

UTTARAKHAND GST RULES

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Notification No. 5) [2017/ dated "June 2017 general information Government of Uttarakhand Finance Section-8 N05)I /2017/ Dehradun :: Dated" June, 2017 In exercise of the powers conferred by section 164 of the Uttarakhand Goods and Services Tax Act, 2017 (66 of 2017), the Governor is pleased to make the following rules to further amend the Uttarakhand Goods and Services Tax Rules, 2017, namely:- The Uttarakhand Goods and Services Tax (Second Amendment) Rules, 2017 (1) These rules may be called the Uttarakhand Goods and Services Tax (Second Amendment) Rules, 2017. (2) They shall come into force on the day of July, 2017. In the Uttarakhand Goods and Services Tax Rules, 2017, after rule 26, the (i) following rules shall be inserted. namely:- "Chapter I V" 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 be- (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 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 (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 (1) Where a new phone is supplied (or twenty thousand rupees along with the exchange of an old phone and if the price of the new phone without exchange is twenty thousand rupees. The open market value of the new phone is twenty four thousand rupees. (2) Where a laptop is supplied for twenty thousand rupees along with the 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 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 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 groundnuts 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 supply. Another independent supplier is supplying groundnuts of like kind and quality at 10 the said agent the price of four thousand five hundred and fifty rupees per quintal. The value of the supply by the principal shall be four thousand five hundred and fifty rupees per quintal or where he exercises the option, the value shall be 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 value shall be determined by the application of rule 30 or rule 31 in that order. 2

30. Value of supply of goods or services or both based on cost.-Where the value of 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 service •

31. Residual method or 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 30, the same shall be determined using reasonable means consistent with the principles and 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

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 currencies, 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 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 the total units of currency: Provided that in case where the Reserve Bank of India rate of a currency is not available, the value shall be one per cent. of the gross amount of Indian Rupees provided or received by person changing the currency: 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 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) a financial year and such option shall not be withdrawn during the remaining part of that financial year. (b) at the option of the supplier of services, the value in relation to the supply of foreign currency, including money changing, shall be deemed to be— rupees: (i) 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 rupees; and (ii) 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 thousand 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— 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 ten per cent. of single premium charged from the policy holder; or 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: apply where the entire premium is 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 by 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, or a stamp (other than postage stamp) (6) The value of a token, or a voucher, or a coupon, 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 as referred to in the recommendations of the Council, notified by the Government, on paragraph 2 of Schedule I or the said Act between distinct persons as referred to in 25, where input tax credit is available, shall be deemed to be Nil. (8) Value of supply of services in case of pure agent.—

Notwithstanding contained in the provisions of this Chapter, the expenditure or costs incurred by a pure agent of the recipient of supply shall be excluded the value of supply, if the following conditions are satisfied, namely,- (i) the supplier acts as a pure agent of the recipient of the supply, when he payment to the third party on authorisation by such recipient (ii) the payment made by the pure agent on behalf of the recipient or supply is separately indicated in the invoice issued by the pure agent to the recipient and (iii) the supplies procured by the pure agent (the third party as a pure agent of the recipient of supply) are in addition to the services he supplies on his own. Explanation- For the purposes of this rule, the expression "pure agent" means a person (a) enters into a contractual agreement with the recipient of supply to the agent to incur expenditure or costs in the course of supply of goods or services, both, (b) neither intends to hold nor holds any title to the goods or services 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 from the supply he provides on his account. Illustration.- Corporate services 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. and approval fee for the name of the company paid to the Registrar of Companies. He is charged by the Registrar of Companies for the registration and approval of the company levied on B. A is merely acting as a pure agent in the payment of those fees. The value of Therefore, A's recovery of such expenses is a disbursement and not part of supply made by B. 34. Rate of exchange of currency, other than Indian rupees, for determination of value.- The rate of exchange for the determination of the value of taxable goods or services or both shall be the applicable reference rate for that currency as determined by the Reserve Bank of India on the date of time of supply in respect of such supply in terms of section 12 or, as the case may be, section 13 of the Act.

55. Value of supply inclusive of integrated tax, central tax. State tax, Union territory tax as the case may be, central tax.- Where the value of supply is inclusive of integrated tax or, the following tax, State tax, Union territory tax, the tax amount shall be determined in manner, namely,- as the case may be. (Value inclusive of taxes $\times$ tax rate in % or, tax amount $\div$ (sum of tax rates, as applicable, in % (CIST, SGST or IGST)) - 5 Explanation.- For the purposes of the provisions of this Chapter, the expression, "IIGT cess payable by a person in a transaction, when the supplier and the recipient to obtain supply at the supply are not related and the price is the sole consideration, same time when the supply being valued is made: means an 'supply of goods or services or both of like kind and quality' (b) supply of goods or services or both made under similar circumstances that, in all the characteristics, quality, quantity, transactional components, materials, the reputation of the goods or services or both first mentioned, is the same, or resembles, that supply goods or services or both. "Chapter V" Input Tax (credit Documentary requirements and conditions for claiming input credit. 36. including the Input tax credit shall be availed by a registered person (a) (b) (c) (e) (3) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31; an invoice issued in accordance with the provisions of clause (F) of (3) of section 31, sub-section 10 the payment of tax: a debit note issued by a supplier in accordance with IIGT provisions of a bill of entry or any similar document prescribed under the Act, 1962 rules made thereunder. Or The assessment of integrated tax on an Input Service Distributor invoice or Input Service credit note in accordance with the any document issued by an Input Service Distributor provisions of- sub-rule (1) of rule 54. Input tax credit shall be availed by a registered person only if" all the applicable and the particulars as specified in Chapter VI are contained in the said document relevant information, as contained in the said document, is furnished in GSTR-2 by such person. No input tax credit shall be availed by a registered person in respect of any tax has been any order where any demand that has been paid in pursuance of confirmed on account of any fraud, willful misstatement or suppression of facts.

