 and the acknowledgement under sub-rule (5) of Rule 8 shall be issued electronically only after the said deposit in his electronic cash ledger.

(3) The provisions of Rule 9 and Rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this Rule.

(4) The application for registration made by a non-resident taxable person shall be duly signed or verified through electronic verification code by his authorised signatory who shall be a person resident in India having a valid Permanent Account Number.

**14. Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient.-** (1) Any person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient shall electronically submit an application for registration, duly signed or verified through electronic verification code, in **FORM GST REG-10**, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The applicant referred to in sub-rule (1) shall be granted registration, in **FORM GST REG-06**, subject to such conditions and restrictions and by such officer as may be notified by the Central Government on the recommendations of the Council.

**15. Extension in period of operation by casual taxable person and non-resident taxable person.-** (1) Where a registered casual taxable person or a non-resident taxable person intends to extend the period of registration indicated in

his application of registration, an application in **FORM GST REG-11** shall be submitted electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, by such person before the end of the validity of registration granted to him.

(2) The application under sub-rule (1) shall be acknowledged only on payment of the amount specified in sub-section (2) of Section 27.

**16. Suo moto registration.-** (1) Where, pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person liable to registration under the Act has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in **FORM GST REG-12**.

(2) The registration granted under sub-rule (1) shall be effective from the date of such order granting registration.

(3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within a period of ninety days from the date of the grant of such registration, submit an application for registration in the form and manner provided in Rule 8 or Rule 12:

Provided that where the said person has filed an appeal against the grant of temporary registration, in such case, the application for registration shall be submitted within a period of thirty days from the date of the issuance of the order upholding the liability to registration by the Appellate Authority.

(4) The provisions of Rule 9 and Rule 10 relating to verification and the issue of the certificate of registration shall, mutatis mutandis, apply to an application submitted under sub-rule (3).

(5) The Goods and Services Tax Identification Number assigned, pursuant to the verification under sub-rule (4), shall be effective from the date of the order granting registration under sub-rule (1).

**17. Assignment of Unique Identity Number to certain special entities.-** (1) Every person required to be granted a Unique Identity Number in accordance with the provisions of sub-section (9) of Section 25 may submit an application electronically in **FORM GST REG-13**, duly signed or verified through electronic verification code, in the manner specified in Rule 8 at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

[(1A) The Unique Identity Number granted under sub-rule (1) to a person under clause (a) of sub-section (9) of section 25 shall be applicable to the territory of India.]<sup>36</sup>

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<sup>36</sup>[Inserted vide G.O.Ms No. 20, Rev. (CT-II) Dept., Dt. 22.01.2018 (Nft No. 75/2017-CT, dt. 29.12.2017) w.e.f. 29.12.2017]

(2) The proper officer may, upon submission of an application in **FORM GST REG-13** or after filling up the said form [or after receiving a recommendation from the ministry of External Affairs, Government of India]<sup>37</sup>, assign a Unique Identity Number to the said person and issue a certificate in **FORM GST REG-06** within a period of three working days from the date of the submission of the application.

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

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

**19. Amendment of registration.-** (1) Where there is any change in any of the particulars furnished in the application for registration in **FORM GST REG-01** or **FORM GST REG-07** or **FORM GST REG-09** or **FORM GST REG-10** or for Unique Identity Number in **FORM GST REG-13**, either at the time of obtaining registration or Unique Identity Number or as amended from time to time, the registered person shall, within a period of fifteen days of such change, submit an application, duly signed or verified through electronic verification code, electronically in **FORM GST REG-14**, along with the documents relating to such change at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that – (a) where the change relates to,-

- (i) legal name of business;
  - (ii) address of the principal place of business or any additional place(s) of business; or
  - (iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business,-  
which does not warrant cancellation of registration under Section 29, the proper officer shall, after due verification, approve the amendment within a period of fifteen working days from the date of the receipt of the application in **FORM GST REG-14** and issue an order in **FORM GST REG-15** electronically and such amendment shall take effect from the date of the occurrence of the event warranting such amendment;
- (b) the change relating to sub-clause (i) and sub-clause (iii) of clause (a) in the State shall be applicable for all registrations of the registered person obtained under the provisions of this Chapter on the same Permanent Account Number;

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<sup>37</sup>[Inserted vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.07.2017, (Nft No. 22/2017-CT, dt. 17.08.2017), w.e.f. 22.06.2017]

- (c) where the change relates to any particulars other than those specified in clause (a), the certificate of registration shall stand amended upon submission of the application in **FORM GST REG-14** on the common portal;
- (d) where a change in the constitution of any business results in the change of the Permanent Account Number of a registered person, the said person shall apply for fresh registration in **FORM GST REG-01**:

Provided further that any change in the mobile number or e-mail address of the authorised signatory submitted under this Rule, as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided under the sub-rule (2) of Rule (8).

[(1A) Notwithstanding anything contained in sub-rule (1), any particular of the application for registration shall not stand amended with effect from a date earlier than the date of submission of the application in **FORM GST REG-14** on the common portal except with 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.]<sup>38</sup>

(2) Where the proper officer is of the opinion that the amendment sought under sub-rule (1) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within a period of fifteen working days from the date of the receipt of the application in **FORM GST REG-14**, serve a notice in **FORM GST REG-03**, requiring the registered person to show cause, within a period of seven working days of the service of the said notice, as to why the application submitted under sub-rule (1) shall not be rejected.

(3) The registered person shall furnish a reply to the notice to show cause, issued under sub-rule (2), in **FORM GST REG-04**, within a period of seven working days from the date of the service of the said notice.

(4) Where the reply furnished under sub-rule (3) is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (2) within the period prescribed in sub-rule (3), the proper officer shall reject the application submitted under sub-rule (1) and pass an order in **FORM GST REG -05**.

- (5) If the proper officer fails to take any action,-
  - (a) within a period of fifteen working days from the date of submission of the application, or
  - (b) within a period of seven working days from the date of the receipt of the reply to the notice to show cause under sub-rule (3), the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the common portal.

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<sup>38</sup>[Inserted vide G.O.Ms No. 20, Rev. (CT-II) Dept., Dt. 22.01.2018 (Nft No. 75/2017-CT, dt. 29.12.2017) w.e.f. 29.12.2017]

**20. Application for cancellation of registration.-** A registered person, other than a person to whom a registration has been granted under Rule 12 or a person to whom a Unique Identity Number has been granted under Rule 17, seeking cancellation of his registration under sub-section (1) of Section 29 shall electronically submit an application in **FORM GST REG-16**, including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which the cancellation of registration is sought, liability thereon, the details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof, at the common portal within a period of thirty days of the occurrence of the event warranting the cancellation, either directly or through a Facilitation Centre notified by the Commissioner:

[xxx]<sup>39</sup>

**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]<sup>40</sup> in violation of the provisions of the Act, or the rules made thereunder; or
- (c) violates the provisions of Section 171 of the Act or the rules made thereunder.
- [(d) violates the provision of rule 10A.]<sup>41</sup>
- [(e) avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or
- (f) furnishes the details of outward supplies in FORM GSTR-1 under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or
- (g) violates the provision of rule 86B.]<sup>42</sup>
- [(h) being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;
- (i) being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.]<sup>43</sup>

**[21A. Suspension of registration.-** (1) Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the

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<sup>39</sup>[Omitted 'Proviso' vide G.O.Ms No. 39, Rev. (CT-II) Dept., Dt. 23.02.2018 (Nft No. 3/2018-CT, dt. 23.01.2018) w.e.f. 23.01.2018]

<sup>40</sup>[Inserted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

<sup>41</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>42</sup>[Inserted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

<sup>43</sup>[Inserted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022]

cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.

(2) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may [xxx]<sup>44</sup> suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.

[(2A) Where, a comparison of the returns furnished by a registered person under section 39 with

- (a) the details of outward supplies furnished in **FORM GSTR-1**; or
- (b) the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their **FORM GSTR-1**,

or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, his registration shall be suspended and the said person shall be intimated in **FORM GST REG-31**, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended 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.]<sup>45</sup>

(3) A registered person, whose registration has been suspended under sub-rule (1) or subrule (2) [or sub-rule (2A)]<sup>46</sup>, shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

[**Explanation:-** For the purposes of this sub-rule, the expression “shall not make any taxable supply” shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.]<sup>47</sup>

[(3A) A registered person, whose registration has been suspended under sub-rule (2) or sub-rule (2A), shall not be granted any refund under section 54, during the period of suspension of his registration.]<sup>48</sup>

(4) The suspension of registration under sub-rule (1) or sub-rule (2) [or sub-rule (2A)]<sup>49</sup> shall be deemed to be revoked upon completion of the proceedings by the

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<sup>44</sup>[Omitted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020. The earlier word read as “,after affording the said person a reasonable opportunity of being heard,”]

<sup>45</sup>[Inserted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

<sup>46</sup>[Inserted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

<sup>47</sup>[Inserted vide G.O.Ms No. 96, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 49/2019-CT, dt. 09.10.2019), w.e.f. 09.10.2019]

<sup>48</sup>[Inserted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

<sup>49</sup>[Inserted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]



proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.]<sup>50</sup>

[Provided that the suspension of registration under this rule may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, if he deems fit.]<sup>51</sup>

[Provided further that where the registration has been suspended under sub-rule (2A) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29 and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns.]<sup>52</sup>

[(5) Where any order having the effect of revocation of suspension of registration has been passed, the provisions of clause (a) of sub-section (3) of section 31 and section 40 in respect of the supplies made during the period of suspension and the procedure specified therein shall apply.]<sup>53</sup>

**22. Cancellation of registration.-** (1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under Section 29, he shall issue a notice to such person **in FORM GST REG-17**, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.

(2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in **FORM GST REG-18** within the period specified in the said sub-rule.

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in **FORM GST REG-19**, within a period of thirty days from the date of application submitted under Rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule (1) [or under sub-rule (2A) of rule 21A]<sup>54</sup>, cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of Section 29.

(4) Where the reply furnished under sub-rule (2) [or in response to the notice issued under sub-rule (2A) of rule 21A]<sup>55</sup> is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in **FORM GST REG-20**.

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<sup>50</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

<sup>51</sup>[Inserted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

<sup>52</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2022, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>53</sup>[Inserted vide G.O.Ms No. 96, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 49/2019-CT, dt. 09.10.2019), w.e.f. 09.10.2019]

<sup>54</sup>[Inserted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

<sup>55</sup>[Inserted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

[Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in **FORM GST-REG 20.**]<sup>56</sup>

(5) The provisions of sub-rule (3) shall, mutatis mutandis, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

**23. Revocation of cancellation of registration.-** (1) A registered person, whose registration is cancelled by the proper officer on his own motion, may, <sup>57</sup>[subject to the provisions of rule 10B,] submit an application for revocation of cancellation of registration, in **FORM GST REG-21**, to such proper officer, within a period of thirty days from the date of the service of the order of cancellation of registration [or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30,]<sup>58</sup> at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns.

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

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.]<sup>59</sup>

(2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in **FORM GST REG-22** within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant.

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<sup>56</sup>[Substituted vide G.O.Ms No. 216, Rev. (CT-II) Dept., dt. 22.10.2018, (Nft No. 39/2018-CT, dt. 04.09.2018) w.e.f. 04.09.2018]

<sup>57</sup>[Inserted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 35/2021-CT, dt. 24.09.2021), w.e.f. 01.01.2022 vide Nft No. 38/2021-CT, dt. 21.12.2021]

<sup>58</sup>[Inserted vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 15/2021-CT, dt. 18.05.2021), w.e.f. 18.05.2021]

<sup>59</sup>[Inserted vide G.O.Ms No. 49, Rev. (CT-II) Dept., dt. 16.06.2020, (Nft No. 20/2019-CT, dt. 23.04.2019), w.e.f. 23.04.2019]

(b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in **FORM GST REG-05**, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in **FORM GST REG-23** requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within a period of seven working days from the date of the service of the notice in **FORM GST REG-24**.

(4) Upon receipt of the information or clarification in **FORM GST REG-24**, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of thirty days from the date of the receipt of such information or clarification from the applicant.

**24. Migration of persons registered under the existing law.-** (1) (a) Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the provisions of the Income-tax Act, 1961 (Act No. 43 of 1961) shall enrol on the common portal by validating his e-mail address and mobile number, either directly or through a Facilitation Centre notified by the Commissioner.

(b) Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:

Provided that a taxable person who has been granted multiple registrations under the existing law on the basis of a single Permanent Account Number shall be granted only one provisional registration under the Act:

(2) (a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in **FORM GST REG-26**, duly signed or verified through electronic verification code, along with the information and documents specified in the said application, on the common portal either directly or through a Facilitation Centre notified by the Commissioner.

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

(c) If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in **FORM GST REG-06** shall be made available to the registered person electronically on the common portal.

(3) Where the particulars or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the proper officer shall, after serving a notice to show cause in **FORM GST REG-27** and after affording the person concerned a reasonable opportunity of being heard, cancel the provisional registration granted under sub- rule (1) and issue an order in **FORM GST REG-28**:

Provided that the show cause notice issued in **FORM GST REG- 27** can be withdrawn by issuing an order in **FORM GST REG- 20**, if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.

(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.

(4) Every person registered under any of the existing laws, who is not liable to be registered under the Act may, [on or before [31st March, 2018]<sup>60</sup>]<sup>61</sup> at his option, submit an application electronically in **FORM GST REG-29** at the common portal for the cancellation of registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.

**[25. Physical verification of business premises in certain cases.-** Where the proper officer is satisfied that the physical verification of the place of business of a person is required due to failure of Aadhaar authentication [or due to not opting for Aadhaar authentication]<sup>62</sup> before the grant of registration, or due to any other reason after the grant of registration, he may get such verification of the place of business, in the presence of the said person, done and the verification report along with the other documents, including photographs, shall be uploaded in **FORM GST REG-30** on the common portal within a period of fifteen working days following the date of such verification.]<sup>63</sup>

**26. Method of authentication.-** (1) All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, appeals or any other document required to be submitted under the provisions of these Rules shall be so submitted electronically with digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (Act No. 21 of 2000) or verified by any other mode of signature or verification as notified by the Commissioner in this behalf:

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<sup>60</sup>[Substituted the word 31st December, 2017' vide G.O.Ms No. 39, Rev. (CT-II) Dept., Dt. 23.02.2018 (Nft No. 3/2018-CT, dt. 23.01.2018) w.e.f. 23.01.2018]

<sup>61</sup>[Substituted vide G.O.Ms No. 287, Rev. (CT-II) Dept., dt. 18.12.2017 (Nft No. 51/2017-CT, dt. 28.10.2017), w.e.f. 28.10.2017]

<sup>62</sup>[Inserted vide G.O.Ms No. 137, Rev. (CT-II) Dept., dt. 07.12.2020, (Nft No. 62/2020-CT, dt. 20.08.2020), w.e.f. 21.08.2020]

<sup>63</sup>[Substituted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 23.03.2020]

[xxx]<sup>64</sup>

<sup>65</sup>[Provided also that a registered person registered under the provisions of the Companies Act, 2013 (Central Act No. 18 of 2013) shall, during the period from the 27th day of April, 2021 to the [31st day of October, 2021]<sup>66</sup>]<sup>67</sup>, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).]

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

- (a) in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
- (b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta;
- (c) in the case of a company, by the chief executive officer or authorised signatory thereof;
- (d) in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;
- (e) in the case of a firm, by any partner thereof, not being a minor or authorised signatory thereof;
- (f) in the case of any other association, by any member of the association or persons or authorised signatory thereof;
- (g) in the case of a trust, by the trustee or any trustee or authorised signatory thereof; or
- (h) in the case of any other person, by some person competent to act on his behalf, or by a person authorised in accordance with the provisions of Section 48.

(3) All notices, certificates and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer authorised to issue such

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<sup>64</sup>[Omitted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 32/2021-CT, dt. 29.08.2021), w.e.f. 01.11.2021. The earlier words read as : Provided that a registered person registered under the provisions of the Companies Act, 2013 (Act No. 18 of 2013) shall furnish the documents or application verified through digital signature certificate. Provided further that a registered person registered under the provisions of the Companies Act, 2013 (Central Act No.18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in FORM GSTR-3B verified through electronic verification code (EVC).]

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (Central Act No.18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in FORM GSTR-1 verified through electronic verification code (EVC).]

<sup>65</sup>[Inserted vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 07/2021-CT, dt. 27.04.2021), w.e.f. 27.04.2021]

<sup>66</sup>[Substituted the date '31st day of May, 2021' vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 27/2021-CT, dt. 01.06.2021)]

<sup>67</sup>[Substituted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 32/2021-CT, dt. 29.08.2021), w.e.f. 29.08.2021. The earlier word read as 31st day of August, 2021]

notices or certificates or orders, through digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (Act No. 21 of 2000) or verified by any other mode of signature or verification as notified by the Commissioner in this behalf.

#### **CHAPTER-IV DETERMINATION OF VALUE OF SUPPLY**

**27. Value of supply of goods or services where the consideration is not wholly in money.-** Where the supply of goods or services is for a consideration not wholly in money, the value of the supply shall,-

- (a) be the open market value of such supply;
- (b) if the open market value is not available under clause (a), be the sum total of consideration in money and any such further amount in money as is equivalent to the consideration not in money, if such amount is known at the time of supply;
- (c) if the value of supply is not determinable under clause (a) or clause (b), be the value of supply of goods or services or both of like kind and quality;
- (d) if the value is not determinable under clause (a) or clause (b) or clause (c), be the sum total of consideration in money and such further amount in money that is equivalent to consideration not in money as determined by the application of rule 30 or rule 31 in that order.

**Illustration:**

- (1) Where a new phone is supplied for twenty thousand rupees along with the exchange of an old phone and if the price of the new phone without exchange is twenty four thousand rupees, the open market value of the new phone is twenty four thousand rupees.
- (2) Where a laptop is supplied for forty thousand rupees along with the barter of a printer that is manufactured by the recipient and the value of the printer known at the time of supply is four thousand rupees but the open market value of the laptop is not known, the value of the supply of the laptop is forty four thousand rupees.

**28. Value of supply of goods or services or both between distinct or related persons, other than through an agent.-** The value of the supply of goods or services or both between distinct persons as specified in sub-section (4) and (5) of section 25 or where the supplier and recipient are related, other than where the supply is made through an agent, shall-

- (a) be the open market value of such supply;
- (b) if the open market value is not available, be the value of supply of goods or services of like kind and quality;
- (c) if the value is not determinable under clause (a) or (b), be the value as determined by the application of rule 30 or rule 31, in that order:

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

Provided further that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the open market value of the goods or services.

**29. Value of supply of goods made or received through an agent.-** The value of supply of goods between the principal and his agent shall-

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

**Illustration:**

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

- (b) where the value of a supply is not determinable under clause (a), the same shall be determined by the application of rule 30 or rule 31 in that order.

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

**31. Residual method for determination of value of supply of goods or services or both.-** Where the value of supply of goods or services or both cannot be determined under rules 27 to 30, the same shall be determined using reasonable means consistent with the principles and the general provisions of section 15 and the provisions of this Chapter:

Provided that in the case of supply of services, the supplier may opt for this rule, ignoring rule 30.

**[31A Value of supply in case of lottery, betting, gambling and horse racing.-**

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

[(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

**Explanation:-** For the purposes of this sub-rule, the expression "Organising State" has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.]<sup>68</sup>

(3) The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be 100% of the face value of the bet or the amount paid into the totalisator.]<sup>69</sup>

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

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

- (a) for a currency, when exchanged from, or to, Indian Rupees, the value shall be equal to the difference in the buying rate or the selling rate, as the case may be, and the Reserve Bank of India reference rate for that currency at that time, multiplied by the total units of currency:

Provided that in case where the Reserve Bank of India reference rate for a currency is not available, the value shall be one per cent. of the gross amount of Indian Rupees provided or received by the person changing the money:

Provided further that in case where neither of the currencies exchanged is Indian Rupees, the value shall be equal to one per cent. of the lesser of the two amounts the person changing the money would have received by converting any of the two currencies into Indian Rupee on that day at the reference rate provided by the Reserve Bank of India.

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

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<sup>68</sup>[Substituted vide G.O.Ms No. 98, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 08/2020-CT, dt. 02.03.2020), w.e.f. 01.03.2020]

<sup>69</sup>[Inserted vide G.O.Ms No. 39, Rev. (CT-II) Dept., Dt. 23.02.2018 (Nft No. 3/2018-CT, dt. 23.01.2018) w.e.f. 23.01.2018]



- (b) at the option of the supplier of services, the value in relation to the supply of foreign currency, including money changing, shall be deemed to be-
- (i) one per cent. of the gross amount of currency exchanged for an amount up to one lakh rupees, subject to a minimum amount of two hundred and fifty rupees;
  - (ii) one thousand rupees and half of a per cent. of the gross amount of currency exchanged for an amount exceeding one lakh rupees and up to ten lakh rupees; and
  - (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 per cent. of the basic fare in the case of domestic bookings, and at the rate of ten per cent. of the basic fare in the case of international bookings of passage for travel by air.

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

- (4) The value of supply of services in relation to life insurance business shall be,-
- (a) the gross premium charged from a policy holder reduced by the amount allocated for investment, or savings on behalf of the policy holder, if such an amount is intimated to the policy holder at the time of supply of service;
  - (b) in case of single premium annuity policies other than (a), ten per cent. of single premium charged from the policy holder; or
  - (c) in all other cases, twenty five per cent. of the premium charged from the policy holder in the first year and twelve and a half per cent. of the premium charged from the policy holder in subsequent years:

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

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

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

(6) The value of a token, or a voucher, or a coupon, or a stamp (other than postage stamp) which is redeemable against a supply of goods or services or both shall be equal to the money value of the goods or services or both redeemable against such token, voucher, coupon, or stamp.

(7) The value of taxable services provided by such class of service providers as may be notified by the Government, on the recommendations of the Council, as referred to in paragraph 2 of Schedule I of the said Act between distinct persons as referred to in section 25, where input tax credit is available, shall be deemed to be NIL.

**[32A. Value of supply in cases where Kerala Flood Cess is applicable.-** The value of supply of goods or services or both on which Kerala Flood Cess is levied under clause 14 of the Kerala Finance Bill, 2019 shall be deemed to be the value determined in terms of section 15 of the Act, but shall not include the said cess.]<sup>70</sup>

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

- (i) the supplier acts as a pure agent of the recipient of the supply, when he makes the payment to the third party on authorisation by such recipient;
- (ii) the payment made by the pure agent on behalf of the recipient of supply has been separately indicated in the invoice issued by the pure agent to the recipient of service; and
- (iii) the supplies procured by the pure agent from the third party as a pure agent of the recipient of supply are in addition to the services he supplies on his own account.

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

- (a) enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;
- (b) neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;
- (c) does not use for his own interest such goods or services so procured; and
- (d) receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account.

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<sup>70</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 01.07.2019]

**Illustration.-** Corporate services firm A is engaged to handle the legal work pertaining to the incorporation of Company B. Other than its service fees, A also recovers from B, registration fee and approval fee for the name of the company paid to the Registrar of Companies. The fees charged by the Registrar of Companies for the registration and approval of the name are compulsorily levied on B. A is merely acting as a pure agent in the payment of those fees. Therefore, A's recovery of such expenses is a disbursement and not part of the value of supply made by A to B.

**[34. Rate of exchange of currency, other than Indian rupees, for determination of value.-** (1) The rate of Exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under section 14 of the Customs Act, 1962 for the date of time of supply of such goods in terms of section 12 of the Act.

(2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for the date of time of supply of such services in terms of section 13 of the Act.]<sup>71</sup>

**35. Value of supply inclusive of integrated tax, central tax, State tax, Union territory tax.-** Where the value of supply is inclusive of integrated tax or, as the case may be, central tax, State tax, Union territory tax, the tax amount shall be determined in the following manner, namely,-

Tax amount = (Value inclusive of taxes X tax rate in % of IGST or, as the case may be, CGST, SGST or UTGST) ÷ (100+ sum of tax rates, as applicable, in %)

**Explanation.-** For the purposes of the provisions of this Chapter, the expressions-

- (a) "open market value" of a supply of goods or services or both means the full value in money, excluding the integrated tax, central tax, State tax, Union territory tax and the cess payable by a person in a transaction, where the supplier and the recipient of the supply are not related and the price is the sole consideration, to obtain such supply at the same time when the supply being valued is made;
- (b) "supply of goods or services or both of like kind and quality" means any other supply of goods or services or both made under similar circumstances that, in respect of the characteristics, quality, quantity, functional components, materials, and the reputation of the goods or services or both first mentioned, is the same as, or closely or substantially resembles, that supply of goods or services or both.

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<sup>71</sup>[Substituted vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.07.2017, (Nft No. 17/2017-CT, dt. 27.07.2017) w.e.f. 27.07.2017]

## **CHAPTER-V**

### **INPUT TAX CREDIT**

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

- (a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;
- (b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;
- (c) a debit note issued by a supplier in accordance with the provisions of section 34;
- (d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;
- (e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.

(2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in the said document **[xxx]**<sup>72</sup>.

[Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.]<sup>73</sup>

(3) No input tax credit shall be availed by a registered person in respect of any tax that has been paid in pursuance of any order where any demand has been confirmed on account of any fraud, willful misstatement or suppression of facts.

[(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under sub-section (1) of section 37 unless,-

- (a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in **FORM GSTR-1** or using the invoice furnishing facility; and
- (b) the details of [input tax credit in respect of]<sup>74</sup> such invoices or debit notes have been communicated to the registered person in **FORM GSTR-2B** under sub-rule (7) of rule 60.]<sup>75</sup>

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<sup>72</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022. Earlier words read as ' and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person']

<sup>73</sup>[Inserted vide G.O.Ms No. 216, Rev. (CT-II) Dept., dt. 22.10.2018, (Nft No. 39/2018-CT, dt. 04.09.2018) w.e.f. 04.09.2018]

<sup>74</sup>[Inserted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022),w.e.f.01.10.2022]

[Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.]<sup>76</sup>

[[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.]]<sup>77</sup><sup>78</sup>

**37. Reversal of input tax credit in the case of non-payment of consideration.-** [(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, 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 supply [, whether wholly or partly]<sup>79</sup> along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall pay [or reverse]<sup>80</sup> an amount equal to the input tax credit availed in respect of such supply [, proportionate to the amount not paid to the supplier,]<sup>81</sup> along with interest payable thereon under section 50, while furnishing the return in FORM GSTR-3B for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

Provided that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16:

Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.

(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

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<sup>75</sup>[Substituted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022. Earlier words read as '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']

<sup>76</sup>[Substituted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 30/2020-CT, dt. 03.04.2020), w.e.f. 03.04.2020]

<sup>77</sup>[Inserted vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 13/2021-CT, dt. 01.05.2021), w.e.f. 01.05.2021]

<sup>78</sup>[Substituted vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 27/2021-CT, dt. 01.06.2021)]

<sup>79</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 01.10.2021]

<sup>80</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 01.10.2022]

<sup>81</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 01.10.2022]

supplier thereof, he shall be entitled to re-avail the input tax credit referred to in sub-rule (1).]<sup>82</sup>

(3) [xxx]<sup>83</sup>

(4) The time limit specified in sub-section (4) of section 16 shall not apply to a claim for re-availing of any credit, in accordance with the provisions of the Act or the provisions of this Chapter, that had been reversed earlier.

**[37A. Reversal of input tax credit in the case of non-payment of tax by the supplier and reavailment thereof.-** Where input tax credit has been availed by a registered person in the return in FORM GSTR-3B 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 FORM GSTR-1 or using the invoice furnishing facility, but the return in FORM GSTR-3B 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 FORM GSTR-3B on or before the 30th day of November following the end of such financial year:

Provided that where the said amount of input tax credit is not reversed by the registered person in a return in FORM GSTR-3B 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 section 50.

Provided further that where the said supplier subsequently furnishes the return in FORM GSTR-3B for the said tax period, the said registered person may re-avail the amount of such credit in the return in FORM GSTR-3B for a tax period thereafter.]<sup>84</sup>

**38. Claim of credit by a banking company or a financial institution.-** A banking company or a financial institution, including a non-banking financial company, engaged in the supply of services by way of accepting deposits or

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<sup>82</sup>[Substituted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022. Earlier words read as 'A registered person, who has availed of input tax credit on any inward supply of goods or services or both, but fails to pay to the supplier thereof, the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section (2) of section 16, shall furnish the details of such supply, the amount of value not paid and the amount of input tax credit availed of proportionate to such amount not paid to the supplier in FORM GSTR-2 for the month immediately following the period of one hundred and eighty days from the date of the issue of the invoice: Provided that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.

Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to subsection (2) of section 16.

(2) The amount of input tax credit referred to in sub-rule (1) shall be added to the output tax liability of the registered person for the month in which the details are furnished]

<sup>83</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022. Earlier words read as The registered person shall be liable to pay interest at the rate notified under sub-section (1) of section 50 for the period starting from the date of availing credit on such supplies till the date when the amount added to the output tax liability, as mentioned in sub-rule (2), is paid.]

<sup>84</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

extending loans or advances that chooses not to comply with the provisions of sub-section (2) of section 17, in accordance with the option permitted under sub-section (4) of that section, shall follow the following procedure, namely,-

- (a) the said company or institution shall not avail the credit of,-
  - (i) the tax paid on inputs and input services that are used for non-business purposes; and
  - (ii) the credit attributable to the supplies specified in sub-section (5) of section 17 **[xxx]**<sup>85</sup>;
- (b) the said company or institution shall avail the credit of tax paid on inputs and input services referred to in the second proviso to sub-section (4) of section 17 and not covered under clause (a);
- (c) fifty per cent. of the remaining amount of input tax shall be the input tax credit admissible to the company or the institution [and the balance amount of input tax credit shall be reversed in **FORM GSTR-3B**]<sup>86</sup>;
- (d) **[xxx]**<sup>87</sup>

**39. Procedure for distribution of input tax credit by Input Service Distributor.-** (1) An Input Service Distributor shall distribute input tax credit in the manner and subject to the following conditions, namely,-

- (a) the input tax credit available for distribution in a month shall be distributed in the same month and the details thereof shall be furnished in **FORM GSTR-6** in accordance with the provisions of Chapter VIII of these rules;
- (b) the Input Service Distributor shall, in accordance with the provisions of clause (d), separately distribute the amount of ineligible input tax credit (ineligible under the provisions of sub-section (5) of section 17 or otherwise) and the amount of eligible input tax credit;
- (c) the input tax credit on account of central tax, State tax, Union territory tax and integrated tax shall be distributed separately in accordance with the provisions of clause (d);
- (d) the input tax credit that is required to be distributed in accordance with the provisions of clause (d) and (e) of sub-section (2) of section 20 to one of the recipients 'R1', whether registered or not, from amongst the total of all the recipients to whom input tax credit is attributable, including the recipient(s) who are engaged in making exempt supply, or are otherwise not registered for any reason, shall be the amount, "C1", to be calculated by applying the following formula -

$$C1 = (t1 \div T) \times C$$

where,

<sup>85</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022. Earlier words read as 'in FORM GSTR-2']

<sup>86</sup>[Substituted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022. Earlier words read as 'and shall be furnished in FORM GSTR- 2']

<sup>87</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022. Earlier words read as 'the amount referred to in clauses (b) and (c) shall, subject to the provisions of sections 41, 42 and 43, be credited to the electronic credit ledger of the said company or the institution.']

"C" is the amount of credit to be distributed,  
"t1" is the turnover, as referred to in section 20, of person R1 during the relevant period, and  
"T" is the aggregate of the turnover, during the relevant period, of all recipients to whom the input service is attributable in accordance with the provisions of section 20;

- (e) the input tax credit on account of integrated tax shall be distributed as input tax credit of integrated tax to every recipient;
- (f) the input tax credit on account of central tax and State tax or Union territory tax shall-
  - (i) in respect of a recipient located in the same State or Union territory in which the Input Service Distributor is located, be distributed as input tax credit of central tax and State tax or Union territory tax respectively;
  - (ii) in respect of a recipient located in a State or Union territory other than that of the Input Service Distributor, be distributed as integrated tax and the amount to be so distributed shall be equal to the aggregate of the amount of input tax credit of central tax and State tax or Union territory tax that qualifies for distribution to such recipient in accordance with clause (d);
- (g) the Input Service Distributor shall issue an Input Service Distributor invoice, as prescribed in sub-rule (1) of rule 54, clearly indicating in such invoice that it is issued only for distribution of input tax credit;
- (h) the Input Service Distributor shall issue an Input Service Distributor credit note, as prescribed in sub-rule (1) of rule 54, for reduction of credit in case the input tax credit already distributed gets reduced for any reason;
- (i) any additional amount of input tax credit on account of issuance of a debit note to an Input Service Distributor by the supplier shall be distributed in the manner and subject to the conditions specified in clauses (a) to (f) and the amount attributable to any recipient shall be calculated in the manner provided in clause (d) and such credit shall be distributed in the month in which the debit note is included in the return in **FORM GSTR-6**;
- (j) any input tax credit required to be reduced on account of issuance of a credit note to the Input Service Distributor by the supplier shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed in terms of clause (d), and the amount so apportioned shall be-
  - (i) reduced from the amount to be distributed in the month in which the credit note is included in the return in **FORM GSTR-6**; or



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

(2) If the amount of input tax credit distributed by an Input Service Distributor is reduced later on for any other reason for any of the recipients, including that it was distributed to a wrong recipient by the Input Service Distributor, the process specified in clause (j) of sub-rule (1) shall apply, mutatis mutandis, for reduction of credit.

(3) Subject to sub-rule (2), the Input Service Distributor shall, on the basis of the Input Service Distributor credit note specified in clause (h) of sub-rule (1), issue an Input Service Distributor invoice to the recipient entitled to such credit and include the Input Service Distributor credit note and the Input Service Distributor invoice in the return in **FORM GSTR-6** for the month in which such credit note and invoice was issued.

**40. Manner of claiming credit in special circumstances.-** (1) The input tax credit claimed in accordance with the provisions of sub-section (1) of section 18 on the inputs held in stock or inputs contained in semi-finished or finished goods held in stock, or the credit claimed on capital goods in accordance with the provisions of clauses (c) and (d) of the said sub-section, shall be subject to the following conditions, namely,-

(a) the input tax credit on capital goods, in terms of clauses (c) and (d) of sub-section (1) of section 18, shall be claimed after reducing the tax paid on such capital goods by five percentage points per quarter of a year or part thereof from the date of the invoice or such other documents on which the capital goods were received by the taxable person.

[(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under subsection (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Commissioner of Central Tax shall be deemed to be notified by the Commissioner.]<sup>88</sup>

(c) the declaration under clause (b) shall clearly specify the details relating to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock, or as the case may be, capital goods-

(i) on the day immediately preceding the date from which he becomes liable to pay tax under the provisions of the Act, in the case of a claim under clause (a) of sub-section (1) of section 18;

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<sup>88</sup>[Substituted vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.07.2017, (Nft No. 22/2017-CT, dt. 17.08.2017), w.e.f. 01.07.2017]

- (ii) on the day immediately preceding the date of the grant of registration, in the case of a claim under clause (b) of sub-section (1) of section 18;
  - (iii) on the day immediately preceding the date from which he becomes liable to pay tax under section 9, in the case of a claim under clause (c) of sub-section (1) of section 18;
  - (iv) on the day immediately preceding the date from which the supplies made by the registered person becomes taxable, in the case of a claim under clause (d) of sub-section (1) of section 18;
- (d) the details furnished in the declaration under clause (b) shall be duly certified by a practicing chartered accountant or a cost accountant if the aggregate value of the claim on account of central tax, State tax, Union territory tax and integrated tax exceeds two lakh rupees;
- (e) the input tax credit claimed in accordance with the provisions of clauses (c) and (d) of sub-section (1) of section 18 shall be verified with the corresponding details furnished by the corresponding supplier in **FORM GSTR-1** or as the case may be, in **FORM GSTR- 4**, on the common portal.

(2) The amount of credit in the case of supply of capital goods or plant and machinery, for the purposes of sub-section (6) of section 18, shall be calculated by reducing the input tax on the said goods at the rate of five percentage points for every quarter or part thereof from the date of the issue of the invoice for such goods.

**41. Transfer of credit on sale, merger, amalgamation, lease or transfer of a business.-** (1) A registered person shall, in the event of sale, merger, de-merger, amalgamation, lease or transfer or change in the ownership of business for any reason, furnish the details of sale, merger, de-merger, amalgamation, lease or transfer of business, in **FORM GST ITC-02**, electronically on the common portal along with a request for transfer of unutilized input tax credit lying in his electronic credit ledger to the transferee:

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

[**Explanation:** - For the purpose of this sub-rule, it is hereby clarified that the "value of assets" means the value of the entire assets of the business, whether or not input tax credit has been availed thereon.]<sup>89</sup>

(2) The transferor shall also submit a copy of a certificate issued by a practicing chartered accountant or cost accountant certifying that the sale, merger, de-merger, amalgamation, lease or transfer of business has been done with a specific provision for the transfer of liabilities.

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<sup>89</sup>[Inserted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 29.03.2019]

(3) The transferee shall, on the common portal, accept the details so furnished by the transferor and, upon such acceptance, the un-utilized credit specified in **FORM GST ITC-02** shall be credited to his electronic credit ledger.

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

**[41A. Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory.-**

(1) A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of rule 11 and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall furnish within a period of thirty days from obtaining such separate registrations, the details in **FORM GST ITC-02A** electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner:

Provided that the input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets held by them at the time of registration.

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

(2) The newly registered person (transferee) shall, on the common portal, accept the details so furnished by the registered person (transferor) and, upon such acceptance, the unutilised input tax credit specified in **FORM GST ITC-02A** shall be credited to his electronic credit ledger.]<sup>90</sup>

**42. Manner of determination of input tax credit in respect of inputs or input services and reversal thereof.-**

(1) The input tax credit in respect of inputs or input services, which attract the provisions of sub-section (1) or sub-section (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-

- (a) the total input tax involved on inputs and input services in a tax period, be denoted as 'T';
- (b) the amount of input tax, out of 'T', attributable to inputs and input services intended to be used exclusively for the purposes other than business, be denoted as 'T<sub>1</sub>';
- (c) the amount of input tax, out of 'T', attributable to inputs and input services intended to be used exclusively for effecting exempt supplies, be denoted as 'T<sub>2</sub>';

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<sup>90</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

- (d) the amount of input tax, out of 'T', in respect of inputs and input services on which credit is not available under sub-section (5) of section 17, be denoted as 'T<sub>3</sub>';
- (e) the amount of input tax credit credited to the electronic credit ledger of registered person, be denoted as 'C<sub>1</sub>' and calculated as-
- $$C_1 = T - (T_1 + T_2 + T_3);$$
- (f) the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies, be denoted as 'T<sub>4</sub>';

**[Explanation:** For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, value of T<sub>4</sub> 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.]<sup>91</sup>

- (g) 'T<sub>1</sub>', 'T<sub>2</sub>', 'T<sub>3</sub>' and 'T<sub>4</sub>' shall be determined and declared by the registered person **[xxx]**<sup>92</sup> [at summary level in **FORM GSTR-3B**];<sup>93</sup>
- (h) input tax credit left after attribution of input tax credit under clause [(f)]<sup>94</sup> shall be called common credit, be denoted as 'C<sub>2</sub>' and calculated as-
- $$C_2 = C_1 - T_4;$$
- (i) the amount of input tax credit attributable towards exempt supplies, be denoted as 'D<sub>1</sub>' and calculated as-

$$D_1 = (E \div F) \times C_2$$

where,

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

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

[Provided that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the value of 'E/F' for a tax period shall be calculated for each project separately, taking value of E and F as under: -

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

<sup>91</sup>[Inserted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>92</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022. Earlier words read as 'at the invoice level in FORM GSTR-2 and']

<sup>93</sup>[Inserted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>94</sup>[Substituted the word '(g)' vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

**Explanation 1:** In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier;

**Explanation 2:** Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in the notification issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, dt. 30-06-2017, as amended, shall be taken into account for calculation of value of 'E' in view of Explanation (iv) in paragraph 4 of the notification issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, dt. 30-06-2017, as amended.]<sup>95</sup>

[Provided further]<sup>96</sup> that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which the details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated;

**Explanation:** For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 [and entry 92A]<sup>97</sup> of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;

- (j) the amount of credit attributable to non-business purposes if common inputs and input services are used partly for business and partly for non-business purposes, be denoted as 'D<sub>2</sub>', and shall be equal to five per cent. of C<sub>2</sub>; and
- (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<sub>3</sub>', where,-

$$C_3 = C_2 - (D_1 + D_2);$$

<sup>95</sup>[Inserted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>96</sup>[Substituted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>97</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

- (l) [the amount 'C3', 'D1' and 'D2' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B** or through **FORM GST DRC-03**];<sup>98</sup>
- (m) the amount equal to aggregate of 'D1' and 'D2' shall be [reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03**]<sup>99</sup>:

Provided that where the amount of input tax relating to inputs or input services used partly for the purposes other than business and partly for effecting exempt supplies has been identified and segregated at the invoice level by the registered person, the same shall be included in 'T1' and 'T2' respectively, and the remaining amount of credit on such inputs or input services shall be included in 'T4'.

(2) [Except in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the input tax credit] <sup>100</sup>determined under sub-rule (1) shall be calculated finally for the financial year before the due date for furnishing of the return for the month of September following the end of the financial year to which such credit relates, in the manner specified in the said sub-rule and-

- (a) where the aggregate of the amounts calculated finally in respect of 'D1' and 'D2' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2', such excess shall be [reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03**]<sup>101</sup> in the month not later than the month of September following the end of the financial year to which such credit relates and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or
- (b) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2' exceeds the aggregate of the amounts calculated finally in respect of 'D1' and 'D2', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year to which such credit relates.

(3) In case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for each ongoing project or project which commences on or after 1st April, 2019, which did not undergo or did not require transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with notification issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, dt. 30-06-2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever

<sup>98</sup>[Substituted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>99</sup> [Substituted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>100</sup>[Substituted the word 'The input tax credit' vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>101</sup>[Substituted the word 'added to the output tax liability of the registered person' vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, in the manner prescribed in the said sub-rule, with the modification that value of E/F shall be calculated taking value of E and F as under:

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

F= aggregate carpet area of the apartments in the project;

and,-

- (a) where the aggregate of the amounts calculated finally in respect of 'D1' and 'D2' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2', such excess shall be reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation of the project takes place and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or
- (b) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2' exceeds the aggregate of the amounts calculated finally in respect of 'D1' and 'D2', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

(4) In case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for commercial portion in each project, other than residential real estate project (RREP), which underwent transition of input tax credit consequent to change of rates of tax on the 1st April, 2019 in accordance with notification issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, dt. 30-06-2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, in the following manner.

- (a) The aggregate amount of common credit on commercial portion in the project ( $C3_{\text{aggregate\_comm}}$ ) shall be calculated as under,

$$C3_{\text{aggregate\_comm}} = [\text{aggregate of amounts of C3 determined under sub- rule (1) for the tax periods starting from 1st July, 2017 to 31st March, 2019,} \times (AC / AT)] + [\text{aggregate of amounts of C3 determined under sub- rule (1) for the tax periods starting from 1st April, 2019 to the date of completion or first occupation of the project, whichever is earlier}]$$

Where, -

$A_C$  = total carpet area of the commercial apartments in the project

$A_T$  = total carpet area of all apartments in the project

- (b) The amount of final eligible common credit on commercial portion in the project ( $C3_{\text{final\_comm}}$ ) shall be calculated as under

$$C3_{\text{final\_comm}} = C3_{\text{aggregate\_comm}} \times (E / F)$$

Where, -

$E$  = total carpet area of commercial apartments which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

$F = AC$  = total carpet area of the commercial apartments in the project

- (c) where,  $C3_{\text{aggregate\_comm}}$  exceeds  $C3_{\text{final\_comm}}$ , such excess shall be reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment;
- (d) where,  $C3_{\text{final\_comm}}$  exceeds  $C3_{\text{aggregate\_comm}}$ , such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

- (5) Input tax determined under sub- rule (1) shall not be required to be calculated finally on completion or first occupation of an RREP which underwent transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with notification issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, dt. 30-06-2017, 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).]<sup>102</sup>

**43. Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases.-** (1) Subject to the provisions of sub-section (3) of section 16, the input tax credit in respect of capital goods, which attract the provisions of sub-sections (1) and (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-

- (a) the amount of input tax in respect of capital goods used or intended to be used exclusively for non-business purposes or used or intended to be used exclusively for effecting exempt supplies shall be indicated in **[xxx]**<sup>103</sup> **[FORM GSTR-3B]**<sup>104</sup> and shall not be credited to his electronic credit ledger;
- (b) the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero-rated supplies shall be indicated in **[xxx]**<sup>105</sup> **[FORM GSTR-3B]**<sup>106</sup> and shall be credited to the electronic credit ledger;

**[Explanation:** For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the said Act, the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero rated supplies, shall be zero during the construction phase because capital goods will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.]<sup>107</sup>

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

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<sup>102</sup>[Inserted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>103</sup>[Omitted the word 'FORM GSTR-2 and' vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022.]

<sup>104</sup>[Inserted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>105</sup>[Omitted the word 'FORM GSTR-2 and' vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022.]

<sup>106</sup>[Inserted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>107</sup>[Inserted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, input tax in respect of such capital goods denoted as 'A' shall be credited to the electronic credit ledger subject to the condition that the ineligible credit attributable to the period during which such capital goods were covered by clause (a), denoted as 'T<sub>ie</sub>', 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:

Provided further that the amount 'T<sub>ie</sub>' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B**.

**Explanation.-** An item of capital goods declared under clause (a) on its receipt shall not attract the provisions of sub-section (4) of section 18, if it is subsequently covered under this clause.]<sup>108</sup>

[(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<sub>c</sub>', shall be the common credit in respect of such capital goods:

Provided that where any capital goods earlier covered under clause (b) are subsequently covered under clause (c), the input tax credit claimed in respect of such capital good(s) shall be added to arrive at the aggregate value 'T<sub>c</sub>';]<sup>109</sup>

(e) the amount of input tax credit attributable to a tax period on common capital goods during their useful life, be denoted as 'T<sub>m</sub>' and calculated as-

$$T_m = T_c \div 60$$

**[Explanation.-** For the removal of doubt, it is clarified that useful life of any capital goods shall be considered as five years from the date of invoice and the said formula shall be applicable during the useful life of the said capital goods.]<sup>110</sup>

(f) **[xxx]**<sup>111</sup>

(g) the amount of common credit attributable towards exempted supplies, be denoted as 'T<sub>e</sub>', and calculated as-

$$T_e = (E \div F) \times T_r$$

where,

<sup>108</sup>[Substituted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 01.04.2020]

<sup>109</sup>[Substituted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 01.04.2020]

<sup>110</sup>[Inserted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 01.04.2020]

<sup>111</sup>[Omitted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 01.04.2020]

'E' is the aggregate value of exempt supplies, made, during the tax period, and 'F' is the total turnover [in the State]<sup>112</sup> of the registered person during the tax period:

[Provided that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the value of 'E/F' for a tax period shall be calculated for each project separately, taking value of E and F as under:

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

F= aggregate carpet area of the apartments in the project;

**Explanation 1:** In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

**Explanation 2:** Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in notification issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, dt. 30-06-2017, as amended, shall be taken into account for calculation of value of 'E' in view of Explanation (iv) in paragraph 4 of the notification issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, dt. 30-06-2017, as amended.]<sup>113</sup>

[Provided further]<sup>114</sup> that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which the details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated;

**Explanation.-** For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 [and entry 92A]<sup>115</sup> of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;

<sup>112</sup>[Inserted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>113</sup>[Inserted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>114</sup>[Substituted the word 'Provided' vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>115</sup> [Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

(h) the amount  $T_e$  along with the applicable interest shall, during every tax period of the useful life of the concerned capital goods, be added to the output tax liability of the person making such claim of credit.

[(i) The amount  $T_e$  shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B.**]<sup>116</sup>

[(2) In case of supply of services covered by clause (b) of paragraph 5 of schedule II of the Act, the amount of common credit attributable towards exempted supplies ( $T_e^{final}$ ) shall be calculated finally for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, for each project separately, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, as under:

$$T_e^{final} = [(E1 + E2 + E3) / F] \times T_c^{final},$$

Where,-

E1= aggregate carpet area of the apartments, construction of which is exempt from tax

E2= aggregate carpet area of the apartments, supply of which is partly exempt and partly taxable, consequent to change of rates of tax on 1st April, 2019, which shall be calculated as under, -

$$E2 = [\text{Carpet area of such apartments}] \times [V_1 / (V_1 + V_2)], -$$

Where,-

$V_1$  is the total value of supply of such apartments which was exempt from tax;

and

$V_2$  is the total value of supply of such apartments which was taxable

E3 = aggregate carpet area of the apartments, construction of which is not exempt from tax, but have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier:

F= aggregate carpet area of the apartments in the project;

$T_c^{final}$  = aggregate of  $A^{final}$  in respect of all capital goods used in the project and  $A^{final}$

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<sup>116</sup> [Inserted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

for each capital goods shall be calculated as under,

$$A^{\text{final}} = A \times (\text{number of months for which capital goods is used for the project}/60)$$

and,-

- (a) where value of  $T_e^{\text{final}}$  exceeds the aggregate of amounts of  $T_e$  determined for each tax period under sub-rule (1), such excess shall be reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or
- (b) where aggregate of amounts of  $T_e$  determined for each tax period under subrule (1) exceeds  $T_e^{\text{final}}$ , such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

**Explanation.-** For the purpose of calculation of  $T_c^{\text{final}}$ , part of the month shall be treated as one complete month.]<sup>117</sup>

[(3) The amount  $T_e^{\text{final}}$  and  $T_c^{\text{final}}$  shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

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

(5) Where any capital goods used for the project have their useful life remaining on the completion of the project, input tax credit attributable to the remaining life shall be availed in the project in which the capital goods is further used;]<sup>118</sup>

**[Explanation [1]<sup>119</sup>:-**For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude:-

- (a) **[xxx]<sup>120</sup>**
- (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

<sup>117</sup> [Substituted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>118</sup> [Inserted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>119</sup> [Substituted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>120</sup> [Omitted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019.

The earlier word read as the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017.]

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.

(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.]<sup>121</sup>

[(d) the value of supply of Duty Credit Scrips specified in the notification issued in G.O.Ms No. 253, Revenue (CT-II) Department, Dt. 23-11-2017]<sup>122</sup>

**[Explanation 2:** For the purposes of rule 42 and this rule,-

- (i) the term "apartment" shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (ii) the term "project" shall mean a real estate project or a residential real estate project;
- (iii) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (iv) the term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;
- (v) the term "promoter" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (vi) "Residential apartment" shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;
- (vii) "Commercial apartment" shall mean an apartment other than a residential apartment;
- (viii) the term "competent authority" as mentioned in definition of "residential apartment", means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;
- (ix) the term "Real Estate Regulatory Authority" shall mean the Authority established under sub- section (1) of section 20 (1) of the Real Estate (Regulation and Development) Act, 2016 (No. 16 of 2016) by the Central Government or State Government;
- (x) the term "carpet area" shall have the same meaning assigned to it in in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xi) "an apartment booked on or before the date of issuance of completion certificate or first occupation of the project" shall mean an apartment which meets all the following three conditions, namely

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<sup>121</sup> [Substituted vide G.O.Ms No. 39, Rev. (CT-II) Dept., Dt. 23.02.2018 (Nft No. 3/2018-CT, dt. 23.01.2018) w.e.f. 23.01.2018]

<sup>122</sup> [Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

- (a) part of supply of construction of the apartment service has time of supply on or before the said date; and
  - (b) consideration equal to at least one installment has been credited to the bank account of the registered person on or before the said date; and
  - (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.
- (xii) The term "ongoing project" shall have the same meaning as assigned to it in notification issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, dt. 30-06-2017, as amended;
- (xiii) The term "project which commences on or after 1st April, 2019" shall have the same meaning as assigned to it in notification issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, dt. 30-06-2017, as amended;]<sup>123</sup>

**44. Manner of reversal of credit under special circumstances.-** (1) The amount of input tax credit relating to inputs held in stock, inputs contained in semi-finished and finished goods held in stock, and capital goods held in stock shall, for the purposes of sub-section (4) of section 18 or sub-section (5) of section 29, be determined in the following manner, namely,-

- (a) for inputs held in stock and inputs contained in semi-finished and finished goods held in stock, the input tax credit shall be calculated proportionately on the basis of the corresponding invoices on which credit had been availed by the registered taxable person on such inputs;
- (b) for capital goods held in stock, the input tax credit involved in the remaining useful life in months shall be computed on pro-rata basis, taking the useful life as five years.

**Illustration:**

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

The useful remaining life in months= 5 months ignoring a part of the month  
Input tax credit taken on such capital goods= C

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

(2) [The amount, as specified in sub-rule (1) shall be determined separately for input tax credit of central tax, State tax, Union territory tax and integrated tax]<sup>124</sup>

(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

<sup>123</sup> [Inserted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>124</sup>[Substituted vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.07.2017, (Nft No. 17/2017-CT, dt. 27.07.2017), w.e.f. 01.07.2017]

the events specified in sub-section (4) of section 18 or, as the case may be, sub-section (5) of section 29.]<sup>125</sup>

(4) The amount determined under sub-rule (1) shall form part of the output tax liability of the registered person and the details of the amount shall be furnished in **FORM GST ITC-03**, where such amount relates to any event specified in sub-section (4) of section 18 and in **FORM GSTR-10**, where such amount relates to the cancellation of registration.

(5) The details furnished in accordance with sub-rule (3) shall be duly certified by a practicing chartered accountant or cost accountant.

(6) The amount of input tax credit for the purposes of sub-section (6) of section 18 relating to capital goods shall be determined in the same manner as specified in clause (b) of sub-rule (1) and the amount shall be determined separately for input tax credit of [central tax, State tax, Union territory tax and integrated tax]<sup>126</sup>:

Provided that where the amount so determined is more than the tax determined on the transaction value of the capital goods, the amount determined shall form part of the output tax liability and the same shall be furnished in **FORM GSTR-1**.

**[44A. Manner of reversal of credit of Additional duty of Customs in respect of Gold dore bar:-** The credit of Central Tax in the electronic credit ledger taken in terms of the provisions of section 140 relating to the CENVAT Credit carried forward which had accrued on account of payment of the additional duty of customs levied under sub-section (1) of section 3 of Customs Tariff Act, 1975 (51 of 1975), paid at the time of importation of gold dore bar, on the stock of gold dore bar held on the 1st day of July, 2017 or contained in gold or gold jewellery held in stock on the 1st day of July, 2017 made out of such imported gold dore bar, shall be restricted to one-sixth of such credit and five-sixth of such credit shall be debited from the electronic credit ledger at the time of supply of such gold dore bar or the gold or the gold jewellery made therefrom and where such supply has already been made, such debit shall be within one week from the date of commencement of these Rules.]<sup>127</sup>

**45. Conditions and restrictions in respect of inputs and capital goods sent to the job worker.-** (1) The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including where such goods are sent directly to a job-worker [and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:

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<sup>125</sup>[Substituted vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.07.2017, (Nft No. 17/2017-CT, dt. 27.07.2017), w.e.f. 01.07.2017]

<sup>126</sup>[Substituted the word 'GST and CGST' vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017 (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]

<sup>127</sup>[Inserted vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.07.2017, (Nft No. 22/2017-CT, dt. 17.08.2017) w.e.f. 17.08.2017]



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

Provided further that the challan endorsed by the job worker may be further endorsed by another job worker, indicating there in the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.]<sup>128</sup>

(2) The challan issued by the principal to the job worker shall contain the details specified in rule 55.

(3) The details of challans in respect of goods dispatched to a job worker or received from a job worker [xxxx]<sup>129</sup> [during a specified period]<sup>130</sup> shall be included in **FORM GST ITC-04** furnished for that period on or before the twenty-fifth day of the month succeeding [the said period]<sup>131</sup> [or within such further period as may be extended by the Commissioner by a notification in this behalf:

Provided that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.]<sup>132</sup>

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

- (a) the period of six consecutive months commencing on the 1st day of April and the 1st day of October in respect of a principal whose aggregate turnover during the immediately preceding financial year exceeds five crore rupees; and
- (b) a financial year in any other case.]<sup>133</sup>

(4) Where the inputs or capital goods are not returned to the principal within the time stipulated in section 143, it shall be deemed that such inputs or capital goods had been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out and the said supply shall be declared in **FORM GSTR-1** and the principal shall be liable to pay the tax along with applicable interest.

**Explanation.-** For the purposes of this Chapter,-

- (1) the expressions "capital goods" shall include "plant and machinery" as defined in the Explanation to section 17;
- (2) for determining the value of an exempt supply as referred to in sub-section (3) of section 17-

<sup>128</sup>[Inserted vide G.O.Ms No. 79, Rev. (CT-II) Dept., Dt. 18.04.2018 (Nft No. 14/2018-CT, dt. 23.03.2018) w.e.f. 23.03.2018]

<sup>129</sup>[Omitted the word 'or sent from one job worker to another' vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

<sup>130</sup>[Substituted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 35/2021-CT, dt. 24.09.2021), w.e.f. 01.10.2021. Earlier words read as 'during a quarter'.]

<sup>131</sup> [Substituted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 35/2021-CT, dt. 24.09.2021), w.e.f. 01.10.2021. Earlier words read as 'the said quarter'.]

<sup>132</sup>[Inserted vide G.O.Ms No. 287, Rev. (CT-II) Dept., dt. 18.12.2017 (Nft No. 51/2017-CT, dt. 28.10.2017), w.e.f. 28.10.2017]

<sup>133</sup>[Inserted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 35/2021-CT, dt. 24.09.2021), w.e.f. 01.10.2021.]

- (a) the value of land and building shall be taken as the same as adopted for the purpose of paying stamp duty; and
- (b) the value of security shall be taken as one per cent. of the sale value of such security.

## **CHAPTER-VI**

### **TAX INVOICE, CREDIT AND DEBIT NOTES**

**46. Tax invoice.-** Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
- (f) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;

[Provided that where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is unregistered, 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.]<sup>134</sup>

- (g) Harmonised System of Nomenclature code for goods or services;
- (h) description of goods or services;
- (i) quantity in case of goods and unit or Unique Quantity Code thereof;
- (j) total value of supply of goods or services or both;
- (k) taxable value of the supply of goods or services or both taking into account discount or abatement, if any;

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<sup>134</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

- (l) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (n) place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
- (o) address of delivery where the same is different from the place of supply;
- (p) whether the tax is payable on reverse charge basis; and
- (q) signature or digital signature of the supplier or his authorised representative;
- [(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.]<sup>135</sup>
- [(s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of rule 48, in all cases where an invoice is issued, other than in the manner so specified under the said sub-rule (4) of rule 48, 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 rule 48-

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 rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule.]<sup>136</sup>

[Provided that the Commissioner may, on the recommendations of the Council, by notification, specify-

- (i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or
- (ii) a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and
- (iii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services:]<sup>137</sup>

Provided further that where an invoice is required to be issued under clause (f) of sub-section (3) of section 31, a registered person may issue a consolidated invoice at the end of a month for supplies covered under sub-section (4) of section 9, the aggregate value of such supplies exceeds rupees five thousand in a day from any or all the suppliers:

[Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR

<sup>135</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09-02-2021, (Nft No. 72/2020-CT, dt. 30.09.2020), w.e.f. 30.09.2020]

<sup>136</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>137</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09-02-2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX" OR "SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX", as the case may be, and shall in lieu of the details specified in Clause (e), contain the following details, namely:-

- (i) name and address of the recipient;
- (ii) address of delivery; and
- (iii) name of the country of destination.]<sup>138</sup>

Provided also that a registered person, [other than the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens,]<sup>139</sup> may not issue a tax invoice in accordance with the provisions of clause (b) of sub-section (3) of section 31 subject to the following conditions, namely,-

- (a) the recipient is not a registered person; and
- (b) the recipient does not require such invoice, and shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies.

[Provided also that the signature or digital signature of the supplier or his authorized 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).]<sup>140</sup>

[Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the tax invoice shall have Quick Response (QR) code.]<sup>141</sup>

**[46A. Invoice-cum-bill of supply.-** Notwithstanding anything contained in Rule 46 or Rule 49 or Rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single "invoice-cum-bill of supply" may be issued for all such supplies.]<sup>142</sup>

[Provided that the said single "invoice-cum-bill of supply" shall contain the particulars as specified under rule 46 or rule 54, as the case may be, and rule 49.]<sup>143</sup>

**47. Time limit for issuing tax invoice.-** The invoice referred to in rule 46, in the case of the taxable supply of services, shall be issued within a period of thirty days from the date of the supply of service:

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<sup>138</sup>[Substituted vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.07.2017, (Nft No. 17/2017-CT, dt. 27.07.2017), w.e.f.27.07.2017]

<sup>139</sup>[Substituted vide G.O.Ms No. 100, Rev. (CT-II) Dept., dt. 04.09.2019, (Nft No. 33/2019-CT, dt. 18.07.2019), w.e.f.01.09.2019]

<sup>140</sup>[Inserted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

<sup>141</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 01.04.2020]

<sup>142</sup>[Inserted vide G.O.Ms No. 287, Rev. (CT-II) Dept., dt. 18.12.2017 (Nft No. 45/2017-CT, dt. 13.10.2017), w.e.f. 13.10.2017]

<sup>143</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

Provided that where the supplier of services is an insurer or a banking company or a financial institution, including a non-banking financial company, the period within which the invoice or any document in lieu thereof is to be issued shall be forty five days from the date of the supply of service:

Provided further that an insurer or a banking company or a financial institution, including a non-banking financial company, or a telecom operator, or any other class of supplier of services as may be notified by the Government on the recommendations of the Council, making taxable supplies of services between distinct persons as specified in section 25, may issue the invoice before or at the time such supplier records the same in his books of account or before the expiry of the quarter during which the supply was made.

**48. Manner of issuing invoice.-** (1) The invoice shall be prepared in triplicate, in the case of supply of goods, in the following manner, namely,-

- (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
- (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
- (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.

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

- (a) the original copy being marked as ORIGINAL FOR RECIPIENT; and
- (b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.

(3) The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in **FORM GSTR-1**.

[(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in **FORM GST INV-01** after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

[Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.]<sup>144</sup>

(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.

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<sup>144</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09-02-2021, (Nft No. 72/2020-CT, dt. 30.09.2020), w.e.f. 30.09.2020]

(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).]<sup>145</sup>

**49. Bill of supply.-** A bill of supply referred to in clause (c) of sub-section (3) of section 31 shall be issued by the supplier containing the following details, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters - hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) Harmonised System of Nomenclature Code for goods or services;
- (f) description of goods or services or both;
- (g) value of supply of goods or services or both taking into account discount or abatement, if any; and
- (h) signature or digital signature of the supplier or his authorised representative:

Provided that the provisos to rule 46 shall, mutatis mutandis, apply to the bill of supply issued under this rule:

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

[Provided also that the signature or digital signature of the supplier or his authorized 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).]<sup>146</sup>

[Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the bill of supply shall have Quick Response (QR) code.]<sup>147</sup>

**50. Receipt voucher.-** A receipt voucher referred to in clause (d) of sub-section (3) of section 31 shall contain the following particulars, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-

<sup>145</sup>[Inserted vide G.O.Ms No. 60, Rev. (CT-II) Dept., dt. 22.06.2020, (Nft No. 68/2019-CT, dt. 13.12.2019), w.e.f. 13.12.2019]

<sup>146</sup>[Inserted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

<sup>147</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 01.04.2020]

hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;

- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) description of goods or services;
- (f) amount of advance taken;
- (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (h) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;
- (j) whether the tax is payable on reverse charge basis; and
- (k) signature or digital signature of the supplier or his authorised representative: Provided that where at the time of receipt of advance,-
  - (i) the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent.;
  - (ii) the nature of supply is not determinable, the same shall be treated as inter-State supply.

**51. Refund voucher.-** A refund voucher referred to in clause (e) of sub-section (3) of section 31 shall contain the following particulars, namely:-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) number and date of receipt voucher issued in accordance with the provisions of rule 50;
- (f) description of goods or services in respect of which refund is made;
- (g) amount of refund made;
- (h) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) amount of tax paid in respect of such goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (j) whether the tax is payable on reverse charge basis; and
- (k) signature or digital signature of the supplier or his authorised representative.

**52. Payment voucher.-** A payment voucher referred to in clause (g) of sub-section (3) of section 31 shall contain the following particulars, namely:-

- (a) name, address and Goods and Services Tax Identification Number of the supplier if registered;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number of the recipient;
- (e) description of goods or services;
- (f) amount paid;
- (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (h) amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce; and
- (j) signature or digital signature of the supplier or his authorised representative.

**53. Revised tax invoice and credit or debit notes.-** (1) A revised tax invoice referred to in section 31 [xxx]<sup>148</sup> shall contain the following particulars, namely:-

- (a) the word "Revised Invoice", wherever applicable, indicated prominently;
- (b) name, address and Goods and Services Tax Identification Number of the supplier;
- (c) [xxx]<sup>149</sup>
- (d) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (e) date of issue of the document;
- (f) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (g) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
- (h) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;
- (i) [xxx]<sup>150</sup>
- (j) signature or digital signature of the supplier or his authorised representative.

<sup>148</sup>[Omitted the word 'and credit or debit notes referred to in section 34' vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

<sup>149</sup>[Omitted the word 'nature of the document' vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

<sup>150</sup>[Omitted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019. The earlier word read as value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and']



[(1A) A credit or debit note referred to in section 34 shall contain the following particulars, namely:-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) nature of the document;
- (c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (d) date of issue of the document;
- (e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
- (g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;
- (h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
- (i) signature or digital signature of the supplier or his authorised representative.]<sup>151</sup>

(2) Every registered person who has been granted registration with effect from a date earlier than the date of issuance of certificate of registration to him, may issue revised tax invoices in respect of taxable supplies effected during the period starting from the effective date of registration till the date of the issuance of the certificate of registration:

Provided that the registered person may issue a consolidated revised tax invoice in respect of all taxable supplies made to a recipient who is not registered under the Act during such period:

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

(3) Any invoice or debit note issued in pursuance of any tax payable in accordance with the provisions of section 74 or section 129 or section 130 shall prominently contain the words “INPUT TAX CREDIT NOT ADMISSIBLE”.

**54. Tax invoice in special cases.-** (1) An Input Service Distributor invoice or, as the case may be, an Input Service Distributor credit note issued by an Input Service Distributor shall contain the following details:-

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

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<sup>151</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as- "-", "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number of the recipient to whom the credit is distributed;
- (e) amount of the credit distributed; and
- (f) signature or digital signature of the Input Service Distributor or his authorised representative:

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

- [(1A) (a) A registered person, having the same PAN and State code as an Input Service Distributor, may issue an invoice or, as the case may be, a credit or debit note to transfer the credit of common input services to the Input Service Distributor, which shall contain the following details:-
  - (i) name, address and Goods and Services Tax Identification Number of the registered person having the same PAN and same State code as the Input Service Distributor;
  - (ii) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as , "-", "/" respectively, and any combination thereof, unique for a financial year;
  - (iii) date of its issue;
  - (iv) Goods and Services Tax Identification Number of supplier of common service and original invoice number whose credit is sought to be transferred to the Input Service Distributor;
  - (v) name, address and Goods and Services Tax Identification Number of the Input Service Distributor;
  - (vi) taxable value, rate and amount of the credit to be transferred; and
  - (vii) signature or digital signature of the registered person or his authorised representative.
- (b) The taxable value in the invoice issued under clause (a) shall be the same as the value of the common services.]<sup>152</sup>

(2) Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said [supplier may

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<sup>152</sup>[Inserted vide G.O.Ms No. 39, Rev. (CT-II) Dept., Dt. 23.02.2018 (Nft No. 3/2018-CT, dt. 23.01.2018) w.e.f. 23.01.2018]

issue]<sup>153</sup> a [consolidated tax invoice]<sup>154</sup> or any other document in lieu thereof, [for the supply of services made during a month at the end of the month]<sup>155</sup>, whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as mentioned under rule 46.

[Provided that the signature or digital signature of the supplier or his authorized 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).]<sup>156</sup>

(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 rule 46.

(4) Where the supplier of taxable service is supplying passenger transportation service, a tax invoice shall include ticket in any form, by whatever name called, whether or not serially numbered, and whether or not containing the address of the recipient of service but containing other information as mentioned under rule 46.

[Provided that the signature or digital signature of the supplier or his authorized 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).]<sup>157</sup>

[(4A) A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act, even if such ticket does not contain the details of the recipient of service but contains the other information as mentioned under rule 46:

Provided that the supplier of such service in a screen other than multiplex screens may, at his option, follow the above procedure.]<sup>158</sup>

(5) The provisions of sub-rule (2) or sub-rule (4) shall apply, mutatis mutandis, to the documents issued under rule 49 or rule 50 or rule 51 or rule 52 or rule 53.

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<sup>153</sup>[Substituted vide G.O.Ms No. 293, dt. 20.12.2017(Nft No. 55/2017-CT, dt. 15.11.2017), w.e.f. 15.11.2017]

<sup>154</sup>[Substituted vide G.O.Ms No. 287, Rev. (CT-II) Dept., dt. 18.12.2017 (Nft No. 45/2017-CT, dt. 13.10.2017), w.e.f. 13.10.2017]

<sup>155</sup>[Substituted vide G.O.Ms No. 287, Rev. (CT-II) Dept., dt. 18.12.2017 (Nft No. 45/2017-CT, dt. 13.10.2017), w.e.f. 13.10.2017]

<sup>156</sup>[Inserted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

<sup>157</sup>[Inserted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

<sup>158</sup>[Inserted vide G.O.Ms No. 100, Rev. (CT-II) Dept., dt. 04.09.2019, (Nft No. 33/2019-CT, dt. 18.07.2019), w.e.f. 01.09.2019]

- 55. Transportation of goods without issue of invoice.-** (1) For the purposes of-
- (a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,
  - (b) transportation of goods for job work,
  - (c) transportation of goods for reasons other than by way of supply, or
  - (d) such other supplies as may be notified by the Board, the consigner may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation, containing the following details, namely:-
    - (i) date and number of the delivery challan;
    - (ii) name, address and Goods and Services Tax Identification Number of the consigner, if registered;
    - (iii) name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;
    - (iv) Harmonised System of Nomenclature code and description of goods;
    - (v) quantity (provisional, where the exact quantity being supplied is not known);
    - (vi) taxable value;
    - (vii) tax rate and tax amount – central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee;
    - (viii) place of supply, in case of inter-State movement; and
    - (ix) signature.
- (2) The delivery challan shall be prepared in triplicate, in case of supply of goods, in the following manner, namely:-
- (a) the original copy being marked as ORIGINAL FOR CONSIGNEE;
  - (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
  - (c) the triplicate copy being marked as TRIPLICATE FOR CONSIGNER.
- (3) Where goods are being transported on a delivery challan in lieu of invoice, the same shall be declared as specified in rule 138.
- (4) Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.
- (5) Where the goods are being transported in a semi knocked down or completely knocked down condition [or in batches or lots]<sup>159</sup> -
- (a) the supplier shall issue the complete invoice before dispatch of the first consignment;
  - (b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;

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<sup>159</sup>[Inserted vide G.O.Ms No. 216, Rev. (CT-II) Dept., dt. 22.10.2018, (Nft No. 39/2018-CT, dt. 04.09.2018) w.e.f. 04.09.2018]

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

**[55A Tax Invoice or bill of supply to accompany transport of goods.-** The person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of rules 46, 46A or, 49, in a case where such person is not required to carry an e-way bill under these rules.]<sup>160</sup>

## **CHAPTER-VII ACCOUNTS AND RECORDS**

**56. Maintenance of accounts by registered persons.-** (1) Every registered person shall keep and maintain, in addition to the particulars mentioned in sub-section (1) of section 35, a true and correct account of the goods or services imported or exported or of supplies attracting payment of tax on reverse charge along with the relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers and refund vouchers.