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 the value of such supply along with services or both, but fails to pay to the supplier thereof, 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 value not paid and the 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 the said Act shall be deemed to have been paid for the purposes of the second proviso to section (2) of section 16. (2) The amount of input tax credit referred to

in sub-rule (I) shall be added to the output liability of the registered person for the month in which the details are furnished. (3) The registered person shall be liable to pay interest at the rate notified under sub-section (1) of section 50 for the period starting from the date of availing credit on such supplies the date when the amount added to the output tax liability, as mentioned in sub-rule (2) paid. (4) The time limit specified in sub-section (4) of section 16 shall not apply to a claimant availing of any credit, in accordance with the provisions of the Act or the provisions of this Chapter, that had been reversed earlier

38. Claim of credit by a banking company or a financial institution.- A banking company or a financial institution, including a non-banking financial company, engaged in the supply of services by way of accepting deposits or extending loans or advances that chooses not to comply with the provisions or 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 section 17(5) in FORM GSTR-2; (b) the said company or institution shall avail the credit of tax paid on inputs and input services to the extent provided in sub-section (4) of section 17 and not covered under clause (a); of the remaining amount input tax shall be the input tax credit (c) fifty per cent. admissible to the company or the institution and shall be furnished in FORM GSTR-2; and (c) shall, subject to the provisions of section (d) the amount referred to in clauses (b) 41, 42 and 43, be credited to the electronic credit ledger of the said company or the institution. 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,- the input tax credit available for distribution in a month shall be distributed in FORM GSTR-6 in the same month and the details thereof shall be furnished in accordance with the provisions of Chapter V of these rules: (b) (c) (d) the Input Service Distributor shall, in the month, separately distribute the amount of - ineligible tax under the provisions of sub-section (5) of section 17 (e) the amount of eligible input tax credit: the input tax credit on account of central tax, state tax, and integrated tax shall be distributed separately in accordance with the provisions of clause (d); the input tax credit that is required to be distributed in accordance with the provisions of clause (d) and (e) of sub-section (1) of section 17 to recipients 'R', whether registered or not. The input tax credit is attributable to the person who is engaged in making exempt supply, or is not for any reason, shall be the amount, be calculated in the manner, (e) 'C' is the amount of credit; 'T' is the turnover, as referred to in section 20, of the period, and 'T' is the aggregate of the turnover, during the relevant period, of all to whom the input service is provided under section 20, the input tax credit on account of integrated tax shall be distributed credit of integrated tax to every recipient: 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 as the Input Service Distributor is located, be distributed as integrated tax and the amount of input credit of central tax and State tax or Union territory tax that qualifies distribution to such recipient in accordance with clause (g) the Input Service Distributor shall issue an Input Service Distributor invoice, prescribed in sub-rule 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, 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 by Input Service Distributor by the supplier shall be distributed in the manner and to the conditions specified in clauses (a) to (f) and the amount of input tax credit to a 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; (ii) any input tax credit required to be reduced on account of issuance of a debit note by 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 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 note is included in the return in FORM GSTR-6; or (ii) added to the output tax liability of the recipient where 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 credit. (3) Subject to sub-rule (2), the Input Service Distributor shall, on the basis of Input Service Distributor credit note specified in clause (h) of sub-rule (1), issue an Input Service and include the Input Service Distributor invoice to the recipient entitled to such credit. Input Service Distributor credit note and the Input Service Distributor invoice will be returned in GSTR-6 for the month in which such credit note and invoice was issued. 40. Manner of claiming credit in special circumstances. - (1) Credit claimed in accordance with the provisions of sub-section (1) of section 18 on the inputs held in stock, the credit in stock or inputs contained in semi-finished or finished goods held claimed on capital goods in accordance with the provisions of clauses (c) and (d) of sub-section (1) of section 18, 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 or a year or part thereof of the date of the invoice. (b) the registered person shall, within a period of thirty days from the date of his becoming eligible to avail the input tax credit under sub-section (1) or section 18, make a declaration, electronically, on the common portal in Form GSTR-4, to the effect that he is eligible to avail the input credit as aforesaid; (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 became liable to pay tax under the provisions of the Act, in the case of a claim under clause (a) of sub-section (1) of section 18; (ii) on the day immediately preceding the date of the grant of registration in the case of a claim under clause (b) of sub-section (1) of section 18; (iii) on the day immediately preceding the date from which he became liable to pay tax under section 9, in the case of a claim under clause (c) of section (1) of section 18, (iv) on the day immediately preceding the date from which the supply of goods 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 verified by a practicing chartered accountant or a cost accountant if the aggregate value of 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 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.- (I) A registered person shall, in the event of—
• 01 sale or transfer, 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 I



FORM ITC-02, electronically on the common portal along with a request of unutilized input tax credit lying in his electronic credit ledger to the Provided that in the case of detnerger, the input tax credit shall be apportioned in the ratio of the value of assets of the new units as specified in the deinerger schelne. (2) The transferor shall also submit a copy of a certificate issued by a practicing chartered accountant or cost accountant certifying that the sale, nwrger. de-inerger. anrinalgainat10!l. lease or transfu- or business has been done with a specific provision for the transfer of liabilities. *3) 'l he transfOree shall. on the common portal, accept the details so furnished by the transferor and, upon such acceptance, the tin-utilized credit specified in F()RM GS'! •-02 shall be credited to his electronic credit ledger. 10 lhe (4) The inputs and capital goods so transferred shall be duly accounted in his books of account

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

(1) 'l he input tax credit in respect of inputs illPlll v, h attract the provisions of sub-section () or sub-section (2) 01' section 17. beiny.'. partly the purposes of business and partly other purposes. or partly used electinp supplies including zero rated supplies and partly et•tueling e_xelnpt sitplies. %hall bc attributed to the purposes Of business or for el'tecting taxable supplies in the toll' i" manner, namely, the totai input tax involved Oil inputs and input services in a • (a) denoted as , attribulab!e to inputs alid inptll -e (b) the amount or input tax. out of denoted intended to be used exclusively for the purposes thali business. , attributable to inputs and (c) the amount of' input tax. out of serv Ice•, intended to be used exclusively tor eflOeting exetnpt supplies. be deno!ed as I in respect of• inputs and ilipltlt services (d) the amount of input tax, out of which credit is not available under sub-section (S) Uf section I be denoed as • I (e) the amount of input tax credit credited iO the person, be denoted as 'h ' and calculated as (t) the amount of input lax credit attributable to inputs and Input services to be used exclusively for effecting supplies other than excnlpted bill inc rated supplies, he denoted •as "lil": ' 1'4' shall be deternlined and declared l he registered person 3' and at the invoice level in FORM GSIR-2: (h) input tax credit let-t alter attribution 01' input tax credit under clause (g) shall be called common credit, be denoted as • (and calculated as- (i) the amount of input tax credit attributable towards exetnpt supplies. be denoted 'Di' and calculated as- where, 'E' is the aggregate value of e.xelnpt supplies during l he tax period, and 'F' is the total turnover in the State 01' l he registered person during l he tax period: 11 Provided that where the registered person not have tax period or the atbresaid infOrtnati011 is not avai!alytc. l he vallic ot calculated by taking values 01 'If' and l he last tax peril RI It (In • 1.111% 01 'E/F' is to be calculated: Explanation: For the purposes ot• this clause, it is liercl».v value of exempt supplies and the total turnover shall exclude l he alliontil or tax levied under entry 84 of List I of l he Seventh Schedule Io the (entry 51 and 54 of List 11 of the said Schedule; (j) the amount of credit atributab!e to input services are used partly lbr business and parly business be denoted as '1)2', and shall he equal to five per cent. of (' and (k) the remainder of the colülnon credit shall be the eligible input tax attributed to the purposes or business and IOr effecting supplies other thali but including zero rated supplies and shall he denoted as where. (i) the amount shall be cotnputed separately 01 vent!•al 1.1 \ Input tax credil State tax. Union territory tax and integrated tax; (m) the amount equal to aggregate 01 and he added Io the liability of the registered person: Provided that where the amount of input tax relating to inputS tnpul lees used partly for the purposes other than business and part\ Mipplie•. has been identified and segregated at the invoice level by the registered petsoll. same shall he included in and respectively. all(i credit on such inputs or input services shall be included in (21 The input tax credit under sub-rujc (I) shall be calculated 11 financial year betOre the due date for lilmishing of l he return the 111011th of Sepielnbet• föltowing the end of the financial year to which such credit relates. ill the lilannet' specilied the said sub-rule and- (a) where the aggregate of the zunount.s calculated finally in respect 01 and exceeds the aggregate of the amounts determined under sub-rule (l) ill respect 01 and such excess shall be added to the output tax liability of the registered person in Ille rmonth 1101 later than the month of' September tblowing the end of l he financial year to which such credit relates and the said person shall be liable to pay interest on the said excess «•nount at l he rate specified in sub-section (I) of section 50 for l he period starting the lirst day of' April of the succceding financial year till the date of payment: or .b) where the aggregate of the determined under sub-rule (l) in respect of and D2' exceeds the aggregate of the amounts calculated finally in respect 01' 'l h ' and l). . such excess amount shall be clajined as credit by the registered person in his return tor a not 12 later than the month of September following the end of the financial year to which such tedil relates

43. Manner of determination of input tax credit in respect of capital goods all or ever thereof in certain cases.- (I) Subject to the provisions of sub-section (3) of section 16 input tax credit in respect of capital goods, which attract the provisions of sub-section (1) 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 for effecting exempt supplies, shall be attributed to the purposes of business or for taxable supplies in the following manner, namely,- (a) the amount of input tax in respect of capital goods used or intended to be exclusively for non-business purposes or used or intended to be used exclusively for effecting exempt supplies shall be indicated in FORM GSTR-2 and shall be credited to his electronic credit ledger; (b) the amount of input tax in respect of capital goods used or intended to be exclusively for effecting supplies other than exempted supplies but including zero-rated supplies shall be indicated in FORM GSTR-2 and shall be credited to the electronic credit ledger; (c) the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as 'A', shall be credited to the electronic credit ledger and the useful life of such goods shall be taken as five years from the date of the invoice for such goods: Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, the value of 'A' shall be arrived at by reducing the input at the rate of five percentage points for every quarter or part thereof and the value shall be credited to the electronic credit ledger: Explanation.- An input tax credit on capital goods declared under clause (a) shall not attract the provisions of sub-section (4) of section 18, if it is subsequently covered under this clause. (d) the aggregate of the amounts of 'A' credited to the electronic credit ledger under clause (c), to be denoted as 'T' shall be the common credit in respect of capital goods for a tax period: Provided that where any capital goods earlier covered under clause (b) is covered under clause (c) the value of 'A' arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof shall be added to the aggregate value 'T'; (e) the amount of input tax credit attributable to a tax period on common capital goods during their useful life, to be denoted as 'M' and calculated as- (f) the amount of input tax credit at the beginning of a tax period on all common capital goods whose useful life runs during the tax period, to be denoted as 'E', and shall be the aggregate of (i) the amount of input tax credit attributable towards exempt supplies, to be denoted as 'E', and calculated as- where, 'E' is the aggregate value of exempt supplies, made, during the tax period, and 'F' is the total turnover of the registered person during the tax period: Provided that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value shall be calculated by taking values of 'E' and 'F' of the last tax period for which the data of such turnover are available, previous to the month during which the said value '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 of List I of the Seventh Schedule to the Constitution and entry 51 and List II of the said Schedule; (h) the amount along with the applicable interest shall, during every tax period or the useful life of the concerned capital goods, be added to the output tax liability of the person making such claim of credit. (2) The amount 'T' shall be computed separately for central tax, State tax, Union territory tax and integrated tax. (I) of input tax credit. Manner of reversal of credit under special circumstances. and finished tax credit relating to inputs held in stock. inputs contained in 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.- (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 months and 15 days ignoring a part of the day) The remaining useful life in months shall be computed as follows: 56 months. Input tax credit attributable to remaining useful life (2) The amount, as specified in sub-rule (1) shall be determined separately for input tax credit of integrated tax and central tax. (3) Where the tax invoices related to the inputs held in stock are available, the person shall estimate the amount under sub-rule (1) based on the prevailing market value of the goods on the effective date of the occurrence of the events specified in sub-section (4) of section 18 or, as the case may be, sub-section (5) of section 29. (4) The amount determined under sub-rule (1) shall form part of the tax payable by the registered person and the details of the amount shall be furnished in GSTR-3 where such amount relates to any event specified in sub-section (1) of section 18 of the Act.

where such relates to the cancellation (5) The details furnished in accordance with sub-rule (3) shall be dilly cellilie,l practicing chartered accountant or cost accountan!. (6) The amount input tax credit for the purposes sub-sect 1011 (0) Ut' section IX capital goods shall be determined in the same manner as specified in clause ot sub rule (I) and the amount shall be determined separately input lax credit of iS and (iS I Provided that where the tunount so detertnined is than the tax delet•tunecl on transaction value of the capital goods, the antount detennined shalt part of the tax liability and the sancic shall be furnished in F()RM GSTR-I

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 under the cover of a challan issued by the principal, including whetv such are set 11 directly to a job-worker. (2) The challan issued by the principal to the job worker shall contain details Mn•cilieti ill rule 55. (3) The details of challans in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during a quarter shall be included FORM GST ITC-04 turned in that period on or before the -fifth the succeeding the said quarter. (4) Where the inputs or capital goods are not returned to the principal «•illlin stipulated in section 14.3, 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 GSTR-I 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 as defined in and contained in the Explanation to section 17; (2) for determining the value an exempt supply as referred in sub-section (of section 17- (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. 15 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) (b) (c) (d) (e) (f) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) name, address and Goods and Services Tax Identification Number of the supplier; a consecutive serial number not exceeding sixteen characters, in one— q n 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; date of its issue; name, address and Goods and Services Tax identification Number or Unique Identity Number, if registered, of the recipient; 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: 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 value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice; Harmonised System of Nomenclature code for goods or services; description of goods or services: quantity in case of goods and unit or Unique Quantity (code thereof: total value of supply of goods or services or both: taxable value of the supply of goods or services or both taking into account discount or abatement, if any: rate of tax (central tax, State tax, integrated tax, Union territory tax or cess): amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess). 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; address of delivery where the same is different from the place of supply: whether the tax is payable on reverse charge basis: and signature or digital signature of the supplier or his authorised representative: Provided that the (•onlusioner 'nav. on the recommendations of the Council, by notification, specify- 16 the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention, for period as may be specified in the said notification; and (ii) the class of registered persons that would not be required to mention Harmonised System of Nomenclature code for goods or services, for such period may be specified in the said notification: Provided further that where an invoice is required to be issued under clause • 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, aggregate value of such supplies exceeds rupees five thousand in a day from any of the suppliers and require to issue invoice under the said clause with signature or digital signature of recipient or authorised signatory . Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement "SUPPLY MEANT FOR PAYMENT OF INTEGRATED TAX" or "SUPPLY MEANT FOR PAYMENT OF BOND (LETTER OF UNDERTAKING PAYMENT OF