(2) Every registered person, other than a person paying tax under section 10, shall maintain the accounts of stock in respect of goods received and supplied by him, and such accounts shall contain particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample and the balance of stock including raw materials, finished goods, scrap and wastage thereof.

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

(4) Every registered person, other than a person paying tax under section 10, shall keep and maintain an account, containing the details of tax payable (including tax payable in accordance with the provisions of sub-section (3) and sub-section (4) of section 9), tax collected and paid, input tax, input tax credit claimed, together with a register of tax invoice, credit notes, debit notes, delivery challan issued or received during any tax period.

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

- (a) names and complete addresses of suppliers from whom he has received the goods or services chargeable to tax under the Act;
- (b) names and complete addresses of the persons to whom he has supplied goods or services, where required under the provisions of this Chapter;
- (c) the complete address of the premises where goods are stored by him, including goods stored during transit along with the particulars of the stock stored therein.

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<sup>160</sup>[Inserted vide G.O.Ms No. 39, Rev. (CT-II) Dept., Dt. 23.02.2018 (Nft No. 3/2018-CT, dt. 23.01.2018) w.e.f. 23.01.2018]

(6) If any taxable goods are found to be stored at any place(s) other than those declared under sub-rule (5) without the cover of any valid documents, the proper officer shall determine the amount of tax payable on such goods as if such goods have been supplied by the registered person.

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

(8) Any entry in registers, accounts and documents shall not be erased, effaced or overwritten, and all incorrect entries, otherwise than those of clerical nature, shall be scored out under attestation and thereafter, the correct entry shall be recorded and where the registers and other documents are maintained electronically, a log of every entry edited or deleted shall be maintained.

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

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

(11) Every agent referred to in clause (5) of section 2 shall maintain accounts depicting the,-

- (a) particulars of authorisation received by him from each principal to receive or supply goods or services on behalf of such principal separately;
- (b) particulars including description, value and quantity (wherever applicable) of goods or services received on behalf of every principal;
- (c) particulars including description, value and quantity (wherever applicable) of goods or services supplied on behalf of every principal;
- (d) details of accounts furnished to every principal; and
- (e) tax paid on receipts or on supply of goods or services effected on behalf of every principal.

(12) Every registered person manufacturing goods shall maintain monthly production accounts showing quantitative details of raw materials or services used in the manufacture and quantitative details of the goods so manufactured including the waste and by products thereof.

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

- (14) Every registered person executing works contract shall keep separate accounts for works contract showing -
- (a) the names and addresses of the persons on whose behalf the works contract is executed;
  - (b) description, value and quantity (wherever applicable) of goods or services received for the execution of works contract;
  - (c) description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract;
  - (d) the details of payment received in respect of each works contract; and
  - (e) the names and addresses of suppliers from whom he received goods or services.
- (15) The records under the provisions of this Chapter may be maintained in electronic form and the record so maintained shall be authenticated by means of a digital signature.
- (16) Accounts maintained by the registered person together with all the invoices, bills of supply, credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply and outward supply shall be preserved for the period as provided in section 36 and shall, where such accounts and documents are maintained manually, be kept at every related place of business mentioned in the certificate of registration and shall be accessible at every related place of business where such accounts and documents are maintained digitally.
- (17) Any person having custody over the goods in the capacity of a carrier or a clearing and forwarding agent for delivery or dispatch thereof to a recipient on behalf of any registered person shall maintain true and correct records in respect of such goods handled by him on behalf of such registered person and shall produce the details thereof as and when required by the proper officer.
- (18) Every registered person shall, on demand, produce the books of accounts which he is required to maintain under any law for the time being in force.

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

(2) The registered person maintaining electronic records shall produce, on demand, the relevant records or documents, duly authenticated by him, in hard copy or in any electronically readable format.

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

**58. Records to be maintained by owner or operator of godown or warehouse and transporters.-** (1) Every person required to maintain records and accounts in accordance with the provisions of sub-section (2) of section 35, if not already registered under the Act, shall submit the details regarding his business electronically on the common portal in **FORM GST ENR-01**, either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details furnished, a unique enrolment number shall be generated and communicated to the said person.

[(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in **FORM GST ENR-02** using any one of his Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter:

Provided that where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.]<sup>161</sup>

(2) The person enrolled under sub-rule (1) as aforesaid in any other State or Union territory shall be deemed to be enrolled in the State.

(3) Every person who is enrolled under sub-rule (1) shall, where required, amend the details furnished in **FORM GST ENR-01** electronically on the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(4) Subject to the provisions of rule 56,-

- (a) any person engaged in the business of transporting goods shall maintain records of goods transported, delivered and goods stored in transit by him along with the Goods and Services Tax Identification Number of the registered consigner and consignee for each of his branches.
- (b) every owner or operator of a warehouse or godown shall maintain books of accounts with respect to the period for which particular goods remain in the warehouse, including the particulars relating to dispatch, movement, receipt and disposal of such goods.

(5) The owner or the operator of the godown shall store the goods in such manner that they can be identified item-wise and owner-wise and shall facilitate any physical verification or inspection by the proper officer on demand.

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<sup>161</sup>[Inserted vide G.O.Ms No. 133, Rev. (CT-II) Dept., dt. 16.07.2018, (Nft No. 28/2018-CT, dt. 19.06.2018), w.e.f. 19.06.2018]



## **CHAPTER-VIII RETURNS**

**[59. Form and manner of furnishing details of outward supplies.-** (1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act No.13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in **FORM GSTR-1** for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.

(2) The registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months,-using invoice furnishing facility (hereafter in this notification referred to as the "IFF") electronically on the common portal, duly authenticated in the manner prescribed under rule 26, from the 1st day of the month succeeding such month till the 13th day of the said month.

[Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.]<sup>162</sup>

[Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.]<sup>163</sup>

(3) The details of outward supplies furnished using the IFF, for the first and second months of a quarter, shall not be furnished in **FORM GSTR-1** for the said quarter.

(4) The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the-

- (a) invoice wise details of all -
  - (i) inter-State and intra-State supplies made to the registered persons; and
  - (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;
- (b) consolidated details of all -
  - (i) intra-State supplies made to unregistered persons for each rate of tax; and
  - (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;
- (c) debit and credit notes, if any, issued during the month for invoices issued previously.

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<sup>162</sup>[Inserted vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 13/2021-CT, dt. 01.05.2021), w.e.f. 01.05.2021]

<sup>163</sup>[Inserted vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 27/2021-CT, dt. 01.06.2021), w.e.f. 01.06.2021]

- (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.]<sup>164</sup>

[(6) Notwithstanding anything contained in this rule, -

- (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** [for the preceding month]<sup>165</sup>;
- (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;
- (c) **[xxx]**<sup>166</sup><sup>167</sup>

[(d) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88C in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either 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 rule 88C.]<sup>168</sup>

**[60. Form and manner of ascertaining details of inward supplies.-** (1) The details of outward supplies furnished by the supplier in **FORM GSTR-1** or using the IFF shall be made available electronically to the concerned registered persons (recipients) in Part A of **FORM GSTR-2A**, in **FORM GSTR-4A** and in **FORM GSTR-6A** through the common portal, as the case may be.

(2) The details of invoices furnished by a non-resident taxable person in his return in **FORM GSTR-5** under rule 63 shall be made available to the recipient of credit in Part A of **FORM GSTR 2A** electronically through the common portal.

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<sup>164</sup>[Substituted vide G.O.Ms No. 12, Rev. (CT-II) Dept., dt. 01.02.2021, (Nft No. 82/2020-CT, dt. 10.11.2020), w.e.f. 01.01.2021]

<sup>165</sup>[Substituted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 35/2021-CT, dt. 24.09.2021), w.e.f. 01.01.2022. Earlier words read as 'for preceding two months'.]

<sup>166</sup>[Omitted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 35/2021-CT, dt. 24.09.2021), w.e.f. 01.01.2022. Earlier words read as '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.']

<sup>167</sup>[Inserted vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 1/2021-CT, dt. 01.01.2021), w.e.f. 01.01.2021]

<sup>168</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

- (3) The details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** under rule 65 shall be made available to the recipient of credit in Part B of **FORM GSTR 2A** electronically through the common portal.
- (4) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in **FORM GSTR-7** shall be made available to the deductee in Part C of **FORM GSTR-2A** electronically through the common portal.
- (5) The details of tax collected at source furnished by an e-commerce operator under section 52 in **FORM GSTR-8** shall be made available to the concerned person in Part C of **FORM GSTR 2A** electronically through the common portal.
- (6) The details of the integrated tax paid on the import of goods or goods brought in domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry shall be made available in Part D of **FORM GSTR-2A** electronically through the common portal.
- (7) An [auto-generated]<sup>169</sup> statement containing the details of input tax credit shall be made available to the registered person in **FORM GSTR-2B**, for every month, electronically through the common portal, and shall consist of –
- (i) the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in **FORM GSTR-1**, between the day immediately after the due date of furnishing of **FORM GSTR-1** for the previous month to the due date of furnishing of **FORM GSTR-1** for the month;
  - (ii) the details of invoices furnished by a non-resident taxable person in **FORM GSTR-5** and details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in **FORM GSTR-1** or using the IFF, as the case may be,-
    - (a) for the first month of the quarter, between the day immediately after the due date of furnishing of **FORM GSTR-1** for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;
    - (b) for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;
    - (c) for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of **FORM GSTR-1** for the quarter;

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<sup>169</sup>[Substituted the word 'auto-drafted' vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022]

- (iii) the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.

(8) The Statement in **FORM GSTR-2B** for every month shall be made available to the registered person,-

- (i) for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in **FORM GSTR-1** by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of section 39, whichever is later;
- (ii) in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in **FORM GSTR-1** by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39.]<sup>170</sup>

**[61. Form and manner of furnishing of return.-** (1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act No.13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under –

- (i) sub-section (1) of section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month:
- (ii) proviso to sub-section (1) of section 39, for each quarter, or part thereof, for the class of registered persons whose principal place of business is in the State of Telangana, on or before the twenty-second day of the month succeeding such quarter.

(2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in **FORM GSTR-3B**.

(3) Every registered person required to furnish return, every quarter, under clause (ii) of sub-rule (1) shall pay the tax due under proviso to sub-section (7) of section 39, for each of the first two months of the quarter, by depositing the said amount in **FORM GST PMT-06**, by the twenty fifth day of the month succeeding such month:

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<sup>170</sup>[Substituted vide G.O.Ms No. 12, Rev. (CT-II) Dept., dt. 01.02.2021, (Nft No. 82/2020-CT, dt. 10.11.2020), w.e.f. 01.01.2021]

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the due date for depositing the said amount in **FORM GST PMT-06**, for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central Tax shall be deemed to be notified by the Commissioner:

Provided also that while making a deposit in **FORM GST PMT-06**, such a registered person may –

- (a) for the first month of the quarter, take into account the balance in the electronic cash ledger.
- (b) for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.

(4) The amount deposited by the registered persons under sub-rule (3) above, shall be debited while filing the return for the said quarter in **FORM GSTR-3B**, and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in **FORM GSTR-3B** for the said quarter has been filed.]<sup>171</sup>

[[ (5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 or in **FORM GSTR-2** under section 38 has been extended, the return specified in sub-section (1) of section 39 shall, in such manner and subject to such conditions as the Commissioner may, by notification, specify, be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that where a return in **FORM GSTR-3B** is required to be furnished by a person referred to in sub-rule (1) then such person shall not be required to furnish the return in **FORM GSTR-3**.]<sup>172]</sup><sup>173</sup>

[[[(6) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the twentieth day of the month succeeding such tax period:

Provided that for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the State of Telangana, the return in **FORM GSTR-3B** of the said rules for the months of October,

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<sup>171</sup>[Substituted vide G.O.Ms No. 12, Rev. (CT-II) Dept., dt. 01.02.2021, (Nft No. 82/2020-CT, dt. 10.11.2020), w.e.f. 01.01.2021]

<sup>172</sup> [Substituted vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.07.2017, (Nft No. 17/2017-CT, dt. 27.07.2017), w.e.f. 01.07.2017]

<sup>173</sup> [Inserted vide G.O.Ms No. 96, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 49/2019-CT, dt. 09.10.2019), w.e.f. 01.07.2017]

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:]<sup>174]</sup><sup>175]</sup><sup>176]</sup>

**[61A. Manner of opting for furnishing quarterly return.-** (1) Every registered person intending to furnish return on a quarterly basis under proviso to sub-section (1) of section 39, shall in accordance with the conditions and restrictions notified in this regard, indicate his preference for furnishing of return on a quarterly basis, electronically, on the common portal, from the 1st day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised:

Provided that where such option has been exercised once, the said registered person shall continue to furnish the return on a quarterly basis for future tax periods, unless the said registered person,-

- (a) becomes ineligible for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard; or
- (b) opts for furnishing of return on a monthly basis, electronically, on the common portal:

Provided further that a registered person shall not be eligible to opt for furnishing quarterly return in case the last return due on the date of exercising such option has not been furnished.

(2) A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.]<sup>177]</sup>

**62. [Form and manner of submission of statement and return]<sup>178.-</sup> (1) Every registered person [paying tax under section 10 [xxx]<sup>179]</sup>, shall-**

- (i) furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the 18th day of the month succeeding such quarter; and
- (ii) furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth day of April following the end of such financial year,]<sup>180]</sup>

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

<sup>174</sup> [Inserted vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.07.2017, (Nft No. 17/2017-CT, dt. 27.07.2017), w.e.f. 01.07.2017]

<sup>175</sup> [Omitted vide G.O.Ms No. 96, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 49/2019-CT, dt. 09.10.2019), w.e.f. 01.07.2017]

<sup>176</sup>[Inserted vide G.O.Ms No. 12, Rev. (CT-II) Dept., dt. 01.02.2021, (Nft No. 82/2020-CT, dt. 10.11.2020), w.e.f. 10.11.2020]

<sup>177</sup>[Inserted vide G.O.Ms No. 12, Rev. (CT-II) Dept., dt. 01.02.2021, (Nft No. 82/2020-CT, dt. 10.11.2020), w.e.f. 10.11.2020]

<sup>178</sup>[Substituted vide G.O.Ms No. 49, Rev. (CT-II) Dept., dt. 16.06.2020, (Nft No. 20/2019-CT, dt. 23.04.2019), w.e.f. 23.04.2019. The earlier word read as 'Form and manner of submission of quarterly return by the composition supplier']

<sup>179</sup>[Omitted vide G.O.Ms No. 12, Rev. (CT-II) Dept., dt. 01.02.2021, (Nft No. 82/2020-CT, dt. 10.11.2020), w.e.f. 10.11.2020. The earlier word read as 'or paying tax by availing the benefit of notification issued in G.O.Ms No. 44, Revenue (CTII) Department, dt. 09-04-2019']

<sup>180</sup>[Substituted vide G.O.Ms No. 49, Rev. (CT-II) Dept., dt. 16.06.2020, (Nft No. 20/2019-CT, dt. 23.04.2019), w.e.f. 23.04.2019]

[xxxx]<sup>181</sup><sup>182</sup>

(2) Every registered person furnishing the [statement under sub-rule (1) shall discharge his liability towards tax or Interest]<sup>183</sup> 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 section 10 [[xxx]<sup>184</sup>]<sup>185</sup> from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and return under rules 59, 60 and 61 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

**Explanation.**– For the purposes of this sub-rule, it is hereby declared that the person shall not be eligible to avail [xxx]<sup>186</sup> input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme [[xxx]<sup>187</sup>]<sup>188</sup>.

(5) A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish [a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls]<sup>189</sup>.

[(6) xxx]<sup>190</sup><sup>191</sup>

<sup>181</sup>[Insert vide G.O.Ms No. 287, dt. 18.12.2017 (Nft No. 45/2017-CT, dt. 13.10.2017), w.e.f. 13.10.2017]

<sup>182</sup>[Omitted the proviso vide G.O.Ms No. 49, Rev. (CT-II) Dept., dt. 16.06.2020, (Nft No. 20/2019-CT, dt. 23.04.2019), w.e.f. 23.04.2019]

<sup>183</sup>[Substituted vide G.O.Ms No. 49, Rev. (CT-II) Dept., dt. 16.06.2020, (Nft No. 20/2019-CT, dt. 23.04.2019), w.e.f. 23.04.2019]

<sup>184</sup>[Inserted vide G.O.Ms No. 49, Rev. (CT-II) Dept., dt. 16.06.2020, (Nft No. 20/2019-CT, dt. 23.04.2019), w.e.f. 23.04.2019]

<sup>185</sup>[Omitted vide G.O.Ms No. 12, Rev. (CT-II) Dept., dt. 01.02.2021, (Nft No. 82/2020-CT, dt. 10.11.2020), w.e.f. 10.11.2020.

The earlier word read as 'or by availing the benefit of notification issued in G.O.Ms No. 44, Revenue (CT-II) Department, dt. 09-04-2019]

<sup>186</sup>[Omitted the word 'of' vide G.O.Ms No. 49, Rev. (CT-II) Dept., dt. 16.06.2020, (Nft No. 20/2019-CT, dt. 23.04.2019), w.e.f. 23.04.2019]

<sup>187</sup>[Inserted vide G.O.Ms No. 49, Rev. (CT-II) Dept., dt. 16.06.2020, (Nft No. 20/2019-CT, dt. 23.04.2019), w.e.f. 23.04.2019]

<sup>188</sup>[Omitted vide G.O.Ms No. 12, Rev. (CT-II) Dept., dt. 01.02.2021, (Nft No. 82/2020-CT, dt. 10.11.2020), w.e.f. 10.11.2020.

The earlier word read as 'or opting for paying tax by availing the benefit of notification issued in G.O.Ms No. 44, Revenue (CT-II) Department, dt. 09-04-2019]

<sup>189</sup>[Substituted vide G.O.Ms No. 49, Rev. (CT-II) Dept., dt. 16.06.2020, (Nft No. 20/2019-CT, dt. 23.04.2019), w.e.f. 23.04.2019]

<sup>190</sup>[Inserted vide G.O.Ms No. 49, Rev. (CT-II) Dept., dt. 16.06.2020, (Nft No. 20/2019-CT, dt. 23.04.2019), w.e.f. 23.04.2019]

<sup>191</sup>[Omitted vide G.O.Ms No. 12, Rev. (CT-II) Dept., dt. 01.02.2021, (Nft No. 82/2020-CT, dt. 10.11.2020), w.e.f. 10.11.2020.

The earlier word read as 'A registered person who ceases to avail the benefit of notification issued in G.O Ms No.44 Revenue(CT.II) Department dated:9.04.2019, shall, where required, furnish a statement in FORM GST CMP-08 for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the

**63. Form and manner of submission of return by non-resident taxable person.-** Every registered non-resident taxable person shall furnish a return in **FORM GSTR-5** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.

**64. Form and manner of submission of return by persons providing online information and database access or retrieval services.-** Every registered person providing online information and data base access or retrieval services from a place outside India to a person in the State other than a registered person shall file return in **FORM GSTR-5A** on or before the twentieth day of the month succeeding the calendar month or part thereof.

**65. Form and manner of submission of return by an Input Service Distributor.-** Every Input Service Distributor shall, on the basis of details contained in **FORM GSTR-6A**, and where required, after adding, correcting or deleting the details, furnish electronically the return in **FORM GSTR-6**, containing the details of tax invoices on which credit has been received and those issued under section 20, through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

**66. Form and manner of submission of return by a person required to deduct tax at source.-** (1) Every registered person required to deduct tax at source under section 51 (hereafter in this rule referred to as deductor) shall furnish a return in **FORM GSTR-7** electronically through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

(2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the [deductees]<sup>192</sup> on the common portal after [xxx]<sup>193</sup> filing of **FORM GSTR-7** [for claiming the amount of tax deducted in his electronic cash ledger after validation]<sup>194</sup>.

(3) The certificate referred to in sub-section (3) of section 51 shall be made available electronically to the deductee on the common portal in **FORM GSTR-7A** on the basis of the return furnished under sub-rule (1).

**67. Form and manner of submission of statement of supplies through an e-commerce operator.-** (1) Every electronic commerce operator required to collect tax

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quarter in which the date of cessation takes place and furnish a return in FORM GSTR-4 for the said period till the thirtieth day of April following the end of the financial year during which such cessation happens]

<sup>192</sup>[Substituted the word 'suppliers in Part C of FORM GSTR-2A and FORMGSTR-4A' vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>193</sup>[Omitted the word 'the due date of' vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>194</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]



at source under section 52 shall furnish a statement in **FORM GSTR-8** electronically on the common portal, either directly or from a Facilitation Centre notified by the Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 52.

(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers [xxx]<sup>195</sup> on the common portal after [xxx]<sup>196</sup> filing of **FORM GSTR-8**[for claiming the amount of tax deducted in his electronic cash ledger after validation]<sup>197</sup>.

**[[[67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.-** Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** or a Nil statement in **FORM GST CMP-08** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.

**Explanation.** - For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1** or **FORM GST CMP-08**, as the case may be.]<sup>198</sup>]<sup>199</sup>]<sup>200</sup>

**68. Notice to non-filers of returns.-** A notice in **FORM GSTR-3A** shall be issued, electronically, to a registered person who fails to furnish return under section 39 or section 44 or section 45 or section 52.

**69. [xxx]<sup>201</sup>**

<sup>195</sup>[Omitted the word 'in Part C of FORM GSTR-2A' vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>196</sup>[Omitted the word 'the due date of' vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>197</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>198</sup>[Substituted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 38/2020-CT, dt. 05.05.2020), w.e.f. date to be notified later]

<sup>199</sup>[Substituted vide G.O.Ms No. 113, Rev. (CT-II) Dept., dt. 21.10.2020, (Nft No. 58/2020-CT, dt. 01.07.2020), w.e.f. 01.07.2020]

<sup>200</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09-02-2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>201</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022.

Earlier Rule read as 'Matching of claim of input tax credit .- The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under section 41, shall be matched under section 42 after the due date for furnishing the return in FORM GSTR-3- (a) Goods and Services Tax Identification Number of the supplier; (b) Goods and Services Tax Identification Number of the recipient; (c) invoice or debit note number; (d) invoice or debit note date; and (e) tax amount:

Provided that where the time limit for furnishing FORM GSTR-1 specified under section 37 and FORM GSTR-2 specified under section 38 has been extended, the date of matching relating to claim of input tax credit shall also be extended accordingly:

Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of input tax credit to such date as may be specified therein.

Explanation.- For the purposes of this rule, it is hereby declared that -

(i) The claim of input tax credit in respect of invoices and debit notes in FORM GSTR-2 that were accepted by the recipient on the basis of FORM GSTR-2A without amendment shall be treated as matched if the corresponding supplier has furnished a valid return;

**70. [xxx]<sup>202</sup>**

**71. [xxx]<sup>203</sup>**

**72. [xxx]<sup>204</sup>**

**73. [xxx]<sup>205</sup>**

**74. [xxx]<sup>206</sup>**

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(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. ]

<sup>202</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022.

Earlier Rule read as 'Final acceptance of input tax credit and communication thereof. - (1) The final acceptance of claim of input tax credit in respect of any tax period, specified in sub-section (2) of section 42, shall be made available electronically to the registered person making such claim in FORM GST MIS-1 through the common portal.

(2)The claim of input tax credit in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in FORM GST MIS-1 through the common portal..']

<sup>203</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022.

Earlier Rule read as 'Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit. - (1) Any discrepancy in the claim of input tax credit in respect of any tax period, specified in sub-section (3) of section 42 and the details of output tax liable to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the recipient making such claim electronically in FORM GST MIS-1 and to the supplier electronically in FORM GST MIS-2 through the common portal on or before the last date of the month in which the matching has been carried out.

(2)A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3)A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.

(4)Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the recipient in his return to be furnished in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made available.

Explanation.- For the purposes of this rule, it is hereby declared that -

(i)Rectification by a supplier means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;

(ii)Rectification by the recipient means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier..']

<sup>204</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022.

Earlier rule read as 'Claim of input tax credit on the same invoice more than once. - Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered person in FORM GST MIS-1 electronically through the common portal.]

<sup>205</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022.

Earlier rule read as ' Matching of claim of reduction in the output tax liability . - The following details relating to the claim of reduction in output tax liability shall be matched under section 43 after the due date for furnishing the return in FORM GSTR-3, namely:-

(a) Goods and Services Tax Identification Number of the supplier; (b)Goods and Services Tax Identification Number of the recipient; (c)credit note number; (d) credit note date; and (e)tax amount:

Provided that where the time limit for furnishing FORM GSTR-1 under section 37 and FORM GSTR-2 under section 38 has been extended, the date of matching of claim of reduction in the output tax liability shall be extended accordingly:

Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of reduction in output tax liability to such date as may be specified therein.

Explanation.- For the purposes of this rule, it is hereby declared that -

(i) the claim of reduction in output tax liability due to issuance of credit notes in FORM GSTR-1 that were accepted by the corresponding recipient in FORM GSTR-2 without amendment shall be treated as matched if the said recipient has furnished a valid return.

(ii)the claim of reduction in the output tax liability shall be considered as matched where the amount of output tax liability after taking into account the reduction claimed is equal to or more than the claim of input tax credit after taking into account the reduction admitted and discharged on such credit note by the corresponding recipient in his valid return. ]

<sup>206</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022.

Earlier rule read as 'Final acceptance of reduction in output tax liability and communication thereof. - (1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in sub-section (2) of section 43, shall be made available electronically to the person making such claim in FORM GST MIS-1 through the common portal.

(2) The claim of reduction in output tax liability in respect of any tax period which had been communicated as mis-matched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in FORM GST MIS-1 through the common portal. ' ]

75. [xxx]<sup>207</sup>

76. [xxx]<sup>208</sup>

77. [xxx]<sup>209</sup>

**78. Matching of details furnished by the e-Commerce operator with the details furnished by the supplier.-** The following details relating to the supplies made through an e-Commerce operator, as declared in **FORM GSTR-8**, shall be matched with the corresponding details declared by the supplier in **FORM GSTR-1**,

- (a) State of place of supply; and
- (b) net taxable value:

Provided that where the time limit for furnishing **FORM GSTR-1** under section 37 has been extended, the date of matching of the above mentioned details shall be extended accordingly.

Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching to such date as may be specified therein.

79. [xxx]<sup>210</sup>

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<sup>207</sup>[Inserted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022. The earlier words read as 'Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction.- (1) Any discrepancy in claim of reduction in output tax liability, specified in sub-section (3) of section 43, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the registered person making such claim electronically in FORM GST MIS-1 and the recipient electronically in FORM GST MIS-2 through the common portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.

(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier and debited to the electronic liability register and also shown in his return in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made available.

Explanation.- For the purposes of this rule, it is hereby declared that –

(i) rectification by a supplier means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;

(ii) rectification by the recipient means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.]

<sup>208</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022.

Earlier rule read as Claim of reduction in output tax liability more than once.- The duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered person in FORM GST MIS-1 electronically through the common portal. ]

<sup>209</sup>[Inserted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022.

Earlier rule read as Refund of interest paid on reclaim of reversals.- The interest to be refunded under sub-section (9) of section 42 or sub-section (9) of section 43 shall be claimed by the registered person in his return in FORM GSTR-3 and shall be credited to his electronic cash ledger in FORM GST PMT-05 and the amount credited shall be available for payment of any future liability towards interest or the taxable person may claim refund of the amount under section 54.]

<sup>210</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022.

Earlier rule read as Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier.- (1) Any discrepancy in the details furnished by the operator and those declared by the supplier shall be made available to the supplier electronically in FORM GST MIS-3 and to the e-commerce operator electronically in FORM GST MIS-4 on the common portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) An operator to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement to be furnished for the month in which the discrepancy is made available.

**[[[80. Annual return.-** (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

[(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.]<sup>211</sup>

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR -9B**.

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred 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.]<sup>212</sup><sup>213</sup><sup>214</sup>

[(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.]<sup>215</sup>

**81. Final return.-** Every registered person required to furnish a final return under section 45, shall furnish such return electronically in **FORM GSTR-10** through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

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(4)Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier in his return in FORM GSTR-3 for the month succeeding the month in which the details of discrepancy are made available and such addition to the output tax liability and interest payable thereon shall be made available to the supplier electronically on the common portal in FORM GST MIS-3. ]

<sup>211</sup>[Inserted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 29.12.2021]

<sup>212</sup>[Inserted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 23.03.2020]

<sup>213</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>214</sup>[Substituted vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>215</sup>[Inserted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 29.12.2021]

**82. Details of inward supplies of persons having Unique Identity Number.-**

(1) Every person who has been issued a Unique Identity Number and claims refund of the taxes paid on his inward supplies, shall furnish the details of such supplies of taxable goods or services or both electronically in **FORM GSTR-11**, along with application for such refund claim, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(2) Every person who has been issued a Unique Identity Number for purposes other than refund of the taxes paid shall furnish the details of inward supplies of taxable goods or services or both as may be required by the proper officer in **FORM GSTR-11**.

**83. Provisions relating to a goods and services tax practitioner.-** (1) An application in **FORM GST PCT-01** may be made electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner by any person who,

- (i) is a citizen of India;
- (ii) is a person of sound mind;
- (iii) is not adjudicated as insolvent;
- (iv) has not been convicted by a competent court; and satisfies any of the following conditions, namely:-
  - (a) that he is a retired officer of the Commercial Tax Department of any State Government or of the [Central Board of Indirect Taxes]<sup>216</sup> 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; or
  - (c) he has passed,
    - (i) a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or
    - (ii) a degree examination of any Foreign University recognised by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or
    - (iii) any other examination notified by the Government, on the recommendation of the Council, for this purpose; or
    - (iv) has passed any of the following examinations, namely:-
      - (a) final examination of the Institute of Chartered Accountants of India; or

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<sup>216</sup>[Substituted the word 'Central Board of Excise' vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

- (b) final examination of the Institute of Cost Accountants of India; or
- (c) final examination of the Institute of Company Secretaries of India.

(2) On receipt of the application referred to in sub-rule (1), the officer authorised in this behalf shall, after making such enquiry as he considers necessary, either enrol the applicant as a goods and services tax practitioner and issue a certificate to that effect in **FORM GST PCT-02** or reject his application where it is found that the applicant is not qualified to be enrolled as a goods and services tax practitioner.

(3) The enrolment made under sub-rule (2) shall be valid until it is cancelled:

Provided that no person enrolled as a goods and services tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council:

Provided further that no person to whom the provisions of clause (b) of [sub-rule (1)]<sup>217</sup> apply shall be eligible to remain enrolled unless he passes the said examination within a period of [thirty months]<sup>218</sup> from the appointed date.

(4) If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorised officer may, after giving him a notice to show cause in **FORM GST PCT-03** for such misconduct and after giving him a reasonable opportunity of being heard, by order in **FORM GST PCT-04** direct that he shall henceforth be disqualified under section 48 to function as a goods and services tax practitioner.

(5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of issue of such order, appeal to the Commissioner against such order.

(6) Any registered person may, at his option, authorise a goods and services tax practitioner on the common portal in **FORM GST PCT-05** or, at any time, withdraw such authorisation in **FORM GST PCT-05** and the goods and services tax practitioner so authorised shall be allowed to undertake such tasks as indicated in the said authorisation during the period of authorisation.

(7) Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorised by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the goods and services tax practitioner shall be made available to the registered person on the common portal:

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<sup>217</sup>[Substituted vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.07.2017, (Nft No. 17/2017-CT, dt. 27.07.2017), w.e.f. 01.07.2017]

<sup>218</sup>[Substituted the word 'eighteen months' vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

Provided that where the registered person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statement furnished by the goods and services tax practitioner.

[(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-

- (a) furnish the details of outward [xxx]<sup>219</sup> supplies;
- (b) furnish monthly, quarterly, annual or final return;
- (c) make deposit for credit into the electronic cash ledger;
- (d) file a claim for refund;
- (e) file an application for amendment or cancellation of registration;
- (f) furnish information for generation of e-way bill;
- (g) furnish details of challan in FORM GST ITC-04;
- (h) file an application for amendment or cancellation of enrolment under rule 58; and
- (i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme:

Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration or where an intimation to pay tax under composition scheme or to withdraw from such scheme has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.]<sup>220</sup>

(9) Any registered person opting to furnish his return through a goods and services tax practitioner shall-

- (a) give his consent in **FORM GST PCT-05** to any goods and services tax practitioner to prepare and furnish his return; and
- (b) before confirming submission of any statement prepared by the goods and services tax practitioner, ensure that the facts mentioned in the return are true and correct.

(10) The goods and services tax 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 for the purposes specified in sub-rule (8).

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<sup>219</sup>[Omitted the word 'and inward' vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022]

<sup>220</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

**[83A. Examination of Goods and Services Tax Practitioners.-** (1) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule, shall pass an examination as per sub-rule (3) of the said rule.

(2) The National Academy of Customs, Indirect Taxes and Narcotics (hereinafter referred to as "NACIN") shall conduct the examination.

(3) **Frequency of examination.-** The examination shall be conducted twice in a year as per the schedule of the examination published by NACIN every year on the official websites of the Board, NACIN, common portal, GST Council Secretariat and in the leading English and regional newspapers.

(4) **Registration for the examination and payment of fee.-**

(i) A person who is required to pass the examination shall register online on a website specified by NACIN;

(ii) A person who registers for the examination shall pay examination fee as specified by NACIN, and the amount for the same and the manner of its payment shall be specified by NACIN on the official websites of the Board, NACIN and common portal.

(5) **Examination centers.-** The examination shall be held across India at the designated centers. The candidate shall be given an option to choose from the list of centers as provided by NACIN at the time of registration.

(6) **Period for passing the examination and number of attempts allowed.-**

[(i) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule is required to pass the examination within the period as specified in the second proviso of sub-rule (3) of the said rule.]<sup>221</sup>

(ii) A person required to pass the examination may avail of any number of attempts but these attempts shall be within the period as specified in clause (i);

(iii) A person shall register and pay the requisite fee every time he intends to appear at the examination;

(iv) In case the goods and services tax practitioner having applied for appearing in the examination is prevented from availing one or more attempts due to unforeseen circumstances such as critical illness, accident or natural calamity, he may make a request in writing to the jurisdictional Commissioner for granting him one additional attempt to pass the examination, within thirty days of conduct of the said examination. NACIN may consider such requests on merits based on recommendations of the jurisdictional Commissioner.

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<sup>221</sup>[Substituted vide G.O.Ms No. 96, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 49/2019-CT, dt. 09.10.2019), w.e.f. 09.10.2019]



(7) **Nature of examination.**-The examination shall be a Computer Based Test. It shall have one question paper consisting of Multiple Choice Questions. The pattern and syllabus are specified in Annexure-A.

(8) **Qualifying marks.**- A person shall be required to secure fifty per cent. of the total marks.

(9) **Guidelines for the candidates.**-

(i) NACIN shall issue examination guidelines covering issues such as procedure of registration, payment of fee, nature of identity documents, provision of admit card, manner of reporting at the examination center, prohibition on possession of certain items in the examination center, procedure of making representation and the manner of its disposal;

(ii) Any person who is or has been found to be indulging in unfair means or practices shall be dealt in accordance with the provisions of sub-rule (10). An illustrative list of use of unfair means or practices by a person is as under: -

(a) obtaining support for his candidature by any means;

(b) impersonating;

(c) submitting fabricated documents;

(d) resorting to any unfair means or practices in connection with the examination or in connection with the result of the examination;

(e) found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination center;

(f) communicating with others or exchanging calculators, chits, papers etc. (on which something is written);

(g) misbehaving in the examination center in any manner;

(h) tampering with the hardware and/or software deployed; and

(i) attempting to commit or, as the case may be, to abet in the commission of all or any of the acts specified in the foregoing clauses.

(10) **Disqualification of person using unfair means or practice.**- If any person is or has been found to be indulging in use of unfair means or practices, NACIN may, after considering his representation, if any, declare him disqualified for the examination.

(11) **Declaration of result.**- NACIN shall declare the results within one month of the conduct of examination on the official websites of the Board, NACIN, GST Council Secretariat, common portal and State Tax Department of the respective States or Union territories, if any. The results shall also be communicated to the applicants by e-mail and/or by post.

(12) **Handling representations.**- A person not satisfied with his result may represent in writing, clearly specifying the reasons therein to NACIN or the jurisdictional Commissioner as per the procedure established by NACIN on the official websites of the Board, NACIN and common portal.

(13) **Power to relax.**- Where the State Tax Commissioner is of the opinion that it is necessary or expedient to do so, it may, on the recommendations of the Council, relax any of the provisions of this rule with respect to any class or category of persons.

**Explanation :-** For the purposes of this sub-rule, the expressions –

- (a) “jurisdictional Commissioner” means the Commissioner having jurisdiction over the place declared as address in the application for enrolment as the GST Practitioner in **FORM GST PCT-1**. It shall refer to the Commissioner of Central Tax if the enrolling authority in **FORM GST PCT-1** has been selected as Centre, or the Commissioner of State Tax if the enrolling authority in **FORM GST PCT-1** has been selected as State;
- (b) NACIN means as notified by notification No. 24/2018-Central Tax, dated 28.05.2018.

**Annexure-A**  
**[See sub-rule 7]**  
**Pattern and Syllabus of the Examination**

<b>PAPER: GST Law &amp; Procedures:</b>	
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	

<b>Syllabus:</b>	
1.	The Central Goods and Services Tax Act, 2017
2.	The Integrated Goods and Services Tax Act, 2017
3.	All The State Goods and Services Tax Acts, 2017
4.	The Union territory Goods and Services Tax Act, 2017
5.	The Goods and Services Tax (Compensation to States) Act, 2017
6.	The Central Goods and Services Tax Rules, 2017
7.	The Integrated Goods and Services Tax Rules, 2017
8.	All The State Goods and Services Tax Rules, 2017
9.	Notifications, Circulars and orders issued from time to time under the said Acts and Rules.] <sup>222</sup>

<sup>222</sup>[Substituted vide G.O.Ms No. 1, Rev. (CT-II) Dept., dt. 02.01.2019, (Nft No. 60/2018-CT, dt. 30.10.2018), w.e.f. 30.10.2018]

**[83B. Surrender of enrolment of goods and services tax practitioner.-** (1) A goods and services tax practitioner seeking to surrender his enrolment shall electronically submit an application in **FORM GST PCT-06**, at the common portal, either directly or through a facilitation centre notified by the Commissioner.

(2) The Commissioner, or an officer authorised by him, may after causing such enquiry as deemed fit and by order in **FORM GST PCT-07**, cancel the enrolment of such practitioner.]<sup>223</sup>

**84. Conditions for purposes of appearance.-** (1) No person shall be eligible to attend before any authority as a goods and services tax practitioner in connection with any proceedings under the Act on behalf of any registered or un-registered person unless he has been enrolled under rule 83.

(2) A goods and services tax practitioner attending on behalf of a registered or an un-registered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by such person in **FORM GST PCT-05**.

## **CHAPTER-IX PAYMENT OF TAX**

**85. Electronic Liability Register.-** (1) The electronic liability register specified under sub-section (7) of section 49 shall be maintained in **FORM GST PMT-01** for each person liable to pay tax, interest, penalty, late fee or any other amount on the common portal and all amounts payable by him shall be debited to the said register.

(2) The electronic liability register of the person shall be debited by-

- (a) the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said person;
- (b) the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the [said person; or]<sup>224</sup>
- (c) **[xxx]**<sup>225</sup>
- (d) any amount of interest that may accrue from time to time.

(3) Subject to the provisions of section 49, [section 49A and section 49B,]<sup>226</sup> payment of every liability by a registered person as per his return shall be made by debiting the electronic credit ledger maintained as per rule 86 or the electronic cash

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<sup>223</sup>[Inserted vide G.O.Ms No. 100, Rev. (CT-II) Dept., dt. 04.09.2019, (Nft No. 33/2019-CT, dt. 18.07.2019), w.e.f. date to be notified later]

<sup>224</sup>[Substituted the word 'said person;' vide G.O.Ms No110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022]

<sup>225</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022. Earlier words read as 'the amount of tax and interest payable as a result of mismatch under section 42 or section 43 or section 50; or']

<sup>226</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.

(4) The amount deducted under section 51, or the amount collected under section 52, or the amount payable on reverse charge basis, or the amount payable under section 10, any amount payable towards interest, penalty, fee or any other amount under the Act shall be paid by debiting the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.

(5) Any amount of demand debited in the electronic liability register shall stand reduced to the extent of relief given by the appellate authority or Appellate Tribunal or court and the electronic tax liability register shall be credited accordingly.

(6) The amount of penalty imposed or liable to be imposed shall stand reduced partly or fully, as the case may be, if the taxable person makes the payment of tax, interest and penalty specified in the show cause notice or demand order and the electronic liability register shall be credited accordingly.

(7) A registered person shall, upon noticing any discrepancy in his electronic liability ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT-04**.

**86. Electronic Credit Ledger.-** (1) The electronic credit ledger shall be maintained in **FORM GST PMT-02** for each registered person eligible for input tax credit under the Act on the common portal and every claim of input tax credit under the Act shall be credited to the said ledger.

(2) The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with the provisions of section 49 [or section 49A or section 49B]<sup>227</sup>.

(3) Where a registered person has claimed refund of any unutilized amount from the electronic credit ledger in accordance with the provisions of section 54, the amount to the extent of the claim shall be debited in the said ledger.

(4) If the refund so filed is rejected, either fully or partly, the amount debited under sub- rule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03**.

[(4A) Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03**.]<sup>228</sup>

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<sup>227</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]  
<sup>228</sup>[Inserted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 23.03.2020]

[(4B) Where a registered person deposits the amount of erroneous refund sanctioned to him, –

(a) under sub-section (3) of section 54 of the Act, or  
(b) under sub-rule (3) of rule 96, in contravention of sub-rule (10) of rule 96, along with interest and penalty, wherever applicable, through **FORM GST DRC-03**, 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 **FORM GST PMT-03A**.]<sup>229</sup>

(5) Save as provided in the provisions of this Chapter, no entry shall be made directly in the electronic credit ledger under any circumstance.

(6) A registered person shall, upon noticing any discrepancy in his electronic credit ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT-04**.

**Explanation.**– For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

**[86A. Conditions of use of amount available in electronic credit ledger.-**

(1) The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as-

- (a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-
  - (i) issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
  - (ii) without receipt of goods or services or both; or
- (b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or
- (c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
- (d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36, may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.

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<sup>229</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

(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.]<sup>230</sup>

**[86B. Restrictions on use of amount available in electronic credit ledger.-**

Notwithstanding anything contained in these rules, the registered person shall not use the amount available in electronic credit ledger to discharge his liability towards output tax in excess of ninety-nine per cent. of such tax liability, in cases where the value of taxable supply other than exempt supply and zero-rated supply, in a month exceeds fifty lakh rupees:

Provided that the said restriction shall not apply where –

- (a) the said person or the proprietor or karta or the managing director or any of its two partners, whole-time Directors, Members of Managing Committee of Associations or Board of Trustees, as the case may be, have paid more than one lakh rupees as income tax under the Income-tax Act, 1961(43 of 1961) in each of the last two financial years for which the time limit to file return of income under subsection (1) of section 139 of the said Act has expired; or
- (b) the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (i) of first proviso of subsection (3) of section 54; or
- (c) the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (ii) of first proviso of subsection (3) of section 54; or
- (d) the registered person has discharged his liability towards output tax through the electronic cash ledger for an amount which is in excess of 1% of the total output tax liability, applied cumulatively, upto the said month in the current financial year; or
- (e) the registered person is –
  - (i) Government Department; or
  - (ii) a Public Sector Undertaking; or
  - (iii) a local authority; or
  - (iv) a statutory body:

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<sup>230</sup>[Inserted vide G.O.Ms No. 60, Rev. (CT-II) Dept., dt. 22.06.2020, (Nft No. 75/2019-CT, dt. 26.12.2019), w.e.f. 26.12.2019]

Provided further that the Commissioner or an officer authorised by him in this behalf may remove the said restriction after such verifications and such safeguards as he may deem fit.]<sup>231</sup>

**87. Electronic Cash Ledger.-** (1) The electronic cash ledger under sub-section (1) of section 49 shall be maintained in **FORM GST PMT-05** for each person, liable to pay tax, interest, penalty, late fee or any other amount, on the common portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.

(2) Any person, or a person on his behalf, shall generate a challan in **FORM GST PMT-06** on the common portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount.

[Provided that the challan in **FORM GST PMT-06** generated at the common portal shall be valid for a period of fifteen days:

[[**xxx**]<sup>232</sup>]<sup>233</sup>

(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;]<sup>234</sup>
- (ii) Credit card or Debit card through the authorised bank;
- (iii) National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or
- (iv) Over the Counter payment through authorised banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:

Provided that the restriction for deposit up to ten thousand rupees per challan in case of an Over the Counter payment shall not apply to deposit to be made by –

- (a) Government Departments or any other deposit to be made by persons as may be notified by the Commissioner in this behalf;
- (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:

<sup>231</sup>[Inserted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 01.01.2021]

<sup>232</sup>[Omitted the Proviso vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>233</sup>[Inserted vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.07.2017, (Nft No. 22/2017-CT, dt. 17.08.2017), w.e.f. 17.08.2017]

<sup>234</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

[Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.]<sup>235</sup>

**Explanation.-** For the purposes of this sub-rule, it is hereby clarified that for making payment of any amount indicated in the challan, the commission, if any, payable in respect of such payment shall be borne by the person making such payment.

(4) Any payment required to be made by a person who is not registered under the Act, shall be made on the basis of a temporary identification number generated through the common portal.

(5) Where the payment is made by way of National Electronic Fund Transfer or Real Time Gross Settlement [or Immediate Payment Service]<sup>236</sup> 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:

Provided that the mandate form shall be valid for a period of fifteen days from the date of generation of challan.

(6) On successful credit of the amount to the concerned government account maintained in the authorised bank, a Challan Identification Number shall be generated by the collecting bank and the same shall be indicated in the challan.

(7) On receipt of 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 **FORM GST PMT-07** through the common portal to the bank or electronic gateway through which the deposit was initiated.

[Provided 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 FORM GST PMT-06 on the Common Portal.]<sup>237</sup>

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<sup>235</sup>[Substituted vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.07.2017, (Nft No. 22/2017, dt.17.08.2017), w.e.f. 17.08.2017]

<sup>236</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>237</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]



(9) Any amount deducted under section 51 or collected under section 52 and claimed [xxx]<sup>238</sup> 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 [xxx]<sup>239</sup>.

(10) Where a person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger.

(11) If the refund so claimed is rejected, either fully or partly, the amount debited under sub-rule (10), to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in **FORM GST PMT-03**.

(12) A registered person shall, upon noticing any discrepancy in his electronic cash ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT-04**.

**Explanation 1.-** The refund shall be deemed to be rejected if the appeal is finally rejected.

**Explanation 2.-** For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

[(13) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in **FORM GST PMT-09**.]<sup>240</sup>

**88. Identification number for each transaction.-** (1) A unique identification number shall be generated at the common portal for each debit or credit to the electronic cash or credit ledger, as the case may be.

(2) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic liability register.

(3) A unique identification number shall be generated at the common portal for each credit in the electronic liability register for reasons other than those covered under sub-rule (2).

**[88A. Order of utilization of input tax credit.-** Input tax credit on account of integrated tax shall first be utilised towards payment of integrated tax, and the

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<sup>238</sup>[Omitted the word 'in FORM GSTR-02' vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>239</sup>[Omitted the word 'in accordance with the provisions of rule 87 vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>240</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 21.04.2020 (Date notified vide G.O.Ms No. 91, Rev. (CT-II) Dept., dt. 06.08.2020, (Nft No. 37/2020-CT, dt. 28.04.2020)]

amount remaining, if any, may be utilised towards the payment of central tax and State tax or Union territory tax, as the case may be, in any order:

Provided that the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully.]<sup>241</sup>

**[88B. Manner of calculating interest on delayed payment of tax.-** (1) In case, where the supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger, for the period of delay in filing the said return beyond the due date, at such rate as may be notified under sub-section (1) of section 50.

(2) In all other cases, where interest is payable in accordance with sub section (1) of section 50, 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 section 50.

(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 50, the interest shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date 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, at such rate as may be notified under said sub-section (3) of section 50.

**Explanation.** —For the purposes of this sub-rule, —

(1) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.

(2) 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 section 39 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

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<sup>241</sup>[Inserted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 29.03.2019]

credit wrongly availed, on account of payment of tax through the said return; or

- (b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.]<sup>242</sup>

**[88C. 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 FORM GSTR-1 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 FORM GSTR-3B, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of FORM GST DRC-01B, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to—

- (a) pay the differential tax liability, along with interest under section 50, through FORM GST DRC-03; or
- (b) explain the aforesaid difference in tax payable on the common portal, within a period of seven days.

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

- (a) pay the amount of the differential tax liability, as specified in Part A of FORM GST DRC-01B, fully or partially, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01B 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 FORM GST DRC-01B, 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 section 79.]<sup>243</sup>

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<sup>242</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 01.07.2017]

<sup>243</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

## CHAPTER-X REFUND

**89. Application for refund of tax, interest, penalty, fees or any other amount.-** (1) Any person, except the persons covered under notification issued under section 55, claiming refund of [any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 or]<sup>244</sup> any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file, [subject to the provisions of rule 10B,]<sup>245</sup> an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

**[xxx]**<sup>246</sup>

[Provided that]<sup>247</sup> in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the-

- (a) supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;
- (b) supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:

[[Provided further that]<sup>248</sup> 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.]<sup>249</sup>

Provided also that refund of any amount, after adjusting the tax payable by the applicant out of the advance tax deposited by him under section 27 at the time of registration, shall be claimed in the last return required to be furnished by him.

**[Explanation.** — 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.]<sup>250</sup>

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<sup>244</sup>[Inserted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022]

<sup>245</sup>[Inserted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 35/2021-CT, dt. 24.09.2021), w.e.f. 01.01.2022 vide Nft No. 38/2021-CT, dt. 21.12.2021]

<sup>246</sup>[Omitted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022. Earlier provisio read as ‘Provided that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may be made through the return furnished for the relevant tax period in FORM GSTR-3 or FORM GSTR-4 or FORM GSTR-7, as the case may be:]

<sup>247</sup>[Substituted the word ‘Provided further that’ vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022]

<sup>248</sup>[Substituted the word ‘Provided also that’ vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022]

<sup>249</sup>[Substituted vide G.O.Ms No. 287, dt. 18.12.2017 (Nft No. 47/2017-CT, dt. 18.10.2017), w.e.f. 18.10.2017]

<sup>250</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

[(1A) Any person, claiming refund under section 77 of the Act of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, before the expiry of a period of two years from the date of payment of the tax on the inter-State supply, file an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that the said application may, as regard to any payment of tax on inter-State supply before coming into force of this sub-rule, be filed before the expiry of a period of two years from the date on which this sub-rule comes into force.]<sup>251</sup>

(2) The application under sub-rule (1) shall be accompanied by any of the following documentary evidences in Annexure 1 in **FORM GST RFD-01**, as applicable, to establish that a refund is due to the applicant, namely:-

(a) the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;

(b) a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods, [other than electricity]<sup>252</sup>;

[(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 subregulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of agreement detailing the tariff per unit, in case where refund is on account of export of electricity;]<sup>253</sup>

(c) a statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services;

(d) a statement containing the number and date of invoices as provided in rule 46 along with the evidence regarding the endorsement specified in the second proviso to sub-rule (1) in the case of the supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;

(e) a statement containing the number and date of invoices, the evidence regarding the endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the

<sup>251</sup>[Inserted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 35/2021-CT, dt. 24.09.2021), w.e.f. 24.09.2021]

<sup>252</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>253</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022\_\_]

- 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.]<sup>254</sup>
  - (g) a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports;
  - (h) a statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilised input tax credit under sub-section (3) of section 54 where the credit has accumulated 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;]<sup>255</sup>
  - [(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 refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;]<sup>256</sup>

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<sup>254</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

<sup>255</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

<sup>256</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

- (l) a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:

Provided that a declaration is not required to be furnished in respect of the cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

- (m) a Certificate in Annexure 2 of **FORM GST RFD-01** issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees:

Provided that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

[Provided 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.]<sup>257</sup>

**Explanation.**– For the purposes of this rule-

- (i) in case of refunds referred to in clause (c) of sub-section (8) of section 54, the expression "invoice" means invoice conforming to the provisions contained in section 31;
- (ii) where the amount of tax has been recovered from the recipient, it shall be deemed that the incidence of tax has been passed on to the ultimate consumer.

(3) Where the application relates to refund of input tax credit, the electronic credit ledger shall be debited by the applicant by an amount equal to the refund so claimed.

[(4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (Act No.13 of 2017), refund of input tax credit shall be granted as per the following formula –

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

Where, -

- (A) "Refund amount" means the maximum refund that is admissible;

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<sup>257</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

(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;]<sup>258</sup>

(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely: -

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

[(E) " Adjusted Total Turnover" means the sum total of the value of-  
(a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and  
(b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services, excluding-  
(i) the value of exempt supplies other than zero-rated supplies; and  
(ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.]<sup>259</sup>

(F) "Relevant period" means the period for which the claim has been filed.]<sup>260</sup>

**[Explanation.** – 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,

whichever is less.]<sup>261</sup>

<sup>258</sup>[Substituted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f.23.03.2020]

<sup>259</sup>[Substituted vide G.O.Ms No. 216, Rev. (CT-II) Dept., dt. 22.10.2018, (Nft No. 39/2018-CT, dt. 04.09.2018), w.e.f.04.09.2018]

<sup>260</sup>[Substituted vide G.O.Ms No. 20, Rev. (CT-II) Dept., Dt. 22.01.2018 (Nft No. 75/2017-CT, dt. 29.12.2017) w.e.f. 23.10.2017]

<sup>261</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]



[(4A) In the case of supplies received on which the supplier has availed the benefit of orders issued in G.O.Ms No. 289, Revenue (CT-II) Department, Dt. 18-12-2017, 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.]<sup>262</sup>

[(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 notification No. 40/2017-Central Tax (Rate), dated the 23<sup>rd</sup> October, 2017, issued vide G.O.Ms No. 253, Revenue (CT-II) Department, dt. 23-11-2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23<sup>rd</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R 1321(E), dated the 23<sup>rd</sup> October, 2017; or
- (b) availed the benefit of notification No. 78/2017-Customs, dated the 13<sup>th</sup> 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 13<sup>th</sup> October, 2017 or notification No. 79/2017-Customs, dated the 13<sup>th</sup> 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 13<sup>th</sup> October, 2017, the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.]<sup>263</sup>

[(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} – [{tax payable on such inverted rated supply of goods and services x (Net ITC' ITC availed on inputs and input services)}].<sup>264</sup>

**Explanation:-** For the purposes of this sub-rule, the expressions –

- (a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and
- <sup>265</sup>[(b) Adjusted Total turnover” and “relevant period” shall have the same meaning as assigned to them in sub-rule (4)]<sup>266</sup>

<sup>262</sup>[Substituted vide G.O.Ms No. 39, Rev. (CT-II) Dept., Dt. 23.02.2018 (Nft No. 3/2018-CT, dt. 23.01.2018) w.e.f. 23.10.2017]

<sup>263</sup>[Substituted vide G.O.Ms No. 229, Rev. (CT-II) Dept., dt. 24.11.2018, (Nft No. 54/2018-CT, dt. 09.10.2018), w.e.f.09.10.2018]

<sup>264</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. The earlier words read as tax payable on such inverted rated supply of goods and Services']

<sup>265</sup>[Substituted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

<sup>266</sup>[Substituted vide G.O.Ms No. 131, Rev. (CT-II) Dept., dt. 16.07.2018, (Nft No. 26/2018-CT, dt. 13.06.2018), w.e.f. 01.07.2017]

**90. Acknowledgement.-** (1) Where the application relates to a claim for refund from the electronic cash ledger, an acknowledgement in **FORM GST RFD-02** shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.

(2) The application for refund, other than claim for refund from electronic cash ledger, shall be forwarded to the proper officer who shall, within a period of fifteen days of filing of the said application, scrutinize the application for its completeness and where the application is found to be complete in terms of sub-rule (2), (3) and (4) of rule 89, an acknowledgement in **FORM GST RFD-02** shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.

(3) Where any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in **FORM GST RFD-03** through the common portal electronically, requiring him to file a fresh refund application after rectification of such deficiencies.

<sup>267</sup>[Provided that the time period, from the date of filing of the refund claim in **FORM GST RFD-01** till the date of communication of the deficiencies in **FORM GST RFD-03** by the proper officer, shall be excluded from the period of two years as specified under sub-section (1) of section 54, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies.]

(4) Where deficiencies have been communicated in **FORM GST RFD-03** under the Central 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).

**91. Grant of provisional refund.-** (1) The provisional refund in accordance with the provisions of sub-section (6) of section 54 shall be granted subject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds two hundred and fifty lakh rupees.

(2) The proper officer, after scrutiny of the claim and the evidence submitted in support thereof and on being prima facie satisfied that the amount claimed as refund under sub-rule (1) is due to the applicant in accordance with the provisions of sub-section (6) of section 54, shall make an order in **FORM GST RFD-04**, sanctioning the amount of refund due to the said applicant on a provisional basis within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90.

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<sup>267</sup>[Inserted vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 15/2021-CT, dt. 18.05.2021), w.e.f. 18.05.2021]

[Provided that the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.]<sup>268</sup>

(3) The proper officer shall issue a [payment order]<sup>269</sup> in **FORM GST RFD-05** for the amount sanctioned under sub-rule (2) and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund [on the basis of a consolidated payment Advice]<sup>270</sup>.

[Provided that the [payment order]<sup>271</sup> in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said [payment order]<sup>272</sup> was issued.]<sup>273</sup>

[(4) The State Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (3).]<sup>274</sup>

[(5) The applicant may, at any time before issuance of provisional refund sanction order in **FORM GST RFD-04** or final refund sanction order in **FORM GST RFD-06** or payment order in **FORM GST RFD-05** or refund withhold order in **FORM GST RFD-07** or notice in **FORM GST RFD-08**, in respect of any refund application filed in **FORM GST RFD-01**, withdraw the said application for refund by filing an application in **FORM GST RFD-01W**.

(6) On submission of application for withdrawal of refund in **FORM GST RFD-01W**, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in **FORM GST RFD-01**, shall be credited back to the ledger from which such debit was made.]<sup>275</sup>

**92. Order sanctioning refund.-** (1) Where, upon examination of the application, the proper officer is satisfied that a refund under sub-section (5) of section 54 is due and payable to the applicant, he shall make an order in **FORM GST RFD-06** sanctioning the amount of refund to which the applicant is entitled, mentioning therein the amount, if any, refunded to him on a provisional basis under sub-section (6) of section 54, amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable:

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<sup>268</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

<sup>269</sup>[Substituted the word 'payment advice' vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 24.09.2019 (Date notified vide G.O.Ms No. 127, Rev. (CT-II) Dept., dt. 19.11.2019, (Nft No. 42/2019-CT, dt. 24.09.2019)]

<sup>270</sup>[Inserted vide G.O.Ms No. 96, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 49/2019-CT, dt. 09.10.2019), w.e.f. 24.09.2019]

<sup>271</sup>[Substituted the word 'payment advice' vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 24.09.2019 (Date notified vide G.O.Ms No. 127, Rev. (CT-II) Dept., dt. 19.11.2019, (Nft No. 42/2019-CT, dt. 24.09.2019)]

<sup>272</sup>[Substituted the word 'payment advice' vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 24.09.2019 (Date notified vide G.O.Ms No. 127, Rev. (CT-II) Dept., dt. 19.11.2019, (Nft No. 42/2019-CT, dt. 24.09.2019)]

<sup>273</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

<sup>274</sup>[Inserted vide G.O.Ms No. 96, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 49/2019-CT, dt. 09.10.2019), w.e.f. 24.09.2019]

<sup>275</sup>[Inserted vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 15/2021-CT, dt. 18.05.2021), w.e.f. 18.05.2021]

[XXX]<sup>276</sup>

[(1A) Where, upon examination of the application of refund of any amount paid as tax other than the refund of tax paid on zero-rated supplies or deemed export, the proper officer is satisfied that a refund under sub-section (5) of section 54 of the Act is due and payable to the applicant, he shall make an order in **FORM RFD-06** sanctioning the amount of refund to be paid, in cash, proportionate to the amount debited in cash against the total amount paid for discharging tax liability for the relevant period, mentioning therein the amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable and for the remaining amount which has been debited from the electronic credit ledger for making payment of such tax, the proper officer shall issue **FORM GST PMT-03** re-crediting the said amount as Input Tax Credit in electronic credit ledger.]<sup>277</sup>

(2) Where the proper officer or the Commissioner is of the opinion that the amount of refund is liable to be withheld under the provisions of sub-section (10) or, as the case may be, sub-section (11) of section 54, he shall pass an order in <sup>278</sup>[Part A] of **FORM GST RFD-07** informing him the reasons for withholding of such refund.

[Provided that where the proper officer or the Commissioner is satisfied that the refund is no longer liable to be withheld, he may pass an order for release of withheld refund in Part B of **FORM GST RFD- 07.**]<sup>279</sup>

(3) Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in **FORM GST RFD-08** to the applicant, requiring him to furnish a reply in **FORM GST RFD-09** within a period of fifteen days of the receipt of such notice and after considering the reply, make an order in **FORM GST RFD-06** sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, mutatis mutandis, apply to the extent refund is allowed:

Provided that no application for refund shall be rejected without giving the applicant an opportunity of being heard.

(4) Where the proper officer is satisfied that the amount refundable under sub-rule (1) [or sub-rule (1A)]<sup>280</sup> or sub-rule (2) is payable to the applicant under sub-section (8) of section 54, he shall make an order in **FORM GST RFD-06** and issue a [payment order]<sup>281</sup> in **FORM GST RFD-05** for the amount of refund and the same

<sup>276</sup>[Omitted the proviso vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 15/2021-CT, dt. 18.05.2021), w.e.f. 18.05.2021.]

<sup>277</sup>[Inserted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 23.03.2020]

<sup>278</sup>[Substituted the word 'Part B' vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 15 /2021-CT, dt. 18.05.2021), w.e.f. 18.05.2021]

<sup>279</sup>[Inserted vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 15/2021-CT, dt. 18.05.2021), w.e.f. 18.05.2021]

<sup>280</sup>[Inserted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 23.03.2020]

<sup>281</sup>[Substituted the word 'payment advice' vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 24.09.2019 (Date notified vide G.O.Ms No. 127, Rev. (CT-II) Dept., dt. 19.11.2019, (Nft No. 42/2019-CT, dt. 24.09.2019)]

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]<sup>282</sup>.

[Provided that the order issued in **FORM GST RFD-06** shall not be required to be revalidated by the proper officer:

Provided further that the [payment order]<sup>283</sup> in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.]<sup>284</sup>

[(4A) The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (4).]<sup>285</sup>

(5) Where the proper officer is satisfied that the amount refundable under sub-rule (1) [or sub-rule (1A)]<sup>286</sup> or sub-rule (2) is not payable to the applicant under sub-section (8) of section 54, he shall make an order in **FORM GST RFD-06** and issue [a payment order]<sup>287</sup> in **FORM GST RFD-05**, for the amount of refund to be credited to the Consumer Welfare Fund.

**93. Credit of the amount of rejected refund claim.-** (1) Where any deficiencies have been communicated under sub-rule (3) of rule 90, the amount debited under sub-rule (3) of rule 89 shall be re-credited to the electronic credit ledger.

(2) Where any amount claimed as refund is rejected under rule 92, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in **FORM GST PMT-03**.

**Explanation.-** For the purposes of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal.

**94. Order sanctioning interest on delayed refunds.-** Where any interest is due and payable to the applicant under section 56, the proper officer shall make an order along with a [payment order]<sup>288</sup> in **FORM GST RFD-05**, specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically

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<sup>282</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. date to be notified later]

<sup>283</sup>[Substituted the word 'payment advice' vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. date to be notified later]

<sup>284</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

<sup>285</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 24.09.2019 (Date notified vide G.O.Ms No. 127, Rev. (CT-II) Dept., dt. 19.11.2019, (Nft No. 42/2019-CT, dt. 24.09.2019)]

<sup>286</sup>[Inserted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 23.03.2020]

<sup>287</sup>[Substituted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 24.09.2019 (Date notified vide G.O.Ms No. 127, Rev. (CT-II) Dept., dt. 19.11.2019, (Nft No. 42/2019-CT, dt. 24.09.2019)]

<sup>288</sup>[Substituted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 24.09.2019 (Date notified vide G.O.Ms No. 127, Rev. (CT-II) Dept., dt. 19.11.2019, (Nft No. 42/2019-CT, dt. 24.09.2019)]

credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

**95. Refund of tax to certain persons.-** [(1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued under section 55 shall apply for refund in **FORM GST RFD-10** 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 **FORM GSTR-11**.]<sup>289</sup>

(2) An acknowledgement for the receipt of the application for refund shall be issued in **FORM GST RFD-02**.

(3) The refund of tax paid by the applicant shall be available if-

- [(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice;]<sup>290</sup>
- (b) name and Goods and Services Tax Identification Number or Unique Identity Number of the applicant is mentioned in the tax invoice; and
- (c) such other restrictions or conditions as may be specified in the notification are satisfied.

[Provided that where Unique Identity Number of the applicant is not mentioned in a tax invoice, the refund of tax paid by the applicant on such invoice shall be available only if the copy of the invoice, duly attested by the authorized representative of the applicant, is submitted along with the refund application in **FORM GST RFD-10**.]<sup>291</sup>

(4) The provisions of rule 92 shall, mutatis mutandis, apply for the sanction and payment of refund under this rule.

(5) Where an express provision in a treaty or other international agreement, to which the President or the Government of India is a party, is inconsistent with the provisions of this Chapter, such treaty or international agreement shall prevail.

**[[95A. xxx]<sup>292</sup> ]<sup>293</sup>**

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<sup>289</sup>[Substituted vide G.O.Ms No. 20, Rev. (CT-II) Dept., Dt. 22.01.2018 (Nft No. 75/2017-CT, dt. 29.12.2017) w.e.f. 29.12.2017]

<sup>290</sup>[Substituted vide G.O.Ms No. 131, Rev. (CT-II) Dept., dt. 16.07.2018, (Nft No. 26/2018-CT, dt. 13.06.2018), w.e.f. 01.07.2017]

<sup>291</sup>[Inserted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.04.2021]

<sup>292</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 01.07.2019]

<sup>293</sup>[Omitted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 01.07.2019.

The earlier rule read as **95A. Refund of taxes to the retail outlets established in departure area of an international Airport beyond immigration counters making tax free supply to an outgoing international tourist.-** (1) Retail outlet established in departure area of an international airport, beyond the immigration counters, supplying indigenous goods to an outgoing international tourist who is leaving India shall be eligible to claim refund of tax paid by it on inward supply of such goods.

(2) Retail outlet claiming refund of the taxes paid on his inward supplies, shall furnish the application for refund claim in FORM GST RFD-10B on a monthly or quarterly basis, as the case may be, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(3)The self-certified compiled information of invoices issued for the supply made during the month or the quarter, as the case may be, along with concerned purchase invoice shall be submitted along with the refund application.

(4)The refund of tax paid by the said retail outlet shall be available if-

**96. Refund of integrated tax paid on goods [or Services]<sup>294</sup> exported out of India.-** (1) The shipping bill filed by [an exporter of goods]<sup>295</sup> shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-

(a) the person in charge of the conveyance carrying the export goods duly files [a departure manifest or]<sup>296</sup> an export manifest or an export report covering the number and the date of shipping bills or bills of export; and

[(b) the applicant has furnished a valid return in **FORM GSTR-3B**:

Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in **FORM GSTR-1**, such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter;]<sup>297</sup>

[(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;]<sup>298</sup>

(2) The details of the [relevant export invoices in respect of export of goods]<sup>299</sup> contained in **FORM GSTR-1** shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India.

[Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

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(a)the inward supplies of goods were received by the said retail outlet from a registered person against a tax invoice; (b)the said goods were supplied by the said retail outlet to an outgoing international tourist against foreign exchange without charging any tax; (c) name and Goods and Services Tax Identification Number of the retail outlet is mentioned in the tax invoice for the inward supply; and (d)such other restrictions or conditions, as may be specified, are satisfied.

(5)The provisions of rule 92 shall, mutatis mutandis, apply for the sanction and payment of refund under this rule.  
Explanation.- For the purposes of this rule, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes]

<sup>294</sup>[Inserted vide G.O.Ms No. 20, Rev. (CT-II) Dept., Dt. 22.01.2018 (Nft No. 75/2017-CT, dt. 29.12.2017) w.e.f. 23.10.2017]

<sup>295</sup>[Substituted the word ‘an exporter’ vide G.O.Ms No. 39, Rev. (CT-II) Dept., Dt. 23.02.2018 (Nft No. 3/2018-CT, dt. 23.01.2018) w.e.f. 23.10.2017]

<sup>296</sup>[Inserted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

<sup>297</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f.

01.07.2017. The earlier words read as ‘the applicant has furnished a valid return in FORM GSTR-3 [or FORM GSTR-3B]

<sup>298</sup>[Inserted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 35/2021-CT, dt. 24.09.2021), w.e.f. 01.01.2022 vide Nft No. 38/2021-CT, dt. 21.12.2021]

<sup>299</sup>[Substituted the word ‘relevant export invoices’ vide G.O.Ms No. 39, Rev. (CT-II) Dept., Dt. 23.02.2018 (Nft No. 3/2018-CT, dt. 23.01.2018) w.e.f. 23.10.2017]

Provided further that the information in Table 6A furnished under the first proviso shall be autodrafted in **FORM GSTR-1** for the said tax period.]<sup>300</sup>

(3) Upon the receipt of the information regarding the furnishing of a valid return in [**FORM GSTR-3B**]<sup>301</sup> from the common portal, [the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim of refund in respect of export of goods]<sup>302</sup> and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.

(4) The claim for refund shall be withheld where,-

(a) a request has been received from the jurisdictional Commissioner of central tax, State tax or Union territory tax to withhold the payment of refund due to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54; or

(b) the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, [1962 ; or]<sup>303</sup>.

[(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.]<sup>304</sup>

**[(5) xxx]**<sup>305</sup>

[(5A) Where refund is withheld in accordance with the provisions of clause (a) or clause (c) of sub-rule (4), such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through 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 refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5B) Where refund is withheld in accordance with the provisions of clause (b) of sub-rule (4) and the proper officer of the Customs passes an order that the goods have

<sup>300</sup>[Insert vide G.O.Ms No. 287, dt. 18.12.2017 (Nft No. 51/2017-CT, dt. 28.10.2017), w.e.f. 28.10.2017]

<sup>301</sup>[Substituted vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022. Earlier words read as 'FORM GSTR-3 or FORM GSTR-3B, as the case may be;]

<sup>302</sup>[Substituted vide G.O.Ms No. 39, Rev. (CT-II) Dept., Dt. 23.02.2018 (Nft No. 3/2018-CT, dt. 23.01.2018) w.e.f. 23.10.2017]  
<sup>303</sup>[Substituted the word "1962" vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 01.07.2017]

<sup>304</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 01.07.2017]

<sup>305</sup>[Omitted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 01.07.2017. The earlier sub-rule read as '(5) Where refund is withheld in accordance with the provisions of clause (a) of sub-rule (4), the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, as the case may be, and a copy of such intimation shall be transmitted to the common portal.]



been exported in violation of the provisions of the Customs Act, 1962 (52 of 1962), then, such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through 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 refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5C) The application for refund in **FORM GST RFD-01** transmitted electronically through the common portal in terms of sub-rules (5A) and (5B) shall be dealt in accordance with the provisions of rule 89.]<sup>306</sup>

[(6) **xxx**]<sup>307</sup>

[(7) **xxx**]<sup>308</sup>

(8) The Central Government may pay refund of the integrated tax to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the integrated tax.

[(9) The application for refund of integrated tax paid on the services exported out of India shall be filed in **FORM GST RFD 01** and shall be dealt with in accordance with the provisions of rule 89]<sup>309</sup>

[(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 notification No. 48/2017-Central Tax, dated the 18th October, 2017, issued vide G.O.Ms No. 289, Revenue (CT-II) Department, dt. 18-12-2017, except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-Central Tax (Rate), dated the 23<sup>rd</sup> October, 2017, issued vide G.O.Ms No. 253, Revenue (CT-II) Department, dt. 23-11-2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23<sup>rd</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R 1321 (E), dated the 23<sup>rd</sup> 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

<sup>306</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 01.07.2017]

<sup>307</sup>[Omitted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 01.07.2017. The earlier sub-rule read as '(6) Upon transmission of the intimation under sub-rule (5), the proper officer of central tax or State tax or Union territory tax, as the case may be, shall pass an order in [Part A] of FORM GST RFD-07.']

<sup>308</sup>[Omitted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 01.07.2017. The earlier sub-rule read as '(7) Where the applicant becomes entitled to refund of the amount withheld under clause (a) of sub-rule (4), the concerned jurisdictional officer of central tax, State tax or Union territory tax, as the case may be, shall proceed to refund the amount by passing an order in FORM GST RFD-06 after passing an order for release of withheld refund in Part B of FORM GST RFD-07']

<sup>309</sup>[Substituted vide G.O.Ms No. 39, Rev. (CT-II) Dept., Dt. 23.02.2018 (Nft No. 3/2018-CT, dt. 23.01.2018) w.e.f. 23.10.2017]

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, Subsection (i), vide number G.S.R 1299 (E), dated the 13<sup>th</sup> October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.]<sup>310</sup>

[**Explanation.-** For the purpose of this sub-rule, the benefit of the notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications.]<sup>311</sup>

**[96A. [Export]<sup>312</sup> of goods or services under bond or Letter of Undertaking.-**

(1) Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in **FORM GST RFD-11** to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of—

- (a) fifteen days after the expiry of three months, [or such further period as may be allowed by the Commissioner,]<sup>313</sup> 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]<sup>314</sup>.

(2) The details of the export invoices contained in **FORM GSTR-1** furnished on the common portal shall be electronically transmitted to the system designated by Customs and a confirmation that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from the said system.

[Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

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<sup>310</sup>[Substituted vide G.O.Ms No. 229, Rev. (CT-II) Dept., dt. 24.11.2018, (Nft No. 54/2018-CT, dt. 09.10.2018), w.e.f. 09.10.2018]

<sup>311</sup>[Inserted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 23.10.2017]

<sup>312</sup>[Substituted the word 'Refund of integrated tax paid on export' vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

<sup>313</sup>[Insert vide G.O.Ms No. 287, dt. 18.12.2017 (Nft No. 47/2017-CT, dt. 18.10.2017), w.e.f. 18.10.2017]

<sup>314</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.]<sup>315</sup>

(3) Where the goods are not exported within the time specified in sub-rule (1) and the registered person fails to pay the amount mentioned in the said sub-rule, the export as allowed under bond or Letter of Undertaking shall be withdrawn forthwith and the said amount shall be recovered from the registered person in accordance with the provisions of section 79.

(4) The export as allowed under bond or Letter of Undertaking withdrawn in terms of sub-rule (3) shall be restored immediately when the registered person pays the amount due.

(5) The Board, by way of notification, may specify the conditions and safeguards under which a Letter of Undertaking may be furnished in place of a bond.

(6) The provisions of sub-rule (1) shall apply, mutatis mutandis, in respect of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit without payment of integrated tax.]<sup>316</sup>

**[96B. Recovery of refund of unutilised input tax credit or integrated tax paid on export of goods where export proceeds not realised.** – (1) Where any refund of unutilised input tax credit on account of export of goods or of integrated tax paid on export of goods has been paid to an applicant but the sale proceeds in respect of such export goods have not been realised, in full or in part, in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, the person to whom the refund has been made shall deposit the amount so refunded, to the extent of non-realisation of sale proceeds, along with applicable interest within thirty days of the expiry of the said period or, as the case may be, the extended period, failing which the amount refunded shall be recovered in accordance with the provisions of section 73 or 74 of the Act, as the case may be, as is applicable for recovery of erroneous refund, along with interest under section 50:

Provided that where sale proceeds, or any part thereof, in respect of such export goods are not realised by the applicant within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), but the Reserve Bank of India writes off the requirement of realisation of sale proceeds on merits, the refund paid to the applicant shall not be recovered.

(2) Where the sale proceeds are realized by the applicant, in full or part, after the amount of refund has been recovered from him under sub-rule (1) and the applicant produces evidence about such realisation within a period of three months from the date of realisation of sale proceeds, the amount so recovered shall be refunded by the proper officer, to the applicant to the extent of realisation of sale proceeds, provided

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<sup>315</sup>[Insert vide G.O.Ms No. 287, dt. 18.12.2017 (Nft No. 51/2017-CT, dt. 28.10.2017), w.e.f. 28.10.2017]

<sup>316</sup>[Inserted vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017 (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]

the sale proceeds have been realised within such extended period as permitted by the Reserve Bank of India.]<sup>317</sup>

**[96C. Bank Account for credit of refund.-** For the purposes of subrule (3) of rule 91, sub-rule (4) of rule 92 and rule 94, "bank account" shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:

Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.]<sup>318</sup>

**[97. Consumer Welfare Fund.-** (1) All amounts of State Tax and income from investment along with other monies specified in Section 57 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017) shall be credited to the Fund:

Provided that an amount equivalent to fifty per cent of the amount of integrated tax determined under sub-section (5) of section 54 of the Telangana Goods and Services Tax Act, 2017, read with section 20 of the Integrated Goods and Services Tax Act, 2017, shall be deposited in the Fund.

[Provided further that an amount equivalent to fifty per cent. of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), shall be deposited in the Fund.]<sup>319</sup>

(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 Government shall be subject to audit by the Comptroller and Auditor General of India.

(4) The Government shall, by an order, constitute a Standing Committee (hereinafter referred to as the „Committee“) with a Chairman, a Vice-Chairman, a Member Secretary and such other members as it may deem fit and the Committee shall make recommendations for proper utilization 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;

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<sup>317</sup>[Inserted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 23.03.2020]

<sup>318</sup>[Inserted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 35/2021-CT, dt. 24.09.2021), w.e.f. 24.09.2021]

<sup>319</sup>[Inserted vide G.O.Ms No. 131, Rev. (CT-II) Dept., dt. 16.07.2018, (Nft No. 26/2018-CT, dt. 13.06.2018), w.e.f. 13.06.2018]

- (c) the meeting of the Committee shall be presided over by the Chairman, or in his absence, by the Vice-Chairman;
  - (d) the meeting of the Committee shall be called, after giving at least ten days" notice in writing to every member;
  - (e) the notice of the meeting of the Committee shall specify the place, date and hour of the meeting and shall contain statement of business to be transacted thereat;
  - (f) no proceeding of the Committee shall be valid, unless it is presided over by the Chairman or Vice-Chairman and attended by a minimum of three other members.
- (6) The Committee shall have powers -
- (a) to require any applicant to get registered with any authority as the State Government may specify;
  - (b) to require any applicant to produce before it, or before a duly authorized officer of the State Government or the Central 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 authorized officer of the State Government or the Central Government, as the case may be;
  - (d) to get the accounts of the applicants audited, for ensuring proper utilisation of the grant;
  - (e) to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum along with accrued interest, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;
  - (f) to recover any sum due from any applicant in accordance with the provisions of the Act;
  - (g) to require any applicant, or class of applicants to submit a periodical report, indicating proper utilisation of the grant;
  - (h) to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;
  - (i) to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of the nature of activity under pursuit, after ensuring that the financial assistance provided shall not be misutilised;
  - (j) to identify beneficial and safe sectors, where investments out of Fund may be made, and make recommendations, accordingly;
  - (k) to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;
  - (l) to make guidelines for the management, and administration of the Fund.

(7) The Committee shall not consider an application, unless it has been inquired into, in material details and recommended for consideration accordingly, by the Member Secretary.

[(7A) The Committee shall make available to the Commissioner 50 percent. 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, Food and Civil Supplies is not less than one crore rupees per annum.]<sup>320</sup>

- (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 State Consumer Protection Council (as may be considered appropriate by the Committee);
  - (e) **[xxx]**<sup>321</sup>

**Explanation.-** For the purposes of this rule,

- (a) 'applicant' means,
  - (i) the Central Government or State Government;
  - (ii) regulatory authorities or autonomous bodies constituted under an Act of Parliament or the Legislature of a State or Union Territory;
  - (iii) any agency or organization engaged in consumer welfare activities for a minimum period of three years, registered under the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force;
  - (iv) village or mandal or samiti or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes;
  - (iv) 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
  - (v) 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.

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<sup>320</sup>[Inserted vide G.O.Ms No. 96, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 49/2019-CT, dt. 09.10.2019), w.e.f. 01.07.2017]

<sup>321</sup>[Omitted vide G.O.Ms No. 96, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 49/2019-CT, dt. 09.10.2019), w.e.f. 01.07.2017]

- (b) 'application' means an application in the form as specified by the Standing Committee from time to time;
- (c) 'State Consumer Protection Council' means the State Consumer Protection Council, established under sub-section (1) of section 7 of the Consumer Protection Act, 1986 (68 of 1986), for promotion and protection of rights of consumers;
- (d) 'Committee' means the Committee constituted under sub-rule (4);
- (e) '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 State tax has been paid;
- (f) 'Fund' means the Consumer Welfare Fund established by the State Government section 57 of the Telanagana Goods and Services Tax Act, 2017 (23 of 2017);
- (i) 'proper officer' means the officer having the power under the Act to make an order that the whole or any part of the central tax is refundable;]<sup>322</sup>

**[97A. Manual filing and processing.** – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.]<sup>323</sup>

## **CHAPTER-XI ASSESSMENT AND AUDIT**

**98. Provisional Assessment.-** (1) Every registered person requesting for payment of tax on a provisional basis in accordance with the provisions of sub-section (1) of section 60 shall furnish an application along with the documents in support of his request, electronically in **FORM GST ASMT-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The proper officer may, on receipt of the application under sub-rule (1), issue a notice in **FORM GST ASMT-02** requiring the registered person to furnish additional information or documents in support of his request and the applicant shall file a reply to the notice in **FORM GST ASMT-03**, and may appear in person before the said officer if he so desires.

<sup>322</sup>[Substituted vide G.O.Ms No. 108, Rev. (CT-II) Dept., Dt. 01.06.2018 (Nft No. 21/2018-CT, dt. 18.04.2018) w.e.f. 18.04.2018]

<sup>323</sup>[Insert vide G.O.Ms No. 293, dt. 20.12.2017 (Nft No. 55/2017-CT, dt. 15.11.2017), w.e.f. 15.11.2017]

(3) The proper officer shall issue an order in **FORM GST ASMT-04** allowing the payment of tax on a provisional basis indicating the value or the rate or both on the basis of which the assessment is to be allowed on a provisional basis and the amount for which the bond is to be executed and security to be furnished not exceeding twenty five per cent of the amount covered under the bond.

(4) The registered person shall execute a bond in accordance with the provisions of sub-section (2) of section 60 in **FORM GST ASMT-05** along with a security in the form of a bank guarantee for an amount as determined under sub-rule (3):

Provided that a bond furnished to the proper officer under the Central Goods and Services Tax Act or Integrated Goods and Services Tax Act shall be deemed to be a bond furnished under the provisions of the Act and the rules made thereunder.

**Explanation.-** For the purposes of this rule, the expression "amount" shall include the amount of integrated tax, central tax, State tax or Union territory tax and cess payable in respect of the transaction.

(5) The proper officer shall issue a notice in **FORM GST ASMT-06**, calling for information and records required for finalization of assessment under sub-section (3) of section 60 and shall issue a final assessment order, specifying the amount payable by the registered person or the amount refundable, if any, in **FORM GST ASMT-07**.

(6) The applicant may file an application in **FORM GST ASMT-08** for the release of the security furnished under sub-rule (4) after issue of the order under sub-rule (5).

(7) The proper officer shall release the security furnished under sub-rule (4), after ensuring that the applicant has paid the amount specified in sub-rule (5) and issue an order in **FORM GST ASMT-09** within a period of seven working days from the date of the receipt of the application under sub-rule (6).

**99. Scrutiny of returns.-** (1) Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, he shall issue a notice to the said person in **FORM GST ASMT-10**, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.

(2) The registered person may accept the discrepancy mentioned in the notice issued under sub-rule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in **FORM GST ASMT- 11** to the proper officer.



(3) Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall inform him accordingly in **FORM GST ASMT-12**.

**[100. Assessment in certain cases.** - (1) The order of assessment made under sub-section (1) of section 62 shall be issued in **FORM GST ASMT-13** and a summary thereof shall be uploaded electronically in **FORM GST DRC-07**.

(2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in **FORM GST ASMT-14** containing the grounds on which the assessment is proposed to be made on best judgment basis and shall also serve a summary thereof electronically in **FORM GST DRC-01**, and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in **FORM GST ASMT-15** and summary thereof shall be uploaded electronically in **FORM GST DRC-07**.

(3) The order of assessment under sub-section (1) of section 64 shall be issued in **FORM GST ASMT-16** and a summary of the order shall be uploaded electronically in **FORM GST DRC-07**.

(4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the assessment order in **FORM GST ASMT-17**.

(5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in **FORM GST ASMT-18**.]<sup>324</sup>

**101. Audit.-** (1) The period of audit to be conducted under sub-section (1) of section 65 shall be a financial year or [part thereof]<sup>325</sup> or multiples thereof.

(2) Where it is decided to undertake the audit of a registered person in accordance with the provisions of section 65, the proper officer shall issue a notice in **FORM GST ADT-01** in accordance with the provisions of sub-section (3) of the said section.

(3) The proper officer authorised to conduct audit of the records and the books of account of the registered person shall, with the assistance of the team of officers and officials accompanying him, verify the documents on the basis of which the books of account are maintained and the returns and statements furnished under the provisions of the Act and the rules made thereunder, the correctness of the turnover, exemptions and deductions claimed, the rate of tax applied in respect of the supply of goods or services or both, the input tax credit availed and utilised, refund claimed, and other relevant issues and record the observations in his audit notes.

(4) The proper officer may inform the registered person of the discrepancies noticed, if any, as observed in the audit and the said person may file his reply and

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<sup>324</sup>[Substituted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>325</sup>[Inserted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

the proper officer shall finalise the findings of the audit after due consideration of the reply furnished.

(5) On conclusion of the audit, the proper officer shall inform the findings of audit to the registered person in accordance with the provisions of sub-section (6) of section 65 in **FORM GST ADT-02**.

**102. Special Audit.-** (1) Where special audit is required to be conducted in accordance with the provisions of section 66, the officer referred to in the said section shall issue a direction in **FORM GST ADT-03** to the registered person to get his records audited by a chartered accountant or a cost accountant specified in the said direction.

(2) On conclusion of the special audit, the registered person shall be informed of the findings of the special audit in **FORM GST ADT-04**.

## **CHAPTER – XII ADVANCE RULING**

**103. Qualification and appointment of members of the Authority for Advance Ruling.-** [The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.]<sup>326</sup>

**104. Form and manner of application to the Authority for Advance Ruling.-**

(1) An application for obtaining an advance ruling under sub-section (1) of section 97 shall be made on the common portal in **FORM GST ARA-01** and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49.

(2) The application referred to in sub-rule (1), the verification contained therein and all the relevant documents accompanying such application shall be signed in the manner specified in rule 26.

**105. Certification of copies of advance rulings pronounced by the Authority.-**

A copy of the advance ruling shall be certified to be a true copy of its original by any member of the Authority for Advance Ruling.

**106. Form and manner of appeal to the Appellate Authority for Advance Ruling.-** (1) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by an applicant on the common portal in **FORM GST ARA-02** and shall be accompanied by a fee of ten thousand rupees to be deposited in the manner specified in section 49.

(2) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by the concerned officer or the jurisdictional officer referred to in

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<sup>326</sup>[Substituted vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.07.2017, (Nft No. 22/2017-CT, dt. 17.08.2017), w.e.f. 01.07.2017]

section 100 on the common portal in **FORM GST ARA-03** and no fee shall be payable by the said officer for filing the appeal.

- (3) The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all the relevant documents accompanying such appeal shall be signed,-
- (a) in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and
  - (b) in the case of an applicant, in the manner specified in rule 26.

**107. Certification of copies of the advance rulings pronounced by the Appellate Authority.** – A copy of the advance ruling pronounced by the Appellate Authority for Advance Ruling and duly signed by the Members shall be sent to-

- (a) the applicant and the appellant;
  - (b) the concerned officer of central tax and State or Union territory tax;
  - (c) the jurisdictional officer of central tax and State or Union territory tax; and
  - (d) the Authority,
- in accordance with the provisions of sub-section (4) of section 101 of the Act.

**[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.]<sup>327</sup>

## **CHAPTER – XIII APPEALS AND REVISION**

**108. Appeal to the Appellate Authority.-** (1) An appeal to the Appellate Authority under sub-section (1) of section 107 shall be filed in **FORM GST APL-01**, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner, and a provisional acknowledgement shall be issued to the appellant immediately.

(2) The grounds of appeal and the form of verification as contained in **FORM GST APL- 01** shall be signed in the manner specified in rule 26.

[(3) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 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:

Provided 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

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<sup>327</sup>[Insert vide G.O.Ms No. 293, dt. 20.12.2017 (Nft No. 55/2017-CT, dt. 15.11.2017), w.e.f. 15.11.2017]

or order within a period of seven days from the date of filing of FORM GST APL-01 and a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 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:

Provided 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 FORM GST APL-01, the date of submission of such copy shall be considered as the date of filing of appeal.]<sup>328</sup>

**Explanation.**– For the provisions of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

**[109. Application to the Appellate Authority.**– (1) An application to the Appellate Authority under subsection (2) of section 107 shall be filed in FORM GST APL-03, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner and a provisional acknowledgment shall be issued to the appellant immediately.

(2) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 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):

Provided 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 FORM GST APL-03 and a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 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:

Provided 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 FORM GST APL-03, the date of submission of such copy shall be considered as the date of filing of appeal.]<sup>329</sup>

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<sup>328</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as (3) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the appeal under sub-rule (1) and a final acknowledgement, indicating appeal number shall be issued thereafter in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf: Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the FORM GST APL-01, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.]

<sup>329</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as 109. Application to the Appellate Authority.- (1) An application to the Appellate Authority under subsection (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.

**[109A. Appointment of Appellate Authority-** (1) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to the Joint Commissioner (Appeals) of State Tax where such decision or order is passed by the Deputy or Assistant Commissioner of State Tax or State Tax Officer, within three months from the date on which the said decision or order is communicated to such person;

[(1A) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to –

- (a) The Additional Commissioner (Grade-I) (Appeals) where such decision or order is passed by the Additional Commissioner of State Tax;
- (b) The Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner **[xxx]**<sup>330</sup> of State Tax,

within three months from the date on which the said decision or order is communicated to such person.]<sup>331</sup>

(2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to the Joint Commissioner (Appeals) of State Tax where such decision or order is passed by the Deputy or Assistant Commissioner of State Tax or the State Tax Officer, within six months from the date of communication of the said decision or order.]<sup>332</sup>

[(2A) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to –

- (a) The Additional Commissioner (Grade-I) (Appeals) where such decision or order is passed by the Additional Commissioner of state tax;
- (b) Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner **[xxx]**<sup>333</sup> of State Tax,

within six months from the date of communication of the said decision or order.]<sup>334</sup>

**[109B. Notice to person and order of revisional authority in case of revision. -**

(1) Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person adversely, the Revisional Authority shall serve on him a notice in **FORM GST RVN-01** and shall give him a reasonable opportunity of being heard.”;

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(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.]

<sup>330</sup>[Omitted the word “Appeals” vide G.O.Ms No. 163, Rev. (CT-II) Dept., dt. 25.01.2023]

<sup>331</sup>[Inserted vide G.O.Ms No. 76, Rev. (CT-II) Dept., dt. 04.07.2023]

<sup>332</sup>[Insert vide G.O.Ms No. 293, dt. 20.12.2017 (Nft No. 55/2017-CT, dt. 15.11.2017), w.e.f. 15.11.2017]

<sup>333</sup>[Omitted the word “Appeals” vide G.O.Ms No. 163, Rev. (CT-II) Dept., dt. 25.01.2023]

<sup>334</sup>[Inserted vide G.O.Ms No. 76, Rev. (CT-II) Dept., dt. 04.07.2023]

(2) The Revisional Authority shall, along with its order under sub-section (1) of section 108, issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed.]<sup>335</sup>

**[109C. Withdrawal of Appeal.** - The appellant may, at any time before issuance of show cause notice under sub-section (11) of section 107 or before issuance of the order under the said sub-section, whichever is earlier, in respect of any appeal filed in FORM GST APL-01 or FORM GST APL-03, file an application for withdrawal of the said appeal by filing an application in FORM GST APL-01/03W:

Provided that where the final acknowledgment in FORM GST APL-02 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 application:

Provided 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 section 107, as the case may be.]<sup>336</sup>

**110. Appeal to the Appellate Tribunal.-** (1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed along with the relevant documents either electronically or otherwise as may be notified by the Registrar, in **FORM GST APL-05**, on the common portal and a provisional acknowledgement shall be issued to the appellant immediately.

(2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112 shall be filed either electronically or otherwise as may be notified by the Registrar, in **FORM GST APL-06**.

(3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.

(4) A certified copy of the decision or order appealed against along with fees as specified in sub-rule (5) shall be submitted to the Registrar within seven days of the filing of the appeal under sub-rule (1) and a final acknowledgement, indicating the appeal number shall be issued thereafter in **FORM GST APL-02** by the Registrar:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the **FORM GST APL-05**, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.

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<sup>335</sup>[Inserted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

<sup>336</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

**Explanation.-** For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement indicating the appeal number is issued.

(5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty five thousand rupees.

(6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.

**111. Application to the Appellate Tribunal.-** (1) An application to the Appellate Tribunal under sub-section (3) of section 112 shall be made electronically or otherwise, in **FORM GST APL-07**, along with the relevant documents on the common portal.

(2) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the application under sub-rule (1) and an appeal number shall be generated by the Registrar.

**112. Production of additional evidence before the Appellate Authority or the Appellate Tribunal.-** (1) The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority except in the following circumstances, namely:-

- (a) where the adjudicating authority or, as the case may be, the Appellate Authority has refused to admit evidence which ought to have been admitted; or
- (b) where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority or, as the case may be, the Appellate Authority; or
- (c) where the appellant was prevented by sufficient cause from producing before the adjudicating authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of appeal; or
- (d) where the adjudicating authority or, as the case may be, the Appellate Authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.

(2) No evidence shall be admitted under sub-rule (1) unless the Appellate Authority or the Appellate Tribunal records in writing the reasons for its admission.

(3) The Appellate Authority or the Appellate Tribunal shall not take any evidence produced under sub-rule (1) unless the adjudicating authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity -

- (a) to examine the evidence or document or to cross-examine any witness produced by the appellant; or
- (b) to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).

(4) Nothing contained in this rule shall affect the power of the Appellate Authority or the Appellate Tribunal to direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal.

**113. Order of Appellate Authority or Appellate Tribunal.-** (1) The Appellate Authority shall, along with its order under sub-section (11) of section 107, issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed.

(2) The jurisdictional officer shall issue a statement in **FORM GST APL-04** clearly indicating the final amount of demand confirmed by the Appellate Tribunal.

**114. Appeal to the High Court.-** (1) An appeal to the High Court under sub-section (1) of section 117 shall be filed in **FORM GST APL-08**.

(2) The grounds of appeal and the form of verification as contained in **FORM GST APL-08** shall be signed in the manner specified in rule 26.

**115. Demand confirmed by the Court.-** The jurisdictional officer shall issue a statement in **FORM GST APL-04** clearly indicating the final amount of demand confirmed by the High Court or, as the case may be, the Supreme Court.

**116. Disqualification for misconduct of an authorised representative.-** Where an authorised representative, other than those referred to in clause (b) or clause (c) of sub-section (2) of section 116 is found, upon an enquiry into the matter, guilty of misconduct in connection with any proceedings under the Act, the Commissioner may, after providing him an opportunity of being heard, disqualify him from appearing as an authorised representative.

#### **CHAPTER XIV** **Transitional Provisions**

**117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.-** (1) Every registered person entitled to take credit of input tax under section 140 shall, within ninety days of the appointed day, submit a declaration electronically in **FORM GST TRAN-1**, duly signed, on the common portal specifying therein, separately, the amount of input tax credit [of eligible duties and taxes, as defined in Explanation to sub-section (2) of section 140]<sup>337</sup> to which he is entitled under the provisions of the said section:

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<sup>337</sup>[Inserted vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017 (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]



Provided that the Commissioner may, on the recommendations of the Council, extend the period of ninety days by a further period not exceeding ninety days.

Provided further that in the case of a claim under sub-section (1) of section 140, the application shall specify separately –

- (i) the value of claims under section 3, sub-section (3) of section 5, sections 6 and 6A, and sub-section (8) of section 8 of the Central Sales Tax Act, 1956 made by the applicant and
- (ii) the serial number and value of declarations in Forms C and / or F and Certificates, in Forms E and / or H or Form I specified in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 submitted by the applicant in support of the claims referred to in sub-clause (i) above.

[(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond [[31st March, 2020]<sup>338</sup>]<sup>339</sup>], 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.]<sup>340</sup>

- (2) Every declaration under sub-rule (1) shall-
  - (a) in the case of a claim under sub-section (2) of section 140, specify separately the following particulars in respect of every item of capital goods as on the appointed day-
    - (i) the amount of tax or duty availed or utilized by way of input tax credit under each of the existing laws till the appointed day; and
    - (ii) the amount of tax or duty yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;
  - (b) in the case of a claim under sub-section (3) or clause (b) of sub-section (4) or sub-section (6) or sub-section (8) of section 140, specify separately the details of stock held on the appointed day;
  - (c) in the case of a claim under sub-section (5) of section 140, furnish the following details, namely:—
    - (i) the name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law;
    - (ii) the description and value of the goods or services;
    - (iii) the quantity in case of goods and the unit or unit quantity code thereof;
    - (iv) the amount of eligible taxes and duties or, as the case may be, the value added tax or entry tax charged by the supplier in respect of the goods or services; and

<sup>338</sup>[Substituted the word '31st December, 2019' vide G.O.Ms No. 98, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 02/2020-CT, dt. 01.01.2020), w.e.f. 31.12.2019]

<sup>339</sup>[Substituted the word '31st March, 2019' vide G.O.Ms No. 96, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 49/2019-CT, dt. 09.10.2019), w.e.f. 09.10.2019]

<sup>340</sup>[Substituted vide G.O.Ms No. 227, Rev. (CT-II) Dept., dt. 08.11.2018, (Nft No. 48/2018-CT, dt. 10.09.2018), w.e.f. 10.09.2018]

(v) the date on which the receipt of goods or services is entered in the books of account of the recipient.

(3) The amount of credit specified in the application in **FORM GST TRAN-1** shall be credited to the electronic credit ledger of the applicant maintained in **FORM GST PMT-2** on the common portal.

(4) (a) (i) A registered person who was not liable to be registered under the existing law or who was engaged in the sale of exempted goods under the existing law but which are liable to tax under the Act and rules made thereunder shall, in accordance with the proviso to sub-section (3) of section 140, be allowed to avail of input tax credit in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of value added tax / entry tax.

(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 state tax at the rate of nine per cent or more and forty per cent for other goods of the state tax applicable on supply of such goods after the appointed date and shall be credited after the state tax payable on such supply has been paid:

Provided that where integrated tax is paid on such goods, the amount of credit shall be allowed at the rate of thirty per cent and twenty per cent respectively of the said tax;

(iii) The scheme shall be available for six tax periods from the appointed date.

(b) The credit of state tax shall be availed subject to satisfying the following conditions, namely:-

(i) such goods were not exempt and eligible for claiming input tax credit under value added tax / entry tax.

(ii) the document for procurement of such goods is available with the registered person;

(iii) [The registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of subrule (2), submits a statement in **FORM GST TRAN 2** by 31st March 2018, or within such period as extended by the Commissioner, on the recommendations of the Council, for each of the six tax periods during which the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period.]<sup>341</sup>

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<sup>341</sup>[Substituted vide G.O.Ms No. 67, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 12/2018-CT, dt. 07.03.2018) w.e.f. 07.03.2018]

[Provided that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by [[[30th April, 2020<sup>342</sup>]<sup>343</sup>]<sup>344</sup>]

- (iv) the amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in **FORM GST PMT-2** on the common portal; and
- (v) the stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.

**118. Declaration to be made under clause (c) of sub-section (10) of section 142.-** Every person to whom the provision of clause (c) of sub-section (10) of section 142 applies, shall within [the period specified in rule 117 or such further period as extended by the Commissioner]<sup>345</sup>, submit a declaration electronically in **FORM GST TRAN-1** furnishing the proportion of supply on which Value Added Tax or service tax has been paid before the appointed day but the supply is made after the appointed day, and the Input Tax Credit admissible thereon.

**119. Declaration of stock held by a principal and [job-worker/agent]<sup>346</sup>.-** Every person to whom the provisions of section 141 [or sub-section (12) of section 142]<sup>347</sup> apply shall, within [the period specified in rule 117 or such further period as extended by the Commissioner], <sup>348</sup>submit a declaration electronically in **FORM GST TRAN-1**, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.

**120. Details of goods sent on approval basis.-** Every person having sent goods on approval under the existing law and to whom sub-section (11) of section 142 applies shall, within [the period specified in rule 117 or such further period as extended by the Commissioner]<sup>349</sup>, submit details of such goods sent on approval in **FORM GST TRAN-1**.

**[120A. Revision of declaration in FORM GST TRAN-1]<sup>350</sup>.-** [Every registered person who has submitted a declaration electronically in **FORM GST TRAN-1** within the time period specified in Rule 117, Rule 118, Rule 119 and Rule 120 may revise such declaration once and submit the revised declaration in **FORM GST TRAN-1**

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<sup>342</sup>[Substituted the word '31st January, 2020' vide G.O.Ms No. 98, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 02/2020-CT, dt. 01.01.2020), w.e.f. 01.01.2020]

<sup>343</sup>[Substituted the words '30th April, 2019' vide G.O.Ms No. 96, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 49/2019-CT, dt. 09.10.2019), w.e.f. 09.10.2019]

<sup>344</sup>[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., dt. 08.11.2018, (Nft No. 48/2018-CT, dt. 10.09.2018), w.e.f. 10.09.2018]

<sup>345</sup>[Substituted the word 'a period of ninety days of the appointed day' vide G.O.Ms No. 268, Rev. (CT-II) Dept., dt. 09.10.2017, (Nft No. 36/2017-CT, dt. 29.09.2017) w.e.f. 29.09.2017]

<sup>346</sup>[Substituted the word 'agent' vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017 (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01-07-2017]

<sup>347</sup>[Inserted vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017 (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]

<sup>348</sup>[Substituted the word 'ninety days of the appointed day' vide G.O.Ms No. 268, Rev. (CT-II) Dept., dt. 09.10.2017, (Nft No. 36/2017-CT, dt. 29.09.2017) w.e.f. 29.09.2017]

<sup>349</sup>[Substituted the word 'ninety days of the appointed day' vide G.O.Ms No. 268, Rev. (CT-II) Dept., dt. 09.10.2017, (Nft No. 36/2017-CT, dt. 29.09.2017) w.e.f. 29.09.2017]

<sup>350</sup>[Inserted vide G.O.Ms No. 268, Rev. (CT-II) Dept., dt. 09.10.2017, (Nft No. 36/2017-CT, dt. 29.09.2017)]

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.]<sup>351</sup>

**121. Recovery of credit wrongly availed.-** The amount credited under sub-rule (3) of rule 117 may be verified and proceedings under section 73 or, as the case may be, section 74 shall be initiated in respect of any credit wrongly availed, whether wholly or partly.

## **CHAPTER XV Anti-Profiteering**

**122. [ xxx ]<sup>352</sup>**

**123. Constitution of the Standing Committee and Screening Committees.-** (1) The Council may constitute a Standing Committee on Anti-profiteering which shall consist of such officers of the State Government and Central Government as may be nominated by it .

(2) A State level Screening Committee shall be constituted in the State by the State Government which shall consist of-

- (a) one officer of the State Government, to be nominated by the Commissioner, and
- (b) one officer of the Central Government, to be nominated by the Chief Commissioner.

**124. [xxx]<sup>353</sup>**

**125. [xxx]<sup>354</sup>**

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<sup>351</sup>[Inserted vide G.O.Ms No. 268, Rev. (CT-II) Dept., dt. 09.10.2017, (Nft No. 34/2017-CT, dt. 15.09.2017) w.e.f. 15.09.2017]

<sup>352</sup>[Omitted vide G.O.Ms No. 113, Rev. (CT-II) Dept., dt. 24.08.2013, (Nft No. 24/2022-CT, dt. 23.11.2022) w.e.f. 23.11.2022. The earlier words read as '122. Constitution of the Authority.- The Authority shall consist of,- (a) a Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and (b) four Technical Members who are or have been Commissioners of State tax or central tax [for at least one year] or have held an equivalent post under the existing law, to be nominated by the Council.']

<sup>353</sup>[Omitted vide G.O.Ms No. 113, Rev. (CT-II) Dept., dt. 24.08.2013, (Nft No. 24/2022-CT, dt. 23.11.2022) w.e.f. 23.11.2022. The earlier words read as '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:

Provided that where a retired officer is selected as a Chairman, he shall be paid a monthly salary of Rs. 2,25,000 reduced by the amount of pension.

(3) The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group 'A' post in the Government of India:

Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central Government.

(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:

Provided that [a] person shall not be selected as the Chairman, if he has attained the age of sixty-two years.

[Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Chairman at any time.

(5) The Technical Member of the Authority shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment:

Provided that [a] person shall not be selected as a Technical Member if he has attained the age of sixty-two years.

[Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Technical Member at any time.]

**126. Power to determine the methodology and procedure.-** The Authority may determine the methodology and procedure for determination as to whether the reduction in rate of tax on the supply of goods or services or the benefit of input tax credit has been passed on by the registered person to the recipient by way of commensurate reduction in prices.

**127. [Functions]<sup>355</sup> of the Authority.-** [The authority shall discharge the following functions, namely:-] <sup>356</sup>

- (i) to determine whether any reduction in rate of tax on any supply of goods or services or the benefit of the 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 rate of tax on supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices;
- (iii) to order,
  - (a) reduction in prices;
  - (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 higher amount till the date of return of such amount or recovery of the amount not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;
  - (c) imposition of penalty as specified in the Act; and
  - (d) cancellation of registration under the Act.

[(iv) to furnish a performance report to the Council by the tenth [day]<sup>357</sup> of the close of each quarter.]<sup>358</sup>

**128. Examination of application by the Standing Committee and Screening Committee.-** (1) The Standing Committee shall, within a period of two months from the date of 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]<sup>359</sup> 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

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<sup>354</sup>[Omitted vide G.O.Ms No. 113, Rev. (CT-II) Dept., dt. 24.08.2013, (Nft No. 24/2022-CT, dt. 23.11.2022) w.e.f. 23.11.2022. The earlier words read as '125. Secretary to the Authority.- [An officer not below the rank of Additional Commissioner (working in the [Directorate General of Anti-profiteering] ) shall be the Secretary to the Authority.]

<sup>355</sup>[Substituted vide G.O.Ms No. 113, Rev. (CT-II) Dept., dt. 24.08.2013, (Nft No. 24/2022-CT, dt. 23.11.2022) w.e.f. 23.11.2022. The earlier words read as 'Duties']

<sup>356</sup>[Substituted vide G.O.Ms No. 113, Rev. (CT-II) Dept., dt. 24.08.2013, (Nft No. 24/2022-CT, dt. 23.11.2022) w.e.f. 23.11.2022. The earlier words read as 'It shall be the duty of the Authority,-']

<sup>357</sup>[Inserted vide G.O.Ms No. 79, Rev. (CT-II) Dept., Dt. 18.04.2018 (Nft No. 14/2018-CT, dt. 23.03.2018) w.e.f. 23.03.2018]

<sup>358</sup>[Inserted vide G.O.Ms No. 268, Rev. (CT-II) Dept., dt. 09.10.2017, (Nft No. 34/2017-CT, dt. 15.09.2017) w.e.f. 15.09.2017]

<sup>359</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

accuracy and adequacy of the evidence provided in the application to determine whether there is prima-facie evidence to support the claim of the applicant that the benefit of reduction in 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]<sup>360</sup> 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]<sup>361</sup> upon being satisfied that the supplier has contravened the provisions of section 171, forward the application with its recommendations to the Standing Committee for further action.

**129. Initiation and conduct of proceedings.-** (1) Where the Standing Committee is satisfied that there is a prima-facie evidence to show that the supplier has not passed on the benefit of reduction in 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 [Director General of Anti-profiteering]<sup>362</sup> for a detailed investigation.

(2) The [Director General of Anti-profiteering]<sup>363</sup> shall conduct investigation and collect evidence necessary to determine whether the benefit of reduction in rate of tax on any supply of goods or services or the benefit of the input tax credit has been passed on to the recipient by way of commensurate reduction in prices.

(3) The [Director General of Anti-profiteering]<sup>364</sup> shall, before initiation of investigation, issue a notice to the interested parties containing, inter alia, information on the following, namely:-

- (a) the description of the goods or services in respect of which the proceedings have been initiated;
- (b) summary of statement of facts on which the allegations are based; and
- (c) the time limit allowed to the interested parties and other persons who may have information related to the proceedings for furnishing their reply.

(4) The [Director General of Anti-profiteering]<sup>365</sup> may also issue notices to such other persons as deemed fit for fair enquiry into the matter.

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<sup>360</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>361</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>362</sup>[Substituted the word 'Director General of Safeguards' vide G.O.Ms No. 166, Rev. (CT-II) Dept., dt. 16.08.2018, (Nft No. 29/2018-CT, dt. 06.07.2018), w.e.f. 12.06.2018]

<sup>363</sup>[Substituted the word 'Director General of Safeguards' vide G.O.Ms No. 166, Rev. (CT-II) Dept., dt. 16.08.2018, (Nft No. 29/2018-CT, dt. 06.07.2018), w.e.f. 12.06.2018]

<sup>364</sup>[Substituted the word 'Director General of Safeguards' vide G.O.Ms No. 166, Rev. (CT-II) Dept., dt. 16.08.2018, (Nft No. 29/2018-CT, dt. 06.07.2018), w.e.f. 12.06.2018]

<sup>365</sup>[Substituted the word 'Director General of Safeguards' vide G.O.Ms No. 166, Rev. (CT-II) Dept., dt. 16.08.2018, (Nft No. 29/2018-CT, dt. 06.07.2018), w.e.f. 12.06.2018]

(5) The [Director General of Anti-profiteering]<sup>366</sup> shall make available the evidence presented to it by one interested party to the other interested parties, participating in the proceedings.

(6) The [Director General of Anti-profiteering]<sup>367</sup> shall complete the investigation within a period of [six]<sup>368</sup> months of receipt of reference from the Standing Committee or within such extended period not exceeding a further period of three months for reasons to be recorded in writing [as may be allowed by the Authority]<sup>369</sup> and, upon completion of the investigation, furnish to the Authority a report of its findings, along with the relevant records.

**130. Confidentiality of information.-** (1) Notwithstanding anything contained in sub- rules (3) and (5) of rule 129 and sub-rule (2) of rule 133, the provisions of section 11 of the Right to Information Act, 2005 (22 of 2005), shall apply mutatis mutandis to the disclosure of any information which is provided on a confidential basis.

(2) The [Director General of Anti-profiteering]<sup>370</sup> may require the parties providing information on confidential basis to furnish non-confidential summary thereof and if, in the opinion of the party providing such information, the said information cannot be summarised, such party may submit to the [Director General of Anti-profiteering]<sup>371</sup> a statement of reasons as to why summarisation is not possible.

**131. Cooperation with other agencies or statutory authorities.-** Where the [Director General of Anti-profiteering]<sup>372</sup> deems fit, he may seek opinion of any other agency or statutory authorities in discharge of his duties.

**132. Power to summon persons to give evidence and produce documents.-**

(1) The [Authority]<sup>373</sup> [Director General of Anti-profiteering]<sup>374</sup>, or an officer authorised by him in this behalf, shall be deemed to be the proper officer to exercise power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing under section 70 and shall have power in any inquiry in the same manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (5 of 1908).

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<sup>366</sup>[Substituted the word 'Director General of Safeguards' vide G.O.Ms No. 166, Rev. (CT-II) Dept., dt. 16.08.2018, (Nft No. 29/2018-CT, dt. 06.07.2018), w.e.f. 12.06.2018]

<sup>367</sup>[Substituted the word 'Director General of Safeguards' vide G.O.Ms No. 166, Rev. (CT-II) Dept., dt. 16.08.2018, (Nft No. 29/2018-CT, dt. 06.07.2018), w.e.f. 12.06.2018]

<sup>368</sup>[Substituted the words 'three' vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>369</sup>[Inserted vide G.O.Ms No. 79, Rev. (CT-II) Dept., Dt. 18.04.2018 (Nft No. 14/2018-CT, dt. 23.03.2018) w.e.f. 23.03.2018]

<sup>370</sup>[Substituted the word 'Director General of Safeguards' vide G.O.Ms No. 166, Rev. (CT-II) Dept., dt. 16.08.2018, (Nft No. 29/2018-CT, dt. 06.07.2018), w.e.f. 12.06.2018]

<sup>371</sup>[Substituted the word 'Director General of Safeguards' vide G.O.Ms No. 166, Rev. (CT-II) Dept., dt. 16.08.2018, (Nft No. 29/2018-CT, dt. 06.07.2018), w.e.f. 12.06.2018]

<sup>372</sup>[Substituted the word 'Director General of Safeguards' vide G.O.Ms No. 166, Rev. (CT-II) Dept., dt. 16.08.2018, (Nft No. 29/2018-CT, dt. 06.07.2018), w.e.f. 12.06.2018]

<sup>373</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>374</sup>[Substituted the word 'Director General of Safeguards' vide G.O.Ms No. 166, Rev. (CT-II) Dept., dt. 16.08.2018, (Nft No. 29/2018-CT, dt. 06.07.2018), w.e.f. 12.06.2018]

(2) Every such inquiry referred to in sub-rule (1) shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228 of the Indian Penal Code (45 of 1860).

**133. Order of the Authority.-** (1) The Authority shall, within a period of [six]<sup>375</sup> months from the date of receipt of the report from the [Director General of Anti-profiteering]<sup>376</sup> determine whether a registered person has passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.

(2) An opportunity of hearing shall be granted to the interested parties by the Authority where any request is received in writing from such interested parties.

[(2A) The Authority may seek the clarification, if any, from the Director General of Anti Profiteering on the report submitted under sub-rule (6) of rule 129 during the process of determination under sub-rule (1).]<sup>377</sup>

[(3) Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-

- (a) reduction in prices;
- (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;
- (c) the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause [along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of deposit of such amount]<sup>378</sup> in the Fund constituted under section 57 and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Goods and Services Tax Act, 2017 of the concerned State, where the eligible person does not claim return of the amount or is not identifiable;
- (d) imposition of penalty as specified under the Act; and
- (e) cancellation of registration under the Act.

**Explanation:** For the purpose of this sub-rule, the expression, "concerned State" means the State [or Union Territory]<sup>379</sup> in respect of which the Authority passes an order.]<sup>380</sup>

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<sup>375</sup>[Substituted the words 'three' vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>376</sup>[Substituted the word 'Director General of Safeguards' vide G.O.Ms No. 166, Rev. (CT-II) Dept., dt. 16.08.2018, (Nft No. 29/2018-CT, dt. 06.07.2018), w.e.f. 12.06.2018]

<sup>377</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>378</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>379</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>380</sup>[Substituted vide G.O.Ms No. 131, Rev. (CT-II) Dept., dt. 16.07.2018, (Nft No. 26/2018-CT, dt. 13.06.2018), w.e.f. 13.06.2018]



[(4) If the report of the [Director General of Anti-profiteering]<sup>381</sup> referred to in sub-rule (6) of Rule 129 recommends that there is contravention or even non-contravention of the provisions of Section 171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the [Director General of Anti-profiteering]<sup>382</sup> to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.]<sup>383</sup>

[(5) (a) Notwithstanding anything contained in sub-rule (4), where upon receipt of the report of the Director General of Anti-profiteering referred to in sub-rule (6) of rule 129, the Authority has reasons to believe that there has been contravention of the provisions of section 171 in respect of goods or services or both other than those covered in the said report, it may, for reasons to be recorded in writing, within the time limit specified in subrule (1), direct the Director General of Anti-profiteering to cause investigation or inquiry with regard to such other goods or services or both, in accordance with the provisions of the Act and these rules.

(b) The investigation or enquiry under clause (a) shall be deemed to be a new investigation or enquiry and all the provisions of rule 129 shall mutatis mutandis apply to such investigation or enquiry.]<sup>384</sup>

#### **134. [xxx]<sup>385</sup>**

**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 Telangana Goods and Services Tax Act.

**136. Monitoring of the order.-** The Authority may require any authority of central tax, State tax or Union territory tax to monitor implementation of the order passed by it.

#### **137. [xxx]<sup>386</sup>**

**Explanation.-** For the purposes of this Chapter,

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<sup>381</sup>[Substituted the word 'Director General of Safeguards' vide G.O.Ms No. 166, Rev. (CT-II) Dept., dt. 16.08.2018, (Nft No. 29/2018-CT, dt. 06.07.2018), w.e.f. 12.06.2018]

<sup>382</sup>[Substituted the word 'Director General of Safeguards' vide G.O.Ms No. 166, Rev. (CT-II) Dept., dt. 16.08.2018, (Nft No. 29/2018-CT, dt. 06.07.2018), w.e.f. 12.06.2018]

<sup>383</sup>[Inserted vide G.O.Ms No. 79, Rev. (CT-II) Dept., Dt. 18.04.2018 (Nft No. 14/2018-CT, dt. 23.03.2018) w.e.f. 23.03.2018]

<sup>384</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>385</sup>[Omitted vide G.O.Ms No. 113, Rev. (CT-II) Dept., dt. 24.08.2013, (Nft No. 24/2022-CT, dt. 23.11.2022) w.e.f. 23.11.2022. The earlier words read as '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.]

<sup>386</sup>[Omitted vide G.O.Ms No. 113, Rev. (CT-II) Dept., dt. 24.08.2013, (Nft No. 24/2022-CT, dt. 23.11.2022) w.e.f. 23.11.2022. The earlier words read as '137. Tenure of Authority.- The Authority shall cease to exist after the expiry of four years from the date on which the Chairman enters upon his office unless the Council recommends otherwise.]

- [(a) "Authority" means the Authority notified under sub-section (2) of section 171 of the Act;]<sup>387</sup>
- (b) "Committee" means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;
- (c) "interested party" includes-
- a. suppliers of goods or services under the proceedings; and
  - b. recipients of goods or services under the proceedings;
  - [c. any other person alleging, under sub-rule (1) of Rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.]<sup>388</sup>
- (d) "Screening Committee" means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.

## **CHAPTER XVI**

### **E-way Rules**

**[138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-** (1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

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

shall, before commencement of such movement, furnish information relating to the said goods as specified in **Part A** of **FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided that the transporter, on an authorization received from the registered person, may furnish information in **Part A** of **FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required at the common portal and a unique number will be generated on the said portal:

Provided further that where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:

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<sup>387</sup>[Substituted vide G.O.Ms No. 113, Rev. (CT-II) Dept., dt. 24.08.2013, (Nft No. 24/2022-CT, dt. 23.11.2022) w.e.f. 23.11.2022. The earlier words read as "Authority" means the National Anti-profiteering Authority constituted under rule 122;]

<sup>388</sup>[Inserted vide G.O.Ms No. 79, Rev. (CT-II) Dept., Dt. 18.04.2018 (Nft No. 14/2018-CT, dt. 23.03.2018) w.e.f. 23.03.2018]

Provided also that where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:

Provided also that where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

**[Explanation 1.** – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 56/2018-Central Tax, dated the 23rd October, 2018, issued vide G.O.Ms No. 53 Revenue (CT-II) Department, dt. 01.05.2019 as amended from time to time.]<sup>389</sup>

**Explanation 2.-** For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B** of **FORM GST EWB-01**.

(2A) Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in **Part B** of **FORM GST EWB-01**:

Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:

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<sup>389</sup>[Substituted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

Provided that the registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case maybe, the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.

**Explanation 1.-** For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

**Explanation 2.-**The e-way bill shall not be valid for movement of goods by road unless the information in **Part-B** of **FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in **Part- A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **Part B** of **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in **Part-A** of **FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part-B** of **FORM GST EWB-01** for further movement of consignment:

Provided that after the details of the conveyance have been updated by the

transporter in **Part B** of **FORM GST EWB-01**, the consignor or recipient, as the case maybe, who has furnished the information in **Part-A** of **FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** maybe generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated the e-way bill in **FORM GST EWB-01** and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods:

Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency.

(8) The information furnished in Part A of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in **FORM GSTR-1**:

Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within twenty four hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:

Provided further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of **Part B** of **FORM GST EWB-01**.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as

mentioned in column (2) of the said Table:-

<b>Sl. No.</b>	<b>Distance</b>	<b>Validity period</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Upto [200 km] <sup>390</sup>	One day in cases other than Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship] <sup>391</sup>
2.	For every [200 km] <sup>392</sup> or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo[or multimodal shipment in which at least one leg involves transport by ship] <sup>393</sup>
3.	Upto 20 km	One day in case of Over Dimensional Cargo[or multimodal shipment in which at least one leg involves transport by ship] <sup>394</sup>
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship] <sup>395</sup>

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, including trans-shipment, the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period after updating the details in **Part B** of **FORM GST EWB-01**, if required.

[Provided also that the validity of the e-way bill may be extended within eight hours from the time of its expiry.]<sup>396</sup>

**Explanation 1.**—For the purposes of this rule, the "relevant date" shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.

**Explanation 2.**— For the purposes of this rule, the expression "Over Dimensional Cargo" shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).

<sup>390</sup>[Substituted the word '100 km' vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 01.01.2021]

<sup>391</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>392</sup>[Substituted the word '100 km' vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 01.01.2021]

<sup>393</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>394</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>395</sup> [Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>396</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

(11) The details of the e-way bill generated under this rule shall be made available to the-

- (a) supplier, if registered, where the information in **Part A of FORM GST EWB-01** has been furnished by the recipient or the transporter; or
- (b) recipient, if registered, where the information in **Part A of FORM GST EWB-01** has been furnished by the supplier or the transporter, on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State or Union territory shall be valid in every State and Union territory.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

- (a) where the goods being transported are specified in Annexure;
- (b) where the goods are being transported by a non-motorised conveyance;
- (c) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- (d) in respect of movement of goods within such areas in the State for values not exceeding such amount as the Commissioner of State tax, in consultation with the Principal Chief Commissioner / Chief Commissioner of Central tax, may, subject to conditions that may be specified, notify;
- (e) where the goods, other than de-oiled cake, being transported, as specified in the Schedule appended to notification No. 2/2017- State tax (Rate) in G.O.Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017 published in the Gazette of Telangana, Extraordinary, Part-I, number 191/A, dt. 30-06-2017, as amended from time to time;
- (f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;
- (g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;
- (h) where the goods are being transported—
  - (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
  - (ii) under customs supervision or under customs seal;

- (i) where the goods being transported are transit cargo from or to Nepal or Bhutan;
- (j) Where the goods being transported are exempt from tax notified vide Notification No 7 /2017 , State Tax (Rate) in G.O.Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017 Published in the Gazette of Telangana , Extra- Ordinary , Part. I No.191/ A , dated 30-06-2017 and vide notification issued by Commissioner of State Tax vide Notification No. 13/2017, 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 kilometres from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.
- [(o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.]<sup>397</sup>

**Explanation.-** The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

**ANNEXURE**  
**[(See rule 138 (14))]**

S. No.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71) [excepting Imitation Jewellery (7117)] <sup>398</sup>
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)] <sup>399</sup>

<sup>397</sup>[Inserted vide G.O.Ms No. 131, Rev. (CT-II) Dept., dt. 16.07.2018, (Nft No. 26/2018-CT, dt. 13.06.2018), w.e.f. 13.06.2018]

<sup>398</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

<sup>399</sup>[Substituted vide G.O.Ms No. 67, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 12/2018-CT, dt. 07.03.2018) (Rule 138 Except sub-rule (7) w.e.f. 01.4.2018 (Date appointed vide G.O.Ms No. 68, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 15/2018-CT, dt. 13.03.2018)



**[138A. Documents and devices to be carried by a person-in-charge of a conveyance.-** (1) The person in charge of a conveyance shall carry—

- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:

Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel.

[Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in **Part A of FORM GST EWB-01.**]<sup>400</sup>

[(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.]<sup>401</sup>

(3) Where the registered person uploads the invoice under sub-rule (2), the information in Part A of **FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.

(4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

(5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill

- (a) tax invoice or bill of supply or bill of entry; or
- (b) a delivery challan, where the goods are transported for reasons other than by way of supply.]<sup>402</sup>

**[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.

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<sup>400</sup>[Inserted vide G.O.Ms No. 216, Rev. (CT-II) Dept., dt. 22.10.2018, (Nft No. 39/2018-CT, dt. 04.09.2018), w.e.f. 04.09.2018]

<sup>401</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09-02-2021, (Nft No. 72/2020-CT, dt. 30.09.2020), w.e.f. 30.09.2020]

<sup>402</sup>[Substituted vide G.O.Ms No. 67, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 12/2018-CT, dt. 07.03.2018) (Rule 138A w.e.f. 01.4.2018 (Date appointed vide G.O.Ms No. 68, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 15/2018-CT, dt. 13.03.2018))]

(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.]<sup>403</sup>

**[138C. Inspection and verification of goods.-** (1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of **FORM GST EWB-03** within twenty four hours of inspection and the final report in Part B of **FORM GST EWB-03** shall be recorded within three days of such inspection.

[Provided that where the circumstances so warrant, the Commissioner, or any other officer authorized by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of **FORM EWB-03**, for a further period not exceeding three days.

**Explanation.-** The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.]<sup>404</sup>

(2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently.]<sup>405</sup>

**[138D. Facility for uploading information regarding detention of vehicle.-** Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal.]<sup>406</sup>

**[Explanation. -** For the purposes of this Chapter, the expressions 'transported by railways', 'transportation of goods by railways', 'transport of goods by rail' and

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<sup>403</sup>[Substituted vide G.O.Ms No. 67, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 12/2018-CT, dt. 07.03.2018) (Rule 138B w.e.f. 01.4.2018 (Date appointed vide G.O.Ms No. 68, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 15/2018-CT, dt. 13.03.2018))]

<sup>404</sup>[Inserted vide G.O.Ms No. 133, Rev. (CT-II) Dept., dt. 16.07.2018, (Nft No. 28/2018-CT, dt. 19.06.2018), w.e.f. 19.06.2018]

<sup>405</sup>[Substituted vide G.O.Ms No. 67, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 12/2018-CT, dt. 07.03.2018) (Rule 138C w.e.f. 01.4.2018 (Date appointed vide G.O.Ms No. 68, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 15/2018-CT, dt. 13.03.2018))]

<sup>406</sup>[Substituted vide G.O.Ms No. 67, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 12/2018-CT, dt. 07.03.2018) (Rule 138D w.e.f. 01.4.2018 (Date appointed vide G.O.Ms No. 68, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 15/2018-CT, dt. 13.03.2018))]

'movement of goods by rail' does not include cases where leasing of parcel space by Railways takes place.]<sup>407</sup>

**[138E. Restriction on furnishing of information in PART A of FORM GST EWB-01.-** Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of **FORM GST EWB-01** [in respect of any outward movement of goods of a registered person, who, — ]<sup>408</sup>

- (a) being a person paying tax under section 10 [or availing the benefit of notification issued in G.O.Ms No. 44, Revenue (CT-II) Department, Dt. 09-04-2019]<sup>409</sup>, has not furnished the [statement in **FORM GST CMP-08**]<sup>410</sup> for two consecutive [quarters]<sup>411</sup>; or
- (b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of [two tax Periods]<sup>412</sup>:

Provided that the Commissioner may, [on receipt of an application from a registered person in **FORM GST EWB-05**]<sup>413</sup> on sufficient cause being shown and for reasons to be recorded in writing, by order, [in **FORM GST EWB-06**]<sup>414</sup> allow furnishing of the said information in PART A of **FORM GST EWB 01**, subject to such conditions and restrictions as may be specified by him:

Provided further that no order rejecting the request of such person to furnish the information in PART A of **FORM GST EWB 01** under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

Provided also that the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.

[Provided also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period February, 2020 to August, 2020.]<sup>415</sup>

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<sup>407</sup>[Substituted vide G.O.Ms No. 79, Rev. (CT-II) Dept., Dt. 18.04.2018 (Nft No. 14/2018-CT, dt. 23.03.2018) w.e.f. 01.04.2018]

<sup>408</sup>[Substituted the word 'in respect of a registered person, whether as a supplier or a recipient, who,—' vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 15/2021-CT, dt. 18.05.2021), w.e.f. 18.05.2021.]

<sup>409</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>410</sup> [Substituted the word 'returns' vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>411</sup>[Substituted the word 'tax periods' vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>412</sup>[Substituted the word 'two months' vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

<sup>413</sup>[Inserted vide G.O.Ms No. 100, Rev. (CT-II) Dept., dt. 04.09.2019, (Nft No. 33/2019-CT, dt. 18.07.2019), w.e.f. 18.07.2019]

<sup>414</sup>[Inserted vide G.O.Ms No. 100, Rev. (CT-II) Dept., dt. 04.09.2019, (Nft No. 33/2019-CT, dt. 18.07.2019), w.e.f. 18.07.2019]

<sup>415</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09-02-2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 20.03.2020]

[Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be has not been furnished for the period March, 2021 to May, 2021.]<sup>416</sup>

**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).]<sup>417</sup>

[(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.]<sup>418</sup>

[(d) being a person, whose registration has been suspended under the provisions of sub-rule (1) or sub-rule (2) or sub-rule (2A) of rule 21A.]<sup>419</sup>

## **CHAPTER – XVII**

### **INSPECTION, SEARCH AND SEIZURE**

**[139. Inspection, search and seizure.-** (1) Where the proper officer not below the rank of a Joint Commissioner has reasons to believe that a place of business or any other place is to be visited for the purposes of inspection or search or, as the case may be, seizure in accordance with the provisions of section 67, he shall issue an authorisation in **FORM GST INS-01** authorising any other officer subordinate to him to conduct the inspection or search or, as the case may be, seizure of goods, documents, books or things liable to confiscation.

(2) Where any goods, documents, books or things are liable for seizure under subsection (2) of section 67, the proper officer or an authorised officer shall make an order of seizure in **FORM GST INS-02**.

(3) The proper officer or an authorised officer may entrust upon the owner or the custodian of goods, from whose custody such goods or things are seized, the custody of such goods or things for safe upkeep and the said person shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of such officer.

(4) Where it is not practicable to seize any such goods, the proper officer or the authorised officer may serve on the owner or the custodian of the goods, an order of prohibition in **FORM GST INS-03** that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.

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<sup>416</sup>[Inserted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 32/2021-CT, dt. 29.08.2021), w.e.f. 01.05.2021]

<sup>417</sup>[Inserted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 21.11.2019  
(Date notified vide G.O.Ms No. 130, Rev. (CT-II) Dept., dt. 23.11.2019, (Nft No. 36/2019-CT, dt. 20.08.2019)]

<sup>418</sup>[Inserted vide G.O.Ms No. 60, Rev. (CT-II) Dept., dt. 22.06.2020, (Nft No. 75/2019-CT, dt. 26.12.2019), w.e.f. 11.01.2020]

<sup>419</sup>[Inserted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]

(5) The officer seizing the goods, documents, books or things shall prepare an inventory of such goods or documents or books or things containing, inter alia, description, quantity or unit, make, mark or model, where applicable, and get it signed by the person from whom such goods or documents or books or things are seized.]<sup>420</sup>

**[140. Bond and security for release of seized goods.-** (1) The seized goods may be released on a provisional basis upon execution of a bond for the value of the goods in **FORM GST INS-04** and furnishing of a security in the form of a bank guarantee equivalent to the amount of applicable tax, interest and penalty payable.

**Explanation.-** For the purposes of the rules under the provisions of this Chapter, the "applicable tax" shall include central tax and State tax or central tax and the Union territory tax, as the case may be and the cess, if any, payable under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017).

(2) In case the person to whom the goods were released provisionally fails to produce the goods at the appointed date and place indicated by the proper officer, the security shall be encashed and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods.]<sup>421</sup>

**[141. Procedure in respect of seized goods.-** (1) Where the goods or things seized are of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such goods or things or the amount of tax, interest and penalty that is or may become payable by the taxable person, whichever is lower, such goods or, as the case may be, things shall be released forthwith, by an order in **FORM GST INS-05**, on proof of payment.

(2) Where the taxable person fails to pay the amount referred to in sub-rule (1) in respect of the said goods or things, the [proper officer]<sup>422</sup> 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.]<sup>423</sup>

## **CHAPTER - XVIII DEMANDS AND RECOVERY**

**[[142. Notice and order for demand of amounts payable under the Act.-** (1) The proper officer shall serve, along with the

(a) notice issued under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or

<sup>420</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>421</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>422</sup>[Substituted vide G.O.Ms No. 101, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 16/2020-CT, dt. 23.03.2020), w.e.f. 23.03.2020]

<sup>423</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

section 129 or section 130, a summary thereof electronically in **FORM GST DRC-01**,

- (b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in **FORM GST DRC-02**, specifying therein the details of the amount payable.

[(1A) The [proper officer may]<sup>424</sup>, before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74, as the case may be, [communicate]<sup>425</sup> the details of any tax, interest and penalty as ascertained by the said officer, in Part A of **FORM GST DRC-01A**.]<sup>426</sup>

(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 subsection (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, or where any person makes payment of tax, interest, penalty or any other amount due in accordance with the provisions of the Act, [whether on his own ascertainment or, as communicated by the proper officer under sub-rule (1A),]<sup>427</sup> he shall inform the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**.

[(2A) Where the person referred to in sub-rule (1A) has made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability, he may make such submission in Part B of **FORM GST DRC-01A**.]<sup>428</sup>

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within [seven days of the notice issued under sub-section (3) of Section 129 but before the issuance of order under the said sub-section (3)]<sup>429</sup>, he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.

(4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 or the reply to any notice issued under any section whose summary has been uploaded electronically in **FORM GST DRC-01** under sub-rule (1) shall be furnished in **FORM GST DRC-06**.

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<sup>424</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09-02-2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>425</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09-02-2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>426</sup>[Inserted vide G.O.Ms No. 96, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 49/2019-CT, dt. 09.10.2019), w.e.f. 09.10.2019]

<sup>427</sup>[Inserted vide G.O.Ms No. 96, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 49/2019-CT, dt. 09.10.2019), w.e.f. 09.10.2019]

<sup>428</sup>[Inserted vide G.O.Ms No. 96, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 49/2019-CT, dt. 09.10.2019), w.e.f. 09.10.2019]

<sup>429</sup>[Inserted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022.

Earlier words read as 'fourteen days of detention or seizure of the goods and conveyance']

(5) A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 shall be uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of [tax, interest and penalty, as the case may be, payable by the person concerned]<sup>430</sup>.

(6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.

(7) Where a rectification of the order has been passed in accordance with the provisions of section 161 or where an order uploaded on the system has been withdrawn, a summary of the rectification order or of the withdrawal order shall be uploaded electronically by the proper officer in **FORM GST DRC-08**.]<sup>431</sup><sup>432</sup>

**[142A. Procedure for recovery of dues under existing laws. -** (1) A summary of order issued under any of the existing laws creating demand of tax, interest, penalty, fee or any other dues which becomes recoverable consequent to proceedings launched under the existing law before, on or after the appointed day shall, unless recovered under that law, be recovered under the Act and may be uploaded in **FORM GST DRC-07A** electronically on the common portal for recovery under the Act and the demand of the order shall be posted in Part II of Electronic Liability Register in **FORM GST PMT-01**.

(2) Where the demand of an order uploaded under sub-rule (1) is rectified or modified or quashed in any proceedings, including in appeal, review or revision, or the recovery is made under the existing laws, a summary thereof shall be uploaded on the common portal in **FORM GST DRC-08A** and Part II of Electronic Liability Register in **FORM GST PMT-01** shall be updated accordingly.]<sup>433</sup>

**[143. Recovery by deduction from any money owed.-** Where any amount payable by a person (hereafter referred to in this rule as “the defaulter”) to the Government under any of the provisions of the Act or the rules made thereunder is not paid, the proper officer may require, in **FORM GST DRC-09**, a specified officer to deduct the amount from any money owing to such defaulter in accordance with the provisions of clause (a) of sub-section (1) of section 79.

**Explanation.-**For the purposes of this rule, “specified officer” shall mean any officer of the Central Government or a State Government or the Government of a Union territory or a local authority, or of a Board or Corporation or a company owned or controlled, wholly or partly, by the Central Government or a State Government or the Government of a Union territory or a local authority.]<sup>434</sup>

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<sup>430</sup>[Inserted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022. Earlier words read as 'tax, interest and penalty payable by the person chargeable with tax']

<sup>431</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>432</sup>[Substituted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>433</sup>[Inserted vide G.O.Ms No. 1, Rev. (CT-II) Dept., dt. 02.01.2019, (Nft No. 60/2018-CT, dt. 30.10.2018), w.e.f. 30.10.2018]

<sup>434</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

**[144. Recovery by sale of goods under the control of proper officer.-** (1) Where any amount due from a defaulter is to be recovered by selling goods belonging to such person in accordance with the provisions of clause (b) of sub-section (1) of section 79, the proper officer shall prepare an inventory and estimate the market value of such goods and proceed to sell only so much of the goods as may be required for recovering the amount payable along with the administrative expenditure incurred on the recovery process.

(2) The said goods shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC-10** clearly indicating the goods to be sold and the purpose of sale.

(3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.

(4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(5) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of auction. On payment of the full bid amount, the proper officer shall transfer the possession of the said goods to the successful bidder and issue a certificate in **FORM GST DRC-12**.

(6) Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (2), the proper officer shall cancel the process of auction and release the goods.

(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.]<sup>435</sup>

**[144A. Recovery of penalty by sale of goods or conveyance detained or seized in transit.-** (1) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) of section 129 within fifteen days from the date of receipt of the copy of the order passed under sub-section (3) of the said section 129, the proper officer shall proceed for sale or disposal of the goods or conveyance so detained or seized by preparing an inventory and estimating the market value of such goods or conveyance:

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<sup>435</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]



Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(2) The said goods or conveyance shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC-10** clearly indicating the goods or conveyance to be sold and the purpose of sale:

Provided that where the person transporting said goods or the owner of such goods pays the amount of penalty under sub-section (1) of section 129, including any expenses incurred in safe custody and handling of such goods or conveyance, after the time period mentioned in sub-rule (1) but before the issuance of notice under this sub-rule, the proper officer shall cancel the process of auction and release such goods or conveyance.

(3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(5) The proper officer shall issue a notice to the successful bidder in FORM GST DRC-11 requiring him to make the payment within a period of fifteen days from the date of auction:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(6) On payment of the full bid amount, the proper officer shall transfer the possession and ownership of the said goods or conveyance to the successful bidder and issue a certificate in **FORM GST DRC-12**.

(7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

(8) Where an appeal has been filed by the person under the provisions of sub-section (1) read with sub-section (6) of section 107, the proceedings for recovery of penalty by sale of goods or conveyance detained or seized in transit under this rule shall be deemed to be stayed:

Provided that this sub-rule shall not be applicable in respect of goods of perishable or hazardous nature.]<sup>436</sup>

**[145. Recovery from a third person.-** (1) The proper officer may serve upon a person referred to in clause (c) of sub-section (1) of section 79 (hereafter referred to in this rule as "the third person"), a notice in **FORM GST DRC-13** directing him to deposit the amount specified in the notice.

(2) Where the third person makes the payment of the amount specified in the notice issued under sub-rule (1), the proper officer shall issue a certificate in **FORM GST DRC-14** to the third person clearly indicating the details of the liability so discharged.]<sup>437</sup>

**[146. Recovery through execution of a decree, etc.-** Where any amount is payable to the defaulter in the execution of a decree of a civil court for the payment of money or for sale in the enforcement of a mortgage or charge, the proper officer shall send a request in **FORM GST DRC-15** to the said court and the court shall, subject to the provisions of the Code of Civil Procedure, 1908 (5 of 1908), execute the attached decree, and credit the net proceeds for settlement of the amount recoverable.]<sup>438</sup>

**[147. Recovery by sale of movable or immovable property.-** (1) The proper officer shall prepare a list of movable and immovable property belonging to the defaulter, estimate their value as per the prevalent market price and issue an order of attachment or distraint and a notice for sale in **FORM GST DRC-16** prohibiting any transaction with regard to such movable and immovable property as may be required for the recovery of the amount due:

Provided that the attachment of any property in a debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any Court, shall be attached in the manner provided in rule 151.

(2) The proper officer shall send a copy of the order of attachment or distraint to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the proper officer to that effect.

(3) Where the property subject to the attachment or distraint under subrule (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

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<sup>436</sup>[Inserted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

<sup>437</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>438</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

of the said property shall either be taken by the proper officer himself or an officer authorised by him.

(4) The property attached or distrained shall be sold through auction, including e-auction, for which a notice shall be issued in **FORM GST DRC-17** clearly indicating the property to be sold and the purpose of sale.

(5) Notwithstanding anything contained in the provision of this Chapter, where the property to be sold is a negotiable instrument or a share in a corporation, the proper officer may, instead of selling it by public auction, sell such instrument or a share through a broker and the said broker shall deposit to the Government so much of the proceeds of such sale, reduced by his commission, as may be required for the discharge of the amount under recovery and pay the amount remaining, if any, to the owner of such instrument or a share.

(6) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders or, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(7) The last day for the submission of the bid or the date of the auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (4):

Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.