INT'l(iRA as the case may be, and shall. in lieu of the details specified in clause contain t following details, namely, (i) name and address of the recipient: (ii) address of delivery: and (iil) name of the country Of destination: Provided also that a registered person Inay not issue a lax invoice in accordance the provisions ot clause (b) 01' sub-section (3) section 31 subiecl to (lie üillowin;• conditions, namely, the recipient is not a registered person; (a) 'Ind (b) the recipient does not require such invoice. and shall issue a consolidated tax invoice tor such supplies at the close of each day in respect ot all such supplies

47. Time limit for issuing tax invoice.- 'Che invoice referred to in rule •46, in the case o" the taxable supply ot' services, shall be issued within a period thirty days twotn the date the supply Of service. Provided that where the supplier of services is an insurer or a banking cornpan_v or a financial institution. including a non-banking financial ceinpany, the period within which the invoice or any docujnent in lieu thereof• is to be issued shali be ibrtv live days ti01n the date of the supply of service: inst it Lit ion. Provided further that an insurer or a banking cernpany or a financial any other class ncuding a non-banking financial colnpany, or a teleconi operator. supplier of services as nmay be notified by the Governnn•nt on the reconunendauons of the Council, Inaking taxable supplies of services between disaincl persons us specified In secuon 17 25. may issue the invoice before or at the time such supplier records the same in his boo account or before the expiry of the quarter during which the supply was made

48. Manner of issuing invoice.- (l) The invoice shall be prepared in triplicate. in the case • (2) (3) 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 DUPLIC ATE)R TRANSPORTER; and (c) the triplicate copy being marked as -tRIPPLICATE FOR SUPPLIER. The invoice shall be prepared in duplicate, in the case of the supply of services, it• the following manner, namely, the original copy being marked as ORIGINAL FOR RECIPIEN"IS•. and (a) (b) the duplicate copy being marked as DUPLICATE FOR SUPP! IER. The serial number of invoices issued during a tax period shalt be iUrnis electronically through the common portal in FORM GSTR-I

49. Bill of supply.- A bill of supply referred to in clause (c) of sub-section (3) of section 3 shall be issued by the supplier containing the following details, natnely. (a) (b) (c) (D (h) name, address and Goods and Services Tax Identification Nunlber ot I lae supplier; a consecutive serial number not exceeding sixteen characters, in one multiple series. containing alphabets or numerals or speciat characters -hyph en or dash and slash synobotised as and 'Y" respectively. and any eon)binatle unique fora financial year: date of its issue; Identity Number, if registered, of the recipient' Harmonised Code goods or services. description or goods or services or both; value ot' supply of goods or services or both taking into account discount at abatenoeut, if any, and signature or digital signature of the supplier or his authorised representative: Provided that the provisos to rule 46 shall, naitalis mutandis. appiy to the bill of supply issued under this rule: Provided further that any tax invoice or any other sinilar doctnnent 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 tor the purposes of the Act. 18

50. Receipt voucher.- A receipt voucher retZ»rrred to in clause (d) Of sub-section (l) 31 shall contain the following particulars, namely,- (a) (b) (c) (d) (0 (h) (j) (k) name. address and Goods and Services Tax Identification Nun)ber supplier; the a consecutive serial number not exceeding sixteen characters, in multiple series, containing alphabets or numerals or special characters-hyp hen or dash and slash symbolised as "-" and "/" respectively, and any eotnbillat thereof, unique for a financial year; date of its issue: name, address and Goods and Services Tax Identification Nurnber or t Identity Number, if registered, of the recipient; description of goods or services; amount of advance taken: rate oftax (central ta.x, State tax, integrated tax, Union territory tax ot' cess): amount of tax charged in respect or taxable goods or services (central State tax, integrated tax, Union territory tax or cess): place Of supply along with the name of State and its code. in case a suppli in the course of inter-State trade or commerce: whether the tax is payable on rever.se charge basis: and signature or digital signature of the supplier or his authorised representative. Provided that where at the time of receipt of advance.- the rate of tax is not determinable. the tax shall be paid at the rate eighteen per cent.: (ii) the nature of supply is not determinable, the s:une shall be treated State supply

51. Refund voucher.- A relitnd voucher referred iO in ciau.se (c) 01 sub-section (of section 31 shall contain the föllowing particulars. namely:- (b) (e) (d) nanu.', address and (ioods and Services lax