(8) Where any claim is preferred or any objection is raised with regard to the attachment or distraint of any property on the ground that such property is not liable to such attachment or distraint, the proper officer shall investigate the claim or objection and may postpone the sale for such time as he may deem fit.

(9) The person making the claim or objection must adduce evidence to show that on the date of the order issued under sub-rule (1) he had some interest in, or was in possession of, the property in question under attachment or distraint.

(10) Where, upon investigation, the proper officer is satisfied that, for the reason stated in the claim or objection, such property was not, on the said date, in the possession of the defaulter or of any other person on his behalf or that, being in the possession of the defaulter on the said date, it was in his possession, not on his own account or as his own property, but on account of or in trust for any other person, or partly on his own account and partly on account of some other person, the proper officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from attachment or distraint.

(11) Where the proper officer is satisfied that the property was, on the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him, or in the occupancy of a tenant or other person paying rent to him, the proper officer shall reject the claim and proceed with the process of sale through auction.

(12) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of such notice and after the said payment is made, he shall issue a certificate in **FORM GST DRC-12** specifying the details of the property, date of transfer, the details of the bidder and the amount paid and upon issuance of such certificate, the rights, title and interest in the property shall be deemed to be transferred to such bidder:

Provided that where the highest bid is made by more than one person and one of them is a co-owner of the property, he shall be deemed to be the successful bidder.

(13) Any amount, including stamp duty, tax or fee payable in respect of the transfer of the property specified in sub-rule (12), shall be paid to the Government by the person to whom the title in such property is transferred.

(14) Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (4), the proper officer shall cancel the process of auction and release the goods.

(15) The proper officer shall cancel the process and proceed for reauction 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.]<sup>439</sup>

**[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.]<sup>440</sup>

**[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.]<sup>441</sup>

**[150. Assistance by police.-** The proper officer may seek such assistance from the officer-in-charge of the jurisdictional police station as may be necessary in the discharge of his duties and the said officer-in-charge shall depute sufficient number of police officers for providing such assistance.]<sup>442</sup>

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<sup>439</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>440</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>441</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>442</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

**[151. Attachment of debts and shares, etc.-** (1) A debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any court shall be attached by a written order in **FORM GST DRC- 16** prohibiting.-

- (a) in the case of a debt, the creditor from recovering the debt and the debtor from making payment thereof until the receipt of a further order from the proper officer;
- (b) in the case of a share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon;
- (c) in the case of any other movable property, the person in possession of the same from giving it to the defaulter.

(2) A copy of such order shall be affixed on some conspicuous part of the office of the proper officer, and another copy shall be sent, in the case of debt, to the debtor, and in the case of shares, to the registered address of the corporation and in the case of other movable property, to the person in possession of the same.

(3) A debtor, prohibited under clause (a) of sub-rule (1), may pay the amount of his debt to the proper officer, and such payment shall be deemed as paid to the defaulter.]<sup>443</sup>

**[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.]<sup>444</sup>

**[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.]<sup>445</sup>

**[[154. Disposal of proceeds of sale of goods or conveyance and movable or immovable property.-** (1) The amounts so realised from the sale of goods or conveyance, movable or immovable property, for the recovery of dues from a

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<sup>443</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>444</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>445</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

defaulter or for recovery of penalty payable under sub-section (3) of section 129 shall,-

- (a) first, be appropriated against the administrative cost of the recovery process;
- (b) next, be appropriated against the amount to be recovered or to the payment of the penalty payable under sub-section (3) of section 129, as the case may be;
- (c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and
- (d) the balance, if any, shall be credited to the electronic cash ledger of the owner of the goods or conveyance as the case may be, in case the person is registered under the Act, and where the said person is not required to be registered under the Act, the said amount shall be credited to the bank account of the person concerned;

(2) where it is not possible to pay the balance of sale proceeds, as per clause (d) of sub-rule (1), to the person concerned within a period of six months from the date of sale of such goods or conveyance or such further period as the proper officer may allow, such balance of sale proceeds shall be deposited with the Fund; ]<sup>446]</sup><sup>447</sup>

**[155. Recovery through land revenue authority.-** Where an amount is to be recovered in accordance with the provisions of clause (e) of sub-section (1) of section 79, the proper officer shall send a certificate to the Collector or Deputy Commissioner of the district or any other officer authorised in this behalf in **FORM GST DRC-18** to recover from the person concerned, the amount specified in the certificate as if it were an arrear of land revenue.]<sup>448</sup>

**[156. Recovery through court.-** Where an amount is to be recovered as if it were a fine imposed under the Code of Criminal Procedure, 1973, the proper officer shall make an application before the appropriate Magistrate in accordance with the provisions of clause (f) of sub-section (1) of section 79 in **FORM GST DRC-19** to recover from the person concerned, the amount specified thereunder as if it were a fine imposed by him.]<sup>449</sup>

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<sup>446</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>447</sup>[Substituted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022. Earlier words read as 'Disposal of proceeds of sale of goods and movable or immovable property.- The amounts so realised from the sale of goods, movable or immovable property, for the recovery of dues from a defaulter shall,-(a) first, be appropriated against the administrative cost of the recovery process; (b) next, be appropriated against the amount to be recovered; (c) next, be appropriated against any other amount due from the defaulter under the Act or the Central Goods and Services Tax Act, 2017 or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and (d) any balance, be paid to the defaulter.

<sup>448</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>449</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

**[157. Recovery from surety.-** Where any person has become surety for the amount due by the defaulter, he may be proceeded against under this Chapter as if he were the defaulter.]<sup>450</sup>

**[158. Payment of tax and other amounts in instalments.-** (1) On an application filed electronically by a taxable person, in **FORM GST DRC-20**, seeking extension of time for the payment of taxes or any amount due under the Act or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80, the Commissioner shall call for a report from the jurisdictional officer about the financial ability of the taxable person to pay the said amount.

(2) Upon consideration of the request of the taxable person and the report of the jurisdictional officer, the Commissioner may issue an order in **FORM GST DRC- 21** allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit.

(3) The facility referred to in sub-rule (2) shall not be allowed where-

- (a) the taxable person has already defaulted on the payment of any amount under the Act or the Central Goods and Services Tax Act, 2017 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 Central Goods and Services Tax Act, 2017 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.]<sup>451</sup>

**[159. Provisional attachment of property.-** (1) Where the Commissioner decides to attach any property, including bank account in accordance with the provisions of section 83, he shall pass an order in **FORM GST DRC-22** to that effect mentioning therein, the details of property which is attached.

(2) The Commissioner shall send a copy of the order of attachment [in **FORM GST DRC-22**]<sup>452</sup> to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the Commissioner to that effect [and a copy of such order shall also be sent to the person whose property is being attached under section 83]<sup>453</sup>.

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<sup>450</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>451</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>452</sup>[Inserted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

<sup>453</sup>[Inserted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

(3) Where the property attached is of perishable or hazardous nature, [and if the person, whose property has been attached,]<sup>454</sup> pays an amount equivalent to the market price of such property or the amount that is or may become payable [by such person]<sup>455</sup>, whichever is lower, then such property shall be released forthwith, by an order in **FORM GST DRC-23**, on proof of payment.

(4) Where the taxable 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 by the [such person]<sup>456</sup>.

(5) Any person whose property is attached may [file an objection in **FORM GST DRC-22A**]<sup>457</sup> to the effect that the property attached was or is not liable to attachment, and the Commissioner may, after affording an opportunity of being heard to the person filing the objection, release the said property by an order in **FORM GST DRC- 23**.

(6) The Commissioner may, upon being satisfied that the property was, or is no longer liable for attachment, release such property by issuing an order in **FORM GST DRC- 23**.]<sup>458</sup>

**[160. Recovery from company in liquidation.-** Where the company is under liquidation as specified in section 88, the Commissioner shall notify the liquidator for the recovery of any amount representing tax, interest, penalty or any other amount due under the Act in **FORM GST DRC -24**.]<sup>459</sup>

**[161. Continuation of certain recovery proceedings.-** The [intimation or notice]<sup>460</sup> for the reduction or enhancement of any demand under section 84 shall be issued in **FORM GST DRC- 25**.]<sup>461</sup>

## **CHAPTER - XIX OFFENCES AND PENALTIES**

**[162. Procedure for compounding of offences.-** (1) An applicant may, either before or after the institution of prosecution, make an application under sub-section (1) of section 138 in **FORM GST CPD-01** to the Commissioner for compounding of an offence.

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<sup>454</sup>[Substituted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022. Earlier words read as 'and if the taxable person']

<sup>455</sup>[Substituted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022. Earlier words read as 'by the taxable person']

<sup>456</sup>[Substituted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022. Earlier words read as 'taxable person']

<sup>457</sup>[Substituted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022. Earlier words read as ', within seven days of the attachment under sub-rule (1), file an objection']

<sup>458</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>459</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>460</sup>[Substituted the word 'order' vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

<sup>461</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]



(2) On receipt of the application, the Commissioner shall call for a report from the concerned officer with reference to the particulars furnished in the application, or any other information, which may be considered relevant for the examination of such application.

(3) The Commissioner, after taking into account the contents of the said application, may, by order in **FORM GST CPD-02**, on being satisfied that the applicant has co-operated in the proceedings before him and has made full and true disclosure of facts relating to the case, allow the application indicating the compounding amount and grant him immunity from prosecution or reject such application within ninety days of the receipt of the application.

(4) The application shall not be decided under sub-rule (3) without affording an opportunity of being heard to the applicant and recording the grounds of such rejection.

(5) The 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.]<sup>462</sup>

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<sup>462</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017), w.e.f. 01.07.2017]

**FORM GST CMP -01**

[See rule 3(1)]

**Intimation to pay tax under section 10 (composition levy)**

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN / Provisional ID		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>		
(i) Manufacturers, other than manufacturers of such goods as notified by the Government		<input type="checkbox"/>
(ii) Suppliers making supplies referred to in of paragraph 6 of Schedule II		<input type="checkbox"/>
(iii) Any other supplier eligible for composition levy.		<input type="checkbox"/>
6. Financial Year from which composition scheme is opted	2017-18	
7. Jurisdiction	Centre	State
8. Declaration –  I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for payment of tax under section 10.		
9. Verification  I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.  <div style="text-align: right;">Signature of Authorised Signatory</div> <div style="text-align: right;">Name</div> <div style="text-align: right;">Designation / Status</div> Place Date		

**FORM GST CMP-02***[See rule 3(3) and 3(3A)]<sup>463</sup>***Intimation to pay tax under section 10 (composition levy)**

(For persons registered under the Act)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>.		
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government	<input type="checkbox"/>
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>
(iii)	Any other supplier eligible for composition levy.	<input type="checkbox"/>
6. Financial Year from which composition scheme is opted		
7. Jurisdiction	Centre	State
8. Declaration – I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for paying tax under section 10.		
9. Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.  Signature of Authorised Signatory  Name  Place Date  Designation / Status		

<sup>463</sup>[Substituted vide G.O.Ms No. 287, Rev. (CT-II) Dept., Dt. 18.12.2017 (Nft No. 45, dt. 13.10.2017) w.e.f. 13.10.2017]

**FORM GST CMP-03***[See rule 3(4)]***Intimation of details of stock on date of opting for composition levy**

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Details of application filed to pay tax under section 10	(i) Application reference number (ARN)	
	(ii) Date of filing	
6. Jurisdiction	Centre	State

**7. Stock of purchases made from registered person under the existing law**

Sr. No	GSTIN/TIN	Name of the supplier	Bill/ Invoice No.	Date	Value of Stock	VAT	Central Excise	Service Tax (if applicable)	Total
1	2	3	4	5	6	7	8	9	10
1									
2									
<b>Total</b>									

**8. Stock of purchases made from unregistered person under the existing law**

Sr. No	Name of the unregistered person	Address	Bill/ Invoice No	Date	Value of Stock	VAT	Central Excise	Service Tax (if applicable)	Total
1	2	3	4	5	6	7	8	9	
1									
2									
<b>Total</b>									

9. Details of tax paid	Description	Central Tax	State Tax / UT Tax
	Amount		
	Debit entry no.		

**10. Verification**

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Place

Date

Designation / Status

**FORM GST - CMP-04**

[See rule 6(2) ]

**Intimation/Application for Withdrawal from Composition Levy**

1. GSTIN			
2. Legal name			
3. Trade name, if any			
4. Address of Principal Place of business			
5. Category of Registered Person			
(i) Manufacturers, other than manufacturers of such goods as may be notified by the Government		<input type="checkbox"/>	
(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II		<input type="checkbox"/>	
(iii) Any other supplier eligible for composition levy.		<input type="checkbox"/>	
6. Nature of Business			
7. Date from which withdrawal from composition scheme is sought			DD
			MM
			YYYY
8. Jurisdiction		Centre	
		State	
9. Reasons for withdrawal from composition scheme			
10. Verification			
I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.			
Signature of Authorised Signatory			
Name			
Place			
Date			
Designation / Status			

Note – Stock statement may be furnished separately for availing input tax credit on the stock available on the date preceding the date from which composition option is withdrawn in **FORM GST ITC -01**.

**FORM GST CMP- 05**

*[See rule 6(4)]*

Reference No. << ... >>

<< Date >>

To

GSTIN  
Name  
Address

**Notice for denial of option to pay tax under section 10**

Whereas on the basis of information which has come to my notice, it appears that you have violated the conditions and restrictions necessary for availing of the composition scheme under section 10 of the Act. I therefore propose to deny the option to you to pay tax under the said section for the following reasons: -

1  
2  
3

....

You are hereby directed to furnish a reply to this notice within fifteen working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name of Proper Officer

Designation

Jurisdiction

Place  
Date

**FORM GST CMP - 06***[See rule 6(5)]***Reply to the notice to show cause**

1.	GSTIN	
2.	Details of the show cause notice	Reference no.
		Date
3.	Legal name	
4.	Trade name, if any	
5.	Address of the Principal Place of Business	
6.	Reply to the notice	
7.	List of documents uploaded	
8.	Verification	<p>I _____ hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: center;">Signature of the Authorised Signatory</p> <p>Date Place</p>

**Note –**

1. The reply should not be more than 500 characters. In case the same is more than 500 characters, then it should be uploaded separately.
2. Supporting documents, if any, may be uploaded in PDF format.

**FORM GST CMP-07**

[See rule 6(5) ]

Reference No. << >>

Date-

To

GSTIN  
Name  
Address

Application Reference No. (ARN)

Date –

**Order for acceptance / rejection of reply to show cause notice**

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. --  
----- dated ----- . Your reply has been examined and the same has been found to be satisfactory and, therefore,  
your option to pay tax under composition scheme shall continue. The said show cause notice stands vacated.

or

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. --  
----- dated ----- . Your reply has been examined and the same has not been found to be satisfactory and,  
therefore, your option to pay tax under composition scheme is hereby denied with effect from << >>> for the  
following reasons:

<< text >>

or

- You have not filed any reply to the show cause notice; or
- You did not appear on the day fixed for hearing.

Therefore, your option to pay tax under composition scheme is hereby denied with effect from << date >> for  
the following reasons:

<< Text >>

Date  
Place

Signature  
Name of Proper Officer

Designation  
Jurisdiction



**[FORM GST CMP - 08**

[See rule 62]

**Statement for payment of self-assessed tax**

											Financial Year						
											Quarter						
1.	GSTN																
2.	(a)	Legal name	<Auto>														
	(b)	Trade name	<Auto>														
	(c)	ARN	<Auto>(After filing)														
	(d)	Date of filing	<Auto> (After filing)														

**2. Summary of self-assessed liability**

**(net of advances, credit and debit notes and any other adjustment due to amendments etc.)**

(Amount in ₹in all tables)

Sl No.	Description	Value	Integrated tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					
2.	Inward supplies attracting reverse charge including import of services					
3.	Tax payable (1+2)					
4.	Interest payable, if any					
5.	Tax and interest paid					

**4. Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place :

Name of Authorised Signatory

Date:

Designation/Status

**Instructions:**

1. The taxpayer paying tax under the provisions of section 10 of the Central Goods and Services Tax Act, 2017 or by availing the benefit of notification issued in G.O Ms No.44 Revenue(CT.II) Department, dated:9.04.2019 shall make payment of tax on quarterly basis by the due date.
2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
3. Negative value may be reported as such if such value comes after adjustment.
4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
5. Interest shall be leviable if payment is made after the due date.
6. "Nil" Statement shall be filed if there is no tax liability due during the quarter.]<sup>464</sup>

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<sup>464</sup>[Inserted vide G.O.Ms No. 49, Rev. (CT-II) Dept., dt. 16.06.2020, (Nft No. 20/2019-CT, dt. 23.04.2019), w.e.f. 23.04.2019]

**FORM GST REG-01**  
[See rule 8(1)]  
**Application for Registration**

(Other than a non-resident taxable person, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017)

**Part –A**

		State /UT ▼	District ▼
(i)	Legal Name of the Business: (As mentioned in Permanent Account Number)		
(ii)	Permanent Account Number : (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)		
(iii)	Email Address :		
(iv)	Mobile Number :		

**Note - Information submitted above is subject to online verification before proceeding to fill up Part-B. [E-mail Id and Mobile Number shall be auto-populated from Income Tax database as linked with the Permanent Account Number of the applicant. ]<sup>465</sup>**

**Part –B**

1.	Trade Name, if any		
2.	Constitution of Business (Please Select the Appropriate)		
(i) Proprietorship	<input type="checkbox"/>	(ii) Partnership	<input type="checkbox"/>
(iii) Hindu Undivided Family	<input type="checkbox"/>	(iv) Private Limited Company	<input type="checkbox"/>
(v) Public Limited Company	<input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons	<input type="checkbox"/>
(vii) Government Department	<input type="checkbox"/>	(viii) Public Sector Undertaking	<input type="checkbox"/>
(ix) Unlimited Company	<input type="checkbox"/>	(x) Limited Liability Partnership	<input type="checkbox"/>
(xi) Local Authority	<input type="checkbox"/>	(xii) Statutory Body	<input type="checkbox"/>
(xiii) Foreign Limited Liability Partnership	<input type="checkbox"/>	(xiv) Foreign Company Registered (in India)	<input type="checkbox"/>
(xv) Others (Please specify)	<input type="checkbox"/>		<input type="checkbox"/>
3.	Name of the State	▲	▲
4.	Jurisdiction	State	Centre
		Sector, Circle, Ward, Unit, etc. others (specify)	
5.	Option for Composition	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6.	Composition Declaration <input type="checkbox"/> I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the rules for opting to pay tax under the composition scheme.		
6.1 Category of Registered Person < tick in check box >			
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available		
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II		
(iii)	Any other supplier eligible for composition levy.		
7.	Date of commencement of business	DD/MM/YYYY	
8.	Date on which liability to register arises	DD/MM/YYYY	
9.	Are you applying for registration as a casual taxable	Yes <input type="checkbox"/>	No <input type="checkbox"/>

<sup>465</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as 'Authorised signatory filing the application shall provide his mobile number and email address']

	person?			
10.	If selected 'Yes' in Sr. No. 9, period for which registration is required	From DD/MM/YYYY Y	To DD/MM/YYYY	
11.	If selected 'Yes' in Sr. No. 9, estimated supplies and estimated net tax liability during the period of registration			
Sr. No.	Type of Tax	Turnover (Rs.)		Net Tax Liability (Rs.)
(i)	Integrated Tax			
(ii)	Central Tax			
(iii)	State Tax			
(iv)	UT Tax			
(v)	Cess			
	Total			
	Payment Details			
	Challan Identification Number	Date	Amount	
[12.	Are you applying for registration as a SEZ Unit?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
	(i) Select name of SEZ			
	(ii) Approval order number and date of order			
	(iii) Period of validity	From	DD/MM/YYYY	To DD/MM/YYYY
	(iv) Designation of approving authority			J <sup>466</sup>
[13.	Are you applying for registration as a SEZ Developer?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
	(i) Select name of SEZ Developer			
	(ii) Approval order number and date of order			
	(iii) Period of validity	From	DD/MM/YYYY	To DD/MM/YYYY
	(iv) Designation of approving authority			J <sup>467</sup>
14.	Reason to obtain registration:			
	(i) Crossing the threshold	(viii) Merger /amalgamation of two or more registered persons		
	(ii) Inter-State supply	(ix) Input Service Distributor		
	(iii) Liability to pay tax as recipient of goods or services u/s 9(3) or 9(4)	(x) Person liable to pay tax u/s 9(5)		
	(iv) Transfer of business which includes change in the ownership of business (if transferee is not a registered entity)	(xi) Taxable person supplying through e-Commerce portal		
	(v) Death of the proprietor (if the successor is not a registered entity)	(xii) Voluntary Basis		
	(vi) De-merger	(xiii) Persons supplying goods and/or services on behalf of other taxable person(s)		
	(vii) Change in constitution of business	(xiv) Others (Not covered above) – Specify		
15.	Indicate existing registrations wherever applicable			
	Registration number under Value Added Tax			
	Central Sales Tax Registration Number			
	Entry Tax Registration Number			
	Entertainment Tax Registration Number			
	Hotel and Luxury Tax Registration Number			
	Central Excise Registration Number			
	Service Tax Registration Number			

<sup>466</sup>[Substituted vide G.O.Ms No. 98, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 02/2020-CT, dt. 01.01.2020), w.e.f. 01.01.2020]

<sup>467</sup>[Substituted vide G.O.Ms No. 98, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 02/2020-CT, dt. 01.01.2020), w.e.f. 01.01.2020]

Corporate Identify Number/Foreign Company Registration Number	
Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number	
Importer/Exporter Code Number	
Registration number under Medicinal and Toilet Preparations (Excise Duties) Act	
Registration number under Shops and Establishment Act	
Temporary ID, if any	
Others (Please specify)	

16.	(a) Address of Principal Place of Business	
Building No./Flat No.	Floor No.	
Name of the Premises/Building	Road/Street	
City/Town/Locality/Village	District	
Taluka/Block		
State	PIN Code	
Latitude	Longitude	

(b) Contact Information			
Office Email Address		Office Telephone number	STD
Mobile Number		Office Fax Number	STD

(c) Nature of premises					
Own	Leased	Rented	Consent	Shared	Others (specify)

(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)					
Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Supplier of services	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Recipient of goods or services	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	Works Contract	<input type="checkbox"/>	Export	<input type="checkbox"/>
Import	<input type="checkbox"/>	Others (Specify)	<input type="checkbox"/>		

17. Details of Bank Accounts (s)	
Total number of Bank Accounts maintained by the applicant for conducting business (Upto 10 Bank Accounts to be reported)	

Details of Bank Account 1													
Account Number													
Type of Account	IFSC												
Bank Name													
Branch Address	To be auto-populated (Edit mode)												

Note – Add more accounts -----

18. Details of the Goods supplied by the Business		
Please specify top 5 Goods		
Sr. No.	Description of Goods	HSN Code (Four digit)
(i)		
(ii)		
...		
(v)		

19. Details of Services supplied by the Business.		
Please specify top 5 Services		
Sr. No.	Description of Services	HSN Code (Four digit)
(i)		
(ii)		
...		

(v)		
-----	--	--

20. Details of Additional Place(s) of Business

Number of additional places	
-----------------------------	--

Premises 1

(a) Details of Additional Place of Business

Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Latitude		Longitude	

(b) Contact Information

Office Email Address		Office Telephone number	STD	
Mobile Number		Office Fax Number	STD	

(c) Nature of premises

Own	Leased	Rented	Consent	Shared	Others (specify)
-----	--------	--------	---------	--------	------------------

(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)

Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Supplier of services	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Recipient of goods or services	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	Works Contract	<input type="checkbox"/>	Export	<input type="checkbox"/>
Import	<input type="checkbox"/>	Others (specify)	<input type="checkbox"/>		

21. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	

Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Country (in case of foreigner only)		ZIP code	

22. Details of Authorised Signatory

Checkbox for Primary Authorised Signatory

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

Residential Address in India			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Block/Taluka			
City/Town/Locality/Village		District	
State		PIN Code	

23. Details of Authorised Representative

Enrolment ID, if available												
Provide following details, if enrolment ID is not available												
Permanent Account Number												
Aadhaar, if Permanent Account Number is not available												
	First Name	Middle Name	Last Name									
Name of Person												
Designation / Status												
Mobile Number												
Email address												
Telephone No. with STD						FAX No. with STD						

24. State Specific Information

Profession Tax Enrolment Code (EC) No.  
Profession Tax Registration Certificate (RC) No.  
State Excise License No. and the name of the person in whose name Excise License is held

- (a) Field 1
- (b) Field 2
- (c) ....
- (d) .....
- (e) Field n

25. Document Upload

*A customized list of documents required to be uploaded (refer rule 8) as per the field values in the form.*

26. Consent

*I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.*

27. Verification (by authorised signatory)

*I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom*

Signature

Place: Name of Authorised Signatory .....

Date: Designation/Status.....

**List of documents to be uploaded:-**

1.	Photographs (wherever specified in the Application Form) (a) Proprietary Concern – Proprietor (b) Partnership Firm / Limited Liability Partnership – Managing/Authorised/Designated Partners (personal details of all partners are to be submitted but photos of only ten partners including that of Managing Partner are to be submitted) (c) Hindu Undivided Family – Karta (d) Company – Managing Director or the Authorised Person (e) Trust – Managing Trustee (f) Association of Persons or Body of Individuals –Members of Managing Committee (personal details of all members are to be submitted but photos of only ten members including that of Chairman are to be submitted) (g) Local Authority – Chief Executive Officer or his equivalent (h) Statutory Body – Chief Executive Officer or his equivalent (i) Others – Person in Charge
2.	Constitution of Business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc.
3.	Proof of Principal Place of Business: (a) For Own premises – Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.



	<p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p> <p>(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.</p> <p>(e) If the principal place of business is located in a Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.</p>				
4	<p>Bank Account Related Proof, [where details of such Account are furnished]<sup>468</sup>: Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>				
5	<p>Authorisation Form:- For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format: Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of ..... (name of registered person)</p> <p>hereby solemnly affirm and declare that &lt;&lt;name of the authorised signatory, (status/designation)&gt;&gt; is hereby authorised, vide resolution no... dated..... (copy submitted herewith), to act as an authorised signatory for the business &lt;&lt; Goods and Services Tax Identification Number - Name of the Business&gt;&gt; for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us.</p> <p style="text-align: right;">Signature of the person competent to sign Name: Designation/Status: (Name of the proprietor/Business Entity)</p> <p>Acceptance as an authorised signatory</p> <table border="1" style="width: 100%;"> <tr> <td colspan="2">I &lt;&lt;(Name of the authorised signatory)&gt;&gt; hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.</td> </tr> <tr> <td style="width: 50%;">Place: Date:</td> <td style="width: 50%; text-align: right;">Signature of Authorised Signatory (Name)  Designation/Status:</td> </tr> </table>	I <<(Name of the authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.		Place: Date:	Signature of Authorised Signatory (Name)  Designation/Status:
I <<(Name of the authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.					
Place: Date:	Signature of Authorised Signatory (Name)  Designation/Status:				

### **Instructions for submission of Application for Registration.**

1. Enter name of person as recorded on Permanent Account Number of the Business. In case of Proprietorship concern, enter name of proprietor against Legal Name and mention Permanent Account Number of the proprietor. Permanent Account Number shall be verified with Income Tax database.

<sup>468</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

2. [xxx]<sup>469</sup>

3. Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.

4. The following persons can digitally sign the application for new registration:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors
Public Limited Company	Managing / Whole-time Directors
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director
Unlimited Company	Managing/ Whole-time Director
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others (specify)	Person In charge

5. Information in respect of authorised representative is optional. Please select your authorised representative from the list available on the common portal if the authorised representative is enrolled, otherwise provide details of such person.

6. State specific information are relevant for the concerned State only.

7. Application filed by undermentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Type of Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate (DSC)- Class-2 and above.
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or any other mode as may be notified

<sup>469</sup>[Omitted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as '2. Provide E-mail Id and Mobile Number of authorised signatory for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.']

8. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled up information.
9. Status of the application filed online can be tracked on the common portal by entering Application Reference Number (ARN) indicated on the Acknowledgment.
10. No fee is payable for filing application for registration.
11. Authorised signatory shall not be a minor.
12. Any person having multiple [places of business]<sup>470</sup> within a State, requiring a separate registration for any of its [places of business]<sup>471</sup> shall need to apply separately in respect of each of the vertical.
13. After approval of application, registration certificate shall be made available on the common portal.
14. Temporary Reference Number (TRN) will be allotted after successfully furnishing preliminary details in PART –A of the application which can be used for filling up details in PART-B of the application. TRN will be available on the common portal for a period of 15 days.
15. Any person who applies for registration under rule 8 may give an option to pay tax under section 10 in Part B of **FORM GST REG-01**, which shall be considered as an intimation to pay tax under the said section.
- [16. Government departments applying for registration as suppliers may not furnish Bank Account details.]<sup>472</sup>
- [17. Taxpayers who want to pay tax by availing benefit of notification issued in G.O Ms No.44 Revenue(CT.II) Department, dated:9.04.2019, as amended, shall indicate such option at serial no. 5 and 6.1(iii) of this Form.]<sup>473</sup>

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<sup>470</sup>[Substituted the word 'business Verticals' vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

<sup>471</sup>[Substituted the word 'business Verticals' vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

<sup>472</sup>[Insert vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.09.2017 (Nft No. 22/2017-CT, dt. 17.08.2018), w.e.f. 17.08.2018]

<sup>473</sup>[Inserted vide G.O.Ms No. 49, Rev. (CT-II) Dept., dt. 16.06.2020, (Nft No. 20/2019-CT, dt. 23.04.2019), w.e.f. 23.04.2019]

**FORM GST REG-02**

*[See rule 8(5)]*

**Acknowledgment**

Application Reference Number (ARN) -

You have filed the application successfully and the particulars of the application are given as under:

Date of filing :

Time of filing :

Goods and Services Tax Identification Number, if available :

Legal Name :

Trade Name (if applicable):

Form No. :

Form Description :

Center Jurisdiction :

State Jurisdiction :

Filed by :

Temporary reference number (TRN), if any:

Payment details\* : Challan Identification Number

: Date

: Amount

It is a system generated acknowledgement and does not require any signature.

*\* Applicable only in case of Casual taxable person and Non Resident taxable person*

**FORM GST REG-03**

*[See rule 9(2)]*

Reference Number:

Date-

To

Name of the Applicant:

Address:

GSTIN (if available):

Application Reference No. (ARN):

Date:

**Notice for Seeking Additional Information / Clarification / Documents  
relating to Application for <<Registration/Amendment/Cancellation >>**

This is with reference to your <<registration/amendment/cancellation>> application filed vide ARN < > Dated – DD/MM/YYYY The Department has examined your application and is not satisfied with it for the following reasons:

- 1.
- 2.
- 3.

...

You are directed to submit your reply by ..... (DD/MM/YYYY)

\*You are hereby directed to appear before the undersigned on ..... (DD/MM/YYYY) at ..... (HH:MM)

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter

Signature

Name of the Proper Officer:

Designation:

Jurisdiction:

*\* Not applicable for New Registration Application*

**FORM GST REG-04***[See rule 9(2)]***Clarification/additional information/document  
for <<Registration/Amendment/Cancellation>>**

1.	Notice details	Reference No.		Date	
2.	Application details	Reference No		Date	
3.	GSTIN, if applicable				
4.	Name of Business (Legal)				
5.	Trade name, if any				
6.	Address				
7.	Whether any modification in the application for registration or fields is required.-				Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick one)
8.	Additional Information				
9.	List of Documents uploaded				
10.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.  <div style="text-align: right;">Signature of Authorised Signatory Name Designation/Status:</div> Place: Date:				

**Note:-**

1. For new registration, *original registration application will be available in editable mode if option 'Yes' is selected in item 7.*
2. *For amendment of registration particulars, the fields intended to be amended will be available in editable mode if option 'Yes' is selected in item 7.*

**FORM GST REG-05**

*[See rule 9(4)]*

Reference Number:

Date-

To  
Name of the Applicant  
Address -  
GSTIN (if available)

**Order of Rejection of Application for <Registration / Amendment / Cancellation/  
>**

This has reference to your reply filed vide ARN --- dated---. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

- 1.
- 2.
- 3.

...Therefore, your application is rejected in accordance with the provisions of the Act.

Or

You have not replied to the notice issued vide reference no. .... dated ..... within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

Signature  
Name  
Designation  
Jurisdiction



सत्यमेव जयते

GOVERNMENT OF INDIA



GOVERNMENT OF TELANGANA

FORM GST REG-06

[See rule 10(1)]

**Registration Certificate**

Registration Number: <GSTIN/ UIN >

1.	Legal Name				
2.	Trade Name, if any				
3.	Constitution of Business				
4.	Address of Principal Place of Business				
5.	Date of Liability	DD/MM/ YYYY			
6.	Period of Validity (Applicable only in case of Non-Resident taxable person or Casual taxable person)	From	DD/MM/YYYY	To	DD/MM/YYYY
7.	Type of Registration				
8.	Particulars of Approving Authority				
Centre			State		
<i>Signature</i>					
Name					
Designation					
Office					
9. Date of issue of Certificate					
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					





**Details of Additional Places of Business**

Goods and Services Tax Identification

Number

Legal Name

Trade Name, if any

Total Number of Additional Places of Business in the State

Sr. No.      Address

1

2

3

...

**Annexure B**



Goods and Services Tax Identification  
Number  
Legal Name

Trade Name, if any

Details of <Proprietor / Partners / Karta / Managing Director and whole-time Directors / Members of the Managing Committee of Association of Persons / Board of Trustees etc.>

1.	<i>Photo</i>	Name Designation/Status Resident of State
2.	<i>Photo</i>	Name Designation/Status Resident of State
3.	<i>Photo</i>	Name Designation/Status Resident of State
4.	<i>Photo</i>	Name Designation/Status Resident of State
5.	<i>Photo</i>	Name Designation/Status Resident of State
6.	<i>Photo</i>	Name Designation/Status Resident of State
7.	<i>Photo</i>	Name

		Designation/Status Resident of State
8.	<i>Photo</i>	Name Designation/Status Resident of State
9.	<i>Photo</i>	Name Designation/Status Resident of State
10.	<i>Photo</i>	Name Designation/Status Resident of State

**FORM GST REG-07**

[See rule 12(1)]

**Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)**

State /UT-



District -

**Part -A**

(i)	Legal Name of the Tax Deductor or Tax Collector( As mentioned in Permanent Account Number/ Tax Deduction and Collection Account Number)	
(ii)	Permanent Account Number (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)	
(iii)	Tax Deduction and Collection Account Number (Enter Tax Deduction and Collection Account Number, if Permanent Account Number is not available)	
(iv)	Email Address	
(v)	Mobile Number	

**Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.**

**Part -B**

1	Trade Name, if any	
2	Constitution of Business (Please Select the Appropriate)	
(i) Proprietorship	<input type="checkbox"/>	(ii) Partnership <input type="checkbox"/>
(iii) Hindu Undivided Family	<input type="checkbox"/>	(iv) Private Limited Company <input type="checkbox"/>
(v) Public Limited Company	<input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons <input type="checkbox"/>
(vii) Government Department	<input type="checkbox"/>	(viii) Public Sector Undertaking <input type="checkbox"/>
(ix) Unlimited Company	<input type="checkbox"/>	(x) Limited Liability Partnership <input type="checkbox"/>
(xi) Local Authority	<input type="checkbox"/>	(xii) Statutory Body <input type="checkbox"/>
(xiii) Foreign Limited Liability Partnership	<input type="checkbox"/>	(xiv) Foreign Company Registered (in India) <input type="checkbox"/>
(xv) Others (Please specify)	<input type="checkbox"/>	
3	Name of the State 	District 
4	Jurisdiction -	State Centre
		Sector /Circle/ Ward /Charge/Unit etc.
5	Type of registration	Tax Deductor <input type="radio"/> Tax Collector <input type="radio"/>
6.	Government (Centre / State/Union Territory)	Center <input type="radio"/> State/UT <input type="radio"/>
7.	Date of liability to deduct/collect tax	DD/MM/YYYY
8.	(a) Address of principal place of business	
	Building No./Flat No.	Floor No.
	Name of the Premises/Building	Road/Street
	City/Town/Locality/Village	District
	Block/Taluka	
	Latitude	Longitude
	State	PIN Code
	(b) Contact Information	
	Office Email Address	Office Telephone number
	Mobile Number	Office Fax Number
(c)	Nature of possession of premises	
	Own	Leased Rented Consent Shared Others(specify)
9.	Have you obtained any other registrations under Goods and Services Tax in the same State?	Yes <input type="checkbox"/> No <input type="checkbox"/>
10	If Yes, mention Goods and Services Tax Identification Number	
11	IEC (Importer Exporter Code), if applicable	
12	Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax	

Particulars			
Name	First Name	Middle Name	Last Name
Father's Name			
Photo			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of Foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Locality/Village	
State		PIN Code	

[12A. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
--	--

Details of Bank Account 1

Account Number																			
Type of Account												IFSC							
Bank Name																			
Branch Address	To be auto-populated (Edit mode)																		

Note-Add more bank accounts]<sup>474</sup>

13. Details of Authorised Signatory

Checkbox for Primary Authorised Signatory

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>

<sup>474</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

**Residential Address (Within the Country)**

Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
State		PIN Code	
Block/Taluka			

Note – Add more ...

14.	<p><b>Consent</b></p> <p><i>I on behalf of the holder of Aadhar number &lt;pre-filled based on Aadhar number provided in the form&gt; give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i></p>
15.	<p style="text-align: center;"><b>Verification</b></p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom</i></p> <p style="text-align: right;">(Signature)</p> <p>Place: _____ Name of DDO/ Person responsible for deducting tax/collecting tax/Authorised Signatory</p> <p style="text-align: center;">Date: _____ Designation</p>

**List of documents to be uploaded (not applicable to a department or establishment of the Central Government or State Government or Local Authority or Governmental agencies):-**

<p>Proof of Principal Place of Business:</p> <p>(a) For Own premises – Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p> <p>(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along</p>
---

with any document in support of the possession of the premises like copy of Electricity Bill.

(e) If the principal place of business is located in an Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.

**Instructions for submission of application for registration as Tax Deductor/ Tax Collector.**

1. Enter name of Tax Deductor /Tax Collector as recorded on Tax Deduction and Collection Account Number/ Permanent Account Number of the Business. Tax Deduction and Collection Account Number/Permanent Account Number shall be verified with Income Tax database.
2. Provide Email Id and Mobile Number of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up of the application.
3. Person who is acting as DDO/ Person deducting/collecting tax can sign the application.
4. The application filed by undermentioned persons shall be signed digitally.

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above, e-Signature or any other mode as specified or as may be notified.

5. All information relating to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.
6. Status of the application filed online can be tracked on the Common portal.
7. No fee is payable for filing application for registration.
8. Authorised shall not be a minor.

**FORM GST REG-08**

[See rule 12(3) ]

Reference No

Date:

**To**

Name:

Address:

Application Reference No. (ARN) (Reply)

Date:

**Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source**

This has reference to the show-cause notice issued vide Reference Number ..... dated ..... for cancellation of registration under the Act.

Whereas no reply to show cause notice has been filed; or  
 Whereas on the day fixed for hearing you did not appear; or  
 Whereas your reply to the notice to show cause and submissions made at the time of hearing have been examined. The undersigned is of the opinion that your registration is liable to be cancelled for the following reason(s).

1.

2.

The effective date of cancellation of registration is <<DD/MM/YYYY >>.

You are directed to pay the amounts mentioned below on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

(This order is also available on your dashboard).

Head	Integrated tax	Central tax	State tax	UT Tax	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Signature  
Name

Designation  
Jurisdiction



**FORM GST REG-09**

[See rule 13(1) ]

**Application for Registration of Non Resident Taxable Person****Part -A**

State /UT –

District -

(i)	Legal Name of the Non-Resident Taxable Person	
(ii)	Permanent Account Number of the Non-Resident Taxable person, if any	
(iii)	Passport number, if Permanent Account Number is not available	
(iv)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(v)	Name of the Authorised Signatory (as per Permanent Account Number)	
(vi)	Permanent Account Number of the Authorised Signatory	
(vii)	Email Address of the Authorised Signatory	
(viii)	Mobile Number of the Authorised Signatory (+91)	
<i>Note - Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.</i>		

**Part -B**

1.	Details of Authorised Signatory (should be a resident of India)								
	First Name		Middle Name		Last Name				
	Photo								
	Gender			Male / Female / Others					
	Designation								
	Date of Birth		DD/MM/YYYY						
	Father's Name								
	Nationality								
	Aadhaar								
Address of the Authorised signatory.				Address line 1					
				Address Line 2					
				Address line 3					
2.	Period for which registration is required		From		To				
			DD/MM/YYYY		DD/MM/YYYY				
3	Turnover Details		Estimated Turnover (Rs.)		Estimated Tax Liability (Net) (Rs.)				
			Intra- State	Inter –State	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
4	Address of Non-Resident taxable person in the Country of Origin								
	(In case of business entity - Address of the Office)								
	Address Line 1								
	Address Line 2								
Address Line 3									

	Country (Drop Down)			
	Zip Code			
	E mail Address			
	Telephone Number			
5	Address of Principal Place of Business in India			
	Building No./Flat No.		Floor No.	
	Name of the Premises/Building		Road/Street	
	City/Town/Village/Locality		District	
	Block/Taluka			
	Latitude		Longitude	
	State		PIN Code	
	Mobile Number		Telephone Number	
	E mail Address		Fax Number with STD	
6	Details of Bank Account in India			
	Account Number		Type of account	
	Bank Name	Branch Address	IFSC	
7	Documents Uploaded <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</i>			
8	Declaration <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i>			
	Place: Date:	Signature Name of Authorised Signatory Designation:		

**Note:** Non-Resident taxable person is required to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

**List of documents to be uploaded as evidence are as follows:-**

1.	<p>Proof of Principal Place of Business:</p> <p>(a) For own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
2.	<p>Proof of Non-resident taxable person:</p> <p>Scanned copy of the passport of the Non -resident taxable person with VISA details. In case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or it's Permanent Account Number, if available.</p>
3	<p>Bank Account related proof:</p> <p>Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>
4	<p>Authorisation Form:-</p> <p>For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in</p>

	<p>the following format:Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.)I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of ..... (name of registered person) hereby solemnly affirm and declare that &lt;&lt;name of the authorised signatory, (status/designation)&gt;&gt; is hereby authorised, vide resolution no... dated..... (Copy submitted herewith), to act as an authorised signatory for the business &lt;&lt; Goods and Services Tax Identification Number - Name of the Business&gt;&gt; for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us.</p> <p>Signature of the person competent to sign  Name:  Designation/Status:  (Name of the proprietor/Business Entity)</p> <p>Acceptance as an authorised signatory    Acceptance as an authorised signatory</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 80%;"> I &lt;&lt;(Name of the authorised signatory)&gt;&gt; hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business. </td> <td style="width: 20%; text-align: center;"> Signature of Authorised Signatory </td> </tr> <tr> <td>Place:</td> <td></td> </tr> <tr> <td>Date:</td> <td style="text-align: center;">Designation/Status:</td> </tr> </table>	I <<(Name of the authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.	Signature of Authorised Signatory	Place:		Date:	Designation/Status:
I <<(Name of the authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.	Signature of Authorised Signatory						
Place:							
Date:	Designation/Status:						

**Instructions for submission of application for registration as Non-Resident Taxable Person.**

1. Enter Name of the applicant Non-Resident taxable person as recorded on Passport.
2. The applicant shall apply at least **Five** days prior to commencement of the business at the common portal.
3. The applicant needs to provide Email Id and Mobile Number for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
4. The applicant needs to upload the scanned copy of the declaration signed by the Proprietor/all Partners /Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.
5. The application filed by the under-mentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or as may be notified

6. All information related to Permanent Account Number, Aadhaar, shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all filled up information.
7. Status of the application filed online can be tracked on the common portal.
8. No fee is payable for filing application for registration
9. Authorised signatory shall be an Indian national and shall not be a minor.

**[FORM GST REG-10***[See rule 14(1)]*

**Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.**

**Part –A**

(i)	Legal name of the person	
(ii)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(iii)	Name of the Authorised Signatory	
(iv)	Email Address of the Authorised Signatory	
(v)	Name of the representative appointed in India, if any	
	(a) Permanent Account Number of the representative in India	
	(b) Email Address of the representative in India	
	(c) Mobile Number of the representative in India (+91)	
<b>Note-</b> Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.		

**Part –B**

1.	Details of Authorised Signatory		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male / Female / Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Father's Name		
	Nationality		
	Aadhaar, if any		
	Address of the Authorised Signatory	Address line 1	
		Address line 2	
		Address line 3	

2.	Date of commencement of the online service in India.	DD/MM/YYYY			
3	Uniform Resource Locators (URLs) of the website through which taxable services are provided: 1. 2. 3...				
4	Jurisdiction	Center	Bengaluru West, CGST Commissionerate		
5	Details of Bank Account of representative in India(if appointed)				
	Account Number		Type of account		
	Bank Name	Branch Address		IFSC	
6	Documents Uploaded <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</i>				
7	<p>Declaration <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p> <p><i>I, _ ..... hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-assesse online recipient located in taxable territory and deposit the same with Government of India. Signature</i></p> <p>Place: _____ Name of Authorised Signatory: _____</p> <p>Date: _____ Designation: _____</p>				

Note: Applicant will require to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

List of documents to be uploaded as evidence are as follows:-

1.	<p>Proof of Place of Business of representative in India, if any:</p> <p>(a) For own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
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2.	<p>Proof of :</p> <p>Scanned copy of the passport of the Non -resident tax payer with VISA details. In case of Company/Society/LLP/FCNR/ etc. person who is holding power of attorney with authorisation letter.</p> <p>Scanned copy of Certificate of Incorporation if the Company is registered outside India or in India</p> <p>Scanned copy of License is issued by origin country</p> <p>Scanned copy of Clearance certificate issued by Government of India</p>																
3	<p>Bank Account Related Proof:</p> <p>Scanned copy of the first page of Bank passbook / one page of Bank Statement</p> <p>Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.</p>																
4.	<p>Scanned copy of documents regarding appointment as representative in India, if applicable</p>																
5.	<p>Authorisation Form:-</p> <p>For Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory)</p> <p>I ---(Managing Director/Whole Time Director/CEO or Power of Attorney holder) hereby solemnly affirm and declare that &lt;&lt;name of the authorised signatory&gt;&gt; to act as an authorised signatory for the business &lt;&lt; Name of the Business&gt;&gt; for which application for registration is being filed/ is registered under the Telangana Goods and Service Tax Act, 2017.</p> <p>All his actions in relation to this business will be binding on me/ us.</p> <p>Signatures of the persons who is in charge.</p> <table border="0" data-bbox="284 1193 1169 1227"> <tr> <td>S. No.</td> <td>Full Name</td> <td>Designation/Status</td> <td>Signature</td> </tr> <tr> <td>1.</td> <td></td> <td></td> <td></td> </tr> </table> <p>Acceptance as an authorised signatory</p> <table border="1" data-bbox="284 1346 1353 1608"> <tr> <td colspan="2">I &lt;&lt;(Name of authorised signatory)&gt;&gt; hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.</td> </tr> <tr> <td style="text-align: right;">Signature of Authorised Signatory</td> <td></td> </tr> <tr> <td>Place (Name)</td> <td></td> </tr> <tr> <td>Date:</td> <td>Designation/Status</td> </tr> </table>	S. No.	Full Name	Designation/Status	Signature	1.				I <<(Name of authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.		Signature of Authorised Signatory		Place (Name)		Date:	Designation/Status
S. No.	Full Name	Designation/Status	Signature														
1.																	
I <<(Name of authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.																	
Signature of Authorised Signatory																	
Place (Name)																	
Date:	Designation/Status																

Instructions –

1. If authorised signatory is not based in India, authentication through digital signature certificate shall not be mandatory for such persons. The authentication will be done through Electronic Verification Code (EVC).
2. Appointed representative in India shall have the meaning as specified under section 14 of Integrated Goods and Services Tax Act, 2017.]<sup>475</sup>

<sup>475</sup>[Substituted vide G.O.Ms No. 20, Rev. (CT-II) Dept., Dt. 22.01.2018 (Nft No. 75/2017-CT, dt. 29.12.2017) w.e.f. 29.12.2017]

**FORM GST REG-11**

[See rule 15(1) ]

**Application for extension of registration period by casual / non-resident taxable person**

1.	GSTIN						
2.	Name (Legal)						
3.	Trade Name, if any						
4.	Address						
5.	Period of Validity (original)		From		To		
			DD/MM/YYYY		DD/MM/YYYY		
6.	Period for which extension is requested.		From		To		
			DD/MM/YYYY		DD/MM/YYYY		
7.	Turnover Details for the extended period (Rs.)		Estimated Tax Liability (Net) for the extended period (Rs.)				
	Inter- State	Intra-State	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
8.	Payment details						
	Date	CIN	BRN		Amount		
9.	Declaration - <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i>						
Place:			Signature				
Date:			Name of Authorised Signatory:				
			Designation / Status:				

**Instructions for submission of application for extension of validity**

1. The application can be filed online before the expiry of the period of validity.
2. The application can only be filed when advance payment is made.
3. After successful filing, Application Reference Number will be generated which can be used to track the status of the application.

**FORM GST REG-12***[See rule 16(1)]***Reference Number -****Date:**

To

(Name):

(Address):

Temporary Registration Number

**Order of Grant of Temporary Registration/ Suo Moto Registration**

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

Details of person to whom temporary registration granted		
1.	Name and Legal Name, if applicable	
2.	Gender Male/Female/Other	
3.	Father's Name	
4.	Date of Birth DD/MM/YYYY	
5.	Address of the Person	Building No./ Flat No.
		Floor No.
		Name of Premises/ Building
		Road/ Street
		Town/City/Locality/ Village
		Block / Taluka
		District
		State PIN Code
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./ Passport No./Driving License No./ Aadhaar No./ Other)	
10.	Reasons for temporary registration	
11.	Effective date of registration / temporary ID	
12.	Registration No. / Temporary ID	
13A	Details of Bank Accounts (s) [Optional]	
	Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
	Details of Bank Account 1	
	Account Number	
	Type of Account	IFSC



	Bank Name	
	Branch Address	To be auto-populated (Edit mode)
Note-Add more bank accounts] <sup>476</sup>		

(Upload of Seizure Memo / Detention Memo / Any other supporting documents)

<<You are hereby directed to file application for proper registration within 90 days of the issue of this order>>

Signature

Place

<< Name of the Officer>>:

Date:

Designation/ Jurisdiction:

Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.

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<sup>476</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

**[FORM GST REG-13**

[See Rule 17]

**Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies/others**

State /UT –

District –

**PART A**

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

**PART B**

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2.	Country			
2A.	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Letter No.	Date	
3.	Notification details	Notification No.	Date	
4.	[Address of the entity in respect of which the centralized UIN is sought] <sup>477</sup>			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		
	Contact Information			
	Email Address	Telephone number		
	Fax Number	Mobile Number		
7.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No.			

<sup>477</sup>[Substituted vide G.O.Ms No. 20, Rev. (CT-II) Dept., Dt. 22.01.2018 (Nft No. 75/2017-CT, dt. 29.12.2017) w.e.f. 29.12.2017]

	Designation / Status		Director Identification Number (if any)	
	PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	<input type="text"/>
8.	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			
9.	<p>Documents Uploaded</p> <p>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.</p> <p>Or</p> <p>The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.</p>			
10.	<p>Verification</p> <p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p>			

Place: (Signature)

Date:

Name of Authorized Person:

Or

Place:

Date:

(Signature)

Name of Proper Officer:

Designation:

Jurisdiction:

Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.

- [Every person required to obtain a unique identity number shall submit the application electronically or otherwise.]<sup>478</sup>
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.

<sup>478</sup>[Substituted vide G.O.Ms No. 20, Rev. (CT-II) Dept., Dt. 22.01.2018 (Nft No. 75/2017-CT, dt. 29.12.2017) w.e.f. 29.12.2017]

- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the “Authorised Signatory details” in the application.
- PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.]<sup>479</sup>

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<sup>479</sup>[Substituted vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.09.2017 (Nft No. 22/2017-CT, dt. 17.08.2019), w.e.f.22.07.2017]

**FORM GST REG-14***[See rule 19(1) ]***Application for Amendment in Registration Particulars  
(For all types of registered persons)**

1. GSTIN/UIN			
2. Name of Business			
3. Type of registration			
4. Amendment summary			
Sr. No	Field Name	Effective Date (DD/MM/YYYY)	Reasons(s)
5. List of documents uploaded (a) (b) (c) ...			
6. Declaration <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom</i>			
Place:  Signatory		Designation / Status:	Signature  Name of Authorised  Date:

**Instructions for submission of application for amendment**

1. Application for amendment shall be submitted online.
2. Changes relating to - Name of Business, Principal Place of Business, additional place(s) of business and details of partners or directors, karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business which does not warrant cancellation of registration, are core fields which shall be approved by the Proper Officer after due verification.
3. For amendment in Non-Core fields, approval of the Proper Officer is not required.
4. Where a change in the constitution of any business results in change of the Permanent Account Number of a registered person, the said person shall be required to apply for fresh registration.
5. Any change in the mobile number or the e-mail address of authorised signatory as amended from time to time, shall be carried out only after online verification through the common portal.
6. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Application Reference Number (ARN) will be generated after successful validation of necessary field.
7. Status of the application can be tracked on the common portal.
8. No fee is payable for submitting application for amendment.
9. Authorised signatory shall not be a minor.

**FORM GST REG-15**

*[See rule 19(1)]*

Reference Number - << >>

Date – DD/MM/YYYY

To

(Name)

(Address)

Registration Number (GSTIN / UIN)

Application Reference No. (ARN)

Dated – DD/MM/YYYY

**Order of Amendment**

This has reference to your application number----- dated ---- regarding amendment in registration particulars. Your application has been examined and the same has been found to be in order. The amended certificate of registration is available on your dashboard for download.

Signature

Name

Designation

Jurisdiction

Date

Place

**FORM GST REG-16**

[See rule 20]

**Application for Cancellation of Registration**

1	GSTIN				
2	Legal name				
3	Trade name, if any				
4	Address of Principal Place of Business				
5	Address for future correspondence (including email, mobile telephone, fax )	Building No./ Flat No.		Floor No.	
		Name of Premises/ Building		Road/ Street	
		City/Town/ Village		District	
		Block/Taluka			
		Latitude		Longitude	
		State		PIN Code	
		Mobile (with country code)		Telephone	
		email		Fax Number	
6.	Reasons for Cancellation (Select one)	<ul style="list-style-type: none"> <li>○ Discontinuance /Closure of business</li> <li>○ Ceased to be liable to pay tax</li> <li>○ Transfer of business on account of amalgamation, merger/ demerger, sale, lease or otherwise disposed of etc.</li> <li>○ Change in constitution of business leading to change in Permanent Account Number</li> <li>○ Death of Sole Proprietor</li> <li>○ Others (specify)</li> </ul>			
7.	[In case of transfer, merger of business and change in constitution leading to change in PAN, particulars of registration of entity in which merged, amalgamated, transferred, etc.] <sup>480</sup>				
(i)	Goods and Services Tax Identification Number				
(ii)	(a) Name (Legal)				
	(b) Trade name, if any				
(iii)	Address of Principal Place of Business	Building No./ Flat No.		Floor No.	
		Name of Premises/ Building		Road/ Street	
		City/Town/ Village		District	
		Block/Taluka			
		Latitude		Longitude	
		State		PIN Code	
		Mobile (with country code)		Telephone	
	email		Fax Number		

<sup>480</sup>[Substituted vide G.O.Ms No. 1, Rev. (CT-II) Dept., dt. 02.01.2019, (Nft No. 60/2018-CT, dt. 30.10.2018), w.e.f. 30.10.2018]

8.	Date from which registration is to be cancelled.	<DD/MM/YYYY>					
9	Particulars of last Return Filed						
(i)	Tax period						
(ii)	Application Reference Number						
(iii)	Date						
10.	Amount of tax payable in respect of inputs/capital goods held in stock on the effective date of cancellation of registration.						
	Description	Value of Stock (Rs.)	Input Tax Credit/ Tax Payable (whichever is higher) (Rs.)				Cess
			Central Tax	State Tax	UT Tax	Integrated Tax	
	Inputs						
	Inputs contained in semi-finished goods						
	Inputs contained in finished goods						
	Capital Goods/Plant and machinery						
	Total						
11.	<u>Details of tax paid, if any</u>						
	Payment from Cash Ledger						
	Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
	1.						
	2.						
		Sub-Total					
	Payment from ITC Ledger						
	Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
	1.						
	2.						
		Sub-Total					
	Total Amount of Tax Paid						
12.	Documents uploaded						
13.	Verification						
	I/We <> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.						
	Signature of Authorised Signatory						
	Place			Name of the Authorised Signatory			
	Date			Designation / Status			

### Instructions for filing of Application for Cancellation

- A registered person seeking cancellation of his registration shall electronically submit an application including details of closing stock and liability thereon along with relevant documents, on common portal.
- The following persons shall digitally sign application for cancellation, as applicable:



<b>Constitution of Business</b>	<b>Person who can digitally sign the application</b>
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors/ Chief Executive Officer
Public Limited Company	Managing / Whole-time Directors/ Chief Executive Officer
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Directors/ Chief Executive Officer
Unlimited Company	Managing / Whole-time Directors/ Chief Executive Officer
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others	Person In charge

[In case of death of sole proprietor, application shall be made by the legal heir / successor before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after the new entity is registered.

Before applying for cancellation, please file your tax return due for the tax period in which the effective date of surrender of registration falls or [furnish an undertaking to the effect]<sup>481</sup> that no taxable supplies have been made during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration).]<sup>482</sup>

- Status of the Application may be tracked on the common portal.
- No fee is payable for filing application for cancellation.
- After submission of application for cancellation of registration, the registered person shall make payment, if not made at the time of this application, and shall furnish final return as provided in the Act.
- The registered person may also update his contact address and update his mobile number and e mail address.

<sup>481</sup>[Substituted the word 'furnish an application to the effect' vide G.O.Ms No. 60, Rev. (CT-II) Dept., dt. 28.05.2019, (Corrigendum of Nft No. 60/2018-CT, dt. 12.11.2018)]

<sup>482</sup>[Substituted vide G.O.Ms No. 1, Rev. (CT-II) Dept., dt. 02.01.2019, (Nft No. 60/2018-CT, dt. 30.10.2018), w.e.f. 30.10.2018]

**FORM GST REG -17**

[See rule 22(1)]

Reference No. -

<< Date >>

To  
Registration Number (GSTIN/UIN)  
(Name)  
(Address)

**Show Cause Notice for Cancellation of Registration**

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons: -

1  
2  
3

....

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice .

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits. [Kindly refer to the supportive document(s) attached for case specific details]<sup>483</sup>.

Place:

Date:

Signature

< Name of the Officer>

Designation

Jurisdiction

[Note: - Your registration stands suspended with effect from ----- (date).]<sup>484</sup>

<sup>483</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

<sup>484</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

**FORM GST REG- 18***[See rule 22(2)]***Reply to the Show Cause Notice issued for cancellation for registration**

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	<p>Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: center;">Signature of Authorised Signatory Name Designation/Status</p> <p>Place Date</p>			

**[FORM GST REG-19**

*[See rule 22(3)]*

Reference No. -

Date

To

Name

Address

GSTIN / UIN

Application Reference No. (ARN)

Date

**Order for Cancellation of Registration**

This has reference to show cause notice issued dated ----

- Whereas no reply to the show cause notice has been submitted; and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or
- Whereas reply to the show cause notice has been submitted vide <ARN Number> dated\_\_\_\_\_; and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or
- Whereas no reply to the show cause notice has been submitted and on day fixed for personal hearing, you did not appear in person or through an authorised representative; and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or
- Whereas no reply to the show cause notice has been submitted, but you/ your authorised representative attended the personal hearing and made a written or verbal submission; and whereas, the undersigned on examination of your written or verbal submission made during personal hearing and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or
- Whereas reply to the show cause notice has been submitted vide <ARN Number> dated\_\_\_\_\_. But, you or your authorised representative did not attend the personal hearing on scheduled or extended date; and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or
- Whereas reply to the show cause notice has been submitted vide <ARN Number> dated\_\_\_\_\_ and you/ your authorised representative attended the personal hearing, made a written/oral submission during personal hearing; and whereas, the undersigned has examined your reply to show cause notice as well as submissions made at the time of personal hearing and is of the opinion that your registration is liable to be cancelled for following reason(s):

i.

ii.

The effective date of cancellation of your registration is <<DD/MM/YYYY>>.

2. Kindly refer to the supportive document(s) attached for case specific details.
3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the TGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.
4. You are required to furnish all your pending returns.

5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place:

Date:

Signature

<Name of the officer>

Designation

Jurisdiction]<sup>485</sup>

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<sup>485</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

**[FORM GST REG-20**

*[See rule 22(4) ]*

Reference No. -

Date -

To

Name  
Address  
GSTIN/UIN

Show Cause Notice No.

Date-

**Order for dropping the proceedings for cancellation of registration**

This has reference to your reply filed vide ARN ----- dated ----- in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

<<text>>

or

The above referred show cause notice was issued for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Telangana Goods Services Tax Act, 2017. As you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made full payment of tax along with applicable interest and late fee, the proceedings initiated for cancellation of registration are hereby dropped.

Signature  
< Name of the Officer>

Designation  
Jurisdiction

Place:

Date:

.]<sup>486</sup>

[Note: - Your registration stands suspended with effect from ----- (date).]<sup>487</sup>

<sup>486</sup>[Substituted vide G.O.Ms No. 216, Rev. (CT-II) Dept., dt. 22.10.2018, (Nft No. 39/2018-CT, dt. 04.09.2018), w.e.f.04.09.2018]

<sup>487</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

**FORM GST REG-21***[See rule 23(1) ]***Application for Revocation of Cancellation of Registration**

1.	GSTIN (cancelled)				
2.	Legal Name				
3.	Trade Name, if any				
4.	Address (Principal place of business)				
5.	Cancellation Order No.		Date –		
6.	Reason for cancellation				
7.	Details of last return filed				
	Period of Return		Application Reference Number	Date of filing	DD/MM/YYYY
8.	Reasons for revocation of cancellation	Reasons in brief. (Detailed reasoning can be filed as an attachment)			
9.	Upload Documents				
10.	<p>Verification</p> <p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory Full Name (first name, middle, surname) Designation/Status</p> <p>Place Date</p>				

**Instructions for submission of application for revocation of cancellation of registration**

- A person, whose registration is cancelled by the proper officer on his own motion, may apply for revocation of cancellation of registration, within thirty days from the date of service of the order of cancellation of registration <sup>488</sup>[or within such time period as extended by the Additional Commissioner or the Joint Commissioner or Commissioner, as the case may be, in exercise of the powers provided under proviso to sub-section (1) of section 30] at the common portal No application for revocation shall be submitted if the registration has been cancelled for the failure to furnish returns unless such returns are furnished and any amount due as tax in terms of such returns has been paid along with any amount payable towards interest, penalty and late fee payable in respect of the said returns.
- Any change in the mobile number or the e-mail address of authorised signatory submitted as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided
- Status of the application can be tracked on the common portal.
- No fee is payable for filing application for revocation of cancellation.

<sup>488</sup>[Inserted vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 15/2021-CT, dt. 18.05.2021), w.e.f. 18.05.2021]

**FORM GST REG-22**

*[See rule 23(2)]*

Reference No. -

Date

**To**

GSTIN / UIN

(Name of Taxpayer)

(Address)

Application Reference No. (ARN)

Date

**Order for revocation of cancellation of registration**

This has reference to your application dated DD/MM/YYYY for revocation of cancellation of registration. Your application has been examined and the same has been found to be in order. Accordingly, your registration is restored.

Signature

Name of Proper officer

(Designation)

Jurisdiction –

Date

Place



**FORM GST REG-23**

*[See rule 23(3) ]*

Reference Number :

Date

To

Name of the Applicant/ Taxpayer

Address of the Applicant/Taxpayer

GSTIN

Application Reference No. (ARN):

Dated

**Show Cause Notice for rejection of application for revocation of cancellation of registration**

This has reference to your application dated DD/MM/YYYY regarding revocation of cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

- 1.
- 2.
- 3.

...

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated day or you fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature  
Name of the Proper Officer  
Designation  
Jurisdiction

**FORM GST REG-24***[See rule 23(3)]***Reply to the notice for rejection of application for revocation of cancellation of registration**

1.	Reference No. of Notice		Date	
2.	Application Reference No. (ARN)		Date	
3.	GSTIN, if applicable			
4.	Information/reasons			
5.	List of documents filed			
6.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.  Signatory  Place  Date  Signature of Authorised  Name  Designation/Status			



सत्यमेव जयते

Government of India

**FORM GST REG-25**

[See rule 24(1)]

**Certificate of Provisional Registration**

1.	GSTIN		
2.	Permanent Account Number		
3.	Legal Name		
4.	Trade Name		
5.	Registration Details under Existing Law		
	Act	Registration Number	
(a)			
(b)			
(c)			
Date	<Date of creation of Certificate>		

This is a Certificate of Provisional Registration issued under the provisions of the Act.

**FORM GST REG-26**

[See rule 24(2)]

<b>Application for Enrolment of Existing Taxpayer</b>			
<b>Taxpayer Details</b>			
1. Provisional ID			
2. Legal Name (As per Permanent Account Number)			
3. Legal Name (As per State/Center)			
4. Trade Name, if any			
5. Permanent Account Number of the Business			
6. Constitution			
7. State			
7A Sector, Circle, Ward, etc. as applicable			
7B. Center Jurisdiction			
8. Reason of liability to obtain Registration	Registration under earlier law		
<b>9. Existing Registrations</b>			
Sr. No.	Type of Registration	Registration Number	Date of Registration
1	TIN Under Value Added Tax		
2	Central Sales Tax Registration Number		
3	Entry Tax Registration Number		
4	Entertainment Tax Registration Number		
5	Hotel And Luxury Tax Registration Number		
6	Central Excise Registration Number		
7	Service Tax Registration Number		
8	Corporate Identify Number/Foreign Company Registration		
9	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		
10	Import/Exporter Code Number		
11	Registration Under Duty Of Excise On Medicinal And Toiletry Act		
12	Others (Please specify)		
<b>10. Details of Principal Place of Business</b>			
Building No. /Flat No.		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude		Longitude	
<b>Contact Information</b>			
Office Email Address		Office-Telephone Number	
Mobile Number		Office Fax No	
10A. Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
<b>10B. Nature of Business Activities being carried out</b>			
Factory / Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business <input type="radio"/>	Warehouse/Depot <input type="radio"/>
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>
Service Recipient <input type="radio"/>	EOU/ STP/ EHTP <input type="radio"/>	SEZ <input type="radio"/>	Input Service Distributor (ISD) <input type="radio"/>
Works Contract <input type="radio"/>	Others (Specify) <input type="radio"/>		
<b>11. Details of Additional Places of Business</b>			

Building No/Flat No		Floor No			
Name of the Premises/Building		Road/Street			
Locality/Village		District			
State		PIN Code			
Latitude (Optional)		Longitude(Optional)			
Contact Information					
Office Email Address		Office Telephone Number			
Mobile Number		Office Fax No			
11A.Nature of Possession of Premises (Own; Leased; Rented; Consent; Shared)					
11B.Nature of Business Activities being carried out					
Factory / Manufacturing	Wholesale Business	Retail Business	Warehouse/Depot		
Bonded Warehouse	Service Provision	Office/Sale Office	Leasing Business		
Service Recipient	EOU/ STP/ EHTP	SEZ	Input Service Distributor (ISD)		
Works Contract	Others (Specify)				
Add More -----					
12. Details of Goods/ Services supplied by the Business					
Sr. No.	Description of Goods	HSN Code			
Sr. No.	Description of Services	HSN Code			
13. Total Bank Accounts maintained by you for conducting Business					
Sr. No.	Account Number	Type of Account	IFSC	Bank Name	Branch Address
14. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.					
Name	<First Name>	<Middle Name>	<Last Name>	<Photo>	
Name of Father/Husband	<First Name>	<Middle Name>	<Last Name>		
Date of Birth	DD/ MM/ YYYY	Gender	<Male, Female, Other>		
Mobile Number		Email Address			
Telephone Number					
Identity Information					
Designation		Director Identification Number			
Permanent Account Number		Aadhaar Number			
Are you a citizen of India?	<Yes/No>	Passport Number			
Residential Address					
Building No/Flat No		Floor No			
Name of the Premises/Building		Road/Street			
Locality/Village		District			
State		PIN Code			
15. Details of Primary Authorised Signatory					
Name	<First Name>	<Middle Name>	<Last Name>	<Photo>	
Name of Father/Husband	<First Name>	<Middle Name>	<Last Name>		
Date of Birth	DD / MM / YYYY	Gender	<Male, Female, Other>		
Mobile Number		Email Address			
Telephone Number					
Identity Information					
Designation		Director Identification Number			
Permanent Account Number		Aadhaar Number			
Are you a citizen of India?	<Yes/No>	Passport Number			

Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Add More ---			
List of Documents Uploaded			
<i>A customized list of documents required to be uploaded as per the field values in the form should be auto-populated with provision to upload relevant document against each entry in the list. (Refer instruction)</i>			
16. Aadhaar Verification			
I on behalf of the holders of Aadhaar numbers provided in the form, give consent to “Goods and Services Tax Network” to obtain details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.			
17. Declaration			
I, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.			
			Digital Signature/E-
Sign			
Name of the Authorised Signatory		Place	
Designation of Authorised Signatory		Date	

#### Instructions for filing of Application for enrolment

1. Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the Income-tax Act, 1961 (Act 43 of 1961) shall enroll on the common portal by validating his e-mail address and mobile number.
2. Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:
3. Authorisation Form:-

For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:

Declaration for Authorised Signatory (Separate for each signatory)

I ---

(Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc)

1. << Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc>>

2.

3.

hereby solemnly affirm and declare that <<name of the authorised signatory>> to act as an authorised signatory for the business << Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed/ is registered under the Central Goods and Service Tax Act, 2017.

All his actions in relation to this business will be binding on me/ us.

Signatures of the persons who are Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

S. No.	Full Name	Designation/Status	Signature
1.			
2.			

Acceptance as an authorised signatory

<p>I &lt;&lt;(Name of the authorised signatory)&gt;&gt; hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.</p>
---

Signature of Authorised Signatory

Designation/Status

Date  
Place

### Instructions for filing online form

- Enter your Provisional ID and password as provided by the State/Commercial Tax/Central Excise/Service Tax Department for log in on the GST Portal.
- Correct Email address and Mobile number of the Primary Authorised Signatory are to be provided. The Email address and Mobile Number would be filled as contact information of the Primary Authorised Signatory.
- E mail and Mobile number to be verified by separate One Time Passwords. Taxpayer shall change his user id and password after first login.
- Taxpayer shall require to fill the information required in the application form related details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees, Principal Place of Business and details in respect of Authorised signatories.
- Information related to additional place of business, Bank account, commodity in respect of goods and services dealt in (top five) are also required to be filled.
- Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case he/she declares a person as Authorised Signatory as per Annexure specified. Documents required to be uploaded as evidence are as follows:-

1.	Photographs wherever specified in the Application Form (maximum 10) Proprietary Concern – Proprietor Partnership Firm / Limited Liability Partnership – Managing/ Authorised Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted) Hindu Undivided Family – Karta Company – Managing Director or the Authorised Person Trust – Managing Trustee Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted) Local Body – Chief Executive Officer or his equivalent Statutory Body – Chief Executive Officer or his equivalent Others – Person in Charge
2.	Constitution of business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others etc.
3.	Proof of Principal/Additional Place of Business: (a) For Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
4	Bank Account Related Proof: Scanned copy of the first page of Bank passbook / one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.
5	For each Authorised Signatory: Letter of Authorisation or copy of Resolution of the Managing Committee or Board of Directors to that effect as specified.

- After submitting information electronic signature shall be required. Following person can electronically sign application for enrolment:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer
Public Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director and Managing Director/Whole Time Director/ Chief Executive Officer
Unlimited Company	Managing/ Whole-time Director and Managing Director/Whole Time Director/ Chief Executive Officer
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others	Person In charge

- Application is required to be mandatorily digitally signed as per following :-

Sl. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) Class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature

Note :- 1. Applicant shall require to register their DSC on common portal.

2. e-Signature facility will be available on the common portal for Aadhar holders.

All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number, Limited Liability Partnership Identification Number shall be online validated by the system and Acknowledgment Reference Number will be generated after successful validation of all the filled up information.

Status of the online filed Application can be tracked on the common portal.

1. Authorised signatory should not be minor.
2. No fee is applicable for filing application for enrolment.



Acknowledgement

Enrolment Application - Form GST- has been filed against Application Reference Number (ARN) <.....>.

Form Number : <.....-.....>

Form Description : <Application for Enrolment of Existing Taxpayers>

Date of Filing : <DD/MM/YYYY>

Taxpayer Trade Name : <Trade Name>

Taxpayer Legal Name : <Legal Name as shared by State/Center>

Provisional ID Number : <Provisional ID Number>

*It is a system generated acknowledgement and does not require any signature*

**FORM GST REG-27**

*[See rule – 24(3)]*

Reference No.  
To  
Provisional ID  
Name  
Address

<<Date-DD/MM/YYYY>>

Application Reference Number (ARN) < >

Dated <DD/MM/YYYY>

**Show Cause Notice for cancellation of provisional registration**

This has reference to your application dated ----- . The application has been examined and the same has not been found to be satisfactory for the following reasons:-

1

2

...

You are hereby directed to show cause as to why the provisional registration granted to you shall not be cancelled.

Signature

Name of the Proper Officer  
Designation  
Jurisdiction

Date  
Place

**FORM GST REG-28**

[See rule 24(3)]

Reference No. -

<< Date-DD/MM/YYYY>>

To  
Name  
Address  
GSTIN / Provisional ID

Application Reference No. (ARN)

Dated – DD/MM/YYYY

**Order for cancellation of provisional registration**

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

- Whereas no reply to notice to show cause has been submitted; or
- Whereas on the day fixed for hearing you did not appear; or
- Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your provisional registration is liable to be cancelled for following reason(s).

- 1.
- 2.

**Determination of amount payable pursuant to cancellation of provisional registration:**

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

You are required to pay the following amounts on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Place:	
Date:	Signature < Name of the Officer > Designation Jurisdiction

**FORM GST REG-29**

[See rule 24(4) ]

**[APPLICATION FOR  
CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS]<sup>489</sup>  
Part A**

(i) [GSTIN] <sup>490</sup>	
(ii) Email ID	
(iii) Mobile Number	
<b>Part B</b>	
1. Legal Name (As per Permanent Account Number)	
2. Address for correspondence	
Building No./ Flat No.	Floor No.
Name of Premises/ Building	Road/ Street
City/Town/ Village/Locality	District
Block/Taluka	
State	PIN
3. Reason for Cancellation	
4. Have you issued any tax invoice during GST regime? YES <input type="checkbox"/> NO <input type="checkbox"/>	
5. Declaration (i) I <Name of the Proprietor/Karta/Authorised Signatory>, being <Designation> of <Legal Name (> do hereby declare that I am not liable to registration under the provisions of the Act.	
6. Verification I < > hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed.	
Aadhaar Number	Permanent Account Number
Signature of Authorised Signatory	
Full Name	
Designation / Status	
Place	
Date	DD/MM/YYYY

<sup>489</sup>[Substituted vide G.O. Ms. No. 268, Rev. (CT-II) Dept., dt. 29.11.2017 (Nft No. 36/2017-CT, dt. 29.09.2017) w.e.f.29.09.2017]<sup>490</sup>[Substituted vide G.O. Ms. No. 268, Rev. (CT-II) Dept., dt. 29.11.2017 (Nft No. 36/2017-CT, dt. 29.09.2017) w.e.f.29.09.2017]

**FORM GST REG-30**

[See rule 25]

**Form for Field Visit Report**  
Center Jurisdiction (Ward/Circle/Zone)

Name of the Officer:- << to be prefilled>>		
Date of Submission of Report:-		
Name of the taxable person		
GSTIN/UIN –		
Task Assigned by:- < Name of the Authority- to be prefilled>		
Date and Time of Assignment of task:- < System date and time>		

Sr. No.	Particulars	Input
1.	Date of Visit	
2.	Time of Visit	
3.	Location details :	
	Latitude	Longitude
	North – Bounded By	South – Bounded By
	West – Bounded By	East – Bounded By
4.	Whether address is same as mentioned in application.	Y / N
5.	Particulars of the person available at the time of visit	
(i)	Name	
(ii)	Father's Name	
(iii)	Residential Address	
(iv)	Mobile Number	
(v)	Designation / Status	
(vi)	Relationship with taxable person, if applicable.	
6.	Functioning status of the business	Functioning - Y / N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	
	Covered Space Area (in sq m.) - (approx.)	
	Floor on which business premises located	
8.	Documents verified	Yes/No
9.	Upload photograph of the place with the person who is present at the place where site verification is conducted.	
10.	Comments (not more than < 1000 characters>	
	Place: Date:	Signature Name of the Officer: Designation: Jurisdiction:

**[FORM GST REG – 31**

*[See rule 21A]*

Reference No.

Date: <DD><MM><YYYY>

To,

GSTIN

Name:

Address:

**Intimation for suspension and notice for cancellation of registration**

In a comparison of the following, namely,

- (i) returns furnished by you under section 39 of the Telangana Goods and Services Tax Act, 2017;
- (ii) outwards supplies details furnished by you in **FORM GSTR-1**;
- (iii) auto-generated details of your inwards supplies  
for the period \_\_\_\_\_ to \_\_\_\_\_;
- (iv) ..... (specify)

and other available information, the following discrepancies/ anomalies have been revealed:

- Observation 1
- Observation 2
- Observation 3

*(details to be filled based on the criteria relevant for the taxpayer).*

2. These discrepancies/anomalies prima facie indicate contravention of the provisions of the Telangana Goods and Services Tax Act, 2017 and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.
3. Considering that the above discrepancies/anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of sub-rule (2A) of rule 21 A.
4. You are requested to submit a reply to the jurisdictional tax officer within [thirty days]<sup>491</sup> from the receipt of this notice, providing explanation to the above stated discrepancy/ anomaly. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.
5. The suspension of registration shall be lifted on satisfaction of the jurisdictional officer with the reply along with documents furnished by you, and any further verification as jurisdictional officer considers necessary.
6. You may please note that your registration may be cancelled in case you fail to furnish a reply within the prescribed period or do not furnish a satisfactory reply.

Name:

Designation

:

NB: This is a system generated notice and does not require signature by the issuing authority.<sup>492</sup>

<sup>491</sup>[Substituted vide G.O.Ms No. 40, Rev. (CT-II) Dept., dt. 20.05.2021, (Corrigendum of Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 28.12.2020]

<sup>492</sup>[Inserted vide G.O.Ms No. 26, Rev. (CT-II) Dept., dt. 18.02.2021, (Nft No. 94/2020-CT, dt. 22.12.2020), w.e.f. 22.12.2020]



\*In case it is not feasible to identify invoice, the principle of first-in-first out may be followed.

8. Claim under section 18 (1) (c) or section 18 (1)(d)

Details of stock of inputs, inputs contained in semi-finished goods or finished goods and capital goods on which ITC is claimed

Sr. No.	GSTIN/Registration under CX/VAT of supplier	Invoice */ Bill of entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, capital goods	Unit Quantity Code (UQC)	Qty	Value** (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					Central Tax	State Tax	UT Tax	Integrated Tax	Ces s
1	2	3	4	5	6	7	8	9	10	11	12	13
8 (a) Inputs held in stock												
8 (b) Inputs contained in semi-finished or finished goods held in stock												
8 (c) Capital goods in stock												

\* In case it is not feasible to identify invoice, principle of first in and first out may be followed.

\*\* The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

9. Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

- Name of the Firm issuing certificate
- Name of the certifying Chartered Accountant/Cost Accountant
- Membership number
- Date of issuance of certificate
- Attachment (option for uploading certificate)

10. Verification

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has



been concealed there from.

Signature of authorised signatory \_\_\_\_\_

Name

\_\_\_\_\_

Designation/Status \_\_\_\_\_

Date --- dd/mm/yyyy

**FORM GST ITC-02***[See rule – 41(1)]***Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18**

1.	GSTIN of transferor	
2.	Legal name of transferor	
3.	Trade name, if any	
4.	GSTIN of transferee	
5.	Legal name of transferee	
6.	Trade name, if any	

**7. Details of ITC to be transferred**

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3
Central Tax		
State Tax		
UT Tax		
Integrated Tax		
Cess		

**8. Particulars of certifying Chartered Accountant or Cost Accountant**

- Name of the Firm issuing certificate
- Name of the certifying Chartered Accountant/Cost Accountant
- Membership number
- Date of issuance of certificate to the transferor
- Attachment (option for uploading certificate)

**9. Verification**

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory \_\_\_\_\_

Name

\_\_\_\_\_

Designation/Status \_\_\_\_\_

Date --- dd/mm/yyyy

**[FORM GST ITC-02A**

*[See rule 41A]*

**Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25**

1.	GSTIN of transferor	
2.	Legal name of transferor	
3.	Trade name of transferor, if any	
4.	GSTIN of transferee	
5.	Legal name of transferee	
6.	Trade name of transferee, if any	

7. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3
Central Tax		
State Tax		
UT Tax		
Integrated Tax		
Cess		

8. Verification

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory \_\_\_\_\_

Name \_\_\_\_\_

Designation/Status \_\_\_\_\_

Date---dd/mm/yyyy

Instructions:

1. Transferor refers to the registered person who has an existing registration in a State or Union territory.
2. Transferee refers to the place of business for which a separate registration has been obtained under rule 11.<sup>493</sup>

<sup>493</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

**FORM GST ITC -03**

[See rule 44(4)]

**Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18**

1. GSTIN	
2. Legal name	
3. Trade name, if any	
4(a). Details of application filed to opt for composition scheme [ applicable only for section 18 (4)]	(i) Application reference number (ARN)
	(ii) Date of filing
4(b). Date from which exemption is effective [ applicable only for section 18 (4)]	

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

Sr. No.	GSTIN/Registration under CX/VAT of supplier	*Invoice/Bill of entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods	Unit Quantity Code (UQC)	Qty	Value** (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					Central Tax	State Tax	UT Tax	Integrated Tax	Ces
1	2	3	4	5	6	7	8	9	10	11	12	13
5 (a) Inputs held in stock (where invoice is available)												
5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice available)												
5 (c) Capital goods held in stock (where invoice available)												
5 (d) Inputs held in stock and as contained in semi-finished /finished goods held in stock ( where invoice not available)												
5 (e) Capital goods held in stock (where invoice not available)												

\* (1) In case, it is not feasible to identify invoice, the principle of first in first out may be followed.

(2) If Invoice is not available for certain inputs or capital goods, the value shall be estimated based on prevailing market price

[\*\* The value of capital goods shall be the invoice value reduced by 1/60<sup>th</sup> per month or part thereof from the date of invoice.]<sup>494</sup>

6. Amount of ITC payable and paid (based on table 5)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of ITC paid standard				
					Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10
1.	Central Tax		Cash Ledger						
			Credit Ledger						
2.	State Tax		Cash Ledger						
			Credit Ledger						
3.	UT Tax		Cash Ledger						
			Credit Ledger						
4.	Integrated Tax		Cash Ledger						
			Credit Ledger						
5.	CESS		Cash Ledger						
			Credit Ledger						

7. Verification

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory \_\_\_\_\_

Name

\_\_\_\_\_ Designation/Status \_\_\_\_\_

Date - dd/mm/yyyy

<sup>494</sup>[Substituted vide G.O.Ms No. 108, Rev. (CT-II) Dept., Dt. 01.06.2018 (Nft No. 21/2018-CT, dt. 18.04.2018) w.e.f. 18.04.2018]



1	2*	3*	4	5	6	7*	8*	9	10	11

(C) Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

GSTIN / State of job worker if unregistered	Invoice No. in case supplied from premises of job worker issued by the Principal	Invoice date in case supplied from premises of job worker issued by the Principal	Description of goods	UQC	Quantity	Original challan no. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2	3	4	5	6	7*	8*	9	10	11

Instructions:

- Multiple entry of items for single challan may be filled.
- Columns (2) & (3) in Table (A) and Table (B) are mandatory in cases where fresh challan are required to be issued by the job worker. Otherwise, columns (2) & (3) in Table (A) and Table (B) are optional.
- Columns (7) & (8) in Table (A), Table (B) and Table (C) may not be filled where one-to-one correspondence between goods sent for job work and goods received back after job work is not possible.

6. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature  
Name of

Place  
Authorised Signatory .....

Date  
/Status.....

Designation  
.J<sup>495</sup>

<sup>495</sup>[Substituted vide G.O.Ms No. 216, Rev. (CT-II) Dept., dt. 22.10.2018, (Nft No. 39/2018-CT, dt. 04.09.2018), w.e.f. 04.09.2018]

**[FORM GST ENR-01***[See rule 58(1)]***Application for Enrolment under section 35 (2)***[only for un-registered persons]*

1.	Name of the State					
2.	(a) Legal name					
	(b) Trade Name, if any					
	(c) PAN					
	(d) Aadhaar (applicable in case of proprietorship concerns only)					
3.	Type of enrolment					
(i) Warehouse or Depot		(ii) Godown				
(iii) Transport services		(iv) Cold Storage				
4.	<b>Constitution of Business (Please Select the Appropriate)</b>					
(i) Proprietorship or HUF		(ii) Partnership				
(iii) Company		(iv) Others				
5.	<b>Particulars of Principal Place of Business</b>					
(a)	<i>Address</i>					
	Building No. or Flat No.		Floor No.			
	Name of the Premises or Building		Road or Street			
	City or Town or Locality or Village		Taluka or Block			
	District					
	State		PIN Code			
	Latitude		Longitude			
(b)	<i>Contact Information (the email address and mobile number will be used for authentication)</i>					
	Email Address	Telephone	STD			
	Mobile Number	Fax	STD			
(c)	<i>Nature of premises</i>					
	Own	Leased	Rented	Consent	Shared	Others (specify)
6.	Details of additional place of business – Add for additional place(s) of business, if any(Fill up the same information as in item 5 [(a), (b), and (c)])					
7.	Consent					
<i>I on behalf of the holder of Aadhaar number &lt;pre-filled based on Aadhaar number provided in the form&gt; give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i>						
8. List of documents uploaded (Identity and address proof)						
9. Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.						



Place:	Signature	
Date:	Name of Authorised Signatory	
<b>For Office Use:</b>		
Enrolment no	Date-	”.] <sup>496</sup>

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<sup>496</sup>[Substituted vide G.O.Ms No. 229, Rev. (CT-II) Dept., dt. 09.10.2017 (Nft No. 27/2017-CT, dt. 30.08.2017), w.e.f. 01.07.2017]

**[FORM GST ENR-02**

[See Rule 58(1A)]

**Application for obtaining unique common enrolment number**

*[Only for transporters registered in more than one State or Union Territory having the same PAN]*

1.	(a) Legal name	
	(b) PAN	

1. Details of registrations having the same PAN

Sl. No.		

2. **Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature

Place:

Name of Authorised Signatory

.....

Date:

Designation/Status.....

**For office use –**

Enrolment no. -

Date -

.J<sup>497</sup>

**FORM GSTR-1**

[See rule (59(1))]

**Details of outward supplies of goods or services**

[Financial Year] <sup>498</sup>				
[Tax period] <sup>499</sup>				

1.		GSTIN																		
2.	(a)	Legal name of the registered person																		
	(b)	Trade name, if any																		
3.	[(a)	ARN	<Auto>																	
	(b)	Date of ARN	<Auto> <sup>500</sup>																	

**4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6**

(Amount in Rs. for all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. [attracting reverse charge (including supplies made through e-commerce operator attracting TCS)] <sup>501</sup>										
4B. Supplies attracting tax on reverse charge basis										
4C. [xxx] <sup>502</sup>										
GSTIN of e-commerce operator										

<sup>498</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier word read as 'year']

<sup>499</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier word read as 'Month']

<sup>500</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as

3.	(a)	Aggregate Turnover in the preceding Financial Year																		
	(b)	Aggregate Turnover - April to June, 2017																		

<sup>501</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as 'Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator']

<sup>502</sup>[Omitted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as '4C. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)']

**5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh**

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
[Outward supplies (including supplies made through e-commerce operator, rate wise)] <sup>503</sup>							
[5B. xxx] <sup>504</sup>							
GSTIN of e-commerce operator							

**[6. Zero rated supplies and Deemed Exports**

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Central Tax			State /UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt	Rate	Taxable value	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<b>6A. Exports</b>															
<b>6B. Supplies made to SEZ unit or SEZ Developer</b>															
<b>6C. Deemed exports</b>															
															]
															505

**7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5**

[Rate of tax]	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
<b>7A. Intra-State supplies</b>					
Consolidated rate wise outward supplies [including supplies made through e-commerce operator					

<sup>503</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as " 5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)]

<sup>504</sup>[Omitted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as '5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)']

<sup>505</sup>[Substituted vide G.O.Ms No. 18, Rev. (CT-II) Dept., Dt. 22.01.2018 (Nft No. 70/2017-CT, dt. 21.12.2017) w.e.f. 21.12.2017]

attracting TCS]					
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]–Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
Place of Supply (Name of State)					
					]; <sup>506</sup>

### 8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered persons			
8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

### 9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including [debit and credit notes]<sup>507</sup> issued during current period and amendments thereof]

Details of original document			[Revised details of document or details of original Debit or Credit Notes] <sup>508</sup>					Rate	Taxable Value	Amount				Place of supply	
GSTIN	[xx] <sup>509</sup> No.	[xx] <sup>510</sup> Date	GSTIN	[Document] <sup>511</sup>		Shipping bill				Value	Integrated Tax	Central Tax	State/UT Tax		Cesses
	5	6		No	Date	No	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. [Amendment of invoice/Shipping bill details furnished earlier] <sup>512</sup>															
9B. Debit Notes/Credit Notes [xxx] <sup>513</sup> [original]															
9C. [Debit Notes/Credit Notes [Amended] ] <sup>514</sup>															

<sup>506</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

<sup>507</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as 'debit notes, credit notes, refund vouchers']

<sup>508</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as'Revised details of document or details of original Debit or Credit Notes or refund vouchers']

<sup>509</sup>[Omitted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as "Inv."]

<sup>510</sup>[Omitted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as "Inv."]

<sup>511</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as 'Invoice']

<sup>512</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as 'If the invoice/Shipping bill details furnished earlier were incorrect']

<sup>513</sup>[Omitted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as '/Refund voucher']

<sup>514</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as 'Debit Notes/Credit Notes/Refund voucher [amendments thereof]']

**10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7**

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6
<b>Tax period for which the details are being revised</b>		[<“Month/Quarter>] <sup>515</sup>			
10A. Intra-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]					
10A (1). [xxx] <sup>516</sup>					
GSTIN of e-commerce operator					
10B. Inter-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]					
Place of Supply (Name of State)					
10B (1). [xxx] <sup>517</sup>					
GSTIN of e-commerce operator					

**11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period [(Net of refund vouchers, if any)]<sup>518</sup>**

Rate	Gross Advance Received/adjusted	Place of supply	Amount			
			Integrated	Central	State/UT	Cess
1	2	3	4	5	6	7
<b>I Information for the current tax period</b>						
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)						
11A (1). Intra-State supplies (Rate Wise)						
11A (2). Inter-State Supplies (Rate Wise)						
11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7						
11B (1). Intra-State Supplies (Rate Wise)						
11B (2). Inter-State Supplies (Rate Wise)						
<b>II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods [Furnish revised information]</b>						

<sup>515</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as ‘Month’]

<sup>516</sup>[Omitted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as ‘10A (1) Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)’]

<sup>517</sup>[Omitted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as ‘10B (1) Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)’]

<sup>518</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

Month								Amendment relating to information furnished in S. No.(select)	11A(1)	11A(2)	11B(1)	11B(2)

## 12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description [xxx] <sup>519</sup>	UQC	Total Quantity	[Rate of Tax] <sup>520</sup>	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

## 13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

## [14. Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	GSTIN of e-commerce operator	Net value of supplies	Tax amount			
			Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52						
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)						] <sup>521</sup>

<sup>519</sup>[Omitted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as '(Optional if HSN is provided)']

<sup>520</sup> [Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>521</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

**[14A. Amendment to details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]**

Nature of supply	Original details		Revised details	Net value of supplies	Tax amount			
	Month / Quarter	GSTIN of e-commerce operator	GSTIN of e-commerce operator		Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9
(a) Supplies on Which ecommerce operator is liable to collect tax u/s 52								
(b) Supplies on which ecommerce operator is liable to pay tax u/s 9(5)								] <sup>522</sup>

**[15. Details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report]**

Type of supplier	Type of recipient	GSTIN of supplier	GSTIN of recipient	Document no.	Document date	Rate	Value of supplies made	Tax amount				Place of supply
								Integrated tax	Central tax	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13
Registered	Registered											
	Unregistered											
Unregistered	Registered											
	Unregistered											] <sup>523</sup>

**[15A (I). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for registered recipients]**

Type of supplier	Original details				Revised details				Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date			Integrated tax	Central tax	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Registered															
Unregistered															] <sup>524</sup>

<sup>522</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

<sup>523</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

<sup>524</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]



**[15A (II). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for unregistered recipients]**

Type of supplier	Original details		Revised details	Rate	Value of supplies made	Tax amount				Place of supply		
	GSTIN of supplier	Tax period	GSTIN of supplier			Integrated tax	Central tax	State / UT tax	Cess			
											1	2
Registered												
Unregistered												] <sup>525</sup>

**Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place  
 Authorised Signatory .....

Signature  
 Name of  
 Designation

**Instructions –**

**[A. General Instructions**

1. Terms used:
  - a. GSTIN: Goods and Services Tax Identification Number
  - b. UIN: Unique Identity Number
  - c. UQC: Unit Quantity Code
  - d. HSN: Harmonized System of Nomenclature
  - e. POS: Place of Supply (Respective State)
  - f. TCS: Tax collection at source by e-commerce operator
  - g. SEZ: Special Economic Zone
  - h. ECO: E-commerce operator
  - i. DTA: Domestic Tariff Area
  - j. B to B: Supplies from one registered person to another registered person
  - k. B to C: Supplies from registered person to unregistered person
  
2. Quarterly taxpayers filing invoice details through GSTR-1 or IFF for the first two month(s) of the quarter shall not repeat such details while filing GSTR-1 of the quarter.

<sup>525</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

**B. Table specific instructions**

Sr. No.	Table No.	Instructions
1	2	3
1.	4A	<p>i. Supplies made to registered persons including supplies made through e-commerce operator attracting TCS u/s 52, but excluding supplies attracting tax on reverse charge basis, shall be reported.</p> <p>ii. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table.</p> <p>iii. The supplies made by SEZ on cover of a bill of entry shall not be reported by SEZ unit /developer.</p>
2.	4B	Supplies made to registered persons, attracting tax on reverse charge basis, shall be reported. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table.
3.	5	Inter-State supplies made to unregistered persons having invoice value more than Rs. 2.50 lakh shall be reported.
4.	6A	Exports with or without IGST shall be reported. Shipping bill details, if applicable, can be provided later through table 9 if such details are not available at the time of filing the statement.
5.	6B	Supplies made to SEZ units or SEZ developers, with or without IGST, shall be reported.
6.	6C	Deemed export supplies shall be reported.
7.	7	Supplies made to unregistered persons other than those reported in table 5 shall be reported. Values shall be net of credit and debit notes.
8.	8	Supplies having no tax liability (Nil rated, exempted and non-GST supplies) shall be reported. Supplies made through E-commerce Operator under section 9(5) shall not be included under exempted supplies of supplier.
9.	9A	Amendment of values reported in table 4A, 4B, 5, 6A, 6B and 6C shall be reported.
10.	9B	Credit and debit notes issued during the period shall be reported.
11.	9C	Amendment of credit and debit notes reported in table 9B shall be reported.
12.	10	Amendment of unregistered supplies reported in table 7 shall be reported.
13.	11(I)A	Advances received shall be reported. The values shall be net of refund vouchers, if any.
14.	11(I)B	Advances adjusted during the period shall be reported.
15.	11(II)	Amendment to advances received or adjusted shall be reported.
16.	12	HSN details as per notifications issued by Government from time to time shall be reported.
17.	13	Details of the documents issued during the period shall be reported.
18.	14(a)	Details of the supplies reported in any table from 4 to 10, made through e-commerce operator on which ECO is liable to collect tax at source (TCS) under section 52, shall be reported by the supplier.
19.	14(b)	Details of supplies made through ECO, on which ECO is liable to pay tax u/s 9(5), shall be reported by the supplier. Tax on such supplies shall be paid by the ECO and not by the supplier.
20.	14A(a)	Amendment to supplies reported in table 14(a) in earlier tax period shall be reported.
21.	14A(b)	Amendment to supplies reported in table 14(b) in earlier tax period shall be reported.
22.	15	<p>(i) ECO shall report details of the supplies made through him/her on which he/she is liable to pay tax u/s 9(5).</p> <p>(ii) GSTIN of supplier and recipient, if registered, shall be reported.</p> <p>(iii) Details of the documents issued by ECO shall be reported, if recipient is registered.</p>

23.	15A(I)	Amendment to the details reported in table 15 in earlier tax periods in respect of registered recipients shall be reported.
24.	15A(II)	Amendment to the details reported in table 15 in earlier tax periods in respect of unregistered recipients shall be reported.] <sup>526</sup>

<sup>526</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier instructions read as 1. Terms used:

a.GSTIN: Goods and Services Tax Identification Number

b.UIN: Unique Identity Number

c.UQC:Unit Quantity Code

d.HSN:Harmonized System of Nomenclature

e.POS: Place of Supply (Respective State)

f.B to B: From one registered person to another registered person

g.B to C: From registered person to unregistered person

2.The details in GSTR-1 should be furnished by 10th of the month succeeding the relevant tax period.

3.Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year. Quarterly turnover information shall not be captured in subsequent returns. Aggregate turnover shall be auto-populated in subsequent years.

4.Invoice-level information pertaining to the tax period should be reported for all supplies as under:

(i)For all B to B supplies (whether inter-State or intra-State), invoice level details, rate-wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these categories are to be furnished separately in the Table.

(ii)For all inter-State B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level details, rate-wise, should be uploaded in Table 5; and

(iii)For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies, rate-wise, should be uploaded in Table 7.

5.Table 4 capturing information relating to B to B supplies should:

(i)be captured in:

a.Table 4A for supplies relating to other than reverse charge/ made through e-commerce operator, rate-wise;

b.Table 4B for supplies attracting reverse charge, rate-wise; and

c.Table 4C relating to supplies effected through e-commerce operator attracting collection of tax at source under section 52 of the Act, operator wise and rate-wise.

(ii)Capture Place of Supply (PoS) only if the same is different from the location of the recipient.

6.Table 5 to capture information of B to C Large invoices and other information shall be similar to Table 4. The Place of Supply (PoS) column is mandatory in this table.

7.Table 6 to capture information related to:

(i)Exports out of India, (ii)Supplies to SEZ unit/ and SEZ developer,(iii)Deemed Exports

8.Table 6 needs to capture information about shipping bill and its date. However, if the shipping bill details are not available, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment Table 9 in the tax period in which the details are available but before claiming any refund / rebate related to the said invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill.

9.Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-

1. The supplies made by SEZ on cover of a bill of entry shall be reported by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of IGST in respect of supply of services would, be created from this Table..

10.In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank.

11.Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under "O" tax amount heading in Table 6A and 6B.

12.Table 7 to capture information in respect of taxable supply of:

(i)B to C supplies (whether inter-State or intra-State)with invoice value upto Rs 2,50,000;

(ii)Taxable value net of debit/ credit note raised in a particular tax period and information pertaining to previous tax periods which was not reported earlier, shall be reported in Table 10. Negative value can be mentioned in this table, if required;

(iii) Transactions effected through e-commerce operator attracting collection of tax at source under section 52 of the Act to be provided operator wise and rate wise;

(iv)Table 7A (1) to capture gross intra-State supplies, rate-wise, including supplies made through e-commerce operator attracting collection of tax at source and Table 7A (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7A (1);

(v)Table 7B (1) to capture gross inter-State supplies including supplies made through e-commerce operator attracting collection of tax at source and Table 7B (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B (1); and

(vi)Table 7B to capture information State wise and rate wise.

13.Table 9 to capture information of:

(i)Amendments of B to B supplies reported in Table 4, B to C Large supplies reported in Table 5 and Supplies involving exports/ SEZ unit or SEZ developer/ deemed exports reported in Table 6;

(ii)Information to be captured rate-wise;

(iii)It also captures original information of debit / credit note issued and amendment to it reported in earlier tax periods; While furnishing information the original debit note/credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table,

(iv)Place of Supply (PoS) only if the same is different from the location of the recipient;

(v)Any debit/ credit note pertaining to invoices issued before the appointed day under the existing law also to be reported in this table; and

(vi)Shipping bill to be provided only in case of exports transactions amendment.

14.Table 10 is similar to Table 9 but captures amendment information related to B to C supplies and reported in Table 7.

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15. Table 11A captures information related to advances received, rate-wise, in the tax period and tax to be paid thereon along with the respective PoS. It also includes information in Table 11B for adjustment of tax paid on advance received and reported in earlier tax periods against invoices issued in the current tax period. The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received.

16. Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover upto Rs. 1.50 Cr but they need to provide information about description of goods.

17. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above Rs. 1.50 Cr but upto Rs. 5.00 Cr and at four digits level for taxpayers having annual turnover above Rs. 5.00 Cr.

18. It will be mandatory to specify the number of digits of HSN code for goods or services that a class of registered persons shall be required to mention as may be specified in the notification issued from time to time under proviso to rule 46 of the said rules]

**FORM GSTR-1A**

[xxx]<sup>527</sup>

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<sup>527</sup>[Omitted 'FORM GSTR-1A' vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022.]

**FORM GSTR-2**  
[xxx]<sup>528</sup>

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<sup>528</sup>[Omitted 'FORM GSTR-2' vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt.24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022.]









**PART- D**

**10. Import of goods from overseas on bill of entry (including amendments thereof)**

ICEGATE Reference date	Bill of entry details				Amount of tax		Amended (Yes/ No)
	Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8

**11. Inward supplies of goods received from SEZ units / developers on bill of entry (including amendments thereof)**

GSTIN of the Supplier (SEZ)	Trade / Legal name	ICEGATE Reference date	Bill of Entry details				Amount of tax		Amended (Yes/ No)
			Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8	9	10

**Instructions:**

1. Terms Used :-
  - a. ITC – Input tax credit
  - b. ISD – Input Service Distributor
2. **Important Advisory: FORM GSTR-2A** is statement which has been generated on the basis of the information furnished by your suppliers in their respective **FORMS GSTR- 1,5,6,7 and 8**. It is a dynamic statement and is updated on new addition/amendment made by your supplier in near real time. The details added by supplier would reflect in corresponding **FORM GSTR-2A** of the recipient irrespective of supplier's date of filing.
3. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
4. **Table wise instructions:**

<b><u>Table No. and Heading</u></b>	<b><u>Instructions</u></b>
3 Inward supplies received from a registered person including supplies attracting reverse charge	i. The table consists of all the invoices (including invoices on which reverse charge is applicable) which have been saved / filed by your suppliers in their <b>FORM GSTR-1 and 5</b> .  ii. Invoice type : <ol style="list-style-type: none"> <li>a. R- Regular (Other than SEZ supplies and Deemed exports)</li> <li>b. SEZWP- SEZ supplies with payment of tax</li> <li>c. SEZWOP- SEZ supplies without payment of tax</li> <li>d. DE- Deemed exports</li> </ol>

	<p><b>e. CBW - Intra-State supplies attracting IGST</b></p> <p>iii. For every invoice, the period and date of <b>FORM GSTR-1/5</b> in which such invoice has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding <b>FORM GSTR-2A</b> of the recipient irrespective of supplier's date of filing. For example, if a supplier files his invoice INV-1 dated 10<sup>th</sup> November 2019 in his <b>FORM GSTR-1</b> of March 2020, the invoice will be reflected in <b>FORM GSTR-2A</b> of March, 2020 only. Similarly, if the supplier files his <b>FORM GSTR-1</b> for the month of November on 5<sup>th</sup> March 2020, the invoice will be reflected in <b>FORM GSTR-2A</b> of November 2019 for the recipient.</p> <p>iv. The status of filing of corresponding <b>FORM GSTR-3B</b> for <b>FORM GSTR-1</b> will also be provided.</p> <p>v. The table also shows if the invoice or debit note was amended by the supplier and if yes, then the tax period in which such invoice was amended, declared and filed. For example, if a supplier has filed his invoice INV-1 dated 10<sup>th</sup> November 2019 in his <b>FORM GSTR-1</b> of November 2019, the invoice will be reflected in <b>FORM GSTR-2A</b> of November, 2019. If the supplier amends this invoice in <b>FORM GSTR-1</b> of December 2019, the amended invoice will be made available in Table 4 of <b>FORM GSTR-2A</b> of December 2019. The original record present in Table 3 of <b>FORM GSTR-2A</b> of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.</p> <p>vi. In case, the supplier has cancelled his registration, the effective date of cancellation will be provided.</p>
<p>4 Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to table 3)</p>	<p>i. The table consists of amendment to invoices (including invoice on which reverse charge is applicable) which have been saved/filed by your suppliers in their <b>FORM GSTR-1 and 5</b>.</p> <p>ii. Tax period in which the invoice was reported originally and type of amendment will also be provided. For example, if a supplier has filed his invoice INV-1 dated 10<sup>th</sup> November 2019 in his <b>FORM GSTR-1</b> of November 2019, the invoice will be reflected in <b>FORM GSTR-2A</b> of November, 2019. If the supplier amends this invoice in <b>FORM GSTR-1</b> of December 2019, the amended invoice will be made available in Table 4 of <b>FORM GSTR-2A</b> of December 2019. The original record present in Table 3 of <b>FORM GSTR-2A</b> of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.</p>
<p>5 Debit / Credit notes received during current tax period</p>	<p>i. The table consists of the credit and debit notes (including credit/debit notes relating to transactions on which reverse charge is applicable) which have been saved/filed by your suppliers in their <b>FORM GSTR-1 and 5</b>.</p> <p>ii. If the credit/debit note has been amended subsequently,</p>

	<p>tax period in which the note has been amended will also be provided.</p> <p>iii. Note Type:</p> <ul style="list-style-type: none"> <li>○ Credit Note</li> <li>○ Debit Note</li> </ul> <p>iv. Note supply type:</p> <ul style="list-style-type: none"> <li>○ R- Regular (Other than SEZ supplies and Deemed exports)</li> <li>○ SEZWP- SEZ supplies with payment of tax</li> <li>○ SEZWOP- SEZ supplies without payment of tax</li> <li>○ DE- Deemed exports</li> <li>○ CBW - Intra-State supplies attracting IGST</li> </ul> <p>v. For every credit or debit note, the period and date of <b>FORM GSTR-1/5</b> in which such credit or debit note has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding <b>FORM GSTR-2A</b> of the recipient irrespective of supplier's filing of <b>FORM GSTR-1</b>. For example, if a supplier files his credit note CN-1 dated 10<sup>th</sup> November 2019 in his <b>FORM GSTR-1</b> of March 2020, the credit note will be reflected in <b>FORM GSTR-2A</b> of March, 2020 only. Similarly, if the supplier files his <b>FORM GSTR-1</b> for the month of November on 5<sup>th</sup> March 2020, the credit note will be reflected in <b>FORM GSTR-2A</b> of November 2019 for the recipient.</p> <p>vi. The status of filing of corresponding <b>FORM GSTR-3B</b> of suppliers will also be provided.</p> <p>vii. The table also shows if the credit note or debit note has been amended subsequently and if yes, then the tax period in which such credit note or debit note was amended, declared and filed.</p> <p>viii. In case, the supplier has cancelled his registration, the effective date of cancellation will be displayed.</p>
<p>6 Amendment to Debit/Credit notes(Amendment to 5)</p>	<p>i. The table consists of the amendments to credit and debit notes (including credit/debit notes on which reverse charge is applicable) which have been saved/filed by your suppliers in their <b>FORM GSTR-1</b> and 5.</p> <p>ii. Tax period in which the note was reported originally will also be provided.</p>

<p>7 ISD credit received</p>	<p>i. The table consists of the details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their <b>FORM GSTR-6</b>.</p> <p>ii. Document Type :  <ul style="list-style-type: none"> <li>o ISD Invoice</li> <li>o ISD Credit Note</li> </ul> </p> <p>iii. If ISD credit note is issued subsequent to issue of ISD invoice, original invoice number and date will also be shown against such credit note. In case document type is ISD Invoice these columns would be blank</p> <p>iv. For every ISD invoice or ISD credit note, the period and date of <b>FORM GSTR-6</b> in which such respective invoice or credit note has been declared and filed is being provided.</p> <p>v. The status of eligibility of ITC on ISD invoices as declared in <b>FORM GSTR-6</b> will be provided.</p> <p>vi. The status of eligibility of ITC on ISD credit notes will be provided.</p>
<p>8 Amendment to ISD credit received</p>	<p>i. The table consists of the details of the amendments to details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their <b>FORM GSTR-6</b>.</p>
<p>9 TDS / TCS credit received</p>	<p>i. The table consists of the details of TDS and TCS credit from FORM GSTR-7 and <b>FORM GSTR-8</b> and its amendments in a tax period.</p> <p>ii. A separate facility will be provided on the common portal to accept/ reject TDS and TCS credit.</p>
<p>10 &amp; 11 Details of Import of goods from overseas on bill of entry and from SEZ units and developers and their respective amendments</p>	<p>i. The table consists of details of IGST paid on imports of goods from overseas and SEZ units / developers on bill of entry and amendment thereof.</p> <p>ii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>iii. The table also provides if the Bill of entry was amended.</p> <p>iv. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.</p>

**[FORM GSTR-2B****[See rule 60(7)]****Auto-drafted ITC Statement**

(From FORM GSTR-1, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Year	YYYY-YY
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
2(c). Date of generation	DD/MM/YYYY HH:MM

**3. ITC Available Summary**

S.no.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State /UT tax (₹)	Ces s (₹)	Advisory
Credit which may be availed under <b>FORM GSTR-3B</b>							
<b>Part A</b>	<b>ITC Available – credit may be claimed in relevant headings in GSTR-3B</b>						
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)					If this is positive, credit may be availed under Table 4(A)(5) of <b>FORM GSTR-3B</b> . If this is negative, credit shall be reversed under Table 4(B)(2) of <b>FORM GSTR-3B</b>
Details	B2B – Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	<b>Inward Supplies from ISD</b>	4(A)(4)					If this is positive, credit may be availed under Table 4(A)(4) of <b>FORM GSTR-3B</b> . If this is negative, credit shall be reversed under Table 4(B)(2) of <b>FORM GSTR-3B</b> .
Details	ISD - Invoices						
	ISD - Invoices (Amendment)						
III	<b>Inward Supplies liable for reverse charge</b>	3.1(d) 4(A)(3)					These supplies shall be declared in Table 3.1(d) of <b>FORM GSTR-3B</b> for payment of tax. Credit may be availed under Table 4(A)(3) of <b>FORM GSTR-3B</b> on payment of tax.
Details	B2B – Invoices						
	B2B - Debit notes						
	B2B – Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
IV	<b>Import of Goods</b>	4(A)(1)					If this is positive, credit may be availed under Table 4(A)(1) of <b>FORM GSTR-3B</b> . If this is negative, credit shall be reversed under Table 4(B)(2) of <b>FORM GSTR-3B</b> .
Details	IMPG - Import of goods from overseas						
	IMPG (Amendment)						
	IMGSEZ - Import of goods from SEZ						
	IMGSEZ (Amendment)						
<b>Part B</b>	<b>ITC Reversal - Credit shall be reversed in relevant headings in GSTR-3B</b>						
I	<b>Others</b>	4(B)(2)					If this is positive, Credit shall be reversed under Table 4(B)(2) of <b>FORM GSTR-3B</b> . If this is negative, then credit may be

							reclaimed subject to reversal of the same on an earlier instance.
Details	B2B - Credit notes						
	B2B - Credit notes (Amendment)						
	B2B - Credit notes (Reverse charge)						
	B2B - Credit notes (Reverse charge) (Amendment)						
	ISD - Credit notes						
	ISD - Credit notes (Amendment)						

#### 4. ITC Not Available Summary

S.no.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State /UT tax (₹)	Ces s (₹)	Advisory
<b>Credit which may not be availed under FORM GSTR-3B</b>							
<b>Part A</b>	<b>ITC Not Available</b>						
I	All other ITC - Supplies from registered persons other than reverse charge	NA					Such credit shall not be taken in <b>FORM GSTR-3B</b>
Details	B2B – Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	<b>Inward Supplies from ISD</b>	NA					Such credit shall not be taken in <b>FORM GSTR-3B</b>
Details	ISD - Invoices						
	ISD - Invoices (Amendment)						
III	<b>Inward Supplies liable for reverse charge</b>	3.1(d)					These supplies shall be declared in Table 3.1(d) of <b>FORM GSTR-3B</b> for payment of tax. However, credit will not be available on the same.
Details	B2B – Invoices						
	B2B - Debit notes						
	B2B – Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
	IMPG (Amendment)						
	IMGSEZ - Import of goods from SEZ						
	IMGSEZ (Amendment)						
<b>Part B</b>	<b>ITC Reversal - Credit shall be reversed in relevant headings in GSTR-3B</b>						
I	<b>Others</b>	4(B)(2)					Credit shall be reversed under Table 4(B)(2) of <b>FORM GSTR-3B</b> .
Details	B2B - Credit notes						
	B2B - Credit notes (Amendment)						
	B2B - Credit notes (Reverse charge)						
	B2B - Credit notes (Reverse charge) (Amendment)						
	ISD - Credit notes						
	ISD - Credit notes (Amendment)						

#### Instructions:

1. Terms Used :-
  - a. ITC – Input tax credit
  - b. B2B – Business to Business
  - c. ISD – Input service distributor
  - d. IMPG – Import of goods
  - e. IMPGSEZ – Import of goods from SEZ

2. Important Advisory:

- a) **FORM GSTR-2B** is a statement which has been generated on the basis of the information furnished by your suppliers in their respective **FORMS GSTR-1,5 and 6**. It is a static statement and will be made available once a month. The documents filed by the supplier in any **FORMS GSTR-1,5 and 6** would reflect in the next open **FORM GSTR-2B** of the recipient irrespective of supplier's date of filing. Taxpayers are advised to refer **FORM GSTR-2B** for availing credit in **FORM GSTR-3B**. However, in case for additional details, they may refer to their respective **FORM GSTR-2A** (which is updated on near real time basis) for more details.
- b) Input tax credit shall be indicated to be non-available in the following scenarios: -
  - i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of TGST Act, 2017.
  - ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system. Taxpayers, should self-assess and reverse such credit in their **FORM GSTR-3B**.

3. It may be noted that **FORM GSTR-2B** will consist of all the **FORM GSTR-1s, 5s and 6s** being filed by your suppliers, generally between the due dates of filing of two consequent **GSTR-1** or furnishing of IFFs, based on the filing option (monthly or quarterly) as chosen by the corresponding supplier. The dates for which the relevant data has been extracted is specified in the TGST Rules and is also available under the "View Advisory" tab on the online portal. For example, **FORM GSTR-2B** for the month of February will consist of all the documents filed by suppliers who choose to file their **FORM GSTR-1** monthly from 00:00 hours on 12th February to 23:59 hours on 11th March.
4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of **FORM GSTR-3B**.
6. Table 3 captures the summary of ITC available as on the date of generation of **FORM GSTR-2B**. It is divided into following two parts:
  - A. Part A captures the summary of credit that may be availed in relevant tables of **FORM GSTR-3B**.
  - B. Part B captures the summary of credit that shall be reversed in relevant table of **FORM GSTR-3B**.
7. Table 4 captures the summary of ITC not available as on the date of generation of **FORM GSTR-2B**. Credit available in this table shall not be availed as credit in **FORM GSTR-3B**. However, the liability to pay tax on reverse charge basis and the liability to reverse credit on receipt of credit notes continues for such supplies.
8. Taxpayers are advised to ensure that the data generated in **FORM GSTR-2B** is reconciled with their own records and books of accounts. Tax payers shall ensure that
  - a. No credit shall be taken twice for any document under any circumstances.
  - b. Credit shall be reversed wherever necessary.
  - c. Tax on reverse charge basis shall be paid.
9. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
10. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.



11. Table wise instructions:

<b><u>Table No. and Heading</u></b>	<b><u>Instructions</u></b>
<p>Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge</p>	<p>i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b>.</p> <p>ii. This table displays only the supplies on which input tax credit is available.</p> <p>iii. Negative credit, if any may arise due to amendment in B2B– Invoices and B2B – Debit notes. Such credit shall be reversed in Table 4(B)(2) of <b>FORM GSTR-3B</b>.</p>
<p>Table 3 Part A Section II Inward Supplies from ISD</p>	<p>i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their <b>FORM GSTR-6</b>.</p> <p>ii. This table displays only the supplies on which ITC is available.</p> <p>iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be reversed in table 4(B)(2) of <b>FORM GSTR-3B</b>.</p>
<p>Table 3 Part A Section III Inward Supplies liable for reverse charge</p>	<p>i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their <b>FORM GSTR-1</b>.</p> <p>ii. This table provides only the supplies on which ITC is available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of <b>FORM GSTR-3B</b> for payment of tax. Credit may be availed under Table 4(A)(3) of <b>FORM GSTR-3B</b> on payment of tax.</p>
<p>Table 3 Part A Section IV Import of Goods</p>	<p>i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system.</p> <p>ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which <b>FORM GSTR-2B</b> is being generated for.</p> <p>iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>iv. The table also provides if the Bill of entry was amended.</p> <p>v. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.</p>
<p>Table 3 Part B Section I Others</p>	<p>i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b></p> <p>ii. Such credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B. If this value is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.</p>
<p>Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge</p>	<p>i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b>.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. This is for information only and such credit shall not be taken in <b>FORM GSTR-3B</b>.</p>

<p>Table 4 Part A Section II Inward Supplies from ISD</p>	<p><b>i.</b> This section consists of the details supplies, which have been declared and filed by an input service distributor in their <b>FORM GSTR-6.</b></p> <p><b>ii.</b> This table provides only the supplies on which ITC is not available.</p> <p><b>iii.</b> This is for information only and such credit shall not be taken in <b>FORM GSTR-3B.</b></p>
<p>Table 4 Part A Section III Inward Supplies liable for reverse charge</p>	<p><b>i.</b> This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their <b>FORM GSTR-1.</b></p> <p><b>ii.</b> This table provides only the supplies on which ITC is not available.</p> <p><b>iii.</b> These supplies shall be declared in Table 3.1(d) of <b>FORM GSTR-3B</b> for payment of tax. However, credit will not be available on such supplies.</p>
<p>Table 4 Part B Section I Others</p>	<p><b>i.</b> This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b></p> <p><b>ii.</b> This table provides only the credit notes on which ITC is not available.</p> <p><b>iii.</b> Such credit shall be reversed under Table 4(B)(2) of <b>FORM GSTR-3B.</b></p>

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**FORM GSTR-3**

[xxx]<sup>531</sup>

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<sup>531</sup>[Omitted 'FORM GSTR-3' vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022. ]

**FORM GSTR-3A**

[See rule 68]

Reference No:

Date:

To

\_\_\_\_\_ GSTIN

----- Name

\_\_\_\_\_ Address

**Notice to return defaulter u/s 46 for not filing return**

Tax Period -

Type of Return -

Being a registered taxpayer, you are required to furnish return for the supplies made or received and to discharge resultant tax liability for the aforesaid tax period by due date. It has been noticed that you have not filed the said return till date.

1. You are, therefore, requested to furnish the said return within 15 days failing which the [tax liability may]<sup>532</sup> be assessed u/s 62 of the Act, based on the relevant material available with this office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.
2. Please note that no further communication will be issued for assessing the liability.
3. The notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the assessment order.
4. [This is a system generated notice and does not require signature.]<sup>533</sup>

**Or**

**Notice to return defaulter u/s 46 for not filing final return upon cancellation of registration**

Cancellation order No. --

Date ---

Application Reference Number, if any -

Date -

Consequent upon applying for surrender of registration or cancellation of your registration for the reasons specified in the order, you were required to submit a final return in form **GSTR-10** as required under section 45 of the Act.

2. It has been noticed that you have not filed the final return by the due date.
3. You are, therefore, requested to furnish the final return as specified under section 45 of the Act within 15 days failing which your tax liability for the aforesaid [tax liability may]<sup>534</sup> be determined in accordance with the provisions of the Act based on the relevant material available with or gathered by this office. Please note that in addition to tax so assessed, you will also be liable to pay interest as per provisions of the Act.
4. This notice shall be deemed to be withdrawn in case the return is filed by you before issue of the assessment order.
- [5. This is a system generated notice and does not require signature.]<sup>535</sup>

Signature

Name

Designation

<sup>532</sup> [Substituted the word 'tax liability will' vide G.O.Ms No. 98, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 02/2020-CT, dt. 01.01.2020), w.e.f. 01.01.2020]

<sup>533</sup> [Inserted vide G.O.Ms No. 98, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 02/2020-CT, dt. 01.01.2020), w.e.f. 01.01.2020]

<sup>534</sup> [Substituted the word 'tax liability will' vide G.O.Ms No. 98, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 02/2020-CT, dt. 01.01.2020), w.e.f. 01.01.2020]

<sup>535</sup> [Inserted vide G.O.Ms No. 98, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 02/2020-CT, dt. 01.01.2020), w.e.f. 01.01.2020]

**FORM GSTR-3B**

[See rule 61(5)]

Year					
Month					

1.	GSTIN																		
2.	Legal name of the registered person	Auto Populated																	

**3.1 Details of Outward Supplies and inward supplies liable to reverse charge [(other than those covered in 3.1.1)]<sup>536</sup>**

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated )					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

**[3.1.1 Details of supplies notified under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and corresponding provisions in Integrated Goods and Services Tax/Union Territory Goods and Services Tax/State Goods and Services Tax Acts.**

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(i) Taxable supplies on which electronic commerce operator pays tax under sub-section (5) of section 9 [to be furnished by the electronic commerce operator					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under sub-section (5) of section 9  [to be furnished by the registered person making supplies through electronic commerce operator].”;					] <sup>537</sup>

<sup>536</sup> [Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>537</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

**3.2 Of the supplies shown in 3.1 (a) [and 3.1.1(i)]<sup>538</sup> above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders**

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			

**4. Eligible ITC**

Details	Integrated Tax	Central	State/UT	Cess
1	2	3	4	5
<b>(A) ITC Available (whether in full or part)</b>				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
<b>(B) ITC Reversed</b>				
(1) [As per rules 38, 42 and 43 of CGST Rules and sub-section (5) of section 17] <sup>539</sup>				
(2) Others				
<b>(C) Net ITC Available (A) – (B)</b>				
<b>(D) [Other Details]<sup>540</sup></b>				
(1) [ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period.] <sup>541</sup>				
(2) [Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions] <sup>542</sup>				

**5. Values of exempt, nil-rated and non-GST inward supplies**

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3
From a supplier under composition scheme, Exempt and Nil rated supply		
Non GST supply		

**6.1 Payment of tax**

Description	Tax payable	Paid through ITC				Tax paid TDS./TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integrated Tax	Central Tax	State/UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10

<sup>538</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>539</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. The earlier word read as 'As per rules 42 & 43 of TGST Rules']

<sup>540</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. The earlier word read as 'Ineligible ITC']

<sup>541</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. The earlier word read as 'As per section 17(5)']

<sup>542</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. The earlier word read as 'Others']

Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

## 6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
TDS			
TCS			

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

### Instructions:

1) Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices

2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately

3) Amendment in any details to be adjusted and not shown separately.

[4] An Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(i) above.

5) A registered person making supplies through an Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(ii) above.]<sup>543</sup>

<sup>543</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

**[FORM GSTR-4**

*[See rule 62]*

**Return for financial year of registered person who has opted for composition levy or availing benefit of notification issued in G.O.Ms No. 44, Revenue (CT-II) Department, Dt. 09-04-2019.**

Year				
------	--	--	--	--

1.		GSTIN																		
2.	(a)	Legal name of the registered person	<Auto>																	
	(b)	Trade name, if any	<Auto>																	
3.	(a)	Aggregate turnover in the preceding Financial Year (Auto populated)																		
	(b)	ARN	<Auto>(after filing)>																	
	(c)	Date of ARN	<Auto>(after filing)>																	

**4. Inward supplies including supplies on which tax is to be paid on reverse charge**

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	CESS	
1	2	3	4	5	6	7	8	9	10	11
4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)										
4B. Inward supplies received from a registered supplier (attracting reverse charge)										
4C. Inward supplies received from an unregistered supplier										
4D. Import of service										

**5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)**

Sr. No.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
2.	Inward supplies attracting reverse charge including import of services	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
3.	Tax paid (1+2)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>



4.	Interest paid, if any	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
----	-----------------------	--------	--------	--------	--------	--------

**6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year**  
(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. No	Type of supply (Outward/ Inward)	Rate of tax (%)	Value	Amount of tax			
				Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7	8
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
		<b>Total</b>		<Auto>	<Auto>	<Auto>	<Auto>

**7. TDS/TCS Credit received**

GSTIN of Deductor / e-commerce operator	Gross Value	Amount	
		Central Tax	State/UT Tax
1	2	3	4

**8. Tax, interest, late fee payable and paid**

Sr. No.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid (Through FORM GST CMP-08 )	Balance amount of tax payable, if any (3-4)	Interest payable	Interest paid	Late fee payable	Late fee paid
1	2	3	4	5	6	7	8	9
1.	Integrated tax	<Auto>	<Auto>	<Auto>				
2.	Central tax	<Auto>	<Auto>	<Auto>				
3.	State/UT tax	<Auto>	<Auto>	<Auto>				
4.	Cess	<Auto>	<Auto>	<Auto>				

## 9. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

### Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place  
Date

Signature of Authorised Signatory  
Name of Authorised Signatory  
Designation /Status

### Instructions:-

- Terms used:
  - GSTIN : Goods and Services Tax Identification Number
  - TDS : Tax Deducted at Source
  - TCS : Tax Collected at Source
- The details in **FORM GSTR-4**, for every financial year or part thereof, should be furnished till the thirtieth day of April following the end of such financial year.
- Aggregate turnover of the taxpayer for the immediate preceding financial year would be auto-populated.
- Table 4 to capture information, on a consolidated basis, related to inward supplies, rate-wise, GSTIN wise:
  - Table 4A to capture inward supplies from registered supplier other than those attracting reverse charge;
  - Table 4B to capture inward supplies from registered supplier attracting reverse charge;
  - Table 4C to capture supplies from unregistered supplier;
  - Table 4D to capture import of services.
- Table 5 to capture details (and adjustments thereof) of outward supplies (including exempt supplies) and inward supplies attracting reverse charge including import of services as declared earlier in **FORM GST CMP-08** during the financial year.
- TDS/TCS credit received from deductor/e-commerce operator would be auto-populated in Table 7.]<sup>544</sup>

<sup>544</sup>[Substituted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

**FORM GSTR-4A**  
[See rules 59(3) & 66(2)]

**Auto-drafted details for registered person opting for composition levy**  
(Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)

Year				
Quarter				

<b>1.</b>	GSTIN	
<b>2.</b>	(a) Legal name of the registered person	Auto Populated
	(b) Trade name, if any	Auto Populated

**3. Inward supplies received from registered person including supplies attracting reverse charge**

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
<b>3A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)</b>										
<b>3B. Inward supplies received from a registered supplier (attracting reverse charge)</b>										

**4. Debit notes/credit notes (including amendments thereof) received during current period**

Details of original document			Revised details of document or details of original Debit / Credit Note				Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

**5. TDS Credit received**

GSTIN of deductor	Gross value	Amount of tax	
		Central Tax	State/UT Tax
1	2	3	4

**FORM GSTR-5**

[See rule 63]

**Return for Non-resident taxable person**

Year				
Month				

<b>1.</b>	GSTIN																			
<b>2.</b>	(a)	Legal name of the registered person				Auto Populated														
	(b)	Trade name, if any				Auto Populated														
	(c)	Validity period of registration				Auto Populated														
	[(d)	ARN				Auto Populated														
	(e)	Date of ARN				Auto Populated] <sup>545</sup>														

**3. Inputs/Capital goods received from Overseas (Import of goods)**

(Amount in Rs. for all Tables)

Details of bill of entry			Rate	Taxable value	Amount		Amount of ITC available	
No.	Date	Value			Integrated Tax	Cess	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

**4. Amendment in the details furnished in any earlier return**

Original details		Revised details									Differential ITC (+/_)	
Bill of entry		Bill of entry			Rate	Taxable value	Amount		Amount of ITC available			
No	Date	No	Date	Value			Integrated Tax	Cess	Integrated Tax	Cess		
1	2	3	4	5	6	7	8	9	10	11	12	13

**5. Taxable outward supplies made to registered persons (including UIN holders)**

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

<sup>545</sup> [Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

**6. Taxable outward inter-State supplies to un-registered persons where invoice value is more than Rs 2.5 lakh**

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8

**7. Taxable supplies (net of debit notes and credit notes) to unregistered persons other than the supplies mentioned at Table 6**

Rate of tax	Total Taxable value	Amount			
		Integrated Tax	Central Tax	State /UT Tax	Cess
1	2	3	4	5	6
<b>7A. Intra-State supply (Consolidated, rate wise)</b>					
<b>7B. Inter-State Supplies where the value of invoice is upto Rs 2.5 Lakh [Rate wise]</b>					
Place of Supply (Name of State)					

**8. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 5 and 6 [including debit note/credit notes and amendments thereof]**

Details of original document			Revised details of document or details of original Debit/Credit Notes				Rate	Taxable Value	Amount				Place of supply
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b>8A. If the invoice details furnished earlier were incorrect</b>													
<b>8B. Debit Notes/Credit Notes [original]</b>													
<b>8C. Debit Notes/Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]</b>													

**9. Amendments to taxable outward supplies to unregistered persons furnished in returns for Earlier tax periods in Table 7**

Rate of tax	Total taxable value	Amount			
		Integrated Tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6
<b>Tax period for which the details are being revised</b>					
<b>9A. Intra-State Supplies [Rate wise]</b>					
<b>9B. Inter-State Supplies [Rate wise]</b>					
<b>Place of Supply (Name of State)</b>					

**10. Total tax liability [(including reverse charge liability, if any)]<sup>546</sup>**

Rate of Tax	Taxable value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
10A. On account of outward supply					
10B. On account of differential ITC being negative in Table 4					
[10C. On account of inward supplies liable to reverse charge					
					] <sup>547</sup>

**11. Tax payable and paid**

Description	Tax payable	Paid in cash	Paid through ITC		Tax Paid
			Integrated tax	Cess	
1	2	3	4	5	6
(a) Integrated Tax					
(b) Central Tax					
(c) State/UT Tax					
(d) Cess					

**12. Interest, late fee and any other amount payable and paid**

Description	Amount payable	Amount paid
1	2	3
<b>I Interest on account of</b>		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
<b>II Late fee on account of</b>		
(a) Central tax		
(b) State / UT tax		

**13. Refund claimed from electronic cash ledger**

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

<sup>546</sup> [Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>547</sup> [Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

**14. Debit entries in electronic cash/credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]**

Description	Tax paid in cash	Tax paid through ITC		Interest	Late fee
		Integrated tax	Cess		
1	2	3	4	5	6
(a) Integrated tax					
(b) Central Tax					
(c) State/UT Tax					
(d) Cess					

**Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place .....  
Date .....

Signatures of Authorised Signatory  
Name of Authorised Signatory  
Designation /Status

**Instructions:-**

1. Terms used:
  - a. GSTIN: Goods and Services Tax Identification Number
  - b. UIN: Unique Identity Number
  - c. UQC: Unit Quantity Code
  - d. HSN: Harmonized System of Nomenclature
  - e. POS: Place of Supply (Respective State)
  - f. B to B: From one registered person to another registered person
  - g. B to C: From registered person to unregistered person
2. GSTR-5 is applicable to non-resident taxable person and it is a monthly return.
3. The details in GSTR-5 should be furnished by 20th of the month succeeding the relevant tax period or within 7 days from the last date of the registration whichever is earlier.
4. Table 3 consists of details of import of goods, bill of entry wise and taxpayer has to specify the amount of ITC eligible on such import of goods.
5. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
6. Table 4 consists of amendment of import of goods which are declared in the returns of earlier tax period.
7. [Invoice-level information, rate-wise, pertaining to the tax period should be reported as under:
  - i. for all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;
  - ii. for all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and
  - iii. for all B to C supplies, other than those reported in table 6, shall be reported in Table 7 providing State-wise summary of such supplies.]<sup>548</sup>
8. Table 8 consists of amendments in respect of -
  - i. B2B outward supplies declared in the previous tax period;
  - ii. "B2C inter-State invoices where invoice value is more than [rupees]549 2.5 lakhs" reported in the previous tax period; and

<sup>548</sup> [Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>549</sup> [Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

- iii. Original Debit and credit note details and its amendments.
9. Table 9 covers the Amendments in respect of B2C outward supplies other than inter-State supplies where invoice value is more than Rs 250000/-.
10. [Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period. Inward supplies attracting reverse charge shall be reported in Part C of the table.]<sup>550</sup>

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<sup>550</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]



**FORM GSTR-5A***[See rule 64]***Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India**

1. GSTIN of the supplier-
2. (a) Legal name of the registered person -  
(b) Trade name, if any -
3. Name of the Authorised representative in India filing the return –

[4(a) ARN:

4(b) Date of ARN: ]<sup>551</sup>

## 5. Taxable outward supplies made to consumers in India

*(Amount in Rupees)*

Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5

## 5A. Amendments to taxable outward supplies to non-taxable persons in India

*(Amount in Rupees)*

Month	Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5	6

## [6. Calculation of interest, or any other amount

*(Amount in Rupees)*

Sr. No.	Description	Place of supply (State/UT)	Amount due (Interest/ Other)	
			Integrated tax	CESS
1	2		3	4
1.	Interest			
2.	Others			
	Total			] <sup>552</sup>

<sup>551</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>552</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

[7. Tax, interest and any other amount payable and paid

(Amount in Rupees)

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated tax	CESS		Integrated tax	CESS
1	2	3	4	5	6	7
1.	Tax Liability (based on Table 5 & 5A)					
2.	Interest (based on Table 6)					
3.	Others (based on Table 6)					] <sup>553</sup>

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place  
Date

Name of Authorised Signatory

Designation /Status

<sup>553</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

**FORM GSTR-6**

[See rule 65]

**Return for input service distributor**

Year				
Month				

<b>1.</b>	GSTIN																			
<b>2.</b>	(a)	Legal name of the registered person																		
	(b)	Trade name, if any																		

**3. Input tax credit received for distribution**

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax			
	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7	8	9	10

**4. Total ITC/Eligible ITC/Ineligible ITC to be distributed for tax period (From Table No. 3)**

Description	Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5
(a) Total ITC available for distribution				
(b) Amount of eligible ITC				
(c) Amount of ineligible ITC				

**5. Distribution of**

**input tax credit reported in Table 4**

GSTIN of recipient/State, if recipient is unregistered	ISD invoice		Distribution of ITC by ISD			
	No.	Date	Integrated Tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7
<b>5A. Distribution of the amount of eligible ITC</b>						
<b>5B. Distribution of the amount of ineligible ITC</b>						



**10. Late Fee**

On account of	Central Tax	State / UT tax	Debit Entry No.
1	2	3	4
Late fee			

**11. Refund claimed from electronic cash ledger**

Description	Fee	Other	Debit Entry Nos.
1	2	3	4
(a) Central Tax			
(b) State/UT Tax			
Bank Account Details (Drop Down)			

**Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place  
Date

Signature of Authorised Signatory  
Name of Authorised Signatory  
Designation /Status

**Instructions:-**

- Terms Used :-
  - GSTIN :- Goods and Services Tax Identification Number
  - ISD :- Input Service Distributor
  - ITC: - Input tax Credit.
- GSTR-6 can only be filed only after 10<sup>th</sup> of the month and before 13<sup>th</sup> of the month succeeding the tax period.
- ISD details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR-6.
- ISD will not have any reverse charge supplies. If ISD wants to take reverse charge supplies, then in that case ISD has to separately register as Normal taxpayer.
- ISD will have late fee and any other liability only.
- ISD has to distribute both eligible and ineligible ITC to its Units in the same tax period in which the inward supplies have been received.
- Ineligible ITC will be in respect of supplies made as per Section 17(5).
- Mismatch liability between GSTR-1 and GSTR-6 will be added to ISD and further ISD taxpayer has to issue ISD credit note to reduce the ITC distributed earlier to its registered recipients units.
- Table 7 in respect of mismatch liability will be populated by the system.
- Refund claimed from cash ledger through Table 11 will result in a debit entry in electronic cash ledger.



**FORM GSTR-7**

[See rule 66 (1)]

**Return for Tax Deducted at Source**

Year				
Month				

<b>1.</b>	GSTIN																		
<b>2.</b>	(a) Legal name of the Deductor	Auto Populated																	
	(b) Trade name, if any	Auto Populated																	

**3. Details of the tax deducted at source**

(Amount in Rs. for all Tables)

GSTIN of deductee	Amount paid to deductee on which tax is deducted	Amount of tax deducted at source		
		Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5

**4. Amendments to details of tax deducted at source in respect of any earlier tax period**

Original details			Revised details				
Month	GSTIN of deductee	Amount paid to deductee on which tax is deducted	GSTIN of deductee	Amount paid to deductee on which tax is deducted	Amount of tax deducted at source		
					Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8

**5. Tax deduction at source and paid**

Description	Amount of tax deducted	Amount paid
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/UT Tax		

**6. Interest, late Fee payable and paid**

Description	Amount payable	Amount paid
1	2	3
<b>(I) Interest on account of TDS in respect of</b>		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
<b>(II) Late fee</b>		
(a) Central tax		
(b) State / UT tax		

**7. Refund claimed from electronic cash ledger**

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated Tax						
(b) Central Tax						
(c) State/UT Tax						
Bank Account Details (Drop Down)						

**8. Debit entries in electronic cash ledger for TDS/interest payment [to be populated after payment of tax and submissions of return]**

Description	Tax paid in cash	Interest	Late fee
1	2	3	4
(a) Integrated Tax			
(b) Central Tax			
(c) State/UT Tax			

**Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

Signature of Authorised Signatory  
Name of Authorised Signatory  
Designation /Status

**Instructions –**

- Terms used:
  - GSTIN: Goods and Services Tax Identification Number
  - TDS: Tax Deducted at Source
- Table 3 to capture details of tax deducted.
- Table 4 will contain amendment of information provided in earlier tax periods.
- Return cannot be filed without full payment of liability.



**FORM GSTR 7A**

*[See rule 66(3)]*

**Tax Deduction at Source Certificate**

1. TDS Certificate No. –
2. GSTIN of deductor –
3. Name of deductor –
4. GSTIN of deductee–
5. (a) Legal name of the deductee -  
(b) Trade name, if any –
6. Tax period in which tax deducted and accounted for in GSTR-7 –
7. Details of supplies Amount of tax deducted –

Value on which tax deducted	Amount of Tax deducted at source (Rs.)		
	Integrated Tax	Central Tax	State /UT Tax
1	2	3	4

Signature

Name  
Designation  
Office -

**FORM GSTR - 8***[See rule 67(1)]***Statement for tax collection at source**

Year				
Month				

<b>1.</b>	GSTIN																		
<b>2.</b>	(a)	Legal name of the registered person	Auto Populated																
	(b)	Trade name, if any	Auto Populated																

**3. Details of supplies made through e-commerce operator**

(Amount in Rs. for all

Tables)

GSTIN of the supplier	Details of supplies made which attract TCS			Amount of tax collected at source		
	Gross value of supplies made	Value of supplies returned	Net amount liable for TCS	Integrated Tax	Central Tax	State /UT Tax
1	2	3	4	5	6	7
3A. Supplies made to registered persons						
3B. Supplies made to unregistered persons						

**4. Amendments to details of supplies in respect of any earlier statement**

Original details			Revised details					
Month	GSTIN of supplier	GSTIN of supplier	Details of supplies made which attract TCS			Amount of tax collected at source		
			Gross value of supplies made	Value of supply returned	Net amount liable for TCS	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8	9
4A. Supplies made to registered persons								
4B. Supplies made to unregistered persons								

**5. Details of interest**

On account of	Amount in default	Amount of interest		
		Integrated Tax	Central Tax	State /UT Tax
1	2	3	4	5
Late payment of TCS amount				

**6. Tax payable and paid**

Description	Tax payable	Amount paid
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State / UT Tax		

**7. Interest payable and paid**

Description	Amount of interest payable	Amount paid
1	2	3
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		

**8. Refund claimed from electronic cash ledger**

Description	Tax	Interest	Penalty	Other	Debit Entry Nos.
1	2	3	4	5	6
(a) Integrated tax					
(b) Central Tax					
(c) State/UT Tax					
Bank Account Details (Drop Down)					

**9. Debit entries in cash ledger for TCS/interest payment [to be populated after payment of tax and submissions of return]**

Description	Tax paid in cash	Interest
1	2	3
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		

**Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Place:

Name of Authorised Signatory

Date:

Designation /Status

**Instructions:-**

- Terms Used :-
  - GSTIN :- Goods and Services Tax Identification Number
  - TCS :- Tax Collected at source
- An e-commerce operator can file GSTR- 8 only when full TCS liability has been discharged.
- TCS liability will be calculated on the basis of table 3 and table 4.

4. Refund from electronic cash ledger can only be claimed only when all the TCS liability for that tax period has been discharged.
5. Cash ledger will be debited for the refund claimed from the said ledger.
6. Amount of tax collected at source will flow to Part C of GSTR- 2A of the taxpayer on filing of GSTR-8.
7. Matching of Details with supplier's GSTR-1 will be at the level of GSTIN of supplier.