Identification of the supplier; a consecutive serial number not exceeding sixteen characters. in one or multiple series, containing alphabets, numerals or special characters-hyphen or dash and slash symbolised as and "/" respectively. and any combination thereof; unique for a financial year; date of its issue; name, address and (goods and Services) Tax Identification Number or Unique Identity Number. if registered, of the recipient; number and date of receipt voucher issued in accordance the provisions of rule 50; 19 (t) (g) (h) (i) (j) (k) description of goods or services in amount of tax payable (central tax, State tax, integrated tax, Union territory tax or cess); whether the tax is payable on reverse charge basis; and signature or digital signature of the supplier or his authorised representative. 52. Payment voucher.- A payment voucher referred to in clause section 31 shall contain the following particulars, namely:- (a) (b) (c) (d) (e) (f) (g) (h) (i) name, address and Goods and Services Tax Identification Number of the supplier if registered; a consecutive serial number not exceeding sixteen characters. multiple series, containing alphabets or numerals or special character A or dash and slash symbolised as and "/" respectively. and thereof; unique for a financial year; date of its issue; name, address and (goods and Services) Tax Identification Number of the recipient; description of goods or services; amount of tax paid; the rate of tax (central tax, State tax, integrated tax, Union tax or cess), taxable goods or services (central tax, amount of tax payable in respect of State tax, integrated tax, Union territory tax or cess); 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 signature or digital signature of the supplier or his authorised representative. 53. Revised tax invoice and credit or debit notes.- (i) A revised tax invoice referred to in section 31 and credit or debit notes referred to in section 31 shall contain the following particulars, namely:- (a) (b) (c) (d) the word "Revised Invoice". wherever applicable. indicated prominently; the name, address and Goods and Services Identification Number of the supplier; nature of the document; a consecutive serial number not exceeding sixteen characters. in one or multiple series, containing alphabets or numerals or special character A or dash and slash symbolised as - and thereof; unique for a financial year; date of issue of the document; name, address and Goods and Services Identification Number of the recipient; if registered, the name and address of the recipient; name and address of the supplier and the address of delivery; name of State and its code. if such recipient is un-registered, serial number and date of the corresponding tax invoice as well as, bill of supply; value of taxable supply of goods or services; rate of tax and the tax credited or, as the case may be, debited to the recipient; signature or digital signature of the supplier or his authorised representative. (ii) Every registered person who has been granted registration with (2) may issue tax invoices earlier than the date of issuance of certificate of registration to him. invoices in respect of taxable supplies made during the period starting from the 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 such period: (1) for interstate supplies, where the value of such supplies 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, in accordance with the provisions of section 74 or section 129 or section 130 shall prominently contain the "INPUT TAX CREDIT ADMISSIBLE" in bold. 54; Tax invoice in special cases.- (I) An Input Service Distributor credit note issued in accordance with the provisions of section 74 or section 129 or section 130 shall prominently contain the "INPUT TAX CREDIT ADMISSIBLE" in bold. (II) An Input Service Distributor credit note issued by an Input Service Distributor shall contain the following details:- (a) (b) (c) (d) name, address and Goods and Services Tax Identification Number of the Input Service Distributor; a consecutive serial number not exceeding sixteen characters. in one or multiple series, containing alphabets or numerals or special characters- hyphen and any combination thereof; or dash and slash symbolised as - and thereof; unique for a financial year; date of its issue; name, address and Goods and Services Tax Identification Number of the recipient to whom the credit is distributed; amount of the credit distributed; and (2) 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 or any other document in lieu thereof, by whatever name called, whether or not serially numbered but containing the information as mentioned above. (2) Where the supplier of taxable service is an insurer or a banking company, financial institution, including a non-banking financial company, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, whether or not serially numbered 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. (3) Where the supplier of taxable service is a goods transport agency supplying service 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 providing 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. (5) The provisions of sub-rule (2) or sub-rule (4) shall apply, notwithstanding to the documents issued under rule 49 or rule 50 or rule 51 or rule 52 or rule 53.

55. Transportation of goods without issue of invoice.- (1) For the purposes (a) (b) (c) (d) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known, transportation of goods for job work, transportation of goods for reasons other than by way of supply, or such other supplies as may be notified by the Commissioner, 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 transportation, containing the following details, namely:- (i) (ii) (iii) date and number of the delivery challan: name, address and Goods and Services Tax Identification Number of the consigner, if registered: name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered: (iv) (v) (vi) (vii) (viii) (ix) Harmonised System of Nomenclature code and description of goods, quantity (provisional, where the exact quantity being supplied is not known), (x) taxable value; 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; place of supply, in case of inter-State movement; and signature. (2) (3) (4) (5) The delivery challan shall be prepared in triplicate, in case of supply of goods, in the following manner, namely:— (a) (b) (c) the original copy being marked as ORIGINAL FOR CONSIGNEE: the duplicate copy being marked as DUPLICATE FOR TRANSPORTER: and the triplicate copy being marked as TRIPLICATE FOR CONSIGNER. Where goods are being transported on a delivery challan in lieu of invoice, the same shall be declared as specified in rule 138. Where the goods being transported are for the purpose of supply to the recipient but if 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. Where the goods are being transported in a set or knocked down or complete knocked down condition - (a) (b) (c) (d) the supplier shall issue the complete invoice with dispatch of the consignment: the supplier shall issue a delivery challan for the subsequent consignments - giving reference to the invoice; the corresponding each consignment shall be accompanied by copies of delivery challan along with a duly certified copy of the invoice; and the original copy of the invoice shall be submitted with the last consignment. 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, written off or disposed of by way of gift or free sample and the balance of stock raw materials, finished goods, scrap and wastage thereof. (3) Every registered person shall keep and maintain a separate account of advances 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 35 collected and paid, input tax, input tax credit claimed, together with a register of tax 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 services chargeable to tax

under the Act; (b) names and complete addresses of the persons to whom he has supplied services, where required under the provisions of this chapter; (c) the complete address of the premises where goods are stored by including stored during transit along with the particulars of the stock stored therein. sub-rule (5) without the cover of any valid documents, the proper officer shall determine amount of tax payable on such goods as if such goods have been supplied to a 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 stored on any electronic device. (8) Any entry in registers, accounts and documents shall not be 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 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 annually 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 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 (a) (b) (c) (d) (e) particulars of authorisation received by him each principal to whom he supplies goods or services on behalf of such principal separately; particulars including description, value and quantity (wherever applicable) services received on behalf of every principal; particulars including description, value and quantity (wherever applicable) services supplied on behalf of every principal; details of accounts furnished to every principal, and 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 and quantitative details of the goods so manufactured including the waste and by-product, if any, thereof. the accounts (13) Every registered person supplying services shall maintain all input services, quantitative details of goods used in the provision of services, details of inputs utilised and the services supplied. (14) Every registered person executing works contract shall keep separate accounts in which works contract showing - (a) (b) (c) (d) (e) the names and addresses of the persons on whose behalf the works contract is executed; description, value and quantity (wherever applicable) of goods or services received for the execution of works contract; description, value and quantity (wherever applicable) goods or services utilized in the execution of works contract; the details of payment received in respect of such works contract, and the names and addresses of suppliers from whom he received goods or services, and the record so maintained shall be authenticated by means of a digital signature. Invoices, bills of supply. (16) Accounts maintained by the registered person together with all credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply and onward supply shall be preserved for the period as provided in section 35 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, a clearing and forwarding agent, delivery or dispatch agent thereof to recipient on behalf of any registered person shall produce the details thereof as and when the proper officer requires. (18) Every registered person shall, on demand, produce the books required to maintain under any law for the time being in force.

57. Generation and maintenance of electronic records.- (1) Proper electronic copies of records shall be maintained and preserved in such manner that, in the event of such records due to accidents or natural causes, the information can be retrieved within a reasonable period of time. (2) The registered person maintaining electronic records shall produce, relevant records or documents, duly authenticated by him, in a hard or electronically readable format. (3) Where the accounts and records are stored by a registered person, on demand, provide the details of such files, passwords, such files and explanation for codes used, where necessary, for access and any other information which is required such access along with a sample copy in print of the information stored in such files.

58. Records to be maintained by owner or operator or warehouse and transporters.- (1) Every person required to maintain records in accordance with the provisions of sub-section (2) of section 35, if not already required under the Act, shall submit the details regarding his business electronically in the GST return, either directly or through a Facilitator (as notified), the Government and, upon validation of the details furnished, a number generated and communicated to the said person, (2) The

person enrolled under sub-rule (I) as aforesaid person, other State or Union shall be deemed to be enrolled in the State or (territory). (3) Every person who is enrolled under sub-rule (t) shall, where required, send the details furnished in FORM GST ENR-OI 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 transporting goods shall maintain records of goods transported, delivered and goods stored in transit by bill along with the Goods and Services Tax Identification Number of the registered consigner and consignee in each of his branches. (b) every owner or operator of a warehouse or godown shall maintain accounts with respect to the period for which particular goods remain in warehouse, including the particulars relating to dispatch, disposal of such goods. (5) The owner or the operator or the godown shall store the goods in such that can be identified item-wise and owner-wise and shall facilitate any physical verification inspection by the proper officer on demand. (Chapter V JM Returns 59. Form and manner of furnishing details of outward supplies.- (1) person, other than a person referred to in section 14 of the Integrated Goods and Services Act, 2017, required to furnish the details of outward supplies of goods or services, shall furnish such details in FORM GSTR-1 through the common portal, either directly or through a Facilitation Centre notified by the Commissioner. (2) Both furnished in The details of outward supplies of goods or services or GSTR-1 shall include the - (a) invoice wise details of all - (i) inter-State and intra-State supplies made to the registered persons and IWO and ITO and (ii) inter-State supplies with invoice value more than rupees made to the unregistered persons; (b) consolidated details of all - (i) intra-State supplies made to unregistered persons each rate of tax; and (ii) State wise inter-State supplies with invoice value more than rupees made to unregistered persons each rate of tax; any, issued during the financial year. (c) debit and credit notes, if previously. The details of outward supplies furnished by the supplier shall (3) electronically to the concerned registered persons (recipients) in Part A of FORM GSTR-1. The due date, in FORM GSTR-1 and in FORM GSTR-6A the date of filing or FORM GSTR-1. The details of inward supplies added, corrected or deleted by the recipient in his (4) FORM GSTR-2 under section 38 or FORM GSTR-2 shall be made available to the supplier electronically in FORM GSTR-1A through the common portal and such supplier may either accept or reject the modifications made by the recipient to the recipient and FORM GSTR-1 furnished earlier by the supplier shall stand to the extent of modifications accepted by him. 27

60. Form and manner of furnishing details of inward supplies. - (1) Every person, other than a person referred to in section 14 of the Integrated Goods and Services Act, 2017, required to furnish the details of inward supplies of goods or services received during a tax period under sub-section (2) of section 38 shall, on the basis of the details contained in Part A, Part B and Part C of FORM GSTR-2A, prepare such details in sub-section (1) of the said section and furnish the same in FORM GSTR-1 through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, after including therein details of such other inward supplies, if any, to be furnished under sub-section (2) of section 38. (2) Every registered person shall furnish the details, if any, required under (h) of section 38 electronically in FORM GSTR-2. (3) The registered person shall specify the inward supplies in respect of which he is eligible, either fully or partially, for input tax credit in FORM GSTR-2. Such eligibility can be determined at the invoice level. (4) The registered person shall declare the quantity of ineligible input credit inward supplies which is relating to non-taxable supplies or for purposes other than and cannot be determined at the invoice level in FORM GSTR-2 (4A) The details of invoices furnished by a non-resident taxable person in FORM GSTR-5 under rule 63 shall be made available to the recipient of credit in Part A of FORM GSTR-2A electronically through the common portal and the said details shall include the same in FORM GSTR-2. (5) The details of invoices furnished by an Input Service Provider in his FORM GSTR-6 under rule 65 shall be made available to the recipient in Part A of FORM GSTR-2. (6) The details of tax deducted at source furnished by the deductor under sub-section (1) of section 39 in FORM GSTR-7 shall be available to the recipient in FORM GSTR-2A electronically through the common portal and the said details shall include the same in FORM GSTR-2. (7) The details of tax collected at source furnished by an e-commerce operator under section 52 in FORM GSTR-8 shall be available to the concerned person in FORM GSTR-2A electronically through the common portal and such person shall include the same in FORM GSTR-2. (8) The details of inward supplies of goods or services or both furnished in FORM GSTR-2 shall include the - (a) invoice wise details of all inter-State and intra-State supplies received by registered persons or unregistered persons; (b) import of goods and services made; and (c) debit and credit notes, if any, received from supplier. 28

61. Form and manner of submission of monthly return.- (1) Every person other than a person referred to in section 14 of the Integrated Goods and Service Tax Act, 2017 or an Input Service Distributor or a non-revenue taxable person or a person specified under section 51 or, as the case may be, under 52 shall submit the return under sub-section (1) of section 39 in Form GSTR-1 (Part A) Of the return under sub-rule (1) shall be electronic of information furnished through FORM GSTR-1,



FORM I'R.2 and liabilities preceding tax periods. (3) Every registered person turning in the return under rule (1) 11. Must effect the provisions of section 49, discharge his liability towards interest, penalty. Other amount payable under the Act or the provisions of this rule electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner. (4) A registered person, claiming credit till the end of the financial year 2017-18, any balance in the credit ledger in accordance with the provisions of sub-section (6) of section 16 may such return till Part B or the return in FORM GSTR-3 and such return shall be filed under section 54. (5) Where the time limit for furnishing details in FORM GSTR-1 under section 38 has expired and the return in FORM GSTR-3B, in lieu of FORM GSTR-3, is submitted and subject to such conditions as may be notified by the Commissioner. 62. Form and manner of submission of quarterly return by the composition supplier.- (1) Every registered person paying tax under IO shall, on the basis of details contained in FORM I'R-4A, and where required, after adding, deleting the details, furnish the quarterly return in FORM GSTR-1 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner. (2) Every registered person furnishing the return under sub-rule (1) discharge his liability towards tax, interest, penalty, interest or any other payable under the Act or 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 registered received and tin-registered persons; and (b) consolidated details of outward supplies. (4) A registered person who has opted to pay tax under section 10 from the beginning of the financial year shall, where required, furnish the details of outward and inward supplies and return under rule 59, rule 60 and rule 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 the month of September of the succeeding financial year or furnishing annual return of the preceding financial year, whichever is earlier, 29 Explanation.— For the purpose of this sub-rule, it is hereby declared that the for the period prior to his opting for the composition scheme, or where option is withdrawn at the instance of the proper officer, shall, furnish the details relating to the period prior to his opting payable of tax in FORM GSTR-4 till the due date of furnishing the return the quarter of the succeeding financial year or furnishing annual return or whichever is earlier.