**[FORM GSTR-9**  
(See rule 80)

**Annual Return**

Pt. I		Basic Details				
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II		Details of Outward and inward supplies made during the financial year				
		(Amount in ₹ in all tables)				
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
<b>4</b>	<b>Details of advances, inward and outward supplies made during the financial year on which tax is payable</b>					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					

L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
<b>5</b>	<b>Details of Outward supplies made during the financial year on which tax is not payable</b>					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes 'no supply')					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					
<b>Pt. III</b>	<b>Details of ITC for the financial year</b>					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
<b>6</b>	<b>Details of ITC availed during the financial year</b>					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				

C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					
M	Any other ITC availed but not specified above					
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					
<b>7</b>	<b>Details of ITC Reversed and Ineligible ITC for the financial year</b>					
A	As per Rule 37					
B	As per Rule 39					
C	As per Rule 42					
D	As per Rule 43					
E	As per section 17(5)					
F	Reversal of TRAN-I credit					
G	Reversal of TRAN-II credit					
H	Other reversals (pl. specify)					
I	Total ITC Reversed (Sum of A to H above)					
J	Net ITC Available for Utilization (6O - 7I)					
<b>8</b>	<b>Other ITC related information</b>					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto >	<Auto >	<Auto>	<Auto >	
B	ITC as per sum total of 6(B) and 6(H) above	<Auto >				
C	[ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period.] <sup>554</sup>					
D	Difference [A-(B+C)]					
E	ITC available but not availed					

<sup>554</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

F	ITC available but ineligible						
G	IGST paid on import of goods (including supplies from SEZ)						
H	IGST credit availed on import of goods (as per 6(E) above)		<Auto >				
I	Difference (G-H)						
J	ITC available but not availed on import of goods (Equal to I)						
K	Total ITC to be lapsed in current financial year (E + F + J)		<Auto >	<Auto >	<Auto>	<Auto >	
Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						
Pt. V	[Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.] <sup>555</sup>						
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1	2	3	4	5	6	
10	Supplies / tax declared through Amendments (+) (net of debit notes)						
11	Supplies / tax reduced through Amendments (-) (net of credit notes)						
12	Reversal of ITC availed during previous financial year						
13	ITC availed for the previous financial year						
14	Differential tax paid on account of declaration in 10 & 11 above						
	Description	Payable	Paid				

<sup>555</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]



	1			2		3		
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis							

	Details			Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1			2	3	4	5	6
A	Supplies received from Composition taxpayers							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place  
Signatory  
Date

Signature  
Name of Authorised  
Designation / Status

**Instructions: –**

1. Terms used:
  - a. GSTIN : Goods and Services Tax Identification Number
  - b. UQC : Unit Quantity Code
  - c. HSN : Harmonized System of Nomenclature Code

2. [It is mandatory to file all **FORM GSTR-1** and **FORM GSTR-3B** for the financial year for which the return is being filed for before filing this return and for FY 2017-18, the details for the period between July 2017 to March 2018 are to be provided in this return].<sup>556</sup>
- [2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.]<sup>557</sup>
3. [xxx]<sup>558</sup>.
4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. [For FY 2017-18,]<sup>559</sup> it may be noted that all the supplies for which payment has been made through **FORM GSTR-3B** between July 2017 to March 2018 shall be declared in this part. [It may be noted that additional liability for the FY 2017-18 [or FY 2018-19]<sup>560</sup> [[or FY 2020-21]<sup>561</sup>]<sup>562</sup> [or FY 2021-22]<sup>563</sup> not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit [xxx]<sup>564</sup> through this return]<sup>565</sup>. The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of <b>FORM GSTR-1</b> may be used for filling up these details.
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of <b>FORM GSTR-1</b> may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of <b>FORM GSTR-1</b> may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of <b>GSTR-1</b> may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of <b>FORM GSTR-1</b> may be used for filling up these details.
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of <b>FORM GSTR-1</b> may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of <b>FORM GSTR-3B</b> may be used for filling up these details.
4I	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of <b>FORM GSTR-1</b> may be used for filling up these details.

<sup>556</sup>[Substituted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>557</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>558</sup>[Omitted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>559</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>560</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>561</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>562</sup>[Substituted the word 'or FY 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>563</sup>[Inserted vide G.O.Ms No.105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>564</sup>[Omitted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>565</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

	[For [FY 2017-18, 2018-19 [, 2019-20 and 2020-21] <sup>566</sup> ] <sup>567</sup> , the registered person shall have an option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table.] <sup>568</sup>
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of <b>FORM GSTR-1</b> may be used for filling up these details.  [For [FY 2017-18, 2018-19 [, 2019-20 and 2020-21] <sup>569</sup> ] <sup>570</sup> , the registered person shall have an option to fill Table 4B to Table 4E net of debit notes in case there is any difficulty in reporting such details separately in this Table] <sup>571</sup>
4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of <b>FORM GSTR-1</b> may be used for filling up these details.  [For [FY 2017-18, 2018-19 [, 2019-20 and 2020-21] <sup>572</sup> ] <sup>573</sup> , the registered person shall have an option to fill Table 4B to Table 4E net of debit notes in case there is any difficulty in reporting such details separately in this Table] <sup>574</sup>
5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of <b>FORM GSTR-1</b> may be used for filling up these details.
5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of <b>GSTR-1</b> may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of <b>FORM GSTR-1</b> may be used for filling up these details.
5D,5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of <b>FORM GSTR-1</b> may be used for filling up these details. The value of “no supply” shall be declared under Non-GST supply (5F).  [For [FY 2017-18, 2018-19 [, 2019-20 and 2020-21] <sup>575</sup> ] <sup>576</sup> , the registered person shall have an option to either separately report his supplies as exempted, nil rated and Non-GST supply or report consolidated information for all these three heads in the “exempted” row only.] <sup>577</sup>  [For FY 2021-22, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.] <sup>578</sup>
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of <b>FORM GSTR-1</b> may be used for filling up these details.

<sup>566</sup>[Substituted the word ‘and 2019-20’ vide G.O.Ms No. G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>567</sup> [Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>568</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>569</sup>[Substituted the word ‘and 2019-20’ vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>570</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>571</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>572</sup>[Substituted the word ‘and 2019-20’ vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>573</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>574</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>575</sup>[Substituted the word ‘and 2019-20’ vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>576</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>577</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>578</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

	[For [FY 2017-18, 2018-19, [[2019-20, 2020-21 and 2021-22] <sup>579]</sup> <sup>580]</sup> <sup>581</sup> , the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.] <sup>582</sup>
5I	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of <b>FORM GSTR-1</b> may be used for filling up these details.  [For [FY 2017-18, 2018-19, [[2019-20, 2020-21 and 2021-22] <sup>583]</sup> <sup>584</sup> ] <sup>585</sup> , the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.] <sup>586</sup>
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of <b>FORM GSTR-1</b> may be used for filling up these details.  [For [FY 2017-18, 2018-19, [[2019-20, 2020-21 and 2021-22] <sup>587]</sup> <sup>588</sup> ] <sup>589</sup> , the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.] <sup>590</sup>
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

5. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of <b>FORM GSTR-3B</b> for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of <b>FORM GSTR-3B</b> may be used for filling up these details.  This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.

<sup>579</sup>[Substituted the word 'and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>580</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>581</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>582</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>583</sup>[Substituted the word 'and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>584</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>585</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>586</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>587</sup>[Substituted the word 'and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>588</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>589</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>590</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

	<p>[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.]<sup>591</sup></p> <p>[For [FY 2019-20, 2020-21 and 2021-22]<sup>592</sup>] <sup>593</sup>, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]<sup>594</sup></p>
6C	<p>Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of <b>FORM GSTR-3B</b> may be used for filling up these details.</p> <p>[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.</p> <p>[For [FY 2019-20, 2020-21 and 2021-22]<sup>595</sup>] <sup>596</sup>, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]<sup>597</sup></p> <p>For [FY 2017-18, 2018-19 [, 2019-20 and 2020-21]<sup>598</sup>] <sup>599</sup>, the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.]<sup>600</sup></p>
6D	<p>Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of <b>FORM GSTR-3B</b> may be used for filling up these details.</p> <p>[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.</p> <p>[For [FY 2019-20, 2020-21 and 2021-22]<sup>601</sup>] <sup>602</sup>, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]<sup>603</sup></p>

<sup>591</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>592</sup> [Inserted vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>593</sup> [Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as ‘FY 2019-20 and 2020-21’]

<sup>594</sup> [Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>595</sup> [Inserted vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>596</sup> [Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as ‘FY 2019-20 and 2020-21’]

<sup>597</sup> [Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>598</sup> [Substituted the word ‘and 2019-20’, vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>599</sup> [Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>600</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>601</sup> [Inserted vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>602</sup> [Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as ‘FY 2019-20 and 2020-21’]

<sup>603</sup> [Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

	For [FY 2017-18, 2018-19 [, 2019-20 and 2020-21] <sup>604</sup> ] <sup>605</sup> , the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.] <sup>606</sup>
6E	<p>Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of <b>FORM GSTR-3B</b> may be used for filling up these details.</p> <p>[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs and capital goods or report the entire input tax credit under the “inputs” row only.]<sup>607</sup></p> <p>[For [FY 2019-20, 2020-21 and 2021-22]<sup>608</sup> ]<sup>609</sup>, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]<sup>610</sup></p>
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of <b>FORM GSTR-B</b> may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of <b>FORM GSTR-3B</b> may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through <b>FORM GSTR-3B</b> and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of <b>FORM GST TRAN-I</b> including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of <b>FORM GST TRAN-II</b> shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through <b>FORM ITC-01</b> and <b>FORM ITC-02</b> in the financial year shall be declared here.
7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the TGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the TGST Act, 2017 and details of ineligible transition credit claimed under <b>FORM GST TRAN-I</b> or <b>FORM GST TRAN-II</b> and then subsequently reversed. Table 4(B) of <b>FORM GSTR-3B</b> may be used for filling up these details. Any ITC reversed through

<sup>604</sup>[Substituted the word ‘and 2019-20’, vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>605</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>606</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>607</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>608</sup>[Substituted the word ‘FY 2019-20’ vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>609</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as ‘FY 2019-20 and 2020-21’]

<sup>610</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

	<p><b>FORM ITC -03</b> shall be declared in 7H. If the amount stated in Table 4D of <b>FORM GSTR-3B</b> was not included in table 4A of <b>FORM GSTR-3B</b>, then no entry should be made in table 7E of <b>FORM GSTR-9</b>. However, if amount mentioned in table 4D of <b>FORM GSTR-3B</b> was included in table 4A of <b>FORM GSTR-3B</b>, then entry will come in 7E of <b>FORM GSTR-9</b>.</p> <p>[[For FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22]<sup>611</sup>]<sup>612</sup>]<sup>613</sup>, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported.]<sup>614</sup></p>
8A	<p>The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to [the financial year for which the return is being for]<sup>615</sup> and reflected in <b>FORM GSTR-2A</b> (table 3 &amp; 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their <b>FORM GSTR-1</b>. [[For FY 2017-18]<sup>616</sup> It may be noted that the <b>FORM GSTR-2A</b> generated as on the 1st May, 2019 shall be auto-populated in this table.]<sup>617</sup></p> <p>[For FY 2018-19, It may be noted that the <b>FORM GSTR-2A</b> generated as on the 1st November, 2019 shall be autopopulated in this table. For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in <b>FORM GSTR-9C</b> (without the CA certification).]<sup>618</sup></p> <p>[For FY 2019-20, it may be noted that the details from <b>FORM GSTR- 2A</b> generated as on the 1st November, 2020 shall be auto-populated in this table.]<sup>619</sup></p>
8B	<p>The input tax credit as declared in Table 6B and 6H shall be auto-populated here.</p> <p>[For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in <b>FORM GSTR-9C</b> (without the CA certification).]<sup>620</sup></p>
8C	<p>[Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the TGST Act, 2017.]<sup>621</sup></p>
8D	<p>Aggregate value of the input tax credit which was available in <b>FORM GSTR- 2A</b> (table 3 &amp; 5 only) but not availed in <b>FORM GSTR-3B</b> returns shall be computed based on values of 8A, 8B and 8C.</p> <p>However, there may be circumstances where the credit availed in <b>FORM GSTR-3B</b> was greater than the credit available in <b>FORM GSTR-2A</b>. In such cases, the value in row 8D shall be negative.</p>

<sup>611</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>612</sup>[Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>613</sup>[Substituted the word 'FY 2017-18 and 2018-19' vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>614</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>615</sup>[Substituted the word 'FY 2017-18' vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>616</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>617</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>618</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>619</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>620</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>621</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]



	[For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in <b>FORM GSTR-9C</b> (without the CA certification).] <sup>622</sup>
8E & 8F	The credit which was available and not availed in <b>FORM GSTR-3B</b> and the credit was not availed in <b>FORM GSTR-3B</b> as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

6. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of **FORM GSTR-3B** may be used for filling up these details.
7. [For FY 2017-18]<sup>623</sup> Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** [between April 2018 to March 2019]<sup>624</sup>.  
[For FY 2018-19, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2019 to September 2019.]<sup>625</sup>  
[For FY 2019-20, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2020 to September 2020]<sup>626</sup>.  
[For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021.]<sup>627</sup>  
[For FY 2021-22, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** [of April, 2022 to October, 2022 filed upto 30th November, 2022]<sup>628</sup>]<sup>629</sup>

The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	[For FY 2017-18] <sup>630</sup> Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of <b>FORM GSTR-1</b> of April [2018 to March 2019] <sup>631</sup> shall be declared here.  [For FY 2018-19, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of <b>FORM GSTR-1</b> of April 2019 to September 2019 shall be declared here.] <sup>632</sup>  [For FY 2019-20, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were

<sup>622</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>623</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>624</sup> [Substituted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>625</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>626</sup> [Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>627</sup> [Inserted vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>628</sup> [Substituted vide G.O.Ms No. 112, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 22/2022-CT, dt. 15.11.2022), w.e.f. 05.07.2022. The earlier word read as between April, 2022 to September, 2022.]

<sup>629</sup> [Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>630</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>631</sup> [Substituted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>632</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

	<p>furnished in Table 9A, Table 9B and Table 9C of <b>FORM GSTR-1</b> of April 2020 to September 2020 shall be declared here.]<sup>633</sup></p> <p>[For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of <b>FORM GSTR-1</b> of April 2021 to September 2021 shall be declared here.]<sup>634</sup></p> <p>[For FY 2021-22, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of <b>FORM GSTR-1</b> of [April, 2022 to October, 2022 filed upto 30th November, 2022] <sup>635</sup> shall be declared here.]<sup>636</sup></p>
12	<p>[For FY 2017-18]<sup>637</sup> Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April [2018 to March 2019]<sup>638</sup> shall be declared here. Table 4(B) of <b>FORM GSTR-3B</b> may be used for filling up these details.</p> <p>[For FY 2018-19, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(B) of <b>FORM GSTR-3B</b> may be used for filling up these details.</p> <p>[For FY 2019-20, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(B) of <b>FORM GSTR-3B</b> may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.]<sup>639</sup></p> <p>[For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of <b>FORM GSTR-3B</b> may be used for filling up these details.]<sup>640</sup></p> <p>[For FY 2021-22, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of [April, 2022 to October, 2022 upto 30th November, 2022]<sup>641</sup> shall be declared here. Table 4(B) of <b>FORM GSTR-3B</b> may be used for filling up these details.]<sup>642</sup></p> <p>[FY 2017-18 and 2018- 19”, the letters, figures and word “FY 2017-18, [2018-19, 2019-20, 2020-21 and 2021-22]<sup>643</sup> ]<sup>644</sup> ]<sup>645</sup> ]<sup>646</sup></p>
13	[For FY 2017-18] <sup>647</sup> Details of ITC for goods or services received in the previous

<sup>633</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>634</sup>[Inserted vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>635</sup>[Substituted vide G.O.Ms No. 112, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 22/2022-CT, dt. 15.11.2022), w.e.f. 15.11.2022. The earlier word read as April, 2022 to September, 2022.]

<sup>636</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>637</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>638</sup>[Substituted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>639</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>640</sup>[Inserted vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>641</sup>[Substituted vide G.O.Ms No. 112, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 22/2022-CT, dt. 15.11.2022), w.e.f. 15.11.2022. The earlier word read as April, 2022 to September, 2022.]

<sup>642</sup>[Inserted vide G.O.Ms No.105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>643</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>644</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>645</sup>Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>646</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>647</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

	<p>financial year but ITC for the same was availed in returns filed for the months of April [2018 to March 2019]<sup>648</sup> shall be declared here. Table 4(A) of <b>FORM GSTR-3B</b> may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19.</p> <p>[For FY 2018-19, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(A) of <b>FORM GSTR-3B</b> may be used for filling up these details. However, any ITC which was reversed in the FY 2018-19 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2019-20, the details of such ITC reclaimed shall be furnished in the annual return for FY 2019-20.</p> <p>[For FY 2019-20, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(A) of <b>FORM GSTR-3B</b> may be used for filling up these details. However, any ITC which was reversed in the FY 2019-20 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21]<sup>649</sup>.</p> <p>[For FY 2020-21, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.]<sup>650</sup></p> <p>[For FY 2021-22, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of [April, 2022 to October, 2022 upto 30th November, 2022]<sup>651</sup> shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2021-22 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23.]<sup>652</sup></p> <p>[FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19, [2019-20, 2020-21 and 2021-22]<sup>653</sup> ]<sup>654</sup> ]<sup>655</sup> ]<sup>656</sup></p>
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8. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

<sup>648</sup>[Substituted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]

<sup>649</sup> [Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>650</sup>[Inserted vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>651</sup>[Substituted vide G.O.Ms No. 112, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 22/2022-CT, dt. 15.11.2022), w.e.f. 15.11.2022. The earlier word read as April, 2022 to September, 2022.]

<sup>652</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>653</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>654</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>655</sup>[Substituted the word ‘2018-19 and 2019-20’ vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>656</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as ‘2019-20 and 2020-21’]

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims. [For [FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22] <sup>657</sup> ] <sup>658</sup> ] <sup>659</sup> , the registered person shall have an option to not fill this Table.] <sup>660</sup>
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here. [For [FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22] <sup>661</sup> ] <sup>662</sup> ] <sup>663</sup> , the registered person shall have an option to not fill this Table.] <sup>664</sup>
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of <b>FORM GSTR-3B</b> may be used for filling up these details. [For [FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22] <sup>665</sup> ] <sup>666</sup> ] <sup>667</sup> , the registered person shall have an option to not fill this Table.] <sup>668</sup>
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here. [For [FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22] <sup>669</sup> ] <sup>670</sup> ] <sup>671</sup> , the registered

<sup>657</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>658</sup>[Substituted the words '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>659</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>660</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>661</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>662</sup>[Substituted the words '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>663</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>664</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>665</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>666</sup>[Substituted the words '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>667</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>668</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>669</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>670</sup>[Substituted the words '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>671</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

	person shall have an option to not fill this Table.] <sup>672</sup>
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.  [For [FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22] <sup>673</sup> ] <sup>674</sup> ] <sup>675</sup> , the registered person shall have an option to not fill this Table.] <sup>676</sup>
17 & 18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. [From FY 2021-22 onwards, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above ₹ 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ₹ 5.00 Cr.] <sup>677</sup> UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of <b>FORM GSTR- 1</b> may be used for filling up details in Table 17. It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.  [For [FY 2017-18, [2018-19, 2019-20 and 2020-21] <sup>678</sup> ] <sup>679</sup> , the registered person shall have an option to not fill this table.] <sup>680</sup>  [For FY 2021-22, the registered person shall have an option to not fill Table 18.] <sup>681</sup>
19	Late fee will be payable if annual return is filed after the due date.

9. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select "Annual Return" in the drop down provided in **FORM DRC-03**. It may be noted that such liability can be paid through electronic cash ledger only.]<sup>682</sup>

<sup>672</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>673</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>674</sup>[Substituted the words '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>675</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>676</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>677</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>678</sup>[Substituted the words '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>679</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>680</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>681</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>682</sup> [Substituted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

**[FORM GSTR-9A**  
(See rule 80)

**Annual Return (For Composition Taxpayer)**

Pt. I		Basic Details					
1	Financial Year						
2	GSTIN						
3A	Legal Name	<Auto>					
3B	Trade Name (if any)	<Auto>					
4	Period of composition scheme during the year (From ---- To-----)						
5	Aggregate Turnover of Previous Financial Year						
(Amount in ₹ in all tables)							
Pt. II		Details of outward and inward supplies made during the financial year					
	Description	Turnover	Rate of Tax	Central Tax	State / UT Tax	Integrated tax	Cess
	1	2	3	4	5	6	7
<b>6</b>	Details of Outward supplies made during the financial year						
A	Taxable						
B	Exempted, Nil-rated						
C	Total						
<b>7</b>	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year						
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1	2	3	4	5	6	
A	Inward supplies liable to reverse charge received from registered persons						
B	Inward supplies liable to reverse charge received from unregistered persons						
C	Import of services						
D	Net Tax Payable on (A), (B) and (C) above						

<b>8</b>	<b>Details of other inward supplies for the financial year</b>					
<b>A</b>	Inward supplies from registered persons (other than 7A above)					
<b>B</b>	Import of Goods					
<b>Pt. III</b>	<b>Details of tax paid as declared in returns filed during the financial year</b>					
<b>9</b>	<b>Description</b>	<b>Total tax payable</b>		<b>Paid</b>		
	<b>1</b>	<b>2</b>		<b>3</b>		
	Integrated Tax					
	Central Tax					
	State/UT Tax					
	Cess					
	Interest					
	Late fee					
	Penalty					
<b>Pt. IV</b>	<b>Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY</b>					
	<b>whichever is earlier</b>					
	<b>Description</b>	<b>Turnover</b>	<b>Central Tax</b>	<b>State Tax / UT Tax</b>	<b>Integrated Tax</b>	<b>Cess</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>10</b>	Supplies / tax (outward) declared through Amendments (+) (net of debit notes)					
<b>11</b>	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)					
<b>12</b>	Supplies / tax (outward) reduced through Amendments (-) (net of credit notes)					
<b>13</b>	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)					
<b>14</b>	<b>Differential tax paid on account of declaration made in 10, 11, 12 &amp; 13 above</b>					
	<b>Description</b>	<b>Payable</b>		<b>Paid</b>		
	<b>1</b>	<b>2</b>		<b>3</b>		
	Integrated Tax					
	Central Tax					

	State/UT Tax							
	Cess							
	Interest							
Pt. V	Other Information							
15	Particulars of Demands and Refunds							
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5	6	7	8
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Details of credit reversed or availed							
	Description				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1				2	3	4	5
A	Credit reversed on opting in the composition scheme (-)							
B	Credit availed on opting out of the composition scheme (+)							
17	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	



A	Central Tax		
B	State Tax		

**Verification:**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Signature

Name of Authorised Signatory

Date

Designation/ Status

**Instructions: –**

1. It is mandatory to file all your **FORM GSTR-4** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 shall be provided in this return.
2. It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-4** may be declared in this return.
3. Part I consists of basic details of taxpayer. The instructions to fill Part I are as follows :

Table No.	Instructions
5	Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.

4. Part II consists of the details of all outward and inward supplies in the financial year for which the annual return is filed. The instructions to fill Part II are as follows:

Table No.	Instructions
6A	Aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of <b>FORM GSTR-4</b> may be used for filling up these details.
6B	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here.
7A	Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of <b>FORM GSTR-4</b> may be used for filling up these details.
7B	Aggregate value of all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. Table 4C, Table 5 and Table 8A of <b>FORM GSTR-4</b> may be used for filling up these details.
7C	Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of <b>FORM GSTR-4</b> may be used for filling up these details.
8A	Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of <b>FORM</b>

	<b>GSTR-4</b> may be used for filling up these details.
8B	Aggregate value of all goods imported during the financial year shall be declared here.

5. Part IV consists of the details of amendments made for the supplies of the previous financial year in the returns of April to September of the current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10,11,12,13 and 14	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of <b>FORM GSTR- 4</b> of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

6. Part V consists of details of other information. The instruction to fill Part V are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in <b>FORM ITC-03</b> may be used for filling up these details.
16B	Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in <b>FORM ITC-01</b> may be used for filling up these details.
17	Late fee will be payable if annual return is filed after the due date.”;

7. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Annual Return” in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.]<sup>683</sup>

<sup>683</sup>[Substituted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

**[FORM GSTR-9C**

See rule 80(3)

**PART – A - Reconciliation Statement**

Pt. I		Basic Details	
1	Financial Year		
2	GSTIN		
3A	Legal Name	< Auto>	
3B	Trade Name (if any)	<Auto>	
4	Are you liable to audit under any Act?	<<Please specify>>	
		(Amount in ₹ in all tables)	
Pt. II		Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
5	<b>Reconciliation of Gross Turnover</b>		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under section 15 and rules thereunder	( +/- )	
N	Adjustments in turnover due to foreign exchange fluctuations	( +/- )	
O	Adjustments in turnover due to reasons not listed above	( +/- )	
P	Annual turnover after adjustments as above		<Auto>
Q	Turnover as declared in Annual Return (GSTR9)		
R	Un-Reconciled turnover (Q - P)		<b>AT1</b>
6	<b>Reasons for Un - Reconciled difference in Annual Gross Turnover</b>		
A	Reason 1	<<Text>>	

B	Reason 2	<<Text>>
C	Reason 3	<<Text>>
7	<b>Reconciliation of Taxable Turnover</b>	
A	Annual turnover after adjustments (from 5P above)	<Auto>
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	
C	Zero rated supplies without payment of tax	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	
E	Taxable turnover as per adjustments above (A-B-C-D)	<Auto>
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	
G	Unreconciled taxable turnover (F-E)	<b>AT 2</b>
8	<b>Reasons for Un - Reconciled difference in taxable turnover</b>	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>
Pt. III	<b>Reconciliation of tax paid</b>	
9	<b>Reconciliation of rate wise liability and amount payable thereon</b>	
		Tax payable
	Description	Taxable Value
	1	2
	3	4
	5	6
A	5%	
B	5% (RC)	
C	12%	
D	12% (RC)	
E	18%	
F	18% (RC)	
G	28%	
H	28% (RC)	
I	3%	
J	0.25%	
K	0.10%	
[K-1	Others	] <sup>684</sup>
L	Interest	
M	Late Fee	
N	Penalty	
O	Others	
P	Total amount to be paid as per tables above	

<sup>684</sup>[Inserted vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

			<Auto>	<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)					
R	Un-reconciled payment of amount (PT1)					
10	<b>Reasons for un-reconciled payment of amount</b>					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
11	<b>Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)</b>					
			<b>To be paid through Cash</b>			
	<b>Description</b>	<b>Taxable Value</b>	<b>Central tax</b>	<b>State tax / UT tax</b>	<b>Integrated tax</b>	<b>Cess, if applicable</b>
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	[Others					] <sup>685</sup>
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					
Pt. IV	<b>Reconciliation of Input Tax Credit (ITC)</b>					
12	<b>Reconciliation of Net Input Tax Credit (ITC)</b>					
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)					
B	ITC booked in earlier Financial Years claimed in current Financial Year				(+)	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years				(-)	

<sup>685</sup>[Inserted vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

D	ITC availed as per audited financial statements or books of account			<Auto>
E	ITC claimed in Annual Return (GSTR9)			
F	Un-reconciled ITC			<b>ITC 1</b>
13	<b>Reasons for un-reconciled difference in ITC</b>			
A	Reason 1	<<Text>>		
B	Reason 2	<<Text>>		
C	Reason 3	<<Text>>		
14	<b>Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account</b>			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed			<<Auto>>

S	ITC claimed in Annual Return (GSTR9)					
	Un-reconciled ITC (ITC 2)					
15	<b>Reasons for un - reconciled difference in ITC</b>					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
16	<b>Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)</b>					
	Description	Amount Payable				
	Central Tax					
	State/UT Tax					
	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	<b>[Additional Liability due to non-reconciliation]<sup>686</sup></b>					
	To be paid through Cash					
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	[Others					] <sup>687</sup>
	Input Tax Credit					
	Interest					
	Late Fee					
	Penalty					

<sup>686</sup>[Substituted the word 'Auditor's recommendation on additional Liability due to non-reconciliation' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>687</sup>[Inserted vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

Any other amount paid for supplies not included in Annual Return (GSTR 9)						
Erroneous refund to be paid back						
Outstanding demands to be settled						
Other (Pl. specify)						

[Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in FORM GSTR-9C. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.]<sup>688</sup>

Signature

Place:

Date:

Name of Authorized Signatory  
Designation/status

**Instructions: –**

1. Terms used:
  - (a) GSTIN: Goods and Services Tax Identification Number
2. It is mandatory to file all your **FORM GSTR-1, FORM GSTR-3B** and **FORM GSTR - 9** for the [current financial year]<sup>689</sup> before filing this return. [For FY 2017-18,]<sup>690</sup> The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.
3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in **FORM GSTR-9** for this GSTIN. The instructions to fill this part are as follows :-

<sup>688</sup>[Substituted vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>689</sup>[Substituted the word 'FY 2017-18' vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>690</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]



Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here.  [For [FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22] <sup>691</sup> ] <sup>692</sup> ] <sup>693</sup> , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] <sup>694</sup> (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here)
5C	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here.  [For [FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22] <sup>695</sup> ] <sup>696</sup> ] <sup>697</sup> , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] <sup>698</sup>
5D	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here.  [For [FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22] <sup>699</sup> ] <sup>700</sup> ] <sup>701</sup> , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] <sup>702</sup>
5E	Aggregate value of credit notes which were issued after 31 <sup>st</sup> of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here.

<sup>691</sup>[Substitued vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>692</sup>[Substitued the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>693</sup>[Substitued vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>694</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>695</sup>[Substitued vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>696</sup>[Substitued the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>697</sup>[Substitued vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>698</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>699</sup>[Substitued vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>700</sup>[Substitued the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>701</sup>[Substitued vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>702</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

	[For [FY 2017-18, [2018-19, 2019-20 and 2020-21] <sup>703</sup> ] <sup>704</sup> , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] <sup>705</sup>
5F	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.  [For [FY 2017-18, [2018-19, 2019-20 and 2020-21] <sup>706</sup> ] <sup>707</sup> , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] <sup>708</sup>
5G	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.  [For [FY 2017-18, [2018-19, 2019-20 and 2020-21] <sup>709</sup> ] <sup>710</sup> , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] <sup>711</sup>
5H	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.  [For [FY 2017-18, [2018-19, 2019-20 and 2020-21] <sup>712</sup> ] <sup>713</sup> , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] <sup>714</sup>
5I	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here.  [For [FY 2017-18, [2018-19, 2019-20 and 2020-21] <sup>715</sup> ] <sup>716</sup> , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] <sup>717</sup>
5J	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here.  [For [FY 2017-18, [2018-19, 2019-20 and 2020-21] <sup>718</sup> ] <sup>719</sup> , the registered person shall

<sup>703</sup>[Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>704</sup>[Substitued vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>705</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>706</sup>[Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>707</sup>[Substitued vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>708</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>709</sup>[Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>710</sup>[Substitued vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>711</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>712</sup>[Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>713</sup>[Substitued vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>714</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>715</sup>[Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>716</sup>[Substitued vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>717</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>718</sup>[Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

	have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] <sup>720</sup>
5K	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here.  [For [FY 2017-18, [2018-19, 2019-20 and 2020-21] <sup>721</sup> ] <sup>722</sup> , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] <sup>723</sup>
5L	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here.  [For [FY 2017-18, [2018-19, 2019-20 and 2020-21] <sup>724</sup> ] <sup>725</sup> , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] <sup>726</sup>
5M	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here.  [For [FY 2017-18, [2018-19, 2019-20 and 2020-21] <sup>727</sup> ] <sup>728</sup> , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] <sup>729</sup>
5N	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here.  [For [FY 2017-18, [2018-19, 2019-20 and 2020-21] <sup>730</sup> ] <sup>731</sup> , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] <sup>732</sup>
5O	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.

<sup>719</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>720</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>721</sup>[Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>722</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>723</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>724</sup>[Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>725</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>726</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>727</sup>[Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>728</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>729</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>730</sup>[Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>731</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>732</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

5Q	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).
6	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
7	The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).
7A	Annual turnover as derived in Table 5P above would be auto-populated here.
7B	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7C	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7D	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7E	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
7F	Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.
8	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :-

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled “RC”, supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

Table No.	Instructions
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State- wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual

	GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.  [For [FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22] <sup>733</sup> ] <sup>734</sup> ] <sup>735</sup> , the registered person shall have an option to not fill this Table.] <sup>736</sup>
12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.  [For [FY 2017-18, [2018-19, 2019-20 and 2020-21] <sup>737</sup> ] <sup>738</sup> , the registered person shall have an option to not fill this Table.] <sup>739</sup>
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.
14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.  [For [FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22] <sup>740</sup> ] <sup>741</sup> ] <sup>742</sup> , the registered person shall have an option to not fill this Table.] <sup>743</sup>
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.

<sup>733</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>734</sup>[Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>735</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>736</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>737</sup>[Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>738</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>739</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>740</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier words read as '2019-20 and 2020-21']

<sup>741</sup>[Substituted the word '2018-19 and 2019-20' vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>742</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>743</sup> [Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.
----	---

- [7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table.]<sup>744</sup>
8. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Reconciliation Statement” in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.

### **PART – B**

[[XXX]<sup>745</sup>] <sup>746</sup>] <sup>747</sup>

<sup>744</sup>[Substituted vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

<sup>745</sup>[Substituted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

<sup>746</sup>[Substituted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>747</sup>[Omitted vide G.O.Ms No. 115, Rev. (CT-II) Dept., dt. 04.12.2021, (Nft No. 30/2021-CT, dt. 30.07.2021), w.e.f. 01.08.2021]

**[FORM GSTR-10***(See rule 81)***Final Return**

1.	GSTIN	
2.	Legal name	
3.	Trade Name, if any	
4.	Address for future correspondence	
5.	Effective date of cancellation of registration (Date of closure of business or the date from which registration is to be cancelled)	
6.	Reference number of cancellation order	
7.	Date of cancellation order	

8. Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods/plant and machinery on which input tax credit is required to be reversed and paid back to Government

Sr No	GST IN	Invoice/Bill of Entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods /plant and machinery	Unit Quantity Code (UQC)	Qty	Value (As adjusted by debit / credit note)	Input tax credit/ Tax payable (whichever is higher) (Rs.)			
		No.	Date					Central tax	State/ Union territory tax	Integra ted tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12
8 (a) Inputs held in stock (where invoice is available)											
8 (b) Inputs contained in semi-finished or finished goods held in stock (where invoice is available)											
8 (c) Capital goods/plant and machinery held in stock											
8 (d) Inputs held in stock or inputs as contained in semi-finished /finished goods held in stock ( where invoice is not available)											

9. Amount of tax payable and paid (based on Table 8)

Sr. No.	Description	ITC reversible/T	Tax paid along with	Balanc e tax	Amount paid	Amount paid through debit to electronic credit ledger
------------	-------------	---------------------	------------------------	-----------------	----------------	--

		ax payable	application for cancellation of registration (GST REG-16)	payable (3-4)	through debit to electronic cash ledger	Central Tax	State/ Union territory Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10
1.	Central Tax								
2.	State/ Union territory Tax								
3.	Integrated Tax								
4.	Cess								

#### 10. Interest, late fee payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated Tax		
(b) Central Tax		
(c) State/Union territory Tax		
(d) Cess		
(II) Late fee		
(a) Central Tax		
(b) State/Union territory tax		

#### 11. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of authorized signatory \_\_\_\_\_

Name \_\_\_\_\_

Designation/Status \_\_\_\_\_

Date - dd/mm/yyyy

#### Instructions:

1. This form is not required to be filed by taxpayers or persons who are registered as:-
  - (i) Input Service Distributors;
  - (ii) Persons paying tax under section 10;
  - (iii) Non-resident taxable person;
  - (iv) Persons required to deduct tax at source under section 51; and
  - (v) Persons required to collect tax at source under section 52.



2. Details of stock of inputs, inputs contained in semi-finished or finished goods and stock of capital goods/plant and machinery on which input tax credit has been availed.
3. Following points need to be taken care of while providing details of stock at Sl. No.8:
  - (i) where the tax invoices related to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock are not available, the registered person shall estimate the amount under sub-rule (3) of rule 44 based on prevailing market price of the goods;
  - (ii) in case of capital goods/ plant and machinery, the value should be the invoice value reduced by 1/60th per month or part thereof from the date of invoice/purchase taking useful life as five years.
4. The details furnished in accordance with sub-rule (3) of rule 44 in the Table at Sl. No. 8 (against entry 8 (d)) shall be duly certified by a practicing chartered accountant or cost accountant. Copy of the certificate shall be uploaded while filing the details.]<sup>748</sup>

**[FORM GSTR-11**  
[See rule 82]

<b>Statement of inward supplies by persons having Unique Identification Number (UIN)</b>
--

Year				
Tax Period				

<b>1.</b>	UIN																			
<b>2.</b>	Name of the person having UIN	Auto populated																		

**3. Details of inward supplies received**

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice/Debit Note/Credit Note details			Rate	Taxable value	Amount of tax				Place of Supply
	No	Date	Value			Integrated tax	Central Tax	State/UT Tax	CESS	
1	2	3	4	5	6	7	8	9	10	11
3A. Invoices received										
3B. Debit/Credit Note received										

**Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place

Signature

Name of Authorised Signatory

Date

Designation /Status

**Instructions:-**

1. Terms Used:-
  - a. GSTIN :- Goods and Services Tax Identification Number
  - b. UIN :- Unique Identity Number
2. Refund applications has to be filed in the same State in which the Unique Identity Number has been allotted.
3. For refund purposes only those invoices may be entered on which refund is sought.]<sup>749</sup>

<sup>749</sup> [Substituted vide G.O.Ms No. 20, Rev. (CT-II) Dept., Dt. 22.01.2018 (Nft No. 75/2017-CT, dt. 29.12.2017) w.e.f. 29.12.2017]

**FORM GST PCT-01**

[See rule 83(1)]

**Application for Enrolment as Goods and Services Tax Practitioner****Part –A**

State /UT – ▾

District - ▾

(i)	Name of the Goods and Services Tax Practitioner (As mentioned in PAN)	
(ii)	PAN	
(iii)	Email Address	
(iv)	Mobile Number	

**Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.**

**PART B**

1.	Enrolling Authority	Centre State	<input type="checkbox"/> <input type="checkbox"/>
2.	State/UT		
3.	Date of application		
4	Enrolment sought as:	(1) Chartered Accountant holding COP (2) Company Secretary holding COP (3) Cost and Management Accountant holding COP (4) Advocate (5) Graduate or Postgraduate degree in Commerce (6) Graduate or Postgraduate degree in Banking (7) Graduate or Postgraduate degree in Business Administration (8) Graduate or Postgraduate degree in Business Management (9) Degree examination of any recognized Foreign University (10) Retired Government Officials [(11) Sales Tax practitioner under existing law for a period of not less than five years (12) tax return preparer under existing law for a period of not less than five years.] <sup>750</sup>	
5.	Membership Number		
5.1	Membership Type (drop down will change based the institute selected )		
5.2	Date of Enrolment / Membership		
5.3	Membership Valid upto		
6	Advocates registered with Bar (Name of Bar Council)		
6.1	Registration Number as given by Bar		
6.2	Date of Registration		
6.3	Valid up to		
7	Retired Government Officials	Retired from Centre/ State	
7.1	Date of Retirement		
7.2	Designation of the post held at the time of retirement	Scanned copy of Pension Certificate issued by AG office or any other document evidencing retirement	
8.	<b>Applicant Details</b>		
8.1	Full name as per PAN		
8.2	Father's Name		
8.3	Date of Birth		

<sup>750</sup>[Inserted vide G.O.Ms No. 131, Rev. (CT-II) Dept., dt. 16.07.2018, (Nft No. 26/2018-CT, dt. 13.06.2018), w.e.f. 01.07.2017]

8.4	Photo	
8.5	Gender	
8.6	Aadhaar	<optional>
8.7	PAN	< Pre filled from Part A>
8.8	Mobile Number	<Pre filled from Part A>
8.9	Landline Number	
8.10	Email id	< Pre filled from Part A>
9.	<b>Professional Address</b>	(Any three will be mandatory)
9.1	Building No./ Flat No./ Door No.	
9.2	Floor No.	
9.3	Name of the Premises / Building	
9.4	Road / Street Lane	
9.5	Locality / Area / Village	
9.6	District	
9.7	State	
9.8	PIN Code	
10.	<b>Qualification Details</b>	
10.1	Qualifying Degree	
10.2	Affiliation University / Institute	
<p><b>Consent</b>  <i>I on behalf of the holder of Aadhaar number &lt;pre-filled based on Aadhaar number provided in the form&gt; give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i></p> <p><b>[Declaration</b>  <i>I hereby declare that:</i>  <i>(i) I am a citizen of India;</i>  <i>(ii) I am a person of sound mind;</i>  <i>(iii) I have not been adjudicated as an insolvent; and</i>  <i>(iv) I have not been convicted by a competent court.]<sup>751</sup></i></p> <p><b>Verification</b>  <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>		
	Place	< DSC /E-sign of the Applicant/EVC>
	Date	< Name of the Applicant>

### Acknowledgment

Application Reference Number (ARN) -

You have filed the application successfully.

GSTIN, if available:

Legal Name:

Form No. :

Form Description :

Date of Filing:

Time of filing:

Center Jurisdiction:

State Jurisdiction :

Filed by:

Temporary reference number, (TRN) if any:

Place:

It is a system generated acknowledgement and does not require any signature.

Note - The status of the application can be viewed through “Track Application Status” at dash board on the GST Portal.

<sup>751</sup> [Inserted vide G.O.Ms No. 131, Rev. (CT-II) Dept., dt. 16.07.2018, (Nft No. 26/2018-CT, dt. 13.06.2018), w.e.f. 01.07.2017]

**FORM GST PCT-02***[See rule 83(2)]***Enrolment Certificate of Goods and Services Tax Practitioner**

1.	Enrolment Number	
2.	PAN	
3.	Name of the Goods and Services Tax Practitioner	
4.	Address and Contact Information	
5.	Date of enrolment as GSTP	
Date Authority		Signature of the Enrolment
		Name and Designation.
		Centre / State

**Form GST PCT-03**

*[See rule 83(4)]*

Reference No.

Date

To

Name

Address of the Applicant

GST practitioner enrolment No.

**Show Cause Notice for disqualification**

It has come to my notice that you are guilty of misconduct, the details of which are given hereunder:

- 1.
- 2.

You are hereby called upon to show cause as to why the certificate of enrolment granted to you should not be rejected for reasons stated above. You are requested to submit your response within <15> days to the undersigned from the date of receipt of this notice.

Appear before the undersigned on ---- (date)..... (Time).....

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name  
(Designation)

**Form GST PCT-04**

*[See rule 83(4)]*

Reference No.

Date-

To

Name

Address

Enrollment Number

**Order of rejection of enrolment as GST Practitioner**

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

- Whereas no reply to notice to show cause has been submitted; or
- Whereas on the day fixed for hearing you did not appear; or
- Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your enrolment is liable to be cancelled for following reason(s).

1.

2.

The effective date of cancellation of your enrolment is <<DD/MM/YYYY >>.

Signature  
Name  
(Designation)

**FORM GST PCT-05**

[See rule 83(6)]

**Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner**

To  
The Authorised Officer  
Central Tax/State Tax.

**PART-A**

Sir/Madam

I/We <Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) do hereby

1. \*solemnly authorise,
2. \*withdraw authorisation of

----- (Name of the Goods and Services Tax Practitioner), bearing Enrolment Number----- for the purposes of Section 48 read with rule 83 to perform the following activities on behalf of ----- (Legal Name) bearing << GSTIN - >>:

Sr. No.	List of Activities	Check box
1.	To furnish details of outward [xxx] <sup>752</sup> supplies	
2.	To furnish monthly, quarterly, annual or final return	
3.	To make deposit for credit into the electronic cash ledger	
4.	To file an application for claim of refund	
5.	To file an application for amendment or cancellation of registration	
[6.	To furnish information for generation of e-way bill	
7.	To furnish details of challan in <b>FORM GST ITC-04</b>	
8.	To file an application for amendment or cancellation of enrolment under rule 58	
9.	To file an intimation to pay tax under the composition scheme or withdraw from the said scheme] <sup>753</sup>	

2. The consent of the ----- (Name of Goods and Services Tax Practitioner) is attached herewith\*.

*\*Strike out whichever is not applicable.*

Signature of the authorised signatory  
Name

Designation/Status

Date  
Place

**Part -B****Consent of the Goods and Services Tax Practitioner**

I <<(Name of the Goods and Services Tax Practitioner)>> Enrolment Number> do hereby solemnly accord my consent to act as the Goods and Services Tax Practitioner on behalf of ----- (Legal name), GSTIN ..... only in respect of the activities specified by ----- (Legal name), GSTIN .....

Signature  
Name  
Enrolment No.

Date

<sup>752</sup>[Omitted the word 'and inward' vide G.O.Ms No. 110, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 19/2022-CT, dt. 28.09.2022), w.e.f. 01.10.2022]

<sup>753</sup>[Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f.01.02.2019]



**Results of Matching after filing of the Returns of September (to be filed by 20<sup>th</sup> October)**

	Month	Bill of Entry No. /Invoice/Debit Note/Credit Note			ITC/Output Liability				Interest			
		Date	Number	Taxable Value	Integrated	Central	State / UT	Cess	Integrated	Central	State	Cess

**A. Finally Accepted Input Tax Credit**

*A.1 Details of Invoices, Debit and Credit Notes of the month of September that have matched*

1	September								Nil			
2	September								Nil			

*A.2 Details of Invoices, Debit and Credit Notes of the month of August that were found to have mismatched in the return of the month of August filed by 20th September but mismatch was rectified in the return for the month of September filed by 20th October*

1	August								Nil			
2	August								Nil			

*A.3 Details of Invoices, Debit and Credit Notes of the month of July and before but not earlier than April of the previous Financial Year which had become payable but the pairing supplier/recipient has included the details of corresponding document in his return of the month of September filed by 20th October and the reclaim is being allowed alongwith refund of interest.*

1	Month								Refund			
2	Month								Refund			

**B. Mismatches/Duplicates that have led to increase of liability in the return for September filed by 20th October**

*B.1 Details of Invoices, Debit and Credit Notes of the month of July that were found to have mismatched in the return of the month of July filed by 20th August but mismatch was not rectified in the return for the month of August filed by 20th September and have become payable in the return for month of September to be filed 20th October*

1	July								Two Months			
2	July								Two Months			

*B.2 Details of Invoices, Debit and Credit Notes of the month of August that were found to be duplicates and have become payable in the return September filed by 20th October*

1	August								One Month			
2	August								One Month			

*B.3 Details of Invoices, Debit and Credit Notes of the month of August where reversal was reclaimed in violation of Section 42/ 43 and that have become payable in the return of September filed by 20th October*

1	August								One Month-high			
2	August								One Month-high			

**C. Mismatches/Duplicates that will lead to increase of liability in the return for October to be filed by 20th November**

*C.1 Details of Invoices, Debit and Credit Notes of the month of August that were found to have mismatched in the return of the month of August filed by 20th September but mismatch was not rectified in the return for the month of September filed by 20th October and will become payable in the return for*

*month of October to be filed 20th November*

1	August								Two Months			
2	August								Two Months			

*C.2 Details of Invoices, Debit and Credit Notes of the month of September that were found to be duplicate and will be become payable in the return for October to be filed by 20th November*

1	September								One Month			
2	September								One Month			

*C.3 Details of Invoices, Debit and Credit Notes of the month of September where reversal was reclaimed in violation of Section 42/43 and that will become payable in the return of October return to be filed by 20th November*

1	September								One Month-high			
2	September								One Month-high			

**D. Mismatches/Duplicates that may lead to increase of liability in the return for November to be filed by 20th December**

D.1 Details of Invoices, Debit and Credit Notes of the month of September that have been found to have mismatched and may become payable in the return for November to be filed by 20th December in case mismatch not rectified in the return for October to be filed by 20th November

1	September								Nil/Two Months			
2	September								Nil/Two Months			

[FORM GST PCT-06

[See rule 83B]

**APPLICATION FOR CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER**

1. GSTP Enrolment No.	
2. Name of the GST Practitioner	<Auto Populated>
3. Address	< Auto Populated>
4. Date of effect of cancellation of enrolment	

I hereby request for cancellation of enrolment as GST Practitioner for the reason(s) noted below:

- 1.
- 2.
- 3.

**DECLARATION**

The above declaration is true and correct to the best of my knowledge and belief. I undertake that I shall continue to be liable for my actions as GST Practitioner before such cancellation.

(SIGNATURE)

Place:

Date:]<sup>754</sup>

---

<sup>754</sup>[Inserted vide G.O.Ms No. 100, Rev. (CT-II) Dept., dt. 04.09.2019, (Nft No. 33/2019-CT, dt. 18.07.2019), w.e.f. date to be notified later]

[FORM GST PCT-07

[See rule 83B]

**ORDER OF CANCELLATION OF ENROLMENT AS GOODS AND  
SERVICES TAX PRACTITIONER**

1. GSTP Enrolment No.	
2. Name of the GST Practitioner	<Auto Populated>
3. Address	< Auto Populated>
4. No. and Date of application	
5. Date of effect of cancellation of enrolment	
<b>DECLARATION</b>	
This is to inform you that your enrolment as GST Practitioner is hereby cancelled with effect from . . . . .	
(SIGNATURE)	
Place:	
Date: ] <sup>755</sup>	

<sup>755</sup>[Inserted vide G.O.Ms No. 100, Rev. (CT-II) Dept., dt. 04.09.2019, (Nft No. 33/2019-CT, dt. 18.07.2019), w.e.f. date to be notified later]

**FORM GST PMT-01***[See rule 85(1)]***Electronic Liability Register of Registered Person  
(Part-I: Return related liabilities)***(To be maintained at the Common Portal)*

GSTIN –

Name (Legal) –

Trade name, if any

Tax Period –

Act – Central Tax/State

Tax/UT Tax /Integrated Tax/CESS /All

(Amount in Rs.)

S r. N o.	Date (dd/ mm/ yyy y)	Refer ence No.	Ledger used for discha rging liabilit y	Descri ption	Type of Trans action [Debit (DR) (Pay able)] / [Credi t (CR) (Paid) /]	Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						Balance (Payable) (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)					
						T a x	Inte rest	Pen alty	F e e	Ot her s	To tal	T a x	Inte rest	Pen alty	F e e	Ot her s	To tal
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

**Note –**

1. All liabilities accruing due to return and payments made against the same will be recorded in this ledger.
2. Under description head - liabilities due to opting for composition, cancellation of registration will also be covered in this part. Such liabilities shall be populated in the liability register of the tax period in which the date of application or order falls, as the case may be.
3. Return shall be treated as invalid if closing balance is positive. Balance shall be worked out by reducing credit (amount paid) from the debit (amount payable).
4. Cess means cess levied under Goods and Services Tax (Compensation to States) Act, 2017.

**[FORM GST PMT –01***[See rule 85(1)]***Electronic Liability Register of Registered Person****(Part–II: Other than return related liabilities)***(To be maintained at the Common Portal)*Reference No.-  
GSTIN/Temporary Id –Date-  
Name (Legal) –  
Trade name, if any -

Stay status – Stayed/Un-stayed

Period - From --To --- (dd/mm/yyyy)

Act - Central Tax/State Tax/UT Tax/Integrated Tax/CESS /All

(Amount in Rs.)

Sr. No.	Date (dd/m m/yyyy)	Reference No.	Tax Period, if applicable		Ledger used for discharging liability	Description	Type of Transaction*	Amount debited / credited (Central Tax / State Tax / UT Tax / Integrated Tax / CESS / amount under existing law / Total)					
			From	To				Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Balance (Payable)						
(Central Tax/State Tax/UT Tax/Integrated Tax/ CESS/ amount under existing law/Total)						
Tax	Interest	Penalty	Fee	Others	Total	Status (Stayed / Un-Stayed)
15	16	17	18	19	20	21

\*[Debit (DR) (Payable)] / [Credit (CR) (Paid)] / Reduction (RD)/ Refund adjusted (RF)]

**Note –**

- All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction shall be recorded accordingly.
- All payments made out of cash or credit ledger against the liabilities would be recorded accordingly.
- Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here.
- Negative balance can occur for a single Demand ID also if appeal is allowed/ partly allowed. Overall closing balance may still be positive.
- Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.
- The closing balance in this part shall not have any effect on filing of return.
- Reduction in amount of penalty would be automatic if payment is made within the time specified in the Act or the rules.
- Payment made against the show cause notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or cash. Debit and credit entry will be created simultaneously.]<sup>756</sup>

**FORM GST PMT -02**

[See rule 86(1)]

**Electronic Credit Ledger of Registered Person**

(To be maintained at the Common Portal)

GSTIN –

Name (Legal) –

Trade name, if any -

Period -

From ----- To ----- (dd/mm/yyyy)

Act - Central Tax/State

Tax/UT Tax /Integrated Tax/CESS /All

(Amount in Rs.)

Sr No.	Date (dd/ mm/ yyy y)	Refer ence No.	Tax Per iod, if any	Descr iption (Sour ce of credit & purpo se of utilisa tion)	Trans action Type [Debit (DR) / Credit (CR)]	Credit / Debit						Balance available					
						Cen tral Tax	St at e Ta x	U T Ta x	Integ rated Tax	CE SS	To tal	Cen tral Tax	St at e Ta x	U T Ta x	Integ rated Tax	CE SS	To tal
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Sr. No.	Tax period	Amount of provisional credit balance					
		Central Tax	State Tax	UT Tax	Integrated Tax	Cess	Total
1	2	3	4	5	6	7	8

**Balance of Provisional credit**

Sr. No.	Tax period	Amount of mismatch credit					
		Central Tax	State Tax	UT Tax	Integrated Tax	Cess	Total
1	2	3	4	5	6	7	8

**Mismatch credit (other than reversed)****Note –**

1. All type of credits as per return, credit on account of merger, credit due on account of pre-registration inputs, etc., credit due to opting out from composition scheme, transition etc. will be recorded in the credit ledger.
2. Description will include sources of credit (GSTR-3, GSTR-6 etc.) and utilisation thereof towards liability related to return or demand etc. Refund claimed from the ledger will be debited and if the claim is rejected, then it will be credited back to the ledger to the extent of rejection.

**FORM GST PMT-03**  
[See rules 86(4) & 87(11)]

**Order for re-credit of the amount to cash or credit ledger on rejection of refund claim**

Reference No.

Date –

1. GSTIN –
2. Name (Legal) –
3. Trade name, if any
4. Address –
5. Period / Tax Period to which the credit relates, if any –
6. Ledger from which debit entry was made for claiming refund -
7. Debit entry no. and date -
8. Application reference no. and date –
9. No. and date of order vide which refund was rejected
10. Amount of credit -

From ----- To -----  
cash / credit ledger

Sr. No.	Act (Central Tax/State Tax/ UT Tax Integrated Tax/ CESS)	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

Signature  
Name  
Designation of the officer

Note –

‘Central Tax’ stands for Central Goods and Services Tax; ‘State Tax’ stands for State Goods and Services Tax; ‘UT Tax’ stands for Union territory Goods and Services Tax; ‘Integrated Tax’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)



**[FORM GST PMT –03A***[See rule 86(4B)]***Order for re-credit of the amount to electronic credit ledger**

Reference No:

Date:

1. GSTIN –
2. Name (Legal) –
3. Trade name, if any
4. Address –
5. Ledger from which debit entry was made- Cash / credit ledger
6. Debit entry no. and date –
7. Payment Reference Number (DRC 03): \_\_\_\_\_ dated \_\_\_\_\_
8. Details of Payment: -

Cause of Payment	(Deposit of erroneous refund of unutilised ITC or Deposit of erroneous refund of IGST)
Details of Refund Sanction order	<ol style="list-style-type: none"> <li>1. Shipping Bill/ Bill of Export No. and Date _____</li> <li>2. Amount of IGST paid on export of goods _____</li> <li>3. Details of Exemption/Concessional Rate Notification used for procuring inputs _____</li> <li>4. Amount of refund sanctioned _____</li> <li>5. Date of credit of refund in Bank Account _____</li> </ol> (or) <ol style="list-style-type: none"> <li>1. Category of refund and relevant period of refund _____</li> <li>2. GST RFD-01/01A ARN and Date _____</li> <li>3. GST RFD-06 Order No. and Date _____</li> <li>4. Amount of refund claimed _____</li> <li>5. Amount of refund sanctioned _____</li> </ol>

10. No. and date of order giving rise to recredit, if any -

11. Amount of credit –

S.No.	Act (Central Tax/ State tax/ UT Tax/ Integrated Tax/ CESS)	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	

Signature

Name

Designation of the officer

Note: 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax (Compensation to States)]<sup>757</sup>

**FORM GST PMT-04**

[See rules 85(7), 86(6) & 87(12)]

**Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register**

1.	GSTIN			
2.	Name (Legal)			
3.	Trade name, if any			
4.	Ledger / Register in which discrepancy noticed	<input type="checkbox"/> Credit ledger <input type="checkbox"/> Cash ledger <input type="checkbox"/> Liability register		
5.	Details of the discrepancy			
	Date	Type of tax	Type of discrepancy	Amount involved
		Central Tax		
		State Tax		
		UT Tax		
		Integrated Tax		
	Cess			
6.	Reasons, if any			
7.	Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.			
	Place Date	Name of Authorized Signatory Designation /Status.....		Signature

Note –

‘Central Tax’ stands for Central Goods and Services Tax; ‘State Tax’ stands for State Goods and Services Tax; ‘UT Tax’ stands for Union territory Goods and Services Tax; ‘Integrated Tax’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

**FORM GST PMT -05**

[See rule 87(1)]

**Electronic Cash Ledger**

(To be maintained at the Common Portal)

GSTIN/Temporary Id –

Name (Legal) –

Trade name, if any

Period -

From ----- To ----- (dd/mm/yyyy)

Act - Central Tax/State

Tax/UT Tax/Integrated Tax/CESS/All

(Amount in Rs.)

S r. N o.	Dat e of de posit /De bit (dd /m m/ yyy y)	Ti me of de posit	Rep orti ng date (by ban k)	Ref eren ce No.	Tax Peri od, if appl icab le	Desc ripti on	Type of Tran sacti on [Deb it (DR) / Cred it (CR) ]	Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)							Balance (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						
								T a x	Int ere st	Pe nal ty	F e e	Ot he rs	T o tal	T a x	Int ere st	Pe nal ty	F e e	Ot he rs	T o tal		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		

**Note –**

- Reference No. includes BRN (Bank Reference Number), debit entry no., order no., if any, and acknowledgment No. of return in case of TDS & TCS credit.
- Tax period, if applicable, for any debit will be recorded, otherwise it will be left blank.
- GSTIN of deductor or tax collector at source, Challan Identification Number (CIN) of the challan against which deposit has been made, and type of liability for which any debit has been made will also recorded under the head “description”.
- Application no., if any, Show Cause Notice Number, Demand ID, pre-deposit for appeal or any other liability for which payment is being made will also be recorded under the head “description” .
- Refund claimed from the ledger or any other debits made against any liability will be recorded accordingly.
- Date and time of deposit is the date and time of generation of CIN as reported by bank.
- ‘Central Tax’ stands for Central Goods and Services Tax; ‘State Tax’ stands for State Goods and Services Tax; ‘UT Tax’ stands for Union territory Goods and Services Tax; ‘Integrated Tax’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

**FORM GST PMT -06**

[See rule 87(2)]

**Challan for deposit of goods and services tax**

CPIN	<<Auto Generated after submission of information>>	Date <<Current date>>	Challan Expiry Date --
------	--	-----------------------	------------------------

GSTIN	<<Filled in/Auto populated>>	Email address	<<Auto Populated>>
Name (Legal)	<<Auto Populated>>	Mobile No.	<<Auto Populated>>
Address	<<Auto Populated>>		

Government		Major Head	Minor Head					Total
			Tax	Interest	Penalty	Fee	Others	
Government of India		Central Tax (----)						
		Integrated Tax (----)						
		CESS (----)						
		Sub-Total						
State (Name)		State Tax (----)						
UT (Name)		UT Tax (----)						
Total Challan Amount								
Total Amount in words								

Mode of Payment (relevant part will become active when the particular mode is selected)

<input type="checkbox"/> e-Payment (This will include all modes of epayment such as CC/DC, net banking and UPI. Taxpayer will choose one of this)	<input type="checkbox"/> Over the Counter (OTC)		<input type="checkbox"/> IMPS
	Bank (Where cash or instrument is proposed to be deposited)		
	Details of Instrument <input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> Demand Draft		
<input type="checkbox"/> NEFT/RTGS			
Remitting bank			
Beneficiary name		GST	
Beneficiary Account Number (CPIN)		<CPIN>	
Name of beneficiary bank		Reserve Bank of India	
Beneficiary Bank's Indian Financial System Code (IFSC)		IFSC of RBI	

Amount	
--------	--

*Note: Bank Charges, if any, shall be paid separately to the bank by the person making payment.*

<input type="checkbox"/> IMPS	
Remitting bank	
Beneficiary name	GST
Beneficiary Account Number (CPIN)	<CPIN>
Name of beneficiary bank	<Selected Authorized Bank>
Beneficiary Bank's Indian Financial System Code (IFSC)	<IFSC of selected Authorized Bank>
Amount	

*Note: Bank Charges, if any, shall be paid separately to the bank by the person making payment.]<sup>758</sup>*

Particulars of depositor	
Name	
Designation/ Status (Manager, partner etc.)	
Signature	
Date	
Paid Challan Information	
GSTIN	
Taxpayer Name	
Name of Bank	
Amount	
[Bank Reference No. (BRN)/UTR/RRN] <sup>759</sup>	
CIN	
Payment Date	
Bank Ack. No. (For Cheque / DD deposited at Bank's counter)	

Note - UTR stands for Unique Transaction Number for NeFT / RTGS payment.

<sup>758</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>759</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier word read as 'Bank Reference No. (BRN)/UTR']

**FORM GST PMT-07**

[See rule 87(8)]

**Application for intimating discrepancy relating to payment**

1.	GSTIN					
2.	Name (Legal)					
3.	Trade name, if any					
4.	Date of generation of challan from Common Portal					
5.	Common Portal Identification Number (CPIN)					
6.	Mode of payment (tick one)	Net banking <input type="checkbox"/>	CC/DC <input type="checkbox"/>	[NEFT/RTGS <input type="checkbox"/>	IMPS <input type="checkbox"/> <sup>760</sup>	OTC <input type="checkbox"/>
7.	Instrument detail, for OTC payment only	Cheque / Draft No.	Date		Bank/branch on which drawn	
8.	Name of bank through which payment made					
9.	Date on which amount debited / realized					
10.	Bank Reference Number (BRN)/ UTR No., if any					
[10A]	Retrieval Reference Number (RRN) – IMPS.	] <sup>761</sup>				
11.	Name of payment gateway (for CC/DC)					
12.	Payment detail	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
13.	<p>Verification (by authorized signatory)</p> <p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.</p> <p align="center">Signature Name of Authorized Signatory Designation /Status.....</p> <p>Place Date</p>					

Note –

- The application is meant for the taxpayer where the amount intended to be paid is debited from his account but CIN has not been conveyed by bank to Common Portal or CIN has been generated but not reported by concerned bank.
- The application may be filed if CIN is not conveyed within 24 hours of debit.

<sup>760</sup> [Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>761</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

3. Common Portal shall forward the complaint to the Bank concerned and intimate the aggrieved person.
4. 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax(Compensation to States).

**[FORM GST PMT-09***[See rule 87(13) and 87(14)]<sup>762</sup>***Transfer of amount from one account head to another in electronic cash ledger**

1.	GSTIN	
2.	(a) Legal name	<Auto>
	(b) Trade name, if any	<Auto>
3.	ARN	
4.	Date of ARN	
[4A	GSTIN of transferee on the same PAN	] <sup>763</sup>

## 5. Details of the amount to be transferred from one account head to another

(Amount in Rs.)

Amount to be transferred from			Amount to be transferred to		
Major head	Minor head	Amount available	Major Head	Minor head	Amount transferred
1	2	3	4	5	6
<Central tax, State/ UT tax, Integrated tax, Cess>	Tax		<Central tax, State / UT tax Integrated tax, Cess>	Tax	
	Interest			Interest	
	Penalty			Penalty	
	Fee			Fee	
	Others			Others	
	Total			Total	

## 6. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place

Signature

Name of Authorized Signatory

Date

Designation /Status

**Instructions -**

1. Major head refers to - Integrated tax, Central tax, State/UT tax and Cess.
2. Minor head refers to – tax, interest, penalty, fee and others.
3. The form may be filled up if amount from one major / minor head is intended to be transferred to another major/minor head. Minor head for transfer of amount may be same or different.
4. The amount from one minor head can also be transferred to another minor head under the same major head.
- [5. Amount can be transferred from the head only if balance under that head is available at the time of transfer.]<sup>764</sup>

<sup>762</sup>[Substituted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022. Earlier word read as '[See rule 87(13)]']

<sup>763</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023 (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]



- [(6) Amount available in cash ledger under CGST / IGST head can be transferred to any other taxpayer registered on the same PAN under CGST/IGST head, if required.
- (7) Amount shall not be allowed to be transferred if unpaid liability exists in the Electronic Liability Register of the transferor.]<sup>765</sup>

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<sup>764</sup> [Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. [Date notified vide G.O.Ms No. 91, Rev. (CT-II) Dept., dt. 06.08.2020, (Nft No. 37/2020-CT, dt. 28.04.2020)]

<sup>765</sup> [Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

**[FORM GST RFD-01***[See rule 89(1)]***Application for Refund**

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)

1.	GSTIN / Temporary ID								
2.	Legal Name								
3.	Trade Name, if any								
4.	Address								
5.	Tax period (if applicable)	From <Year><Month>		To		<Year><Month>			
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total	
		Central Tax							
		State / UT tax							
		Integrated tax							
		Cess							
		Total							
7.	Grounds of refund claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger						
		(b)	Exports of services- with payment of tax						
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)						
		(d)	On account of order						
			Sr. No.	Type of order	Order no.	Order date	Order Issuing Authority	Payment reference no., if any	
		(i)	Assessment						
		(ii)	Finalization of Provisional assessment						
		(iii)	Appeal						
		(iv)	Any other order (specify)						
		(e)	ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]						
		(f)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)						
		(g)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)						
		(h)	Recipient of deemed export supplies/ Supplier of deemed export supplies						
(i)	Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid on advance payment)								
(j)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa(change of POS)								
(k)	Excess payment of tax, if any								
(l)	Any other (specify)								
8.	Details of	Name of bank	Address of branch	IFSC	Type of account	Account No.			

	Bank account		
9.	Whether Self-Declaration filed by Applicant u/s 54(4), if applicable	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**[DECLARATION [second proviso to section 54(3)]**

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status”]

**DECLARATION [section 54(3)(ii)]**

I hereby declare that the refund of input tax credit claimed in the application does not include ITC availed on goods or services used for making ‘nil’ rated or fully exempt supplies.

Signature

Name –

Designation / Status

**DECLARATION [rule 89(2)(f)]**

I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature

Name –

Designation / Status]<sup>766</sup>

**DECLARATION [rule 89(2)(g)]**

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit

<sup>766</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

on such supplies.  
Signature  
Name –  
Designation / Status

**UNDERTAKING**

I hereby undertake to deposit to the Government the amount of refund sanctioned along with interest in case of non-receipt of foreign exchange remittances as per the proviso to section 16 of the IGST Act, 2017 read with rule 96B of the CGST Rules 2017.

Signature  
Name –  
Designation / Status]<sup>767</sup>

**SELF - DECLARATION [rule 89(2)(I)]**

I \_\_\_\_\_ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. -----/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature  
Name –  
Designation / Status

*(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)*

10. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I/We declare that no refund on this account has been received by me/us earlier.

Place  
Date  
Signature of Authorised Signatory  
(Name)  
Designation/ Status

**Annexure-1**

**Statement -1 [rule 89(5)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods and services	Tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

**[Statement 1A [rule 89(2)(h)]**

Refund Type: : ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of documents of inward supplies received of inputs received						Tax paid on inward supplies				Details of documents of outward supplies issued				Tax paid on outward supplies			
	Type of Inward Supply	GS TIN of Supplier /Sel f GS TIN	Type of Document	No./ B/ E	Port Code	Date	Taxable Value	Integrated Tax	Central Tax	State/ UT Tax	Type of Outward Supply	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/ UT Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
											B2 B/ B2 C							] <sup>768</sup>

**[Statement 2 [rule 89(2)(c)]**

Refund Type: Export of services with payment of tax [xxx] <sup>769</sup>

Sr. No.	Document Details					Integrated Tax	Cess	BRC/ FIRC		
	Type of Document	No.	Date	Value	Taxable value			No.	Date	Value
1	2	3	4	5	7	8	9	10	11	12
										] <sup>770</sup>

<sup>768</sup> [Substituted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>769</sup>[Omitted the word ‘accumulated ITC’ vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2021, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

<sup>770</sup> [Substituted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

**[Statement 3  
rule 89(2)(b) and rule 89(2)(c)]**  
**Refund Type: Export without payment of tax (accumulated ITC)**

Sr. No.	Document Details				Goods / Services (G/S)	Shipping bill/ Bill of export				EGM Details		BRC/ FIRC		
	Type of Document	No.	Date	Value		Port code	No.	Date	[FOB value	Ref No.	Date	No.	Date	Value
1	2	3	4	5	6	7	8	9	9A	10	11	12	13	14
									] <sup>771</sup>					] <sup>772</sup>

**Statement- 3A [rule 89(4)]**

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

**[Statement-3B [rule 89 (2) (ba)]**

Refund Type: Export of electricity without payment of tax (accumulated ITC)

Sl. No.	Invoice/Document Details				REA Details					Tariff per Unit in Rs. (As per agreement)	Units exported (Lower of cl. No 5 and 10)	Value of electricity exported in Rs. (11 x 12)
	Type of Document	No.	Date	Energy exported (Units)	Generating Station	Period	Ref. No.	Date	Scheduled Energy Exported (Units)			
1	2	3	4	5	6	7	8	9	10	11	12	13
												] <sup>773</sup>

<sup>771</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

<sup>772</sup> [Substituted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>773</sup>[Inserted vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 05.07.2022]

**[Statement 4  
[rule 89(2)(d) and rule 89(2)(e)]**

**Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)**

GSTIN of recipient	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10
									] <sup>774</sup>

**[Statement 4A**

**Refund by SEZ on account of supplies received from DTA – With payment of tax**

GSTIN of Supplier	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10
									] <sup>775</sup>

**[Statement 5**

**[rule 89(2)(d) and rule 89(2)(e)]**

**Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)**

Sr. No.	Document Details				Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	Type of Document	No.	Date	Value		No.	Date
1	2	3	4	5	6	7	8
							] <sup>776</sup>

**Statement-5A [rule 89(4)]**

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

<sup>774</sup>[Substituted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>775</sup>[Inserted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>776</sup>[Substituted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

**[Statement 5B**

**[rule 89(2)(g)]**

**Refund Type: On account of deemed exports claimed by supplier**

Sl. No.	Document details of inward supplies in case refund is claimed by Supplier				Tax paid			
	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9
								] <sup>777</sup>

**[Statement 5B**

**[rule 89(2)(g)]**

**Refund Type: On account of deemed exports claimed by recipient**

Sl. No.	GSTIN of Supplier	Document details of inward supplies in case refund is claimed by recipient				Tax paid			
		Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9	10
									] <sup>778</sup>

**[Statement 6**

**[rule 89(2)(j)]**

**Refund Type: On account of change in POS (inter-state to intra-state and vice versa)**

Document Type B2C/Registered	Receipt GSTIN/UIN	Name (in case of B2C)	Document Details				
			Type of Document	No.	Date	Value	Taxable Value
1	2	3	4	5	6	7	8

<sup>777</sup>[Substituted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>778</sup>[Substituted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]



Details of documents covering transaction considered as intra –State / inter-State transaction earlier					
Inter/Intra	Integrated Tax	Central tax	State/UT Tax	Cess	PoS
9	10	11	12	13	14

Transaction which were held inter State / intra-State supply subsequently					
Inter/Intra	Integrated Tax	Central tax	State/UT Tax	Cess	PoS
15	16	17	18	19	20
					]

**Statement-7 [rule 89(2)(k)]**

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Payable			
			Integrated tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7

**[Statement-8 [rule 89(2)(ka)]**

**Refund Type: Refund for unregistered persons**

Sl. No	GS TIN of supplier	Document/Invoice Details				Tax Paid				Details of payment of invoice value to the supplier		Details of payment received against cancellation/ termination		Refund Amount Claimed (I+C+S+Cess)
		Type of document	No.	Date	Taxable Value	Integrated Tax (I)	Central Tax (C)	State/UT Tax (S)	Cess	Date	Amount	Date	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
														]

<sup>779</sup>[Substituted vide G.O.Ms No. 97, Rev. (CT-II) Dept., dt. 03.09.2020, (Nft No. 56/2019-CT, dt. 14.11.2019), w.e.f. 14.11.2019]

<sup>780</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

**Annexure-2**  
**Certificate [rule 89(2)(m)]**

This is to certify that in respect of the refund amounting to Rs.<<>> -----(in words) claimed by M/s-----  
----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period <----->, the incidence of tax and  
interest, has not been passed on to any other person.