63. Form and manner of submission of return by non-resident Every registered non-resident taxable person shall furnish in FORM a return electronically through the common portal, either directly or electronically notified by the Commissioner, including therein the details of 'inward supplies', supplies and shall pay the tax, interest, penalty, interest or any other payable under the Act or the provisions of this Chapter within twenty days from the end of the period of validity of the registration. 64. Form and manner of submission of return by persons providing online information and database access or retrieval services.- (1) Every registered information and data base access or retrieval services person place outside a place in India other than a registered person shall file return in FORM GSTR-3A or Form Input Service Distributor shall, on the basis of details in FORM I'R-4A and where required, return in FORM GSTR-6, containing the details tax invoices on which credit been received and those Issued under section 20s through the common portal either directly or a Facilitation Centre notified by the Commissioner. (2) 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 (hereafter in this rule referred to as deductor) shall furnish a return in FORM I'R-7 electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner. The details furnished by the deductor under sub-rule (1) shall be available (2) electronically to each of the suppliers in Part C FORM GSTR-2A and FORM I'R-1A on the common portal after the due date of filing FORM GSTR-3 (3) The certificate referred to in sub-section (3) of section 51 shall be issued by deductor electronically on the basis of the return furnished under sub-rule (1) through the common portal in FORM GSTR-7A.

67. Form and manner of submission of statement of supplies through an e-commerce operator.- (1) Every electronic commerce operator required to collect tax at source under section 52 shall furnish a statement in FORM GSTR-8 electronically on the either directly or from a Facilitation Centre notified by the Commissioner. (2) Of supplies effected through such operator and the tax collected at source, sub-section (i) of section 52. (2) The details furnished by the operator under sub-rule (1) shall be electronically to each of the suppliers in Part C of FORM GSTR-2A on the portal after the due date of filing of FORM GSTR-8

68. Notice to non-filers of returns.- A notice in FORM I'R-BA shall be electronically, to a registered person who fails to furnish return under section 11 or section 45 or section 52

69. Matching of claim of input tax credit The input tax credit shall be matched under section 42 after the due date of furnishing the GSTR-3 (a) (b) (c) (d) (e) Goods and Services Tax Identification Number of the supplier: Goods and Services Tax Identification Number of the recipient: invoice or debit note number: invoice or debit note date: and tax amount. Provided that where the time limit for furnishing the return under section 37 and FORM GSTR-2 specified under section 88 has been extended the late matching relating to claim of input tax credit shall also be extended accordingly. Provided further that the Commissioner may, on the order of the Council, order, extend the date of matching relating to claim of input tax credit to such date, as may be specified therein. Explanation. - For the purpose 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: input tax credit claimed is equal to or less than the output tax paid on such invoice or debit note by the corresponding supplier. 31

70. Final acceptance of input tax credit and communication thereof. acceptance of claim of input tax credit in respect of any tax period, specified in (2) of section 42, shall be made available electronically to the registered claimant in FORM GST MIS-I through the portal. If it is found to be mismatched after rectification by the supplier the claimant shall be finally accepted and made available electronically to the person making FORM GST MIS-I through the common portal

71. Communication and rectification of discrepancy in claim of input tax credit 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) or section and the details tax liable to be added under sub-section (5) the Misdemeanor section on account of such discrepancy, shall be made available to the recipient through the portal, making such claim electronically through FORM GST MIS-I and to the supplier electronically in common portal on or before the last date of the month in which the discrepancy has been found, (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 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 in which the discrepancy is made available. (4) Where the discrepancy is not resolved under sub-rule (2) the extent of discrepancy shall be added to the tax liability of the recipient in his valid return. If the discrepancy is made available. Explanation.- For the purpose of this rule, it is hereby declared that (i) Rectification by a supplier means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient: (ii) Rectification by the recipient means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier

72. Claim of input tax credit on the same invoice more than once. Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered person in FORM GST MIS-I electronically through the common portal, 73. Matching of claim of reduction in the output tax liability The details relating to the claim of reduction in output tax liability shall be matched under section 43 after the due date of 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: invoice or debit note number: invoice or debit note date: and tax amount: Provided that where the time limit for furnishing the return in FORM GSTR-2 under section 38 has been extended, the date of reduction in the output tax liability shall be extended accordingly. Provided further that the Commissioner may, on the order of the Council, 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 purpose of this rule, it is hereby declared that (i) the claim of reduction in tax liability due to issuance of credit in FORM GSTR-2 that were accepted by the corresponding supplier in FORM GSTR-2A without amendment shall be treated as matched if the said supplier has furnished a valid return. (ii) The claim of reduction in the output tax liability shall be considered as the amount of output tax liability after taking into account the input tax credit claimed 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 recipient in his valid return. 74. (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 (2) The claim of reduction in output tax liability 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 Inade available electronicall.', the making such claim in F(ORM GST MIS-I through the conunon portal

75. Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction.- (1) Any discrepancy ill claitn of leduction in output tax liability, specified in sub-section (3) ot' section 43, and the details ot' output lax liability to be added under sub-section (5) ot' the said section on account 01' continuation 01 such discrepancy, shall be made available to the registered person rnakng such clann electronically in F(ORM GST MIS- I and the recipient electronically in F(ORM ('SI' MIS-2 through the coniinon portal on or before the last date ot' the 111011th in which the tnatching has been carried out. (2) A suppl ier to whom any discrepancy is made available under sub-rule () ntay tnake suitable rectifications in the statement of outward supplies to be turnished for lhe 111011th in which the discrepancy is Inade available. 33 (3) A recipi ent to whorn any disc repancy is n lade a v a if al)tc under •,llh (I) liliilke tol lli which the discrepancy is made available. (4) Where the discrepancy is not recti lied under sub l'" lie () lule to the electronic liability register and also shown in return ill l"ORM GSI R month succeeding the month in which the discrepancy is available Explananon.- For the purpose ot' this rule. it is hereby declared that (i) Rectification by a supplier Incans deleting or correcting lhe detail•. ani declared by the recipient; (ii) Rectification by the recipient Illeans adding or corieclltw lhe det.'llls n' . supply so as to match the details of corresp('tiding out" suppl', supplier

76. Claim of reduction in output tax liability •nore once.- claims tor reduction in output tax liability in lhe delaits sillillillies s,hail he communicated to the registered person in F(ORM GST' MIS-I elececoniL .111Å the common portal

77. Refund of interest paid on reclainl of reversals.- I he Interest t') he sub-section (9) of section 42 or sub-section (0) of section the registered person in his return in F(ORM G.S•t'R-3 and shall be credited Io his electronac ledger in FORM GST l'MT-05 and the a,nount credited be any future liability towards interest or the taxable person the under section 54

78. Matching of details furnished by the e-('onnnerce operator with the details Commerce operator, as dechued in GS l'R-8, shall n latched illi corresponding details declared by the supplier in FORM GS'T'R-I State 01' place ot' supply: and (b) net taxable value: Provided that where the time limit 101' tUrni.shing FORM GSISR-I under section 37 has been extended, the date of thatching the above Inenuoned details shall be extended accordingly. Provided fUrther that the Commissioner may. on the reconnnendations ot' the ('ouncil. ! order, extend the date ot' matching to such date as nuty be specified therein. 34