This certificate is based on the examination of the books of account and other relevant records and returns  
particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

**Note - This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or  
clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.**

**Instructions –**

1. Terms used:
  - a. B to C : From registered person to unregistered person
  - b. EGM: Export General Manifest
  - c. GSTIN: Goods and Services Tax Identification Number
  - d. IGST: Integrated goods and services tax
  - e. ITC: Input tax credit
  - f. POS: Place of Supply (Respective State)
  - g. SEZ: Special Economic Zone
  - h. Temporary ID: Temporary Identification Number
  - i. UIN: Unique Identity Number
2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.
3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.
4. Acknowledgement in **FORM GST RFD-02** will be issued if the application is found complete in all respects.
5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.
6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.
7. Declaration shall be filed in cases wherever required.
8. 'Net input tax credit' means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A.
9. 'Adjusted total turnover' means the turnover in a State or a Union territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.
10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.
11. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.
12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.
13. Details of export made without payment of tax shall be reported in Statement-3.

14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).
15. 'Turnover of zero rated supply of goods and services' shall have the same meaning as defined in rule 89(4).]<sup>781</sup>

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<sup>781</sup>[Substituted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

**[FORM GST RFD-01A**

[See rules 89(1) and 97A] Application for Refund (Manual)  
(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1.	GSTIN / Temporary ID								
2.	Legal Name								
3.	Trade Name, if any								
4.	Address								
5.	Tax period (if applicable)	From <Year><Month>			To <Year><Month>				
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total	
		Central Tax							
		State / UT tax							
		Integrated tax							
		Cess							
		Total							
7.	Grounds of refund claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger						
		(b)	Exports of services- with payment of tax						
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)						
		(d)	ITC accumulated due to inverted tax structure [under clause (ii) of first proviso to section 54(3)]						
		(e)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)						
		(f)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)						
		(g)	Recipient of deemed export supplies/ Supplier of deemed export supplies						
		(h)	On account of order						
			Sr. No.	Type of order	Order no.	Order date	Order Issuing Authority	Payment reference no., if any	
		(i)	Assessment						
		(ii)	Finalization of Provisional assessment						
		(iii)	Appeal						
		(iv)	Any other order (specify)						
		(i)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa(change of POS)						
(j)	Excess payment of tax, if any								
(k)	Any other (specify)								

**[DECLARATION [second proviso to section 54(3)]**

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature  
Name –  
Designation / Status”]

**DECLARATION [section 54(3)(ii)]**

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making ‘nil’ rated or fully exempt supplies.

Signature  
Name –  
Designation / Status

**DECLARATION [rule 89(2)(f)]**

I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature  
Name –  
Designation / Status]<sup>782</sup>

**UNDERTAKING**

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature  
Name –  
Designation / Status

**SELF - DECLARATION [rule 89(2)(d)]**

I/We \_\_\_\_\_ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature  
Name –  
Designation / Status

*(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)*

<sup>782</sup>[Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]





**Statement-5A [rule 89(4)]**

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC)  
– calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

**[Statement-5B [rule 89(2)(g)]**

Refund Type: On account of deemed exports

(Amount in Rs.)

Sr. No.	Details of invoices/credit notes/debit notes of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Type (Invoice / Credit Note/ Debit Note)	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9	10
									] <sup>783</sup>

**Statement-6 [rule 89(2)(j)]**

Refund Type: On account of change in POS (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of sections 77 (1) and 77(2), if any:

Order No:

Order Date:

(Amount in Rs.)

Recipients' GSTIN/ UIN Name (in case B2C)	Invoice details				Details of tax paid on transaction considered as intra –State / inter-State transaction earlier					Taxes re-assessed on transaction which were held inter State / intra-State supply subsequently				
	No.	Date	Value	Taxable Value	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

<sup>783</sup>[Inserted vide G.O.Ms No. 100, Rev. (CT-II) Dept., dt. 04.09.2019, (Nft No. 33/2019-CT, dt. 18.07.2019), w.e.f. 18.07.2019]



**Statement-7 [rule 89(2)(k)]**

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Payable			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

.]<sup>784</sup>

**[FORM GST RFD-01 B**

[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

Refund Order details

1.	ARN																							
2.	GSTIN / Temporary ID																							
3.	Legal Name																							
4.	Filing Date																							
5.	Reason of Refund																							
6.	Financial Year																							
7.	Month																							
8.	Order No.:																							
9.	Order issuance Date:																							
10.	Payment Advice No.:																							
11.	Payment Advice Date:																							
12.	Refund Issued To :	Drop down: Taxpayer / Consumer Welfare Fund																						
13.	Issued by:																							
14.	Remarks:																							
15.	Type of Order	Drop Down: RFD- 04/ 06/ 07 (Part A)																						
16.	Details of Refund Amount (As per the manually issued Order):																							
Description	Integrated Tax						Central Tax					State/ UT tax					Cess							
	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
a. Refund amount claimed																								
b. Refund Sanctioned on provisional basis																								
c. Remaining Amount																								
d. Refund amount inadmissible																								



**[FORM GST RFD-01 W**  
**[Refer Rule 90(5)]**  
**Application for Withdrawal of Refund Application**

1. ARN:
2. GSTIN:
3. Name of Business (Legal):
4. Trade Name, if any:
5. Tax Period:
6. Amount of Refund Claimed:
7. Grounds for Withdrawing Refund Claim:
  - i. Filed the refund application by mistake
  - ii. Filed Refund Application under wrong category
  - iii. Wrong details mentioned in the refund application
  - iv. Others (Please Specify)
8. Declaration: I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

Signature of Authorised Signatory

Name

Designation/ Status]<sup>786</sup>

**[FORM GST RFD-02**

*[See rules 90(1), 90(2) and 95(2)]*

**Acknowledgment**

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :

Date of Acknowledgement :

GSTIN/ UIN/ Temporary ID, if applicable :

Applicant's Name :

Form No. :

Form Description :

Jurisdiction (*tick appropriate*) :

Centre State/ Union Territory:

Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT tax						
Integrated Tax						
Cess						
Total						

---

*Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status” on the GST System Portal.*

*Note 2: It is a system generated acknowledgement and does not require any signature.]<sup>787</sup>*

**FORM GST RFD-03**

[See rule 90(3)]

**Deficiency Memo**

Reference No. :

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Subject: Refund Application Reference No. (ARN) .....Dated .....<DD/MM/YYYY>.....-Reg.

Sir/Madam,

This has reference to your above mentioned application filed under section 54 of the Act. Upon scrutiny of your application, certain deficiencies have been noticed below:

Sr No	Description( select the reason from the drop down of the Refund application)
1.	<MULTI SELECT OPTION>
2.	
	Other <TEXT BOX> { <i>any other reason other than the reason select from the 'reason master'</i> }

You are advised to file a fresh refund application after rectification of above deficiencies

Date:

Signature (DSC):

Place:

Name of Proper Officer:

Designation:

Office Address:

[FORM GST RFD-04

[See rule 91(2)]

Sanction Order No:

Date: <DD/MM/YYYY>

To

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

**Provisional Refund Order**

Refund Application Reference No. (ARN) .....Dated .....<DD/MM/YYYY>.....-

Acknowledgement No. ....Dated .....<DD/MM/YYYY>.....

Sir/Madam,

With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis:

Sr. No	Description	Central Tax	State /UT tax	Integrated Tax	Cess
i.	Amount of refund claimed				
ii.	10% of the amount claimed as refund (to be sanctioned later)				
iii.	Balance amount (i-ii)				
iv.	Amount of refund sanctioned				
	<b>Bank Details</b>				
v.	Bank Account No. as per application				
vi.	Name of the Bank				
vii.	Address of the Bank /Branch				
viii.	IFSC				
ix.	MICR				

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:]<sup>788</sup>

**[FORM GST RFD-05**

[See rule 91(3), 92(4), 92(5) & 94]

**Payment [order]<sup>789</sup>**

Payment [order]<sup>790</sup> No: -

Date: <DD/MM/YYYY>

**[To PAO, CBIC/Treasury]<sup>791</sup>**

Refund Sanction Order No. ....

Order Date.....<DD/MM/YYYY>.....

GSTIN/ UIN/ Temporary ID <>

Name: <>

Refund Amount (as per Order):

Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
Net Refund amount sanctioned																								
Interest on delayed Refund																								
Total																								

Note – ‘T’ stands Tax; ‘I’ stands for Interest; ‘P’ stands for Penalty; ‘F’ stands for Fee and ‘O’ stands for Others

Details of the Bank	
i.	Bank Account no as per application
ii.	Name of the Bank
iii.	Name and Address of the Bank /branch
iv.	IFSC
v.	MICR

Date:

Signature (DSC):

Place:

Name:

Designation:

Office Address:

To

\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)]<sup>792</sup>

<sup>789</sup>[Substituted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 24.09.2019 (Date notified vide G.O.Ms No. 127, Rev. (CT-II) Dept., dt. 19.11.2019, (Nft No. 42/2019-CT, dt. 24.09.2019)]

<sup>790</sup>[Substituted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 24.09.2019 (Date notified vide G.O.Ms No. 127, Rev. (CT-II) Dept., dt. 19.11.2019, (Nft No. 42/2019-CT, dt. 24.09.2019)]

<sup>791</sup>[Substituted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 24.09.2019 (Date notified vide G.O.Ms No. 127, Rev. (CT-II) Dept., dt. 19.11.2019, (Nft No. 42/2019-CT, dt. 24.09.2019)]

<sup>792</sup>[Substituted vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017, dt. 01.07.2017), w.e.f. 01.07.2017]



**[FORM GST RFD-06**

[See rule 92(1), 92(3), 92(4), 92(5) & 96(7)]

Order No.:

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Show cause notice No. (If applicable)

Acknowledgement No. ....

Dated .....<DD/MM/YYYY>

**Refund Sanction/Rejection Order**

Sir/Madam,

This has reference to your above mentioned application for refund filed under section 54 of the Act\*/ interest on refund\*.

<< reasons, if any, for granting or rejecting refund >>

Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

*\*Strike out whichever is not applicable*

Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
1. Amount of refund/interest* claimed																								
2. Refund sanctioned on provisional basis (Order No....date) (if applicable)																								
3. Refund amount inadmissible <<reason dropdown>> <Multiple reasons to be allowed>																								
4. Gross amount to be paid (1-2-3)																								
5. Amount adjusted against outstanding demand (if any) under the existing law or under the Act. Demand Order No..... date....., Act Period <Multiple rows possible-add row to be given>																								
6. Net amount to be paid																								

Note – ‘T’ stands Tax; ‘I’ stands for Interest; ‘P’ stands for Penalty; ‘F’ stands for Fee and ‘O’ stands for Others

*\*Strike out whichever is not applicable*

&1. I hereby sanction an amount of INR \_\_\_\_\_ to M/s \_\_\_\_\_ having GSTIN \_\_\_\_ under sub-section (5) of section 54) of the Act/under section 56 of the Act<sup>@</sup>

<sup>@</sup>*Strike out whichever is not applicable*

- (a) <sup>#</sup>and the amount is to be paid to the bank account specified by him in his application;
- (b) the amount is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above;
- (c) an amount of ----rupees is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above and the remaining amount of ----rupees is to be paid to the bank account specified by him in his application<sup>#</sup> . .

<sup>#</sup>*Strike-out whichever is not applicable.*

Or

&2. I hereby credit an amount of INR \_\_\_\_\_ to Consumer Welfare Fund under sub-section (...) of Section (...) of the Act. .

&3. I hereby reject an amount of INR \_\_\_\_\_ to M/s \_\_\_\_\_ having GSTIN \_\_\_\_ under sub-section (...) of Section (...) of the Act.

<sup>&</sup>*Strike-out whichever is not applicable*

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:]<sup>793</sup>

**[[FORM-GST-RFD-07**

[See rule 92(1), 92(2) & 96(6)]

Reference No.

Date: <DD/MM/YYYY>

To

\_\_\_\_\_ (GSTIN/UIN/Temp. ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

\_\_\_\_\_ (ARN)

**Part-A**

**Order for withholding the refund**

Refund payable to the taxpayer with respect to ARN specified above are hereby withheld in accordance with the provisions of sub-section (10)/ (11) of section 54 of the CGST Act, 2017. The reasons for withholding are given as under:

S.No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld	
6	Reasons for withholding (More than one reason can be selected)	<ul style="list-style-type: none"><li>o Recoverable dues not paid</li><li>o In view of sub-section 11 of Section 54</li><li>o On account of fraud (s) of serious nature</li><li>o Others, (specify)</li></ul>
7	Description of the reasons	(Up to 500 characters, separate file can be attached for detailed reasons)
8	Record of Personal Hearing	(Up to 500 characters, separate file can be attached for detailed records)

**Part-B**

**Order for release of withheld refund**

This has reference to your refund application <ARN> dated <date> against which the payment of refund amount sanctioned vide order <RFD-06 order no> dated <date> was withheld by this office order <Order Reference No> dated <date>. It has been now found to my satisfaction that the conditions for withholding of refund no longer exist and therefore, the refund amount withheld is hereby allowed to be released as given under:

S.No.	Particulars	
1	ARN	

2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld	<Auto-populated>
6	Amount Released	
7	Amount to be Paid	

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address: ]<sup>794</sup>] <sup>795</sup>

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<sup>794</sup>[Substituted vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017, dt. 01.07.2017), w.e.f. 01.07.2017]

<sup>795</sup>[Substituted vide G.O.Ms No. 71, Rev. (CT-II) Dept., dt. 09.08.2021, (Nft No. 15/2021, dt. 18.05.2021), w.e.f. 18.05.2021]

**FORM GST RFD-08**

[See rule 92(3)]

**Notice for rejection of application for refund**

SCN No.:

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

ACKNOWLEDGEMENT No.....

ARN.....

Dated .....<DD/MM/YYYY>.....

This has reference to your above mentioned application for refund, filed under section 54 of the Act. On examination, it appears that refund application is liable to be rejected on account of the following reasons:

Sr No	Description (select the reasons of inadmissibility of refund from the drop down)	Amount Inadmissible
i.		
ii		
iii	Other{ <i>any other reason other than the reasons mentioned in 'reason master'</i> }	

You are hereby called upon to show cause as to why your refund claim, to the extent of the amount specified above, should not be rejected for reasons stated above.

You are hereby directed to furnish a reply to this notice within fifteen days from the date of service of this notice.

You are also directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

**FORM GST RFD-09**  
*[See rule 92(3)]*  
**Reply to show cause notice**

Date: <DD/MM/YYYY>

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p align="right">Signature of Authorised Signatory Name Designation/Status</p> <p>Place Date --- DD/MM/YYYY</p>			

Place  
Date

Signature of Authorised Signatory  
(Name)  
Designation/ Status

[FORM GST RFD-10

[See rule 95(1)]

**Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.**

1. UIN :
2. Name :
3. Address :
4. Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>
5. ARN and date of GSTR11 : ARN <.....> Date <DD/MM/YY>
6. Amount of Refund Claim : <INR><In Words>

State	Central Tax	State /UT Tax	Integrated Tax	Cess
Total				

7. Details of Bank Account:
  - a. Bank Account Number
  - b. Bank Account Type
  - c. Name of the Bank
  - d. Name of the Account Holder/Operator
  - e. Address of Bank Branch
  - f. IFSC
  - g. MICR

8. Verification

I \_\_\_\_\_ as an authorised representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government.

Date:  
Place:

Signature of Authorised Signatory:  
Name:  
Designation / Status

**Instructions**

1. Application for refund shall be filed on quarterly basis.
2. Table No. 6 will be auto-populated from details furnished in table 3 of GSTR-11.
3. There will be facility to edit the refund amount as per eligibility.
4. Requisite certificate issued by MEA granting the facility of refund shall be produced before the proper officer for processing refund claim.]<sup>796</sup>

**[FORM GST RFD-10 B]**

[[xxxx.]<sup>797</sup> ]<sup>798</sup>

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<sup>797</sup>[Inserted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 01.07.2019]

<sup>798</sup>[Omitted '**FORM GST RFD-10 B**' vide G.O.Ms No. 105, Rev. (CT-II) Dept., dt. 22.08.2023, (Nft No. 14/2022-CT, dt. 05.07.2022), w.e.f. 01.07.2019]



**[[FORM GST RFD-11**

*[See rule 96A]*

**Furnishing of bond or Letter of Undertaking for export of goods or services**

1. GSTIN				
2. Name				
3. Indicate the type of document furnished		Bond: <input type="checkbox"/>	Letter of Undertaking	<input type="checkbox"/>
4. Details of bond furnished				
Sr. No.	Reference no. of the bank guarantee	Date	Amount	Name of bank and branch
1	2	3	4	5

Note – Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer.

5. Declaration -

- (i) The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the amount of integrated tax payable in respect of export of goods or services.

Signature of Authorized Signatory

Name

Designation / Status -----

Date -----

**Bond for export of goods or services without payment of integrated tax**  
(See rule 96A)

I/We.....of.....hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President") in the sum of.....rupees to be paid to the President for which payment will and truly to be made.

I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this.....day of.....;

WHEREAS the above bounden obligor has been permitted from time to time to supply goods or services for export out of India without payment of integrated tax;  
and whereas the obligor desires to export goods or services in accordance with the provisions of clause (a) of sub-section (3) of section 16;

AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of..... rupees endorsed in favour of the President and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as afore mentioned;  
The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of export of goods or services, and rules made thereunder;

AND if the relevant and specific goods or services are duly exported;  
AND if all dues of Integrated tax and all other lawful charges, are duly paid to the Government along with interest, if any, within fifteen days of the date of demand thereof being made in writing by the said officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President shall, at his option, be competent to make good all the loss and damages, from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Accepted by me this.....day of ..... (month)..... (year)  
.....of ..... (Designation)  
for and on behalf of the President of India."

**Letter of Undertaking for export of goods or services without payment of integrated tax**  
(See rule 96A)

To

The President of India (hereinafter called the "President"), acting through the proper officer

I/We ..... of..... (address of the registered person) having Goods & Services Tax Identification Number No....., hereinafter called "the undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this ..... day of ..... to the President

(a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A ;

(b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services;

(c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

Signature(s) of undertaker(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Date

Place

Accepted by me this.....day of ..... (month)..... (year)

.....of .....

(Designation)

for and on behalf of the President of India]<sup>799</sup>

**FORM GST ASMT-01***[See rule 98(1)]***Application for Provisional Assessment under section 60**

1. GSTIN	
2. Name	
3. Address	

4. Details of Commodity / Service for which tax rate / valuation is to be determined								
Sr. No.	HSN	Name of commodity /service	Tax rate				Valuation	Average monthly turnover of the commodity / service
			Central tax	State/ UT tax	Integrated tax	Cess		
1	2	3	4	5	6	7	8	9
5. Reason for seeking provisional assessment								
6. Documents filed								

## 7. Verification-

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory  
Name  
Designation / Status -----  
Date -----

**FORM GST ASMT-02**

*[See rule 98(2)]*

Reference No.:

Date:

To

\_\_\_\_\_ GSTIN

-----Name

\_\_\_\_\_ (Address)

Application Reference No. (ARN) .....

Dated .....

**Notice for Seeking Additional Information / Clarification / Documents for provisional assessment**

Please refer to your application referred to above. While examining your request for provisional assessment, it has been found that the following information/documents are required for processing the same:

<< text >>

You are, therefore, requested to provide the information /documents within a period of << 15 days>> from the date of service of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without any further reference to you.

You are requested to appear before the undersigned for personal hearing on << Date --- Time ---Venue --- >>.

Signature  
Name  
Designation

**FORM GST ASMT-03**

*[See rule 98(2)]*

**Reply to the notice seeking additional information**

1. GSTIN		
2. Name		
3. Details of notice vide which additional information sought	Notice No.	Notice date
4. Reply		
5. Documents filed		

6. Verification-

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name  
Designation / Status  
Date

**FORM GST ASMT-04**

*[See rule 98(3)]*

Reference No.: .....

Date

To

GSTIN -

Name -

Address -

Application Reference No. (ARN) .....

Dated .....

**Order of Provisional Assessment**

This has reference to your application mentioned above and reply dated-----, furnishing information/documents in support of your request for provisional assessment. Upon examination of your application and the reply, the provisional assessment is allowed as under:

<< text >>

The provisional assessment is allowed subject to furnishing of security amounting to Rs.----- (in words) in the form of ----- (mode) and bond in the prescribed format by ----- (date).

Please note that if the bond and security are not furnished within the stipulated date, the provisional assessment order will be treated as null and void as if no such order has been issued.

Signature  
Name  
Designation

**FORM GST ASMT-05**  
*[See rule 98(4)]*  
**Furnishing of Security**

1. GSTIN					
2. Name					
3. Order vide which security is prescribed			Order No.	Order date	
4. Details of the security furnished					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

Note – Hard copy of the bank guarantee and bond shall be submitted on or before the due date mentioned in the order.

5. Declaration -

- (i) The above-mentioned bank guarantee is submitted to secure the differential tax on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/ information to facilitate finalization of provisional assessment.

Signature of Authorised Signatory

Name

Designation / Status -----

Date -----



**Bond for provisional assessment**  
[Rule 98(3) & 98(4)]

I/We.....of.....hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President"/ the Governor of .....(State) (hereinafter called the "Governor") in the sum of.....rupees to be paid to the President/ Governor for which payment will and truly to be made. I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this.....day of.....;

WHEREAS final assessment of Integrated tax/ central tax/ State tax / Union territory tax on ..... (name of goods/services or both-HSN:.....) supplied by the above bounded obligor from time to time could not be made for want of full information with regard to the value or rate of tax applicable thereto; and whereas the obligor desires that the provisional assessment in accordance with the provisions of Section 60 be made;

AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of ..... rupees endorsed in favour of the President/ Governor and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as aforementioned; The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of provisional assessment under section 60;

And if all dues of Integrated tax/ Central tax/ State tax/ Union territory tax or other lawful charges, which shall be demandable after final assessment, are duly paid to the Government along with interest, if any, within thirty days of the date of demand thereof being made in writing by the said Officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President/ Governor shall, at his option, be competent to make good all the loss and damages from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Central Government/ State Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).  
Date :  
Place :

Witnesses

(1) Name and Address	Occupation
(2) Name and Address	Occupation
Date	
Place	

Witnesses

(1) Name and Address	Occupation
(2) Name and Address	Occupation

Accepted by me this.....day of ..... (month)..... (year)  
.....of ..... (Designation)  
for and on behalf of the President of India./  
Governor of ..... (state)".

**FORM GST ASMT-06**

*[See rule 98(5)]*

Reference No.:

Date:

To

GSTIN -

Name -

Address -

Application Reference No. (ARN) .....

Date .....

Provisional Assessment order no. -

Date ----

**Notice for seeking additional information / clarification / documents for final assessment**

Please refer to your application and provisional assessment order referred to above. The following information / documents are required for finalization of provisional assessment:

<< text >>

You are, therefore, requested to provide the information /documents within a period of << 15 days>> from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without making any further reference to you.

You are requested to appear before the undersigned for personal hearing on << Date --- Time ---Venue --- >>.

Signature  
Name  
Designation

**FORM GST ASMT – 07**

*[See rule 98(5)]*

Reference No.: .....

Date

To

GSTIN  
Name  
Address

Provisional Assessment order No. ....

dated .....

**Final Assessment Order**

Preamble - << Standard >>

In continuation of the provisional assessment order referred to above and on the basis of information available / documents furnished, the final assessment order is issued as under:

Brief facts –

Submissions by the applicant -

Discussion and finding -

Conclusion and order -

The security furnished for the purpose can be withdrawn after compliance with the order by filing an application.

Signature  
Name

Designation

**FORM GST ASMT-08***[See rule 98(6)]***Application for Withdrawal of Security**

1. GSTIN					
2. Name					
3. Details vide which security furnished				ARN	Date
4. Details of the security to be withdrawn					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

## 5. Verification-

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Designation / Status -

Date -

**FORM GST ASMT- 09**

*[See rule 98(7)]*

Reference No.: .....

Date

To

\_\_\_\_\_ GSTIN  
----- Name  
\_\_\_\_\_ Address

Application Reference No. ....

dated .....

**Order for release of security or rejecting the application**

This has reference to your application mentioned above regarding release of security amounting to Rs. ----- [----- Rupees (in words)]. Your application has been examined and the same is found to be in order. The aforesaid security is hereby released. **Or**

Your application referred to above regarding release of security was examined but the same was not found to be in order for the following reasons:

<< text >>

Therefore, the application for release of security is rejected.

Signature  
Name

Designation

Date

**FORM GST ASMT - 10**

*[See rule 99(1)]*

Reference No.:

Date:

To \_\_\_\_\_

GSTIN:

Name :

Address :

Tax period -

F.Y. -

**Notice for intimating discrepancies in the return after scrutiny**

This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed:

<< text >>

You are hereby directed to explain the reasons for the aforesaid discrepancies by ----- (date). If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

Signature  
Name  
Designation

**FORM GST ASMT - 11**

[See rule 99(2)]

**Reply to the notice issued under section 61 intimating discrepancies in the return**

1. GSTIN		
2. Name		
3. Details of the notice	Reference No.	Date
4. Tax Period		
5. Reply to the discrepancies		
Sr. No.	Discrepancy	Reply

6. Amount admitted and paid, if any -

Act	Tax	Interest	Others	Total

7. Verification-

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Designation / Status -----

Date –

**FORM GST ASMT-12**

*[See rule 99(3)]*

Reference No.:

Date:

To

GSTIN  
Name  
Address

Tax period -  
ARN -

F.Y. -  
Date -

**Order of acceptance of reply against the notice issued under section 61**

This has reference to your reply dated ----- in response to the notice issued vide reference no. ----- dated --- .  
Your reply has been found to be satisfactory and no further action is required to be taken in the matter.

Signature  
Name  
Designation



[FORM GST ASMT-13

[See rule 100(1)]

Reference No.:

Date:

To

\_\_\_\_\_ (GSTIN/ID)

\_\_\_\_\_ Name

\_\_\_\_\_ (Address )

Tax Period :

F.Y.:

Return Type:

Notice Reference No.:

Date :

**Act/ Rules Provisions:**

**Assessment order under section 62**

**(Assessment order under Section 62)**

Preamble - << standard >>

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Discussions and Findings :

Conclusion :

Amount assessed and payable (Details at Annexure):

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you, after the aforesaid period, to recover the outstanding dues.

Signature  
Name  
Designation  
Jurisdiction  
Address

**Note –**

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.]<sup>800</sup>

**FORM GST ASMT-14**

[See rule 100(2)]

Reference No:

Date:

To \_\_\_\_\_

Name  
Address

Tax Period --

F.Y. -----

**Show Cause Notice for assessment under section 63**

It has come to my notice that you/your company/firm, though liable to be registered under section ----- of the Act, have/has failed to obtain registration and failed to discharge the tax and other liabilities under the said Act as per the details given below:

Brief Facts –

Grounds –

Conclusion -

**OR**

It has come to my notice that your registration has been cancelled under sub-section (2) of section 29 with effect from ----- [vide Order Reference No. -----, dated -----]<sup>801</sup> and that you are liable to pay tax for the above mentioned period.

Therefore, you are hereby directed to show cause as to why a tax liability along with interest not be created against you [xxx]<sup>802</sup> and why penalty should not be imposed for violation of the provisions of the Act or the rules made thereunder.

In this connection, you are directed to appear before the undersigned on ----- (date) at ----- (time)

Signature

Name

Designation

[Address]<sup>803</sup>

<sup>801</sup>[Inserted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 32/2021-CT, dt. 29.08.2021), w.e.f. 01.05.2021]

<sup>802</sup>[Omitted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 32/2021-CT, dt. 29.08.2021), w.e.f. 01.05.2021. Earlier word read as 'for conducting business without registration despite being liable for registration']

<sup>803</sup>[Inserted vide G.O.Ms No. 118, Rev. (CT-II) Dept., dt. 10.12.2021, (Nft No. 32/2021-CT, dt. 29.08.2021), w.e.f. 01.05.2021]

[FORM GST ASMT-15

[See rule 100(2)]

Reference No.:

Date:

To

\_\_\_\_\_ (GSTIN/ID)

\_\_\_\_\_ Name

\_\_\_\_\_ (Address )

**Tax Period :**

**F.Y.:**

SCN reference No.:

Date :

**Act/ Rules Provisions:**

**Assessment order under section 63**

Preamble - << standard >>

The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the Act.

**OR**

The notice referred to above was issued to you to explain the reasons as to why you should not pay tax for the period ..... as your registration has been cancelled under sub-section (2) of section 29 with effect from-----

Whereas, no reply was filed by you or your reply was duly considered during proceedings held on ----- date(s).

On the basis of information available with the department / record produced during proceedings, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Conclusion (to drop proceedings or to create demand) :

Amount assessed and payable :

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

**Note –**

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.]<sup>804</sup>

[FORM GST ASMT-16

[See rule 100(3)]

Reference No.:	Date:											
To												
_____ (GSTIN/ID)												
_____ Name												
_____ (Address )												
<b>Tax Period :</b>	<b>F.Y.:</b>											
<div style="border: 1px solid black; padding: 10px; margin: 10px auto; width: 80%;">Act/ Rules Provisions:</div>												
<b>Assessment order under section 64</b>												
Preamble - << standard >>												
It has come to my notice that un-accounted for goods are lying in stock at godown----- (address) or in a vehicle stationed at ----- (address & vehicle detail) and you were not able to, account for these goods or produce any document showing the detail of the goods.												
Therefore, I proceed to assess the tax due on such goods as under:												
Introduction :												
Discussion & finding :												
Conclusion :												
Amount assessed and payable (details at Annexure) :												
(Amount in Rs.)												
[Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												]. <sup>805</sup>

<sup>805</sup>[Substituted the Table vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2020, (Nft No. 79/2020-CT, dt. 15.10.2020), w.e.f. 15.10.2020]

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

**Note –**

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.]<sup>806</sup>

**FORM GST ASMT – 17**

*[See rule 100(4)]*

**Application for withdrawal of assessment order issued under section 64**

1. GSTIN /ID		
2. Name		
3. Details of the order	Reference No.	Date of issue of order
4. Tax Period, if any		
5. Grounds for withdrawal		
6. Verification-		
I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.		
Signature of Authorised Signatory		
Name _____		
Designation / Status -----		
Date -		



**FORM GST ASMT - 18**

*[See rule 100(5)]*

Reference No.:

Date:

GSTIN/ID

Name

Address

ARN -

Date -

**Acceptance or Rejection of application filed under section 64 (2)**

The reply furnished by you vide application referred to above has been considered and found to be in order and the assessment order no. ----- dated ----- stands withdrawn.

**OR**

The reply furnished by you vide application referred above has not been found to be in order for the following reasons:

<<Text box>>

Therefore, the application filed by you for withdrawal of the order is hereby rejected.

Signature  
Name  
Designation

**FORM GST ADT-01**

*[See rule 101(2)]*

Reference No.:

Date:

To,

-----

GSTIN .....

Name .....

Address .....

Period - F.Y.(s) - .....

**Notice for conducting audit**

Whereas it has been decided to undertake audit of your books of account and records for the financial year(s) ..... to ..... in accordance with the provisions of section 65. I propose to conduct the said audit at my office/at your place of business on -----.

And whereas you are required to:-

- (i) afford the undersigned the necessary facility to verify the books of account and records or other documents as may be required in this context, and
- (ii) furnish such information as may be required and render assistance for timely completion of the audit.

You are hereby directed to attend in person or through an authorised representative on ..... (date) at.....(place) before the undersigned and to produce your books of account and records for the aforesaid financial year(s) as required for audit.

In case of failure to comply with this notice, it would be presumed that you are not in possession of such books of account and proceedings as deemed fit may be initiated as per the provisions of the Act and the rules made thereunder against you without making any further correspondence in this regard.

Signature ...

Name

Designation .....

**FORM GST ADT – 02**

*[See rule 101(5)]*

Reference No.:

Date:

To,

-----

GSTIN .....

Name .....

Address .....

Audit Report No. .... dated .....

**Audit Report under section 65(6)**

Your books of account and records for the F.Y..... has been examined and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings are as under:

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

*[Upload pdf file containing audit observation]*

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature .....

Name .....

Designation .....

**FORM GST ADT - 03**

*[See rule 102(1)]*

Reference No.:

Date:

To,

-----  
GSTIN .....  
Name .....  
Address .....

Tax period - F.Y.(s) - .....

**Communication to the registered person for conduct of special audit under section 66**

Whereas the proceedings of scrutiny of return /enquiry/investigation/..... are going on;

And whereas it is felt necessary to get your books of account and records examined and audited by .....(name), chartered accountant / cost accountant nominated by the Commissioner;

You are hereby directed to get your books of account and records audited by the said chartered accountant / cost accountant.

Signature .....  
Name .....  
Designation .....

**FORM GST ADT – 04**

[See rule 102(2)]

Reference No.:

Date:

To,

-----

GSTIN .....

Name .....

Address .....

**Information of Findings upon Special Audit**

Your books of account and records for the F.Y..... has been examined by ----- (chartered accountant/cost accountant) and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings/discrepancies are as under:

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

[Upload pdf file containing audit observation]

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature .....

Name .....

Designation .....

**FORM GST ARA -01**

[See Rule 104(1)]

**Application Form for Advance Ruling**

GSTIN Number, if any/ User-id			
Legal Name of Applicant			
Trade Name of Applicant (Optional)			
Status of the Applicant [registered / un-registered]			
Registered Address / Address provided while obtaining user id			
Correspondence address, if different from above			
Mobile No. [with STD/ISD code]			
Telephone No. [with STD/ISD code]			
Email address			
Jurisdictional Authority		<<name, designation, address>>	
i. Name of Authorised representative		Optional	
ii. Mobile No.		iii. Email Address	
Nature of activity(s) (proposed / present) in respect of which advance ruling sought			
A. Category			
▲			
Factory / Manufacturing	Wholesale Business	Retail Business	
Warehouse/Deport	Bonded Warehouse	Service Provision	
Office/Sale Office	Leasing Business	Service Recipient	
EOU/ STP/ EHTP	SEZ	Input Service Distributor (ISD)	
Works Contract			
B. Description (in brief)		(Provision for file attachment also)	
Issue/s on which advance ruling required (Tick whichever is applicable) :-			
(i) classification of goods and/or services or both		<input type="checkbox"/>	
(ii) applicability of a notification issued under the provisions of the Act		<input type="checkbox"/>	
(iii) determination of time and value of supply of goods or services or both		<input type="checkbox"/>	
(iv) admissibility of input tax credit of tax paid or deemed to have been paid		<input type="checkbox"/>	
(v) determination of the liability to pay tax on any goods or services or both		<input type="checkbox"/>	
(vi) whether applicant is required to be registered under the Act		<input type="checkbox"/>	
(vii) whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term		<input type="checkbox"/>	
Question(s) on which advance ruling is required			
Statement of relevant facts having a bearing on the question(s) raised.			
Statement containing the applicant's			

interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought).	
I hereby declare that the question raised in the application is not (tick) <input type="checkbox"/>	
a. Already pending in any proceedings in the applicant's case under any of the provisions of the Act b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act	
Payment details	Challan Identification Number (CIN) – Date -

**VERIFICATION**

I, \_\_\_\_\_ (name in full and in block letters), son/daughter/wife of \_\_\_\_\_ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents is correct. I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am competent to make this application and verify it.

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature

Name of Applicant/Authorised Signatory

Designation/Status

**FORM GST ARA -02**

[See Rule 106(1)]

**Appeal to the Appellate Authority for Advance Ruling**

Sr. No.	Particulars	Remarks
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN / User id of the appellant	
4	Legal Name of the appellant.	
5	Trade Name of the appellant (optional).	
6	Address of appellant at which notices may be sent	
7	Email Address of the appellant	
8	Mobile number of the appellant	
9	Jurisdictional officer / concerned officer	
10	Designation of jurisdictional officer / concerned officer	
11	Email Address of jurisdictional officer / concerned officer	
12	Mobile number of jurisdictional officer / concerned officer	
13	Whether the appellant wishes to be heard in person?	Yes/No
14.	The facts of the case (in brief)	
15.	Ground of Appeal	
16.	Payment details	Challan Identification Number (CIN) – Date -
<b>Prayer</b>		
<p>In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, &lt;Place&gt; may be pleased to:</p> <p>a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above;</p> <p>b. grant a personal hearing; and</p> <p>c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.</p> <p>And for this act of kindness, the appellant, as is duty bound, shall ever pray.</p>		

**VERIFICATION**

I, \_\_\_\_\_ (name in full and in block letters), son/daughter/wife of \_\_\_\_\_ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents is correct. I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am competent to make this application and verify it.

Signature

Place \_\_\_\_\_

Date \_\_\_\_\_

Name of Appellant/Authorised Signatory

Designation/ Status



**FORM GST ARA -03**

[See Rule 106(2)]

**Appeal to the Appellate Authority for Advance Ruling**

Sr. No.	Particulars	Remarks
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN, if any / User id of the person who had sought advance ruling	
4	Legal Name of the person referred to in serial number 3.	
5	Name and designation of jurisdictional officer / concerned officer	
6	Email Address of jurisdictional officer / concerned officer	
7	Mobile number of jurisdictional officer / concerned officer	
8	Whether the jurisdictional officer / concerned officer wishes to be heard in person?	Yes/No
9.	Facts of the case (in brief)	
10.	Grounds of Appeal	
<b>Prayer</b>		
In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to: a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.		

**VERIFICATION**

I, \_\_\_\_\_ (name in full and in block letters), son/daughter/wife of \_\_\_\_\_ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am competent to make this application and verify it.

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature

Name and designation of the concerned officer / jurisdictional officer



15. [Details of payment of admitted amount and pre-deposit:-

(a) Details of payment required

[Particulars]			Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
a) Admitted amount	Tax/ Cess						< total >	< total >
	Interest						< total >	
	Penalty						< total >	
	Fees						< total >	
	Other charges						< total >	
b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)]	Tax/ Cess						< total >	
(c) Pre-deposit in case of sub-section (3) of section 129	Penalty						< total >	] <sup>807</sup>

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Central tax	State/UT tax	Integrated tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid

<sup>807</sup> [Substituted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									J <sup>808</sup>

16. Whether appeal is being filed after the prescribed period - Yes / No

17. If 'Yes' in item 17 –

(a) Period of delay –

(b) Reasons for delay –

[18. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7 <sup>809</sup>
	Admitted amount [in the Table in sub-clause (a) of clause 15 (item (a))]					
						J <sup>809</sup>

### Verification

I, < \_\_\_\_\_ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

<Signature>

Name of the Applicant:

<sup>808</sup> [Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

<sup>809</sup> [Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

**FORM GST APL-02**

*[See rule 108(3) [and 109 (2)]<sup>810</sup>]*

**Acknowledgment for submission of appeal**

<Name of applicant><GSTIN/Temp ID/UIN/Reference Number with date >

Your appeal has been successfully filed against < Application Reference Number >

1. Reference Number-
2. Date of filing-
3. Time of filing-
4. Place of filing-
5. Name of the person filing the appeal-
6. Amount of pre-deposit-
7. Date of acceptance/rejection of appeal-
8. Date of appearance-
9. Court Number/ Bench

Date: Time:

Court: Bench:

Place:

Date:

**Signature**>

Name:

Designation:

On behalf of Appellate Authority/Appellate  
Tribunal/ Commissioner / Additional or Joint Commissioner

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<sup>810</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

**FORM GST APL-03**

[See rule 109(1)]

**Application to the Appellate Authority under sub-section (2) of Section 107**

1. Name and designation of the appellant Name-  
Designation-  
Jurisdiction-  
State/Center-  
Name of the State-
2. GSTIN/ Temporary ID /UIN-
3. Order no. Date-
4. Designation and address of the officer passing the order appealed against-
5. Date of communication of the order appealed against-
6. Details of the case under dispute-
  - (i) Brief issue of the case under dispute-
  - (ii) Description and classification of goods/ services in dispute-
  - (iii) Period of dispute-
  - (iv) Amount under dispute-

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

7. Statement of facts-
8. Grounds of appeal-
9. Prayer-
10. Amount of demand in dispute, if any -

Particulars of demand/refund, if any	Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	Amount of demand created, if any (A)	a) Tax/ Cess					< total >	< total >
b) Interest		< total >						
c) Penalty		< total >						
d) Fees		< total >						
e) Other charges		< total >						
Amount under dispute (B)	a) Tax/ Cess	< total >	< total >					
	b) Interest	< total >						
	c) Penalty	< total >						
	d) Fees	< total >						

		e) Other charges					< total >	
--	--	------------------	--	--	--	--	-----------	--

Place:

Date:

**Signature**>

Name of the Applicant Officer:

Designation:

Jurisdiction:





[FORM GST APL-01/03 W

[See rule 109C]

**Application for Withdrawal of Appeal Application**

1. GSTIN:
2. Name of Business (Legal) (in case appeal is filed under sub-section (1) of section 107)
3. Name and designation of the appellant (in case appeal is filed under sub-section (2) of section 107):
4. Order No.& Date:
5. ARN of the Appeal & Date:
6. Reasons for Withdrawal:
  - i. Acceptance of order of the adjudicating authority.
  - ii. Acceptance of order of a Higher Appellate Authority/ Court on similar subject matter
  - iii. Need to file appeal again after rectification of mistakes/omission in the filed appeal
  - iv. Amount involved in appeal is less than the monetary limit fixed for Appeal by the Board/Commissioner
  - v. Any other reason
7. Declaration (applicable in case appeal is filed under sub-section (1) of section 107):

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Signature

Date:

Name of Applicant /Applicant Officer

Designation/ Status.]<sup>811</sup>

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<sup>811</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

[FORM GST RVN-01

[See rule 109B]

Reference No.

Date -

To,

.....  
.....  
.....  
GSTIN:.....

Order No. -

Date -

**Notice under section 108**

Whereas it has come to the notice of the undersigned that decision/order passed under this Act/ the << Name of the State>> Goods and Services Tax Act, 2017/the Integrated Goods and Services Tax Act, 2017/ the Union territory Goods and Services Tax Act, 2017/ the Goods and Services Tax (Compensation to States) Act, 2017 by ..... (Designation of officer) is erroneous in so far as it is prejudicial to the interest of revenue and is illegal or improper or has not taken into account certain material facts, and therefore, I intend to pass an order in revision under section 108 on grounds specified in the document attached herewith.

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Place:

Signature:

Date:

Designation:

Jurisdiction / Office -.]<sup>812</sup>

<sup>812</sup> [Inserted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]

**[FORM GST APL-04**  
[See rules 109B, 113 (1) and 115]

**SUMMARY OF THE DEMAND AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY,  
REVISIONAL AUTHORITY, TRIBUNAL OR COURT**

Reference no. -

Date –

1. GSTIN/ Temporary ID/UIN -
2. Name of the appellant / person -
3. Address of the appellant / person-
4. Order appealed against or intended to be revised - Number- Date-
5. Appeal no. Date-
6. Personal Hearing –
7. Order in brief-
8. Status of order- Confirmed / Modified / Rejected
9. Amount of demand after appeal / revision:

Particulars	Central tax		State / UT tax		Integrated tax		Cess		Total	
	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
a) Tax										
b) Interest										
c) Penalty										
d) Fees										
e) Others										
f) Refund						;				

10. Place of supply wise details of IGST demand

Place of Supply (Name of State / UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute / earlier order					
	Determined Amount					

Place:

Date:

Signature:

Name of the Appellate Authority / Revisional  
Authority/ Tribunal / Jurisdictional Officer      Designation:  
Jurisdiction: ]<sup>813</sup>

<sup>813</sup>[Substituted vide G.O.Ms No. 56, Rev. (CT-II) Dept., dt. 01.05.2019, (Nft No. 74/2018-CT, dt. 31.12.2018), w.e.f. 31.12.2018]



		d) Fees					< total >	
		e) Other charges					< total >	
	Amount admitted (C)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

14. Details of payment of admitted amount and pre-deposit:

(a) Details of amount payable :

Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total amount	
a) Admitted amount	Tax/ Cess					< total >	< total >
	Interest					< total >	
	Penalty					< total >	
	Fees					< total >	
	Other charges					< total >	
b) Pre-deposit [(20% of disputed tax/cess but not exceeding Rs.50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs.50 crore in respect of cess)] <sup>814</sup>	Tax/ Cess					< total >	< total >

(b) Details of payment of admitted amount and pre-deposit [(pre-deposit of 20% of the disputed admitted tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess)]<sup>815</sup>

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					

<sup>814</sup> [Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

<sup>815</sup> [Substituted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

			Credit Ledger						
3.	State/UT tax		Cash Ledger						
			Credit Ledger						
4.	CESS		Cash Ledger						
			Credit Ledger						

(c) Interest, penalty, late fee and any other amount payable and paid:

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

[15. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]					
						] <sup>816</sup>

### Verification

I, < \_\_\_\_\_ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

**Signature**>

Name of the Applicant:

Designation /Status:

**FORM GST APL – 06**

[See rule 110(2)]

### Cross-objections before the Appellate Tribunal

under sub-section (5) of section 112

Sr. No.	Particulars
1	Appeal No. - Date of filing -
2	GSTIN/ Temporary ID/UIN-
3	Name of the appellant-
4	Permanent address of the appellant-
5	Address for communication-
6	Order no. Date-

<sup>816</sup> [Inserted vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 06.03.2019, (Nft No. 03/2019-CT, dt. 29.01.2019), w.e.f. 01.02.2019]

7.	Designation and Address of the officer passing the order appealed against-					
8.	Date of communication of the order appealed against-					
9.	Name of the representative-					
10.	Details of the case under dispute-					
(i)	Brief issue of the case under dispute-					
(ii)	Description and classification of goods/ services in dispute-					
(iii)	Period of dispute-					
(iv)	Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess	
	a) Tax					
	b) Interest					
	c) Penalty					
	d) Fees					
	e) Other charges (specify)					
(v)	Market value of seized goods-					
11	State or Union Territory and the Commissionerate (Centre) in which the order or decision was passed (Jurisdiction details)-					
12	Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or the Commissioner of State/Central tax/UT tax, as the case may be-					
13	Whether the decision or order appealed against involves any question relating to place of supply - Yes                      No					
14	In case of cross-objections filed by a person other than the Commissioner of State/UT tax/Central tax					
	(i) Name of the Adjudicating Authority-					
	(ii) Order Number and date of Order-					
	(iii) GSTIN/UIN/Temporary ID-					
	(iv) Amount involved:					
	Head	Tax	Interest	Penalty	Refund	Total
	Integrated tax					
Central tax						
State/UT tax						
Cess						
15	Details of payment					
	Head	Tax	Interest	Penalty	Refund	Total
	Central tax					
	State/UT tax					
	Integrated tax					
	Cess					
	Total					
16	In case of cross-objections filed by the Commissioner State/UT tax/Central tax:					



	(i)	Amount of tax demand dropped or reduced for the period of dispute	
	(ii)	Amount of interest demand dropped or reduced for the period of dispute	
	(iii)	Amount of refund sanctioned or allowed for the period of dispute	
	(iv)	Whether no or lesser amount imposed as penalty	
		TOTAL	
17	Reliefs claimed in memorandum of cross -objections.		
18	Grounds of Cross objection		
	<b>Verification</b>		
	I, _____ the respondent, do hereby declare that what is stated above is true to the best of my information and belief.		
	Verified today, the _____ day of _____ 20... _____		
	Place:		
	Date:	<b>&lt;Signature&gt;</b>	
			Name of the Applicant/ Officer: Designation/Status of Applicant/ officer:

**FORM GST APL – 07***[See rule 111(1)]***Application to the Appellate Tribunal under sub section (3) of Section 112**

1. Name and Designation of the appellant Name:

Designation

Jurisdiction

State / Center -

Name of the State:

2. GSTIN/ Temporary ID /UIN-

3. Appellate Order no. Date-

4. Designation and Address of the Appellate Authority passing the order appealed against-

5. Date of communication of the order appealed against-

6. Details of the case under dispute:

(i) Brief issue of the case under dispute-

(ii) Description and classification of goods/ services in dispute-

(iii) Period of dispute-

(iv) Amount under dispute:

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

7. Statement of facts-

8. Grounds of appeal-

9. Prayer-

10. Amount demanded, disputed and admitted:

Particulars of demand, if any	Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
							< total >	< total >
Amount of demand created, if any (A)	a) Tax/ Cess						< total >	< total >
	b) Interest						< total >	
	c) Penalty						< total >	
	d) Fees						< total >	
	e) Other charges						< total >	
Amount under dispute (B)	a) Tax/ Cess						< total >	< total >
	b) Interest						< total >	
	c) Penalty						< total >	

		d) Fees					< total >	
		e) Other charges					< total >	

Place:  
Date:

**< Signature**

Name of the Officer:  
Designation:  
Jurisdiction:-

**FORM GST APL – 08**

[See rule 114(1)]

**Appeal to the High Court under section 117**

1. Appeal filed by -----Taxable person / Government of <-->
2. GSTIN/ Temporary ID/UIN-  
Name of the appellant/ officer-
3. Permanent address of the appellant, if applicable-
4. Address for communication-
5. Order appealed against                      Number                      Date-
6. Name and Address of the Appellate Tribunal passing the order appealed against-
7. Date of communication of the order appealed against-
8. Name of the representative
9. Details of the case under dispute:
  - (i) Brief issue of the case under dispute with synopsis
  - (ii) Description and classification of goods/ services in dispute
  - (iii) Period of dispute
  - (iv) Amount under dispute

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- (v) Market value of seized goods
10. Statement of facts
11. Grounds of appeal
12. Prayer
13. Annexure(s) related to grounds of appeal

**Verification**

I, < \_\_\_\_\_ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

<Signature>

Name:

Designation/Status:

**FORM GST TRAN-1**

[See rule 117(1), 118, 119 & 120]

**Transitional ITC / Stock Statement**

1. GSTIN -
2. Legal name of the registered person -
3. Trade Name, if any -
4. Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished:- Yes/No

5. Amount of tax credit carried forward in the return filed under existing laws:

(a) Amount of Cenvat credit carried forward to electronic credit ledger as central tax (Section 140(1), [Section 140 (4) (a) and Section 140(9)]<sup>817</sup> and Section 140(4)(a))

Sl. no.	Registration no. under existing law (Central Excise and Service Tax)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance cenvat credit carried forward in the said last return	Cenvat Credit admissible as ITC of central tax in accordance with transitional provisions
1	2	3	4	5	6
	<b>Total</b>				

(b) Details of statutory forms received for which credit is being carried forward

Period: 1<sup>st</sup> Apr 2015 to 30<sup>th</sup> June 2017

TIN of Issuer	Name of Issuer	Sr. No. of Form	Amount	Applicable VAT Rate
<b>C-Form</b>				
	<b>Total</b>			
<b>F-Form</b>				
	<b>Total</b>			
<b>H/I-Form</b>				
	<b>Total</b>			

(c) Amount of tax credit carried forward to electronic credit ledger as State/UT Tax (For all registrations on the same PAN and in the same State)

Registration No. in existing law	Balance of ITC of VAT and [Entry Tax] in last return	C Forms		F Forms		ITC reversal relatable to [(3) and] (5)	H/I Forms		Transition ITC 2- (4+6-7+9)
		Turnover for which forms Pending	Difference tax payable on (3)	Turnover for which forms Pending	Tax payable on (5)		Turnover for which forms Pending	Tax payable on (7)	
1	2	3	4	5	6	7	8	9	10

<sup>817</sup>[Inserted vide G.O.Ms No. 268, Rev. (CT-II) Dept., dt. 29.11.2017 (Nft No. 34/2017-CT, dt. 15.09.2017) w.e.f. 01.07.2017]

6. Details of capitals goods for which unavailed credit has not been carried forward under existing law (section 140 (2)).

(a) Amount of unavailed cenvat credit in respect of capital goods carried forward to electronic credit ledger as central tax

Sr. no	Invoice / Document no.	Invoice / document Date	Supplier's registration no. under existing law	Recipients' registration no. under existing law	Details of capital goods on which credit has been partially availed			Total eligible cenvat credit under existing law	Total cenvat credit availed under existing law	Total cenvat credit unavailed under existing law (admissible as ITC of central tax) (9-10)
					Value	Duties and taxes paid				
						ED/CVI	SAT			
1	2	3	4	5	6	7	8	9	10	11
		<b>Total</b>								

(b) Amount of unavailed input tax credit carried forward to electronic credit ledger as State/UT tax (For all registrations on the same PAN and in the same State)

Sr. no	Invoice / Document no.	Invoice / document Date	Supplier's registration no. under existing law	Recipients' registration no. under existing law	Details regarding capital goods on which credit is not availed		Total eligible VAT [and ET] credit under existing law	Total VAT [and ET] credit availed under existing law	Total VAT [and ET] credit unavailed under existing law (admissible as ITC of State/UT tax) (8-9)
					Value	Taxes paid VAT [and ET]			
1	2	3	4	5	6	7	8	9	10
		<b>Total</b>							

7. Details of the inputs held in stock in terms of sections 140(3), 140(4)(b), 140(5) and 140(6).

(a) Amount of duties and taxes on inputs claimed as credit excluding the credit claimed under Table 5(a) (under sections 140(3), 140(4)(b), [140 (6) and 140 (7)]<sup>818</sup>

Sr. no.	Details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock				
	[HSN as Applicable] <sup>819</sup>	Unit	Qty.	Value	Eligible Duties paid on such inputs
1	2	3	4	5	6
<b>7A Where duty paid invoices [(including Credit Transfer Document (CTD))]<sup>820</sup> are available</b>					
Inputs					
Inputs contained in semi-finished and finished goods					

<sup>818</sup>[Substituted the word 'and 140 (6)' Vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.09.2017, (Nft No. 22/2017-CT, dt.17.08.2017) w.e.f. 01.07.2017]

<sup>819</sup>[Substituted the word 'HSN (at 6 digit level)' Vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.09.2017, (Nft No. 17/2017-CT, dt.27.07.2017) w.e.f. 01.07.2017]

<sup>820</sup>[Inserted Vide G.O.Ms No. 268, Rev. (CT-II) Dept., dt. 29.11.2017, (Nft No. 34/2017-CT, dt. 15.09.2017) w.e.f. 01.07.2017]

<b>7B Where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) – Credit in terms of Rule 117 (4)</b>					
Inputs					

(b) Amount of eligible duties and taxes/VAT/[ET] in respect of inputs or input services under section 140(5) [and section 140(7)]<sup>821</sup>:

[Registration number of the supplier or input service distributor] <sup>822</sup>	Invoice number	Invoice date	Description	Quantity	UQC	Value	Eligible duties and taxes [(central taxes)] <sup>823</sup>	VAT/[ET]	Date on which entered in recipients books of account
1	2	3	4	5	6	7	8	9	10

(c) Amount of VAT and Entry Tax paid on inputs supported by invoices/documents evidencing payment of tax carried forward to electronic credit ledger as SGST/UTGST under sections 140(3), 140(4)(b) and 140(6)

Details of inputs in stock					Total input tax credit claimed under earlier law	Total input tax credit related to exempt sales not claimed under earlier law	Total Input tax credit admissible as SGST/UTGST
Description	Unit	Qty	Value	VAT [and Entry Tax] paid			
1	2	3	4	5	6	7	8
<b>Inputs</b>							
<b>Inputs contained in semi-finished and finished goods</b>							

(d) Stock of goods not supported by invoices/documents evidencing payment of tax (credit in terms of rule 117 (4)) *(To be there only in States having VAT at single point)*

Details of inputs in stock				
Description	Unit	Qty	Value	Tax paid
1	2	3	4	5

**Details of description and quantity of inputs / input services as well as date of receipt of goods or services (as entered in books of accounts) is also required.**

**8. Details of transfer of cenvat credit for registered person having centralized registration under existing law (Section 140(8))**

Sl. No.	Registration no. under existing law (Centralized)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance eligible cenvat credit carried forward in the said last return	GSTIN of receivers (same PAN) of ITC of CENTRAL TAX	Distribution document /invoice		ITC of CENTRAL TAX transferred
						No.	Date	
1	2	3	4	5	6	7	8	9

<sup>821</sup>[Inserted Vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.09.2017, (Nft No. 22/2017-CT, dt.17.08.2017) w.e.f. 01.07.2017]

<sup>822</sup>[Substituted Vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.09.2017, (Nft No. 22/2017-CT, dt.17.08.2017) w.e.f. 01.07.2017]

<sup>823</sup>[Inserted Vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.09.2017, (Nft No. 22/2017-CT, dt.17.08.2017) w.e.f. 01.07.2017]





	<b>Total</b>								
--	--------------	--	--	--	--	--	--	--	--

Verification (by authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Signature

Place

Name of Authorised Signatory

Date

Designation /Status

[Instructions:

1. Central Tax credit in terms of sub-section (9) of section 140 of the CGST Act, 2017 shall be availed in column 6 of table 5 (a).
2. Registered persons availing credit through Credit Transfer Document (CTD) shall also file TRANS 3 besides availing credit in table 7A under the heading “inputs.”<sup>824</sup>

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<sup>824</sup>[Inserted Vide G.O.Ms No. 268, Rev. (CT-II) Dept., dt. 29.11.2017, (Nft No. 34/2017-CT, dt.15.09.2017) w.e.f. 01.07.2017]

**FORM GST TRAN-2**

[See Rule 117(4)]

1. GSTIN -
2. Name of Taxable person -
3. Tax Period: month..... year.....
4. Details of inputs held on stock on [appointed date]<sup>825</sup> in respect of which he is not in possession of any invoice/document evidencing payment of tax carried forward to Electronic Credit ledger.

Opening stock for the tax period			Outward supply made					Closing balance
[HSN as applicable] <sup>826</sup>	Unit	Qty.	Qty	Value	Central Tax	Integrated Tax	ITC allowed	Qty
1	2	3	4	5	6	7	8	9

5. [credit of]<sup>827</sup> State Tax on the stock mentioned in 4 above (*To be there only in States having VAT at single point*)

Opening stock for the tax period			Outward supply made					Closing balance
[HSN as applicable] <sup>828</sup>	Unit	Qty.	Qty	Value	State Tax	Integrated tax	ITC allowed	Qty
1	2	3	4	5	6	7	8	9

Verification (by authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Signature

Place

Name of Authorised Signatory .....

Date

Designation /Status.....

<sup>825</sup>[Substituted the word 'appointment date' Vide G.O.Ms No. 229, Rev. (CT-II) Dept., dt. 09.10.2017, (Nft No. 27/2017-CT, dt.30.08.2017) w.e.f. 01.07.2017]

<sup>826</sup>[Substituted the word 'HSN (at 6 digit level)' Vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.09.2017, (Nft No. 17/2017-CT, dt.27.07.2017) w.e.f. 01.07.2017]

<sup>827</sup>[Substituted the word 'Credit on' Vide G.O.Ms No. 229, Rev. (CT-II) Dept., dt. 09.10.2017, (Nft No. 27/2017-CT, dt.30.08.2017) w.e.f. 01.07.2017]

<sup>828</sup>[Substituted the word 'HSN (at 6 digit level)' Vide G.O.Ms No. 215, Rev. (CT-II) Dept., dt. 26.09.2017, (Nft No. 17/2017-CT, dt.27.07.2017) w.e.f. 01.07.2017]

**[FORM GST INS-1  
AUTHORISATION FOR INSPECTION OR SEARCH**  
[See rule 139 (1)]

To

.....  
.....

(Name and Designation of officer)

Whereas information has been presented before me and I have reasons to believe that—

**A.M/s.** \_\_\_\_\_

- has suppressed transactions relating to supply of goods and/or services
- has suppressed transactions relating to the stock of goods in hand,
- has claimed input tax credit in excess of his entitlement under the Act
- has claimed refund in excess of his entitlement under the Act
- has indulged in contravention of the provisions of this Act or rules made thereunder to evade tax under this Act;

OR

**B.M/s.** \_\_\_\_\_

- is engaged in the business of transporting goods that have escaped payment of tax
- is an owner or operator of a warehouse or a godown or a place where goods that have escaped payment of tax have been stored
- has kept accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act.

OR

**C.**

- goods liable to confiscation / documents relevant to the proceedings under the Act are secreted in the business/residential premises detailed herein below

<<Details of the Premises>

Therefore,—

- in exercise of the powers conferred upon me under sub-section (1) of section 67 of the Act, I authorize and require you to inspect the premises belonging to the above mentioned person with such assistance as may be necessary for inspection of goods or documents and/or any other things relevant to the proceedings under the said Act and rules made thereunder.

OR

- in exercise of the powers conferred upon me under sub-section (2) of section 67 of the Act, I authorize and require you to search the above premises with such assistance as may be necessary, and if any goods or documents and/or other things relevant to the proceedings under the Act are found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder.

Any attempt on the part of the person to mislead, tamper with the evidence, refusal to answer the questions relevant to inspection / search operations, making of false statement or providing false evidence is punishable with imprisonment and /or fine under the Act read with section 179, 181, 191 and 418 of the Indian Penal Code.

Given under my hand & seal this ..... day of ..... (month) 20.... (year). Valid for ..... day(s).

Seal

Place

Signature, Name and designation of the  
issuing authority

Name, Designation & Signature of the Inspection Officer/s

(i)

(ii) ]<sup>829</sup>

[FORM GST INS-02

**ORDER OF SEIZURE**

[See rule 139 (2)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted by me on \_\_/\_\_/\_\_ at \_\_:\_\_ AM/PM in the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>

<<GSTIN, if registered>>

in the presence of following witness(es):

1. <<Name and address>>
2. <<Name and address>>

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby seize the following goods/ books/ documents and things:

**A) Details of Goods seized:**

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

**B) Details of books / documents / things seized:**

Sr. No	Description of books / documents / things seized	No. of books / documents / things seized	Remarks
1	2	3	4

and these goods and or things are being handed over for safe upkeep to:

<<Name and address>>

with a direction that he shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the undersigned.

Place:  
Date:

Name and Designation of the Officer

Signature of the Witnesses

Sr. No.	Name and address	Signature
1.		
2.		

To:

<<Name and address>>]<sup>830</sup>

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<sup>830</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]

**[FORM GST INS-03  
ORDER OF PROHIBITION**

[See rule 139(4)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted on \_\_\_/\_\_\_/\_\_\_ at \_\_\_:\_\_\_ AM/PM in the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>

<<GSTIN, if registered>>

in the presence of following witness(es):

1. <<Name and address>>
2. <<Name and address>>

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby order that you shall not/shall not cause to remove, part with, or otherwise deal with the goods except without the previous permission of the undersigned:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

Place:

Name and Designation of the Officer

Date:

**Signature of the Witnesses**

	Name and address	Signature
1.		
2.		

To:

<<Name and address>>]<sup>831</sup>

<sup>831</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]

[FORM GST INS-04

**BOND FOR RELEASE OF GOODS SEIZED**

[See rule 140(1)]

I.....of.....hereinafter called "obligor(s)" am held and firmly bound to the President of India (hereinafter called "the President") and/or the Governor of .....(State) (hereinafter called "the Governor") in the sum of.....rupees to be paid to the President / the Governor for which payment will be made. I jointly and severally bind myself and my heirs/ executors/ administrators/legal representatives/successors and assigns by these presents; dated this.....day of.....

WHEREAS in accordance with the provisions of sub-section (2) of section 67, the goods have been seized vide order number .....dated..... having value .....rupees involving an amount of tax of ..... rupees. On my request the goods have been permitted to be released provisionally by the proper officer on execution of the bond of value .....rupees and a security of .....rupees against which cash/bank guarantee has been furnished in favour of the President/ Governor; and

WHEREAS I undertake to produce the said goods released provisionally to me as and when required by the proper officer duly authorized under the Act.

And if all taxes, interest, penalty, fine and other lawful charges demanded by the proper officer are duly paid within ten days of the date of demand thereof being made in writing by the said proper officer, this obligation shall be void.

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force:

AND the President/Governor shall, at his option, be competent to make good all the losses and damages from the amount of the security deposit or by endorsing his rights under the above-written bond or both;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

(2) Name and Address

Date

Place

Accepted \_\_\_\_\_ by \_\_\_\_\_ me \_\_\_\_\_ this.....day \_\_\_\_\_ of  
.....(month).....(year)..... (designation of officer) for and on behalf of  
the President /Governor.

(Signature of the Officer)<sup>832</sup>

[FORM GST INS-05

**ORDER OF RELEASE OF GOODS/ THINGS OF PRISHABLE OR HAZARDOUS NATURE**

[See rule 141(1)]

Whereas the following goods and/or things were seized on \_\_\_/\_\_\_/\_\_\_ from the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>

<<GSTIN, if registered>>

**Details of goods seized:**

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

and since these goods are of perishable or hazardous nature and since an amount of Rs. \_\_\_\_\_ (amount in words and digits), being an amount equivalent to the:

- market price of such goods or things
- the amount of tax, interest and penalty that is or may become payable

has been paid, I hereby order the above mentioned goods be released forthwith.

Place:

Name and Designation of the Officer

Date:

To:

<<Name and Designation>>]<sup>833</sup>



**[FORM GST DRC-01**  
*[See rule 100 (2) & 142(1)(a)]*

Reference No:

Date:

To

\_\_\_\_\_ GSTIN/Temp. ID

----- Name

\_\_\_\_\_ Address

Tax Period -----

F.Y. -----

Act -

Section / sub-section under which SCN is being issued -

SCN Reference No. ----

Date ----

**Summary of Show Cause Notice**

Brief facts of the case : Grounds

:

Tax and other dues :

(Amount in Rs.)

[Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												]. <sup>834</sup>

Signature

Name

Designation

Jurisdiction

Address

Note -

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.<sup>835</sup>

<sup>834</sup>[Substituted the Table Vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2020, (Nft No. 70/2020-CT, dt. 15.10.2020) w.e.f. 15.10.20220]

<sup>835</sup> [Substituted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

**[FORM GST DRC-01A**  
**Intimation of tax ascertained as being payable under section 73(5)/74(5)**  
**[See Rule 142 (1A)]**

**Part A**

No.:

Date:

Case ID No.

To

GSTIN.....

Name.....

Address.....

*Sub.: Case Proceeding Reference No.....- Intimation of liability under section 73(5)/section 74(5) – reg.*

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax				
<b>CGST Act</b>						
<b>SGST/UTGST Act</b>						
<b>IGST Act</b>						
<b>Cess</b>						
<b>Total</b>						

The grounds and quantification are attached / given below:

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by ..... , failing which Show Cause Notice will be issued under section 73(1).

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty under section 74(5) by ..... , failing which Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by..... in Part B of this Form

Proper Officer

Signature.....

Name.....

Designation.....

**Upload Attachment**

**Part B**

**Reply to the communication for payment before issue of Show Cause Notice**

**[See Rule 142 (2A)]**

No.:

Date:

To  
Proper Officer,  
Wing / Jurisdiction.

***Sub.: Case Proceeding Reference No.....- Payment/Submissions in response to liability intimated under Section 73(5)/74(5) – reg.***

Please refer to Intimation ID..... in respect of Case ID.....vide which the liability of tax payable as ascertained under section 73(5) / 74(5) was intimated.

In this regard,

A. this is to inform that the said liability is discharged partially to the extent of Rs. .... through .....and the submissions regarding remaining liability are attached / given below:

**OR**

B. the said liability is not acceptable and the submissions in this regard are attached / given below:

Authorised Signatory

Name.....

GSTIN.....

Address.....

***Upload Attachment".***

**[FORM GST DRC-01B**  
*[See rule 88C]*  
**PART-A (System Generated)**

**Intimation of difference in liability reported in statement of outward supplies and that reported in return**

**Ref No:**

**Date:**

**GSTIN:**

**Legal Name:**

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period<from><to> by an amount of Rs..... The details thereof are as follows:

Form Type	Liability declared/ paid (in Rs.)				
	IGST	CGST	SGST/UTGST	Cess	Total
FORM GSTR-1 / IFF					
FORM GSTR-3B					
Difference in liability					

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

**PART-B**

**Reply by Taxpayer in respect of the intimation of difference in liability**

Reference No. of Intimation:      Date:

A. I have paid the amount of the differential tax liability, as specified in Part A of FORM GST DRC-01B, fully or partially, along with interest under section 50, through FORM GST DRC-03, and the details thereof are as below:

ARN of FORM GST DRC-03	Paid Under Head	Tax Period	IGST	CGST	SGST/UTGST	CESS

**AND/OR**

**B.** The reasons in respect of that part of the differential tax liability that has remained unpaid, are as under:

S. No	Brief Reasons for Difference	Details (Mandatory)
1	Excess Liability paid in earlier tax periods in <b>FORM GSTR-3B</b>	

2	Some transactions of earlier tax period which could not be declared in the FORM GSTR-1/IFF of the said tax period but in respect of which tax has already been paid in FORM GSTR-3B of the said tax period and which have now been declared in FORM GSTR-1/IFF of the tax period under consideration	
3	<b>FORM GSTR-1/IFF</b> filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	
4	Mistake in reporting of advances received and adjusted against invoices	
5	Any other reasons	

**Verification**

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name:

Designation/Status:

Place:

Date: ]<sup>837</sup>

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<sup>837</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

**[[FORM GST DRC - 02**

[See rule 142(1)(b)]

Reference No:

Date:

To

\_\_\_\_\_GSTIN/ ID

----- Name

\_\_\_\_\_Address

Tax Period :

F.Y.:

Section / sub-section under which statement is being issued :

SCN Ref. No. -----

Date –

Statement Ref. No. ----

Date –

**Summary of Statement :**

(a) Brief facts of the case :

(b) Grounds :

(c) Tax and other dues :

(Amount in Rs.)

[Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												]. <sup>838</sup>

Signature

Name

Designation

Jurisdiction

Address

Note -

1. Only applicable fields may be filled up.

2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.

3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.]<sup>839]</sup><sup>840</sup>

<sup>838</sup>[Substituted the Table Vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2020, (Nft No. 70/2020-CT, dt. 15.10.2020) w.e.f. 15.10.20220]

<sup>839</sup> [Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]

<sup>840</sup> [Substituted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

**[[[FORM GST DRC-03**  
*[See rule 142(2) & 142 (3)]*

**Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement [or intimation of tax ascertained through FORM GST DRC-01A**

1.	GSTIN											
2.	Name											
3.	Cause of payment											
3A.	Shipping bill details of erroneous IGST refund (to be enabled only if the specified category is chosen in drop down menu)						(i) Shipping Bill/ Bill of Export No. & Date: (ii) Amount of IGST paid on export of goods: (iii) Notification No. used for procuring inputs at concessional rate or exemption: (iv) Date of notification: (v) Amount of refund received: (vi) Amount of erroneous refund to be deposited: (vii) Date of credit of refund in Bank Account:					
4.	Section under which voluntary payment is made											
5.	Details of show cause notice, if payment is made within 30 days of its issue, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, GST RFD-01, others (specify)						Reference No./ARN			Date of issue/filing		
6.	Financial Year											
7.	Details of payment made including interest and penalty, if applicable											
												(Amount in Rs.)
Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13

8. Reasons, if any - << Text box >>

9. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name

Designation / Status

Date .....

Note -

1. Payment to be made only in cash for deposit of erroneous refund of unutilised Input Tax Credit (ITC) and for deposit of erroneous refund of Integrated Goods and Services Tax (IGST), obtained in contravention of sub-rule (10) of rule 96.
2. ARN of FORM GST RFD-01 to be mentioned mandatorily if cause of payment is selected as – ‘deposit of erroneous refund of unutilised ITC’.
3. Details of shipping bills to be entered in the same pattern in which the details have been entered in the returns.]<sup>841</sup>]<sup>842</sup>]<sup>843</sup>

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<sup>841</sup> [Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]  
<sup>842</sup> [Substituted vide G.O.Ms No. 93, Rev. (CT-II) Dept., dt. 20.08.2019, (Nft No. 31/2019-CT, dt. 28.06.2019), w.e.f. 28.06.2019]  
<sup>843</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]



**[FORM GST DRC – 04**

*[See rule 142(2)]*

Reference No:

Date:

To

\_\_\_\_\_ GSTIN/ID  
----- Name  
\_\_\_\_\_ Address

Tax Period -----  
ARN -

F.Y. -----  
Date -

**Acknowledgement of acceptance of payment made voluntarily**

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid and for the reasons stated therein.

Signature  
Name  
Designation

Copy to - ]<sup>844</sup>

**[FORM GST DRC- 05**  
*[See rule 142(3)]*

Reference No:

Date:

To

\_\_\_\_\_ GSTIN/ID  
----- Name  
\_\_\_\_\_ Address

Tax Period -----  
SCN -  
ARN -

F.Y. -----  
Date -  
Date -

**Intimation of conclusion of proceedings**

This has reference to the show cause notice referred to above. As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and penalty in accordance with the provisions of section ---- , the proceedings initiated vide the said notice are hereby concluded.

Signature  
Name  
Designation

Copy to - -] <sup>845</sup>

[FORM GST DRC - 06

[See rule 142(4)]

Reply to the Show Cause Notice

1. GSTIN		
2. Name		
3. Details of Show Cause Notice	Reference No.	Date of issue
4. Financial Year		
5. Reply		
<< Text box >>		
6. Documents uploaded		
<< List of documents >>		
7. Option for personal hearing	<input type="checkbox"/> Yes	<input type="checkbox"/> No

8. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name \_\_\_\_\_

Designation / Status -----

Date -] <sup>846</sup>

**[FORM GST DRC-07**  
[See rule 100(1), 100(2), 100(3) & 142(5)]

**Summary of the order**

Reference No:

Date:

1. Details of order :

- (a) Order No. :  
 (b) Order date :  
 (c) Financial year :  
 (d) Tax period: From --- To -----

2. Issues involved :

3. Description of goods / services (if applicable):

Sr. No.	HSN Code	Description

4. Section(s) of the Act under which demand is created:

5. Details of demand :

(Amount in Rs.)

[Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Tota 1												]. <sup>847</sup>

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues

Signature

Name

Designation

Jurisdiction

Address

To

\_\_\_\_\_ (GSTIN/ID)

-----Name

\_\_\_\_\_ (Address )

Note –

- Only applicable fields may be filled up.
- Column nos. 2, 3, 4 and 5 of the Table at serial no. 5 i.e. tax rate, turnover and tax period are not mandatory.
- Place of Supply (POS) details shall be required only if the demand is created under the IGST Act. ]<sup>848</sup><sup>849</sup>

<sup>847</sup>[Substituted the Table Vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2020, (Nft No. 70/2020-CT, dt. 15.10.2020) w.e.f. 15.10.20220]

<sup>848</sup> [Substituted vide G.O.Ms No. 108, Rev. (CT-II) Dept., Dt. 01.06.2018 (Nft No. 21/2018-CT, dt. 18.04.2018) w.e.f. 18.04.2018]

**[FORM GST DRC -07A***[See rule 142A(1)]***Summary of the order creating demand under existing laws**

Reference No.-

Date-

<b>Part A – Basic details</b>		
<b>Sr. No</b>	<b>Description</b>	<b>Particulars</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	GSTIN	
2.	Legal Name	<<Auto>>
3.	Trade name, if any	<<Auto>>
4.	Government Authority who passed the order creating the demand	<input type="checkbox"/> State /UT <input type="checkbox"/> Centre
5.	Old Registration No.	
6.	Jurisdiction under earlier law	
7.	Act under which demand has been created	
8.	Period for which demand has been created	From – mm, yy To mm, yy
9.	Order No. (original)	
10.	Order Date (original)	
11.	Latest order no.	
12.	Latest order date	
13.	Date of service of the order (optional)	
14.	Name of the officer who has passed the order (Optional)	
15.	Designation of the officer who has passed the order	
16.	Whether demand is stayed	<input type="checkbox"/> Yes <input type="checkbox"/> No
17.	Date of stay order	
18.	Period of stay	From – to -

<b>Part B – Demand details</b>						
19.	Details of demand created (Amount in Rs. in all Tables)					
1	2	3	4	5	6	7
Central Acts						
State/ UT Acts						
CST Act						

20.	Amount of demand paid under existing laws					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

21.	Balance amount of demand proposed to be recovered under GST laws <<Auto-populated>>					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

Signature  
Name  
Designation  
Jurisdiction

To

\_\_\_\_\_ (GSTIN/ID)

-----Name

\_\_\_\_\_ (Address)

Copy to -

**Note –**

1. In case of demands relating to short payment of tax declared in return, acknowledgement / reference number of the return may be mentioned.
2. Only recoverable demands shall be posted for recovery under GST laws. Once, a demand has been created through **FORM GST DRC-07A**, and the status of the demand changes subsequently, the status may be amended through **FORM GST DRC-08A**.
3. Demand paid up to the date of uploading the summary of the order should only be mentioned in Table 20. Different heads of the liabilities under existing laws should be synchronized with the heads defined under Central or State tax.
4. Latest order number means the last order passed by the relevant authority for the particular demand.
5. Copy of the order vide which demand has been created can be attached. Documents in support of tax payment can also be uploaded, if available.]<sup>850</sup>

**[[FORM GST DRC - 08**

<sup>850</sup> [Inserted vide G.O.Ms No. 1, Rev. (CT-II) Dept., dt. 02.01.2019, (Nft No. 60/2018-CT, dt. 30.10.2018), w.e.f. 30.10.2018]

Reference No:

Date:

**Summary of Rectification /Withdrawal Order**

1. Particulars of order:	
(a) Financial year, if applicable	
(b) Tax period, if any	From --- To ----
(c) Section under which order is passed	
(d) Original order no.	
(e) Original order date	
(f) Rectification order no.	
(g) Rectification order date	
(h) ARN, if applied for rectification	
(i) Date of ARN	

2. Your application for rectification of the order referred to above has been examined

3. It has come to my notice that the above said order requires rectification  
(Reason for rectification as per attached annexure)4. The order referred to above (issued under section 129) requires to  
be withdrawn

5. Description of goods / services (if applicable) :

Sr. No.	HSN Code	Description

6. Section of the Act under which demand is created:

7. Details of demand, if any, after rectification:

(Amount in Rs.)

[Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												]. <sup>851</sup>

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

To

\_\_\_\_\_ (GSTIN/ID)

\_\_\_\_\_ Name

\_\_\_\_\_ (Address )

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 7 i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.
4. Demand table at serial no. 7 shall not be filled up if an order issued under section 129 is being withdrawn.]<sup>852</sup>]<sup>853</sup>

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<sup>852</sup> [Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]

<sup>853</sup> [Substituted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]



**[FORM GST DRC-08A***[See rule 142A(2)]***Amendment/Modification of summary of the order creating demand under existing laws**

Reference no.

Date –

<b>Part A – Basic details</b>		
<b>Sr. No.</b>	<b>(1)</b>	<b>(2)</b>
1.	GSTIN	<b>(3)</b>
2.	Legal name	
3.	Trade name, if any	
4.	Reference no. vide which demand uploaded in <b>FORM GST DRC-07A</b>	
5.	Date of <b>FORM GST DRC-07A</b> vide which demand uploaded	
6.	Government Authority who passed the order creating the demand	<input type="checkbox"/> State/UT <input type="checkbox"/> Centre <<Auto>>
7.	Old Registration No.	<<Auto, editable>>
8.	Jurisdiction under earlier law	<<Auto, editable>>
9.	Act under which demand has been created	<<Auto, editable>>
10.	Tax period for which demand has been created	<<Auto, editable>>
11.	Order No. (original)	<<Auto, editable>>
12.	Order date (original)	<<Auto, editable>>
13.	Latest order no.	<<Auto, editable>>
14.	Latest order date	<<Auto, editable>>
15.	Date of service of the order	<<Auto, editable>>
16.	Name of the officer who has passed the order (optional)	<<Auto, editable>>
17.	Designation of the officer who has passed the order	
18.	Whether demand is stayed	<input type="checkbox"/> Yes <input type="checkbox"/> No
19.	Date of stay order	
20.	Period of Stay	
21.	Reason for updation	<<Text box>>

Part B – Demand details						
22.	Details of demand posted originally through Table 21 of <b>FORM GST DRC-07A</b> (Amount in Rs. in all tables)					
	<<Auto>>					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

23.	Updation of demand						
Act	Type of updation	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8
1.	Quashing of demand (Complete closure of demand)						
2.	Amount of reduction, if any						
3.	Total reduction (1+2)						

24. (22-23)	Balance amount of demand required to be recovered under the Act					
	<< Auto-populated >>					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

Signature  
Name  
Designation  
Jurisdiction

To

\_\_\_\_\_ (GSTIN/ID)

-----Name

\_\_\_\_\_ (Address )

Copy to –

**Note –**

1. Reduction includes payment made under existing laws. If the demand of tax is to be increased then a fresh demand may be created under **FORM GST DRC-07A**.
2. Copy of the order vide which demand has been modified /rectified / revised/ updated can be uploaded. Payment document can also be attached.
3. Amount recovered under the Act including adjustment made of refund claim will be automatically updated in the liability register. This form shall not be filed for such recoveries.]<sup>854</sup>

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<sup>854</sup>[Inserted vide G.O.Ms No. 1, Rev. (CT-II) Dept., dt. 02.01.2019, (Nft No. 60/2018-CT, dt. 30.10.2018), w.e.f. 30.10.2018]

[FORM GST DRC – 09

[See rule 143]

To

\_\_\_\_\_  
-----

Particulars of defaulter -

GSTIN –

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

**Order for recovery through specified officer under section 79**

Whereas a sum of Rs. <<----->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act by the aforesaid person who has failed to make payment of such amount. The details of arrears are given in the table below:

(Amount in Rs.)

[Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Integrated tax						
Central tax						
State/UT tax						
Cess						
Total						] <sup>855</sup>

<< Remarks>>

You are, hereby, required under the provisions of section 79 of the <<SGST>> Act to recover the amount due from the << person >> as mentioned above.

Signature  
Name  
Designation

Place:  
Date:]<sup>856</sup>

<sup>855</sup>[Substituted the Table Vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2020, (Nft No. 70/2020-CT, dt. 15.10.2020) w.e.f. 15.10.2020]

<sup>856</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]

**[[FORM GST DRC – 10**

*[See rule 144(2)&144A]*

**Notice for Auction under section 79 (1) (b) or section 129(6) of the Act**

Demand order no.:

Date:

Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs..... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

Or

Whereas the goods or conveyance detained or seized under Section 129 are liable for sale or disposal in accordance with the provisions of sub-section (6) of Section 129 for recovery of penalty of Rs..... payable under sub-section (3) of section 129 and the expenses incurred in safe custody and handling of such goods or conveyance and other administrative expenses.

The sale will be by public auction and the goods and/or conveyance shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on ..... at.... AM/PM.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods and/or conveyance shall be again put up for auction and resold.

**Schedule**

Serial No.	Description of goods or conveyance	Quantity
1	2	3

Place:

Signature

Date:

Name

Designation:]<sup>857]</sup><sup>858</sup>

<sup>857</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]  
<sup>858</sup>[Substituted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

**[FORM GST DRC – 11**  
*[[See rule 144(5),144A and 147(12)]<sup>859</sup>*

**Notice to successful bidder**

To,

\_\_\_\_\_

Please refer to Public Auction Reference no. \_\_\_\_\_ dated \_\_\_\_\_. On the basis of auction conducted on \_\_\_\_\_, you have been found to be a successful bidder in the instant case.

You are hereby, required to make payment of Rs. \_\_\_\_\_ within a period of 15 days from the date of auction.

The possession of the [goods or conveyance]<sup>860</sup> shall be transferred to you after you have made the full payment of the bid amount.

Signature  
Name  
Designation

Place:  
Date:]<sup>861</sup>

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<sup>859</sup>[Substituted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022. Earlier words read as 'See rule 144(5) & 147(12)']

<sup>860</sup>[Substituted the word 'goods' vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

<sup>861</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]

**[FORM GST DRC-12**  
[[See rule 144(5),144A and 147(12)]<sup>862</sup>]

**Sale Certificate**

Demand order no.:  
Reference no. of recovery:  
Period:

Date:  
Date:

This is to certify that the following [goods or conveyance]<sup>863</sup>:

**Schedule (Movable [Goods or Conveyance]<sup>864</sup>)**

Sr. No.	Description of [goods or conveyance] <sup>865</sup>	Quantity
1	2	3

**Schedule (Immovable Goods)**

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road/ Street	Locality/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

**Schedule (Shares)**

Sr. No.	Name of the Company	Quantity	Value
1	2	3	4

have been sold to .....at.....in public auction of the [goods or conveyance]<sup>866</sup> held for recovery of rupees ----- in accordance with the provisions of section 79(1)(b)/(d) [or section 129(6)]<sup>867</sup> of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act and rules made thereunder on ----- and the said..... (Purchaser) has been declared to be the purchaser of the said [goods or conveyance]<sup>868</sup> at the time of sale. The sale price of the said [goods or conveyance]<sup>869</sup> was received on..... The sale was confirmed on.....

Signature  
Name  
Designation

Place:  
Date:]<sup>870</sup>

<sup>862</sup>[Substituted vide G.O.Ms No39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022. Earlier words read as 'See rule 144(5) & 147(12)']

<sup>863</sup>[Substituted the word 'goods' vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

<sup>864</sup>[Substituted the word 'goods' vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

<sup>865</sup>[Substituted the word 'goods' vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

<sup>866</sup>[Substituted the word 'goods' vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

<sup>867</sup>[Inserted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

<sup>868</sup>[Substituted the word 'goods' vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

<sup>869</sup>[Substituted the word 'goods' vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

<sup>870</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]

[FORM GST DRC-13

[See rule 145(1)]

Notice to a third person under section 79(1) (c)

To  
The \_\_\_\_\_

Particulars of defaulter -

GSTIN –

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

Whereas a sum of Rs. <<---->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST / UTGST/CGST/ IGST>> Act by <<Name of Taxable person>> holding <<GSTIN>> who has failed to make payment of such amount; and/or

It is observed that a sum of rupees ----- is due or may become due to the said taxable person from you; **or**

It is observed that you hold or are likely to hold a sum of rupees ----- for or on account of the said person.

You are hereby directed to pay a sum of rupees ----- to the Government forthwith or upon the money becoming due or being held in compliance of the provisions contained in clause (c)(i) of sub-section (1) of section 79 of the Act.

Please note that any payment made by you in compliance of this notice will be deemed under section 79 of the Act to have been made under the authority of the said taxable person and the certificate from the government in **FORM GST DRC - 14** will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate.

Also, please note that if you discharge any liability to the said taxable person after receipt of this notice, you will be personally liable to the State /Central Government under section 79 of the Act to the extent of the liability discharged, or to the extent of the liability of the taxable person for tax, cess, interest and penalty, whichever is less.

Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the Act or the rules made thereunder shall follow.

Signature  
Name  
Designation

Place:  
Date:]<sup>871</sup>

<sup>871</sup>[Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]



**[FORM GST DRC – 14**

*[See rule 145(2)]*

**Certificate of Payment to a Third Person**

In response to the notice issued to you in **FORM GST DRC-13** bearing reference no. \_\_\_\_\_ dated \_\_\_\_\_, you have discharged your liability by making a payment of Rs. \_\_\_\_\_ for the defaulter named below:

GSTIN –

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

This certificate will constitute a good and sufficient discharge of your liability to above mentioned defaulter to the extent of the amount specified in the certificate.

Signature

Name

Designation

Place:

Date:]<sup>872</sup>

**[FORM GST DRC-15**

*[See rule 146]*

**APPLICATION BEFORE THE CIVIL COURT REQUESTING EXECUTION FOR A DECREE**

To

The Magistrate /Judge of the Court of .....

-----

Demand order no.:

Date:

Period

Sir/Ma'am,

This is to inform you that as per the decree obtained in your Court on the day of ..... 20..... by .....(name of defaulter) in Suit No. .... of 20..., a sum of rupees ----- is payable to the said person. However, the said person is liable to pay a sum of rupees ----- under the provisions of the << SGST/UTGST/ CGST/ IGST/ CESS >> Act vide order number ----- dated -----.

You are requested to execute the decree and credit the net proceeds for settlement of the outstanding recoverable amount as mentioned above.

Place:

Date:

Proper Officer/ Specified Officer]<sup>873</sup>

**[FORM GST DRC-16**  
*[See rule 147(1) & 151(1)]*

To  
GSTIN -  
Name -  
Address -

Demand order no.:  
Reference no. of recovery:  
Period:

Date:  
Date:

**Notice for attachment and sale of immovable/movable goods/shares under section 79**

Whereas you have failed to pay the amount of Rs....., being the arrears of tax/cess/interest/penalty/ fee payable by you under the provisions of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act.

The immovable goods mentioned in the Table below are, therefore, attached and will be sold for the recovery of the said amount. You are hereby prohibited from transferring or creating a charge on the said goods in any way and any transfer or charge created by you shall be invalid.

**Schedule (Movable)**

Sr. No.	Description of goods	Quantity
1	2	3

**Schedule (Immovable)**

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road/ Street	Localit y/ Village	District	State	PIN Code	Latitude (optiona l)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

**Schedule (Shares)**

Sr. No.	Name of the Company	Quantity
1	2	3

Signature  
Name  
Designation

Place:  
Date:]<sup>874</sup>

[FORM GST DRC – 17

[See rule 147(4)]

Notice for Auction of Immovable/Movable Property under section 79(1) (d)

Demand order no.:  
Reference number of recovery:  
Period:

Date:  
Date:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs..... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

In the absence of any order of postponement, the auction will be held on.....(date) at.....A.M/P.M. In the event the entire amount due is paid before the issuance of notice, the auction will be cancelled.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

Schedule (Movable)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road/ Street	Localit y/ Village	District	State	PIN Code	Latitude (optiona l)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity
1	2	3

Signature  
Name  
Designation

Place:  
Date:]<sup>875</sup>

**[FORM GST DRC-18**

*[See rule 155]*

To

Name & Address of District Collector

.....

Demand order no.:

Date:

Reference number of recovery:

Date:

Period:

**Certificate action under clause (e) of sub-section (1) section 79**

I..... do hereby certify that a sum of Rs..... has been demanded from and is payable by M/s..... holding GSTIN .....under <<SGST/CGST/IGST/UTGST/CESS>> Act, but has not been paid and cannot be recovered from the said defaulter in the manner provided under the Act.

<< demand details >>

The said GSTIN holder owns property/resides/carries on business in your jurisdiction the particulars of which are given hereunder: -

<<Description>>

You are requested to take early steps to realise the sum of rupees ----- from the said defaulter as if it were an arrear of land revenue.

Signature  
Name  
Designation

Place:

Date:]}<sup>876</sup>

[FORM GST DRC-19

[See rule 156]

To,

Magistrate,

<<Name and Address of the Court>>

Demand order no.:

Date:

Reference number of recovery:

Date:

Period:

**Application to the Magistrate for Recovery as Fine**

A sum of Rs. << ---- >> is recoverable from <<Name of taxable person>> holding <<GSTIN>> on account of tax, interest and penalty payable under the provisions of the Act. You are requested to kindly recover such amount in accordance with the provisions of clause (f) of sub-section (1) of section 79 of the Act as if it were a fine imposed by a Magistrate.

Details of Amount				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

Signature  
Name  
Designation

Place:

Date:]<sup>877</sup>

[FORM GST DRC-20

[See rule 158(1)]

**Application for Deferred Payment/ Payment in Instalments**

1. Name of the taxable person-
2. GSTIN -
3. Period \_\_\_\_\_

In accordance with the provisions of section 80 of the Act, I request you to allow me extension of time upto -----  
- for payment of tax/ other dues **or** to allow me to pay such tax/other dues in -----instalments for reasons stated below:

Demand ID				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

Reasons: -

Upload Document

**Verification**

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory \_\_\_\_\_

Name \_\_\_\_\_

Place -

Date - ]<sup>878</sup>

**[FORM GST DRC – 21**

*[See rule 158(2)]*

Reference No <<--->>

<< Date >>

To

GSTIN -----

Name -----

Address -----

Demand Order No.

Date:

Reference number of recovery:

Date:

Period -

Application Reference No. (ARN) -

Date -

**Order for acceptance/rejection of application for deferred payment / payment in instalments**

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and in this connection, you are allowed to pay tax and other dues by ----- (date) **or** in this connection you are allowed to pay the tax and other dues amounting to rupees ----- in ----- monthly instalments.

**OR**

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and it has not been found possible to accede to your request for the following reasons:

Reasons for rejection

Signature

Name

Designation

Place:

Date:]<sup>879</sup>



**[[FORM GST DRC-22**

[See rule 159(1)]

Reference No.:

Date:

To

\_\_\_\_\_Name

\_\_\_\_\_Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority/ Regional Transport Authority/Other Relevant Authority)

**Provisional attachment of property under section 83**

It is to inform that M/s ----- (name) having principal place of business at -----

----- (address) bearing registration number as ----- (GSTIN/ID), PAN is a registered taxable person under the <<SGST/CGST>> Act.

or

It is to inform that Sh.....(name) resident of.....(address) bearing PAN .....and/or Aadhaar No. .... is a person specified under sub-section (1A) of Section 122 .

Proceedings have been launched against the aforesaid person under section << -----  
- >> of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said person has a -

<<saving / current / FD/RD / depository >>account in your << bank/post office/financial institution>> having account no. << A/c no. >>;

or

property located at << property ID & location>>.

or

Vehicle No. .... <<description>>

or

Others (please specify) ..... <<description>>

In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, I ----  
----- (name), ----- (designation), hereby provisionally attach the aforesaid account / property.

No debit shall be allowed to be made from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department.

or

The property mentioned above shall not be allowed to be disposed of without the prior permission of this department.

Signature

Name

Designation

Copy to (person)]<sup>880</sup>]<sup>881</sup>

---

<sup>880</sup> [Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]  
<sup>881</sup>[Substitued vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

[FORM GST DRC – 22A

[See rule 159(5)]

Reference No.:

Date:

ARN No. of Order in FORM GST DRC-22:

To

The Pr. Commissioner/Commissioner

.....(Jurisdiction)

**Application for filing objection against provisional attachment of property**

Whereas, an order in FORM GST DRC-22 has been issued for provisional attachment of the following property under the provisions of section 83 of the Act vide ARN No.....

Ref ID	
Property provisionally attached	<< property id & location>>
Account provisionally attached	<< saving/current/FD/RD/depository account no>>
Vehicle provisionally attached	<<Vehicle details>>
Any other property	<<details >>

2. In accordance with the provisions of Rule 159(5) of the TGST Rules, 2017, I hereby submit my objection on the basis of following facts and circumstances.

<<.....>>

<<...Documents to be uploaded...>>

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name-

GSTIN (in case of registered person)-

PAN and/or Aadhaar No. (in case of others)-

Place –

Date –

Signature of Authorized Signatory”.]882

<sup>882</sup>[Inserted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

**[FORM GST DRC-23**  
*[See rule 159(3), 159(5) & 159(6)]*

Reference No.:

Date:

To

----- Name

\_\_\_\_\_ Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority [/ Regional Transport Authority/Other Relevant Authority]<sup>883</sup>)

Order reference No. -

Date –

**Restoration of provisionally attached property / bank account under section83**

Please refer to the attachment of << saving / current / FD/RD>> account in your<< bank/post office/financial institution>> having account no. <<----- >>, attached vide above referred order, to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such [requirement of]<sup>884</sup> the attachment of the said accounts. Therefore, the said account may now be restored to the person concerned.

**or**

Please refer to the attachment of property << ID /Locality>> attached vide above referred order to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no [requirement of]<sup>885</sup> the attachment of the said property. Therefore, the said property may be restored to the person concerned.

Signature  
Name  
Designation

Copy to -]<sup>886</sup>

<sup>883</sup> [Inserted vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022]

<sup>884</sup>[Substitued vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022. Earlier words read as 'proceedings pending against the defaulting person which warrants the']

<sup>885</sup>[Substitued vide G.O.Ms No. 39, Rev. (CT-II) Dept., dt. 25.04.2022, (Nft No. 40/2021-CT, dt. 29.12.2021), w.e.f. 01.01.2022. Earlier words read as 'proceedings pending against the defaulting person which warrants the']

<sup>886</sup> [Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]

**[FORMGST DRC-24**

*[See rule 160]*

To

The Liquidator/Receiver,

-----

Name of the taxable person:

GSTIN:

Demand order no.:

Date:

Period:

**Intimation to Liquidator for recovery of amount**

This has reference to your letter <<intimation no. & date>>, giving intimation of your appointment as liquidator for the <<company name>> holding <<GSTIN>>. In this connection, it is informed that the said company owes / likely to owe the following amount to the State / Central Government:

**Current / Anticipated Demand**

(Amount in Rs.)

[Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Central tax						
State/UT tax						
Integrated tax						
Cess						] <sup>887</sup>

In compliance of the provisions of section 88 of the Act, you are hereby directed to make sufficient provision for discharge of the current and anticipated liabilities, before the final winding up of the company.

Name

Designation

Place:

Date: ]<sup>888</sup>

<sup>887</sup> [Substituted the Table Vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2020, (Nft No. 70/2020-CT, dt. 15.10.2020) w.e.f. 15.10.2020]

<sup>888</sup> [Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]

[FORM GST DRC-25

[See rule 161]

Reference No << --- >>

<< Date >>

To  
GSTIN -----  
Name -----  
Address -----

Demand Order No.: Date:  
Reference number of recovery: Date:  
Period:  
Reference No. in Appeal or Revision or any other proceeding - Date:

**Continuation of Recovery Proceedings**

This has reference to the initiation of recovery proceedings against you vide above referred recovery reference number for a sum of Rs.....

The Appellate /Revisional authority / [Adjudicating authority or Appellate authority under Insolvency & Bankruptcy Code/] <sup>889</sup> Court ..... << name of authority / Court >> has enhanced/reduced the dues covered by the above mentioned demand order No..... dated..... vide order no. ----- dated ----- and the dues now stands at Rs..... The recovery of enhanced/reduced amount of Rs..... stands continued from the stage at which the recovery proceedings stood immediately [before disposal of appeal or revision or any other proceedings] <sup>890</sup>. The revised amount of demand after giving effect of appeal / revision [or any other proceedings] <sup>891</sup> is given below:

Financial year: .....

(Amount in Rs.)

[Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Central tax						
State/UT tax						
Integrated tax						
Cess						] <sup>892</sup>

Signature  
Name  
Designation

Place:  
Date: ]<sup>893</sup>

<sup>889</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

<sup>890</sup>[Substituted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022. Earlier words read as 'before disposal of appeal or revision']

<sup>891</sup>[Inserted vide G.O.Ms No. 114, Rev. (CT-II) Dept., dt. 24.08.2023, (Nft No. 26/2022-CT, dt. 26.12.2022), w.e.f. 26.12.2022]

<sup>892</sup> [Substituted the Table Vide G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09.02.2020, (Nft No. 70/2020-CT, dt. 15.10.2020) w.e.f. 15.10.2020]

<sup>893</sup> [Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]

[FORM GST CPD-01

[See rule 162(1)]

**Application for Compounding of Offence**

1.	GSTIN / Temporary ID	
2.	Name of the applicant	
3.	Address	
4.	The violation of provisions of the Act for which prosecution is instituted or contemplated	
5.	Details of adjudication order/notice	
	Reference Number	
	Date	
	Tax	
	Interest	
	Penalty	
	Fine, if any	
6.	Brief facts of the case and particulars of the offence (s) charged:	
7.	Whether this is the first offence under the Act	
8.	If answer to 7 is in the negative, the details of previous cases	
9.	Whether any proceedings for the same or any other offence are contemplated under any other law.	
10.	If answer to 9 is in the affirmative, the details thereof	

**DECLARATION**

- (1) I shall pay the compounding amount, as may be fixed by the Commissioner.
- (2) I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded.

Signature of the applicant

Name ]<sup>894</sup>

[FORM GST CPD-02

[See rule 162(3)]

Reference No:

Date:

To

GSTIN/ID -----

Name-----

Address -----

ARN -----

Date –

**Order for rejection / allowance of compounding of offence**

This has reference to your application referred to above. Your application has been examined in the department and the findings are as recorded below:

<< text >>

I am satisfied that you fulfil the requirements to be allowed to compound the offences in respect of the offences stated in column (2) of the table below on payment compounding amount indicated in column (3):

[Sr. No.]	Offence	Act	Compounding amount (Rs.)
(1)	(2)	(3)	(4)

Note: (1) In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be compounded can be categorized.

(2) This amount will be deposited under minor head "Other".]<sup>895</sup>

You are hereby directed to pay the aforesaid compounding amount by ----- (date) and on payment of the compounding amount, you will be granted immunity from prosecution for the offences listed in column (2) of the aforesaid table.

**or**

Your application is hereby rejected.

Signature

Name  
Designation]<sup>896</sup>

<sup>895</sup> [Substituted vide G.O.Ms No. 62, Rev. (CT-II) Dept., dt. 03.06.2019, (Nft No. 16/2019-CT, dt. 29.03.2019), w.e.f. 01.04.2019]

<sup>896</sup> [Inserted Vide G.O.Ms No. 184, Rev. (CT-II) Dept., dt. 18.08.2017, (Nft No. 15/2017-CT, dt. 01.07.2017) w.e.f. 01.07.2017]



[FORM GST EWB-01

(See rule 138)

**E-Way Bill**

**E-Way Bill No.** :

**E-Way Bill date** :

**Generator** :

**Valid from** :

**Valid until** :

<b>PART-A</b>		
A.1	GSTIN of Supplier	
A.2	Place of Dispatch	
A.3	GSTIN of Recipient	
A.4	Place of Delivery	
A.5	Document Number	
A.6	Document Date	
A.7	Value of Goods	
A.8	HSN Code	
A.9	Reason for Transportation	
<b>PART-B</b>		
B.1	Vehicle Number for Road	
B.2	Transport Document Number/Defence Vehicle No./ Temporary Vehicle Registration No./Nepal or Bhutan Vehicle Registration No.	

**Notes:**

1. HSN Code in column A.8 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.

5. Place of dispatch shall indicate the PIN Code of place of dispatch.
6. Where the supplier or the recipient is not registered, then the letters “URP” are to be filled-in in column A.1 or, as the case may be, A.3.
7. Reason for Transportation shall be chosen from one of the following:-

<b>Code</b>	<b>Description</b>
1	Supply
2	Export or Import
3	Job Work
4	[SKD or CKD or supply in batches or lots] <sup>897</sup>
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others ] <sup>898</sup>

<sup>897</sup> [Substituted the word 'SKD or CKD' vide G.O.Ms No. 216, Rev. (CT-II) Dept., dt. 22.10.2018, (Nft No. 39/2018-CT, dt. 04.09.2018), w.e.f. 04.09.2018]

<sup>898</sup> [Substituted vide G.O.Ms No. 67, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 12/2018-CT, dt. 07.03.2018) w.e.f. 01.04.2018]

[FORM GST EWB-02

(See rule 138)

**Consolidated E-Way Bill**

**Consolidated E-Way Bill No. :**

**Consolidated E-Way Bill Date :**

**Generator :**

**Vehicle Number :**

Number of E-Way Bills		
E-Way Bill Number		
		<sup>899</sup>

---

<sup>899</sup>[Substituted vide G.O.Ms No. 67, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 12/2018-CT, dt. 07.03.2018) w.e.f. 01.04.2018]

**[FORM GST EWB-03**

(See rule 138C)

## Verification Report

<b>Part A</b>	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry date	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry Number	
Name of person in-charge of vehicle	
Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	
<b>Part B</b>	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or Union Territory tax	
Cess	

Penalty payable	
Integrated tax	
Central tax	
State or Union Territory tax	
Cess	
Details of Notice	
Date	
Number	
Summary of findings	] <sup>900</sup>

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<sup>900</sup>[Substituted vide G.O.Ms No. 67, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 12/2018-CT, dt. 07.03.2018) w.e.f. 01.04.2018]

**[FORM GST EWB-04**

(See rule 138D)

Report of detention

E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of Officer in-charge	(if known)
Date	
Time	] <sup>901</sup>

---

<sup>901</sup>[Substituted vide G.O.Ms No. 67, Rev. (CT-II) Dept., Dt. 31.03.2018 (Nft No. 12/2018-CT, dt. 07.03.2018) w.e.f. 01.04.2018]

[FORM GST EWB-05

[See rule 138 E]

**Application for unblocking of the facility for generation of E-Way Bill**

1	GSTIN	<Auto>
2	Legal Name	<Auto>
3	Trade Name	<Auto>
4	Address	<Auto>

5	Facility of furnishing of information in <b>Part A</b> of <b>FORM GST EWB 01</b> (i.e. facility for generation of E-Way Bill) blocked w.e.f.	<Auto>
6	Reasons of unblocking of facility for generation of E- Way Bill	<User input>
(i)		
(ii)		
(iii)		
7	Expected date for filing of returns for the period under default	<User input>

8. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Designation /Status

Date:

Place: ]<sup>902</sup>

[FORM GST EWB – 06

[See rule 138 E]

Reference No.:

Date:

To

\_\_\_\_\_ GSTIN

----- Name

\_\_\_\_\_ Address

**Order for permitting / rejecting application for unblocking of the facility for generation of E-Way Bill**

Application ARN:

Date:

The facility for generation of E- Way Bill was blocked in respect of the aforementioned registered person w.e.f. ----  
---- in terms of rule 138E of the Telangana Goods and Services Tax Rules, 2017.

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby accept the application and order for unblocking of the facility for generation of E-Way Bill on the following grounds:

- 1.
- 2.

Please note that the system will block the facility for generation of E-Way Bill after \_\_\_\_\_(date) if the registered person continues to be defaulter in terms of rule 138E of the Telangana Goods and Services Tax Rules, 2017.

**OR**

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby reject the application for unblocking the facility for generation of E-Way Bill on following grounds:

- 1.
- 2.

**Signature:**

**Name:**

**Designation:**

**Jurisdiction:**

**Address:**

**Note:** Separate document may be attached for detailed order / reason(s).]<sup>903</sup>



**[FORM GST INV-01**

*(See Rule 48)*

**Format/Schema for e-Invoice**

**Note 1:** Cardinality means whether reporting of the item(s) is mandatory or optional as explained below:

**0..1:** It means that reporting of item is optional and when reported, the same cannot be repeated.

**1..1:** It means that reporting of item is mandatory but cannot be repeated.

**1..n:** It means that reporting of item is mandatory and can be repeated more than once.

**0..n:** It means that reporting of item is optional but can be repeated more than once if reported. For example, *previous invoice reference is optional but if required one can mention many previous invoice references.*

**Note 2:** Field specification Number (*Max length: m, n*) indicates ‘m’ places before decimal point and ‘n’ places after decimal point. For example, *Number (Max length: 3,3) will have the format 999.999*

Schema (Version 1.1)							
Sr. No.	Technical name of the field	Cardinality (0..1/ 1..1/ 0..n/ 1..n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
<b>1.</b>	<b>Basic Details</b>	<b>1..1</b>		<b>Mandatory</b>			<b>Header for Basic Details</b>
1.0	Version	1..1	Version Number	Mandatory	String (Max. Length:6)	1.1	This is version of the e-invoice schema. It will be used to keep track of version of Invoice specification.
1.1	IRN	1..1	Invoice Reference Number	Mandatory	String (Length: 64)	a5c12dca80e7433217.....ba4013750f2046f229	<p>This will be a unique reference number for the invoice.</p> <p><b><u>However, the supplier will not be populating this field.</u></b></p> <p>The registration request may not have this field populated.</p> <p>The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request.</p> <p>e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field.</p>

1.2	Supply_Type_Code	1..1	Code for Supply Type	Mandatory	Enumerated List	B2B/B2C/SEZWP/SEZWOP/EXPWP/EXPWOP/DEXP	This will be the code to identify type of supply.  <b>B2B:</b> Business to Business  <b>B2C:</b> Business to Consumer  <b>SEZWP:</b> To SEZ with Payment <b>SEZWOP:</b> To SEZ without Payment  <b>EXPWP:</b> Export with Payment  <b>EXPWOP:</b> Export without Payment  <b>DEXP:</b> Deemed Export
1.3	Document_Type_Code	1..1	Code for Document Type	Mandatory	Enumerated List	INV / CRN / DBN	Type of Document:  <b>INV</b> for Invoice,  <b>CRN</b> for Credit Note,  <b>DBN</b> for Debit note.
1.4	Document_Num	1..1	Document Number	Mandatory	String (Max Length:16)	Sa/1/2019	This is as per relevant rule in CGST/SGST/UTGST Rules.
1.5	Document_Date	1..1	Document Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	The date on which the Invoice was issued. Format "DD/MM/YYYY"
1.6	Additional_Currency_Code	0..1	Additional Currency Code	Optional	Enumerated List	USD, EUR	The field is for reporting additional currency, if any, in which all invoice amounts can be given, along with INR.  One such additional currency may be used in the invoice, as per list published under <b>ISO 4217</b> standard.  List published and updated from time to time at <a href="https://www.icegate.gov.in/Webappl/CUR_ENQ">https://www.icegate.gov.in/Webappl/CUR_ENQ</a>
1.7	Reverse_Charge	0..1	Reverse Charge	Optional	String (Length:1)	Y	Whether the tax liability payable is under Reverse Charge.
1.8	IGST_Applicability_despite_Supplier_and_Recipient_located_in_same_State/UT	0..1	IGST Applicability despite Supplier and Recipient located in same State/UT	Optional	String (Length: 1)	N	To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/UT

<b>2.</b>	<b>Document _Period</b>	<b>0..1</b>		<b>Optiona l</b>			<b>Header for Document Period</b>
2.1	Document_ Period_Start _Date	1..1	Document Period Start Date	Mandato ry	String (DD/MM/YYYY)	21/07/201 9	This is the start date of the document period (delivery/invoice period).  <i>(This field is mandatory only if this section is selected)</i>
2.2	Document_ Period_End _Date	1..1	Document Period End Date	Mandato ry	String (DD/MM/YYYY)	21/07/201 9	This is the end date of the document period (delivery/invoice period).  <i>(This field is mandatory only if this section is selected)</i>
<b>3.</b>	<b>Preceding Document / Contract Reference</b>	<b>0..1</b>		<b>Optiona l</b>			<b>Header for Preceding Document / Contract Reference</b>
<b>3.1</b>	<b>Preceding Document Reference</b>	<b>0..n</b>		<b>Optiona l</b>			<b>Sub-header for Preceding Document Reference</b>
3.1.1	Preceding_ Document_ Number	1..1	Preceding Document Number	Mandato ry	String (Max length:16)	Sa/1/2019	This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes.  Credit/Debit notes, against invoices can also be referred here.  <i>(This field is mandatory only if this section is selected)</i>
3.1.2	Preceding_ Document_ Date	1..1	Date of Preceding Document	Mandato ry	String (DD/MM/YYYY)	21/07/20 19	Date of preceding document/invoice.  <i>(This field is mandatory only if this section is selected)</i>
3.1.3	Other_ Reference	0..1	Other Reference	Optional	String (Max length:20)	KOL01	This field is to provide any additional reference e.g. specific branch, their user ID, their employee ID, sales centre reference etc.
<b>3.2</b>	<b>Receipt / Contract References</b>	<b>0..n</b>		<b>Optional</b>			<b>Sub-header for Receipt / Contract References</b>
3.2.1	Receipt_Ad vice_Refere nce	0..1	Receipt Advice Reference	Optional	String (Max length:20)	CREDIT30	This reference is kept for user to provide number of their receipt advice to their customer, in lieu of advance.
3.2.2	Receipt_Ad vice_Date	0..1	Date of Receipt Advice	Optional	String (DD/MM/YYYY)	21/07/2019	Date of issue of receipt advice for advance.

3.2.3	Tender_or_Lot_Reference	0..1	Tender or Lot Reference	Optional	String (Max length:20)	TENDERJAN2020	This reference is kept for mentioning number or details of Lot or Tender, if supplies are made under such Lot or tender.
3.2.4	Contract_Reference	0..1	Contract Reference	Optional	String (Max length:20)	CONT23072019	This reference is kept for mentioning contract number, if supplies are made under any specific Contract
3.2.5	External_Reference	0..1	External Reference	Optional	String (Max length:20)	EXT23222	An additional field for provision of any additional/external reference number for the supply.
3.2.6	Project_Reference	0..1	Project Reference	Optional	String (Max length:20)	PJTCODE01	This reference is kept for mentioning project number, if supplies are made under any specific project
3.2.7	PO_Ref_Num	0..1	PO Reference Number	Optional	String (Max length:16)	Vendor PO /1	This is the reference number of Purchase Order
3.2.8	PO_Ref_Date	0..1	PO Reference Date	Optional	String (DD/MM/YYYY)	21/07/2019	This is the date of Purchase Order.
<b>4.</b>	<b>Supplier Information</b>	<b>1..1</b>		<b>Mandatory</b>			<b>Header for Supplier Information</b>
4.1	Supplier_Legal_Name	1..1	Supplier Legal Name	Mandatory	String (Max. length:100)	XYZ Ltd.	Legal Name, as appearing in PAN of the Supplier
4.2	Supplier_Trade_Name	0..1	Trade Name of Supplier	Optional	String (Max length:100)	ABC Traders	A name by which the Supplier is known, i.e. Business Name, other than legal name
4.3	Supplier_GSTIN	1..1	GSTIN of Supplier	Mandatory	String (Length:15)	29AADFV7589C1ZX	GSTIN of the Supplier
4.4	Supplier_Address1	1..1	Supplier Address 1	Mandatory	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Supplier (Building/Flat no., Road/Street, Locality etc.)
4.5	Supplier_Address2	0..1	Supplier Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2 of the Supplier (Building/Flat no., Road/Street, Locality etc.), if any
4.6	Supplier_Place	1..1	Supplier Place	Mandatory	String (Max length:50)	Bangalore	Location of the Supplier (City/Town/Village)

4.7	Supplier_State_Code	1..1	Supplier State Code	Mandatory	Enumerated List	29	State Code of the Supplier as per GST System  List published and updated from time to time at <a href="https://www.icegate.gov.in/Webappl/STATE_ENQ">https://www.icegate.gov.in/Webappl/STATE_ENQ</a>
4.8	Supplier_PINcode	1..1	Supplier PIN Code	Mandatory	Number (Length: 6)	560087	PIN Code of the Supplier Locality
4.9	Supplier_Phone	0..1	Supplier Phone	Optional	String (Max length:12)	9999999999	Contact number of the Supplier
4.10	Supplier_Email	0..1	Supplier e-mail	Optional	String (Max length:100)	supplier@abc.com	e-mail ID of the Supplier, as per REGEX (Regular Expressions) pattern
<b>5.</b>	<b>Recipient Information</b>	<b>1..1</b>		<b>Mandatory</b>			<b>Header for Recipient Information</b>
5.1	Recipient_Legal_Name	1..1	Recipient Legal Name	Mandatory	String (Max. length:100)	PQR Pvt. Ltd.	It will be legal name of recipient, as per PAN.
5.2	Recipient_Trade_Name	0..1	Recipient Trade Name	Optional	String (Max length:100)	Adarsha	It will be trade name of recipient, if available.
5.3	Recipient_GSTIN	1..1	GSTIN of Recipient	Mandatory	String (Length:15)	29ABCCR1832C1ZX , URP	GSTIN of the Recipient, if available.  URP: In case of exports or if supplies are made to unregistered persons
5.4	Place_Of_Supply_State_Code	1..1	Place of Supply (State Code)	Mandatory	Enumerated List	29, 96	Code/State Code of Place of Supply as per GST System.  List published and updated from time to time at <a href="https://www.icegate.gov.in/Webappl/STATE_ENQ">https://www.icegate.gov.in/Webappl/STATE_ENQ</a>
5.5	Recipient_Address1	1..1	Recipient Address 1	Mandatory	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Recipient (Building/Flat no., Road/Street, Locality etc.)

5.6	Recipient_Address2	0..1	Recipient Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2, if any, of the Recipient (Building/Flat no., Road/Street, Locality etc.), if any
5.7	Recipient_Place	1..1	Recipient Place	Mandatory	String (Max length:100)	Mysore	Location of the Recipient (City/Town/Village)
5.8	Recipient_State_Code	1..1	Recipient State Code	Mandatory	Enumerated List	29	Code/State Code of the Recipient.  List published and updated from time to time at <a href="https://www.icegate.gov.in/Webappl/STATE_ENQ">https://www.icegate.gov.in/Webappl/STATE_ENQ</a>
5.9	Recipient_Pincode	0..1	Recipient PIN Code	Optional	Number (Length: 6)	560002	PIN code of the Recipient locality.  In case of export, Pincode need not be mentioned.
5.10	Country_Code_of_Export	0..1	Country Code of Export	Optional	Enumerated List	AN	Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system.  List published and updated from time to time at <a href="https://www.icegate.gov.in/Webappl/COUNTRY_ENQ">https://www.icegate.gov.in/Webappl/COUNTRY_ENQ</a>
5.11	Recipient_Phone	0..1	Recipient Phone	Optional	String (Max length:12)	0802223323	Contact number of the Recipient
5.12	Recipient_email_ID	0..1	Recipient e-mail ID	Optional	String (Max length:100)	<a href="mailto:billing@xyz.com">billing@xyz.com</a>	e-mail ID of the Recipient, as per REGEX (Regular Expressions) pattern
6.	<b>Payee Information</b>	<b>0..1</b>		<b>Optional</b>			<b>Header for Payee Information</b>
6.1	Payee_Name	0..1	Payee Name	Optional	String (Max length:100)	Ramesh K	Name of the person to whom payment is to be made
6.2	Payee_Bank_Account_Number	0..1	Payee Bank Account Number	Optional	String (Max length:18)	3868501747262	Bank Account Number of Payee
6.3	Mode_of_Payment	0..1	Mode of Payment	Optional	String (Max length:18)	Direct Transfer	Mode of Payment: Cash/Credit/Direct Transfer etc.
6.4	Bank_Branch_Code	0..1	Bank Branch Code	Optional	String (Max length:11)	SBIN9876543	Indian Financial System Code (IFSC) of Payee's Bank Branch

6.5	Payment_Terms	0..1	Payment Terms	Optional	String (Max length:100)	Text	Terms of Payment, if any, with the Recipient can be provided.
6.6	Payment_Instruction	0..1	Payment Instruction	Optional	String (Max length:100)	Text	Instruction, if any, regarding payment can be provided
6.7	Credit_Transfer_Terms	0..1	Credit Transfer Terms	Optional	String (Max length:100)	Text	Terms to specify credit transfer payments.
6.8	Direct_Debit_Terms	0..1	Direct Debit Terms	Optional	String (Max length:100)	Text	Terms, if any, to specify a direct debit.
6.9	Credit_Days	0..1	Credit Days	Optional	Numeric (Max length:4)	30	Number of days within which payment is due.
<b>7.</b>	<b>Delivery_Information</b>	<b>0..1</b>		<b>Optional</b>			<b>Header for Delivery Information</b>
7.1	<i>Ship_To_Details</i>	<i>0..1</i>	<i>Ship To Details</i>	<i>Optional</i>	<u><a href="#">Refer A 1.0</a></u>		<i>Details of location to which the supply has to be delivered.</i>
7.2	<i>Dispatch_From_Details</i>	<i>0..1</i>	<i>Dispatch From Details</i>	<i>Optional</i>	<u><a href="#">Refer A 1.1</a></u>		<i>Details of location from where Supply has to be dispatched.</i>
<b>8.</b>	<b>Invoice Item Details</b>	<b>1..n</b>		<b>Mandatory</b>			<b>Header for Invoice Item Details</b>
8.1	<i>Item_List</i>	<i>1..n</i>	<i>Item List</i>	<i>Mandatory</i>	<u><a href="#">Refer A 1.2</a></u>		<i>Provides information about the goods and services being invoiced.</i>
<b>9.</b>	<b>Document Total</b>	<b>1..1</b>		<b>Mandatory</b>			<b>Header for Document Total Details</b>
9.1	<i>Document_Total_Details</i>	<i>1..1</i>	<i>Document Total Details</i>	<i>Mandatory</i>	<u><a href="#">Refer A 1.3</a></u>		<i>Details of document total including taxes.</i>
<b>10.</b>	<b>Extra Information</b>	<b>0..1</b>		<b>Optional</b>			<b>Header for Extra Information</b>
10.1	Tax_Scheme	1..1	Tax Scheme	Mandatory	String (Max length: 10)	GST	To specify the tax/levy applicable – GST ( <i>This field is mandatory only if this section is selected</i> )
10.2	Remarks	0..1	Remarks	Optional	String (Max length: 100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole e.g. reasons for any correction or assignment note in case the invoice has been factored etc.
10.3	Port_Code	0..1	Port Code	Optional	Enumerated List	Alpha numeric	In case of export/supply to SEZ, port code can be mentioned as per Indian Customs EDI System (ICES), if applicable and available at the time of

							reporting e-invoice. Lists published and updated from time to time at below URLs:  EDI Port Codes: <a href="https://www.icegate.gov.in/Webappl/LOCATION_ENQ">https://www.icegate.gov.in/Webappl/LOCATION_ENQ</a>  Non-EDI Port Codes: <a href="https://www.icegate.gov.in/Webappl/nonlocation_det_all.jsp">https://www.icegate.gov.in/Webappl/nonlocation_det_all.jsp</a>
10.4	Shipping_Bill_Number	0..1	Shipping Bill Number	Optional	String (Max length: 20)	Alpha numeric	In case of export/supply to SEZ, shipping bill number as per Indian Customs EDI System (ICES), can be mentioned, if applicable and available at the time of reporting e-invoice.
10.5	Shipping_Bill_Date	0..1	Shipping Bill Date	Optional	String(DD/MM/YYYY)	03/12/2020	Date of Shipping Bill as per Indian Customs EDI System (ICES)
10.6	Export_Duty_Amount	0..1	Export Duty Amount	Optional	Number (Max Length: 12,2)	1200000.50	Amount of Export Duty in INR, if any, applicable (in case of invoices for export)
10.7	Supplier_Can_Opt_Refund	0..1	Supplier Can Opt Refund	Optional	String (Length: 1)	Y / N	In case of deemed export supplies, this field is for mentioning whether supplier can exercise the option of claiming refund or not.
10.8	ECOM_GSTIN	0..1	e-Commerce Operator's GSTIN	Optional	String (Length: 15)	29ABCCR1832C1CX	GSTIN of e-commerce operator, if supply is made through him/her.
<b>11.</b>	<b>Additional_Supporting_Documents</b>	<b>0..n</b>		<b>Optional</b>			<b>Header for Additional Supporting Documents</b>
11.1	Additional_Supporting_Documents_URL	0..1	Additional Supporting Documents URL	Optional	String (Max length: 100)	<a href="http://www.xyz.com/abc">http://www.xyz.com/abc</a>	This is to enter URL reference of additional supporting documents, if any.
11.2	Additional_Supporting_Documents_base64	0..1	Additional Supporting Document in base64	Optional	String (Max length: 1000)	Base 64 encoded Document	This is to add any additional document in PDF/Microsoft Word in Base64 encoded format.
11.3	Additional_Information	0..1	Additional Information	Optional	String (Max length: 1000)	Free text, remarks, identifiers, etc.	Any additional information, names, values, data etc. that is specific for the Supplier-Recipient transaction e.g. CIN, trade-specific information, Drug Licence Reg. No., FOB/CIF etc.
<b>12.</b>	<b>E-way Bill Details</b>	<b>0..1</b>		<b>Optional</b>			<b>Header for e-way Bill Details</b>



12.1	Transporter_ID	0..1	Transporter ID	Optional	String (Length: 15)	29AADFV75 89C1ZO	Registration / Enrolment Number of the transporter  <i>(This field is required if Part-A of E-waybill has to be generated)</i>
12.2	Trans_Mode	0..1	Mode of Transportation	Optional	Enumerated List	1/2/3/4	Option to be provided based on mode of transport available on e-Way Bill Portal  1 for Road;  2 for Rail;  3 for Air;  4 for Ship  <i>(This field is required if Part-B of e-way bill is also to be generated)</i>
12.3	Trans_Distance	1..1	Distance of Transportation	Mandatory	Number (Max length: 4)	200	Distance of Transportation  <i>(This field is mandatory only if this section is selected)</i>
12.4	Transporter_Name	0..1	Transporter Name	Optional	String (Max length: 100)	Sphurthi Transporters	Name of the Transporter
12.5	Trans_Doc_No.	0..1	Transport Document Number	Optional	String (Max length: 15)	As/34/746	Transport Document Number  <i>(This field is mandatory if mode of Transport is Rail or Air or Ship)</i>
12.6	Trans_Doc_Date	0..1	Transport Document Date	Optional	String (DD/MM/YYYY)	21/07/2019	Date of Transport document.  <i>(This field is mandatory if mode of Transport is Rail or Air or Ship)</i>
12.7	Vehicle_No.	0..1	Vehicle Number	Optional	String (Max. length: 20)	KA12KA1234 or KA12K1234 or KA123456 or KAR1234	Vehicle Registration Number  <i>(This field is mandatory if mode of Transport is Road)</i>
12.8	Vehicle_Type	0..1	Vehicle Type	Optional	Enumeration List	O / R	To mention nature of vehicle: O: Over-Dimensional Cargo R: Regular <i>(This field is mandatory if Part-B of e-way bill is also to be generated)</i>
<b>A 1.0</b>	<b>Ship To Details</b>	<b>0..1</b>		<b>Optional</b>			<b>Header for Annexure A 1.0: Ship To Details</b>

Sr. No.	Parameter Name	Cardinality	Description	Whether optional or mandatory	Field Specifications	Sample Value	Explanatory Notes
A.1.0.1	ShipTo_Legal_Name	1..1	Ship To Legal Name	Mandatory	String (Max length: 100)	ABC-1 Ltd.	Legal Name of the entity to whom the supplies are shipped to.  <i>(This field is mandatory only if this section is selected)</i>
A.1.0.2	ShipTo_Trade_Name	0..1	Ship To Trade Name	Optional	String (Max length: 100)	XYZ-1	Trade Name of the entity to whom the supplies are shipped to.
A.1.0.3	ShipTo_GSTIN	0..1	Ship To GSTIN	Optional	String (Length: 15)	36AABCT22 23L1ZF	GSTIN of the entity to whom the supplies are shipped to.
A.1.0.4	ShipTo_Address1	1..1	Ship To Address1	Mandatory	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 1 of the entity to whom the supplies are shipped to  <i>(This field is mandatory only if this section is selected)</i>
A.1.0.5	ShipTo_Address2	0..1	Ship To Address2	Optional	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 2, if any, of the entity to whom the supplies are shipped to
A.1.0.6	ShipTo_Place	1..1	Ship To Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of entity to whom the supplies are shipped to.  <i>(This field is mandatory only if this section is selected)</i>
A.1.0.7	ShipTo_Pincode	1..1	Ship To Pincode	Mandatory	Number (Max length: 6)	560001	PIN code of the location to which the supplies are shipped to.  <i>(This field is mandatory only if this section is selected)</i>
A.1.0.8	Ship_To_State_Code	1..1	Ship To State Code	Mandatory	Enumerated List	29	Code/State Code (as per GST System) to which the supplies are shipped to.  List published and updated from time to time at <a href="https://www.icegate.gov.in/Webappl/STATE_ENQ">https://www.icegate.gov.in/Webappl/STATE_ENQ</a>  <i>(This field is mandatory only if this section is selected)</i>

<b>A 1.1</b>	<b>Dispatch From Details</b>	<b>0..1</b>		<b>Optional</b>			<b>Header for Annexure A 1.1: Dispatch From Details</b>
<b>Sr. No.</b>	<b>Parameter Name</b>	<b>Cardinality</b>	<b>Description</b>	<b>Whether mandatory or optional</b>	<b>Field Specifications</b>	<b>Sample Value</b>	<b>Explanatory Notes</b>
A.1.1.1	DispatchFrom_Name	1..1	Dispatch From Name	Mandatory	String (Max length:100)	XYZ-2	Name of the entity from which goods are dispatched.  <i>(This field is mandatory only if this section is selected)</i>
A.1.1.2	DispatchFrom_Address1	1..1	Dispatch From Address1	Mandatory	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 1 of the entity from which goods are dispatched.  <i>(This field is mandatory only if this section is selected)</i>
A.1.1.3	DispatchFrom_Address2	0..1	Dispatch From Address2	Optional	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 2 of the entity from which goods are dispatched.
A.1.1.4	DispatchFrom_Place	1..1	Dispatch From Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of the entity from which goods are dispatched.  <i>(This field is mandatory only if this section is selected)</i>
A.1.1.5	DispatchFrom_State_Code	1..1	Dispatch From State Code	Mandatory	Enumerated List	29	Code/State Code of the entity (as per GST System), from which goods are dispatched.  List published and updated from time to time at <a href="https://www.icegate.gov.in/Webappl/STATE_ENQ">https://www.icegate.gov.in/Webappl/STATE_ENQ</a>  <i>(This field is mandatory only if this section is selected)</i>
A.1.1.6	DispatchFrom_Pincode	1..1	Dispatch From Pincode	Mandatory	Number (Length: 6)	560087	Pincode of the locality of entity from where goods are dispatched.  <i>(This field is mandatory only if this section is selected)</i>
<b>A 1.2</b>	<b>Item Details</b>	<b>1..n</b>		<b>Mandatory</b>			<b>Header for Annexure A 1.2: Item Details</b>
<b>Sr. No.</b>	<b>Parameter Name</b>	<b>Cardinality</b>	<b>Description</b>	<b>Whether mandatory or optional</b>	<b>Field Specifications</b>	<b>Sample Value</b>	<b>Explanatory Notes</b>

A.1.2 .1	Sl_No.	1..1	Serial Number	Mandatory	String (Max length: 6)	1,2,3	Serial number of the item
A.1.2 .2	Item_Description	0..1	Item Description	Optional	String (Max length: 300)	Mobile	Description of the item
A.1.2 .3	Is_Service	1..1	Service	Mandatory	String (Length: 1)	Y/N	Specify whether supply is service or not.
A.1.2 .4	HSN_Code	1..1	HSN Code	Mandatory	String (Max length: 8)	1122	To enter applicable HSN / SAC Code of Goods / Service
A.1.2 .5	<b>Batch Details</b>	<b>0..1</b>		<b>Optional</b>	<b><u>Refer A 1.4</u></b>		<b>Some manufacturers may mention batch details (in Section A 1.4)</b>
A.1.2 .6	Barcode	0..1	Barcode	Optional	String (Max length: 30)	b123	Barcode, if any, of the item.
A.1.2 .7	Quantity	0..1	Quantity	Optional	Number (Max length: 10,3)	10	The quantity of items to be mentioned in the invoice.  <i>This is mandatory only in case of goods.</i>
A.1.2 .8	Free_Qty	0..1	Free Quantity	Optional	Number (Max length: 10,3)	99	Quantity of item(s), if any, given free of charge (FOC)
A.1.2 .9	Unit_Of_Measurement	0..1	Unit of Measurement	Optional	String (Max length: 8)	Box	The Unit of Measurement (UOM), if any, applicable on invoiced goods.
A.1.2 .10	Item_Price	1..1	Item Price	Mandatory	Number (Max length : 12,3)	500.5	Price per unit item.
A.1.2 .11	Gross_Amount	1..1	Gross Amount	Mandatory	Number (Max length : 12,2)	5000	The gross price of an item (cost multiplied by quantity - rounded off to 2 decimal), exclusive of taxes.
A.1.2 .12	Item_Discount_Amount	0..1	Item Discount Amount	Optional	Number (Max length: 12,2)	10.25	Discount amount, if any, for the item.
A.1.2 .13	Pre_Tax_Value	0..1	Pre-Tax Value	Optional	Number (Max length: 12,2)	99.00	If pre-tax value is different from taxable value, mention the pre-tax value and taxable values separately.  In some cases, the pre-tax value may be different from taxable value.  For example, where old goods are exchanged for new ones (e.g. new phone supplied for INR 20,000 along with exchange of old phone, then pre-tax value would be INR 20,000 and taxable value would be INR 24,000, assuming exchange value of old phone is 4,000.  Another example is in the case of real estate where pre-tax value may be different from taxable value.

A.1.2 .14	Item_Taxable_Value	1..1	Item Taxable Value	Mandatory	Number (Max length: 12,2)	5000	This is the value on which tax is computed. Value cannot be negative.
A.1.2 .15	GST_Rate	1..1	GST Rate	Mandatory	Number (Max length: 3,3)	5	The GST rate, represented as percentage that applies to the invoiced item. It will be IGST rate or sum of CGST & SGST Rates.
A.1.2 .16	IGST_Amt	0..1	IGST Amount	Optional	Number (Max Length: 12,2)	999.45	Amount of IGST payable per item (rounded off to 2 decimals). If IGST is reported, then CGST & SGST/UTGST will be blank. For taxable supplies, either IGST or CGST &SGST/UTGST should be reported.
A.1.2 .17	CGST_Amt	0..1	CGST Amount	Optional	Number (Max Length: 12,2)	650.00	Amount of CGST payable per item (rounded off to 2 decimals).  If CGST is reported, then SGST/UTGST has to be reported and IGST will be blank.
A.1.2 .18	SGST_UTGST_Amt	0..1	SGST/UTGST Amount	Optional	Number (Max length: 12,2)	650.00	Amount of SGST/UTGST payable per item(rounded off to 2 decimals).  If SGST/UTGST is reported, then CGST must be reported and IGST will be blank.
A1.2 19	Comp_Cess_Rate_Ad_valorem	0..1	Compensation Cess Rate, Ad_Valorem	Optional	Number (Max length: 3,3)	2.5%	<i>Ad valorem</i> Rate of GST Compensation Cess, applicable, if any
A1.2 20	Comp_Cess_Amt_Ad_Valorem	0..1	Compensation Cess Amount, Ad Valorem	Optional	Number (Max length: 12,2)	56.00	GST Compensation Cess amount, ad valorem (rounded off to 2 decimals) <i>(based on value of the item)</i>
A1.2 21	Comp_Cess_Amt_Non_Ad_Valorem	0..1	Compensation Cess Amount, Non ad valorem	Optional	Number (Max length:12,2)	23.00	GST Compensation Cess amount, computed on the basis other than value of item <i>(i.e. specific cess amount computed based on quantity, number etc.)</i>
A1.2 22	State_Cess_Rate_ad_valorem	0..1	State Cess Rate, Ad Valorem	Optional	Number (Max length: 3,3)	1.5 %	<i>Ad valorem</i> Rate of State/UT Cess, applicable, if any
A1.2 23	State_Cess_Amt_Ad_Valorem	0..1	State Cess Amount, ad valorem	Optional	Number (Max length: 12,2)	43.00	State/UT Cess amount, ad valorem <i>(based on value of the item)</i>
A1.2 24	State_Cess_Amt_Non_Ad_Valorem	0..1	State Cess Amount, non ad valorem	Optional	Number (Max length: 12,2)	12.00	State/UT Cess amount, computed on the basis other than value of item <i>(i.e. specific cess amount computed based on quantity, number etc.)</i>

A.1.2 .25	Other_Charges_Item_Level	0..1	Other Charges (item level)	Optional	Number (Max length: 12,2)	874.95	Any other charges applicable at item level.  These may not be part of taxable value, e.g. in case of pure agent reimbursement.
A.1.2 .26	Purchase_Order_Line_Reference	0..1	Purchase Order Line Reference	Optional	String (Max length: 50)	746/ABC/01	Reference of Purchase Order Line
A.1.2 .27	Item_Total_Amt	1..1	Item Total Amount	Mandatory	Number (Max length: 12,2)	5000	The item total value that includes all taxes, cesses, as well as other charges.  However, this value excludes discount, if any.
A.1.2 .28	Origin_Country_Code	0..1	Code of Country of Origin	Optional	Enumerated List	DZ	This is to specify country of origin of the item, e.g. mobile phone sold in India could be manufactured in other country;  Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system (ICES).  List published and updated from time to time at <a href="https://www.icegate.gov.in/Webappl/COUNTRY_ENQ">https://www.icegate.gov.in/Webappl/COUNTRY_ENQ</a>
A.1.2 .29	Unique_Serial_Number	0..1	Unique Serial Number	Optional	String (Max length: 20)	553	Serial number, in case of each item having a unique number.
A.1.2 .30	Product_Attribute_Details	0..n	Optional	<u><a href="#">Refer A 1.5</a></u>			Attribute details of product
A 1.3	Document Total Details	1..1		Mandatory			<b>Header for Annexure A 1.3: Document Total Details</b>
<b>Sr. No.</b>	<b>Parameter Name</b>	<b>Cardinality</b>	<b>Description</b>	<b>Whether mandatory or optional</b>	<b>Field Specifications</b>	<b>Sample Value</b>	<b>Explanatory Notes</b>
A.1.3 .1	Taxable_Value_Total	1..1	Total Taxable Value	Mandatory	Number (Max length: 14,2)	768439.35	This is the sum of the taxable values of all the items in the document.
A.1.3 .2	IGST_Amt_Total	0..1	Total IGST Amount	Optional	Number (Max length : 14,2)	265.50	Total IGST amount for the invoice.  Appropriate taxes based on rule will be applicable.  For example, either of CGST & SGST/UTGST or IGST will be mandatory.

							<i>As this is conditional mandatory, it is marked as 'optional'</i>
A.1.3.3	CGST_Amt_Total	0..1	Total CGST Amount	Optional	Number (Max length: 14,2)	65.45	Total CGST amount for the invoice.  Appropriate taxes based on rule will be applicable.  For example, either of CGST & SGST/UTGST or IGST will be mandatory.  <i>As this is conditional mandatory, it is marked as 'optional'</i>
A.1.3.4	SGST_UTGST_Amt_Total	0..1	Total SGST/UTGST Amount	Optional	Number (Max length : 14,2)	65.45	Total SGST/UTGST amount for the invoice.  Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory.  <i>As it is conditional mandatory, it is marked as 'optional'</i>
A.1.3.5	Comp_Cesses_Amt_Total	0..1	Total Compensation Cess Amount	Optional	Number (Max length : 14,2)	24.95	Total GST Compensation Cess amount for the invoice ( <i>ad valorem as well as non-ad valorem</i> )
A.1.3.6	State_Cess_Amt_Total	0..1	Total State Cess Amount	Optional	Number (Max length : 14,2)	5.45	Total State cess amount for the invoice ( <i>ad valorem as well as non-ad valorem</i> )
A.1.3.7	Discount_Amt_Invoice_Level	0..1	Invoice Level Discount Amount	Optional	Number (Max length: 14,2)	100.00	This is Discount Amount, if any, applicable on total invoice value
A.1.3.8	Other_Charges_Invoice_Level	0..1	Other Charges (Invoice Level)	Optional	Number(Max length: 14,2)	200.00	This is Other charges, if any, applicable on total invoice value
A.1.3.9	Round_Off_Amount	0..1	Round Off Amount	Optional	Number (Max length: 2,2)	31.21	This is round off amount of total invoice value
A.1.3.10	Total_Invoice_Value_INR	1..1	Total Invoice Value in INR	Mandatory	Number (Max length: 14,2)	745249678.50	The total value of invoice including taxes/GST and rounded to two decimals maximum.
A.1.3.11	Total_Invoice_Value_FCNR	0..1	Total Invoice Value in FCNR	Optional	Number (Max length: 14,2)	\$5729.65	The total value of invoice in Additional Currency
A.1.3.12	Paid_Amount	0..1	Paid Amount	Optional	Number (Max length:14,2)	8463.50	The amount, if any, which has been paid in advance.  It must be rounded to maximum 2 decimals.
A.1.3.13	Amount_Due	0..1	Amount Due	Optional	Number (Max length:14,2)	98789.50	The outstanding amount due for payment. It must be rounded to maximum 2 decimals.

<b>A 1.4</b>	<b>Batch Details</b>	<b>0..1</b>		<b>Optional</b>			<b>Header for Annexure A 1.4: Batch Details</b>
<b>Sr. No.</b>	<b>Parameter Name</b>	<b>Cardinality</b>	<b>Description</b>	<b>Whether mandatory or optional</b>	<b>Field Specifications</b>	<b>Sample Value</b>	<b>Explanatory Notes</b>
A.1.4 .1	Batch_Number	1..1	Batch Number	Mandatory	String (Max Length: 20)	673927	Certain set of manufacturers may mention batch number details. <i>(This field is mandatory only if this section is selected)</i>
A.1.4 .2	Batch_Expiry_Date	0..1	Batch Expiry Date	Optional	String (DD/MM/YYYY)	21/11/2019	Expiry Date of the Batch, if any
A.1.4 .3	Warranty_Date	0..1	Warranty Date	Optional	String (DD/MM/YYYY)	21/11/2019	Warranty date for the Item, if any.
<b>A 1.5</b>	<b>Attribute Details of Item</b>	<b>0..n</b>		<b>Optional</b>			<b>Header for Annexure A 1.5: Attribute Details of Item</b>
<b>Sr. No.</b>	<b>Parameter Name</b>	<b>Cardinality</b>	<b>Description</b>	<b>Whether mandatory or optional</b>	<b>Field Specifications</b>	<b>Sample Value</b>	<b>Explanatory notes</b>
A.1.5 .1	Attribute_Name	0..1	Attribute Name	Optional	String (Max Length: 100)	Colour	Attribute Name of the item.
A.1.5 .2	Attribute_Value	0..1	Attribute Value	Optional	String (Max Length: 100)	Red, green, etc.	Attribute Value of item.”.

]904]905

<sup>904</sup> [Substituted vide G.O.Ms No. 98, Rev. (CT-II) Dept., dt. 04.09.2020, (Nft No. 02/2020-CT, dt. 01.01.2020), w.e.f. 01.01.2020]

<sup>905</sup> [Substituted vide G.O.Ms No. 137, Rev. (CT-II) Dept., dt. 07.12.2020, (Nft No. 60/2020-CT, dt. 30.07.2020), w.e.f. 30.07.2020]