79. Communication and rectification of discrepancy in deinils flirnished In e commerce operator and the supplier.- (!) Any discrepancy in the details In lhe operator and those declared by the supplier shall be available electronically in F(ORM GST MIS-3 and to the c-conltueree operaeor elecllotlft alls I FORM GST MIS-4 on the conunon portal on or the date the matching has been carried out. (2) A supplier to whom any discrepancy is Inade available under sub •rule (I) suitable rectifications in the stateluent of outward supplies Io be furnished thc which the discrepancy is made available. (3) An operator to whom any discrepancy is Inade available under (I) suitable rectifications in the statement to be turnished the 'Month in which lhe is made available. (4) Where the discrepancy is not recti tied under sub-rule (2) or sub-rule (an the extent of discrepancy shall be added to the output lax liability 01 the supplier in in FORM GSTR-3 for the month succeeding the 111011th in which the details ot are made available and such addition to the output tax liability and interest shall be made available to the supplier electronically on lhe eonwnon porlai in GS'! MIS-3

80. Annual return.- (1) Every registered person. 01 lier than an Input Service I a person paying tax under section 51 or section 52. a casual taxable person and a taxable person, shall turnish an annual return as specified under sub-section (I) of electronically in F(ORM GSTR-9 through the portal eilher KiireŒlly er acililation Centre notified by the Conunissioner: Provided that a person paying tax under section IO shall fin-nisll lhe annual FORM GSTR-9A. Every electronic conunerce operator required to collect tax at source under section shall flu-nish annual statejment reü.•rred to in sub-section (S) ot' said section in 'R M GSTR - 9B Every registered person whose aggregate turnover during year exceeds ! no (2) crore rupees shall get his accounts audited as specified under sub-section (5) 01' section and he shall furnish a copy of audited

annual accounts and a reconciliation statement. through a Facilitation Centre notified by the Commissioner.

81. Final return.- Every registered person required to furnish a final return under section 45, shall furnish such return electronically in GSTR-IO through the common portal either directly or through a Facilitation Centre notified by the Commissioner. 35

82. Details of inward supplies of persons having Unique Identity Number person who has been issued a Unique Identity and claims of his inward supplies, shall furnish the details of such supplies of tax both electronically in FORM GSTR-I t. along with an application through the common portal either directly or through a Facilitation (Commissioner. 101' Every person who has been issued a Unique Identity Number (2) inward supplies refund of the taxes paid shall furnish the details of services or both as may be required by the proper officer in FORM GSTR-I 83. Provisions relating to a goods and services tax practitioner.-(1) An or through a Facilitation Centre notified by the Commissioner services tax practitioner by any person who- (a) (iii) (iv) is a citizen of India: IS a person of sound mind. is not adjudicated as insolvent. has not been convicted by a competent court (b) satisfies any of the following conditions. namely:- (c) (i) that he is a retired or former (commercial) tax consultant of the Central Board of and (1) part-time of the India Revenue, (2) over a period of time that of Government, had worked in a notified office for a period of not less than two years. (ii) 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: he has passed- a graduate or postgraduate degree or its equivalent (i) having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management and Indian (established by any law for the time being in force: or a degree examination any Foreign recognized (ii) any Indian University as equivalent to the degree examination mentioned in sub-clause (i): or the any other examination notified by the Government, (iii) a recommendation of the Council. this purpose: or has passed any of the following examinations. namely:- (iv) final examination (a) Accountants of India: or (b) Chartered Institute of (c) Secretaries of India. (2) On receipt of the application relating to in sub-rule (1) behalf shall, after making such enquiry as he considers necessary. either the applicant a goods and services tax practitioner and issue a certificate to PCT-02 or reject his application where it is found that he is not enrolled as a goods and services tax practitioner. (3) The enrolment made under sub-rule (2) shall be valid until it is provided that no person enrolled as a goods and services tax practitioner eligible to remain enrolled unless he passes such examination. If by such as may be notified by the Council: Provided further that no person to whom the provision clause (c) (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of one year 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 show cause in FORM GST 1-03 such and opportunity of being heard. by order in FORM GST P (1) -04 direct that he be disqualified under section 48 of the Act as a goods and services tax (5) Any person against whom an order under sub-rule (1) is made. from the date of issue of such order, appeal to the Commissioner such order. (6) Any registered person at a practitioner on the common portal in FORM GST-01 authorisation in FORM GST-02 and the goods and services tax practitioner authorised shall be allowed to undertake such tasks as indicated in the during the of authorisation. (7) Where a statement required to be issued by a registered person has not been issued by the goods and services tax practitioner authorised by him. , from the registered person over email or SMS and the statement for services tax practitioner shall be made available to the registered person on portal: Provided that where the registered person confirmation till the last date of furnishing of such statement. It confirmed the statement furnished by the goods and services tax practitioner. (8) A goods and services tax practitioner can activities on behalf of a registered person. if so authorised by him in the (a) furnish the details of outward and inward supplies: 37 (b) (c) (d) (e) furnish monthly, quarterly, annual or final return. make deposit (Or credit into the cash file a claim for refund: and file an application for amendment or cancellation registration has been submitted by the and a continuation by the practitioner authorised by the registered person, the practitioner registered person and the application submitted by the said person be available to the registered person on the common portal proceeded with further until the registered person gives his consent to the (9) Any registered person opting to furnish his return through a practitioner shall- (10) goods and services tax practitioner give his consent in FORM GST-01 (a) practitioner to prepare and furnish his

return: , any statement prepared by the before confirming submission of (b) :the true a Ild services tax practitioner, ensure that the Facts 'mentioned in the correct. The goods and services tax practitioner shall prepare the statements with due diligence: and (a) affix his digital signature on the statements prepared by him or (b) verily using his credentials. (1) A goods and services tax practitioner enrolled in be treated as enrolled in the State or Union territory for the purposes specified in Rule (X) attend 84. Conditions for purposes of appearance.- (1) No person shall be eligible before any authority as goods and services tax practitioner in connection with any proceedings under the Act on behalf of any registered or till-registered person unless he has been enrolled under rule 83. (2) A goods and services tax practitioner attending on behalf of a registered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given such person in GSI PCT-05 Chapter IX Payment of Tax 38

85. Electronic Liability Register.- (1) The electronic liability register under section (7) of section 49 shall be maintained in Form PMT-01 to pay tax, interest, penalty, late fee or any other the amounts payable by him shall be debited to the said register (2) The liability register of the person shall be debited (a) the amount payable towards tax, late fee or any as per the return furnished by the said person; (b) the amount of tax, interest, penalty or any other payable by a proper officer in pursuance of any proceedings the AGI as the said person; the amount of tax and interest payable as a result of section 43 or section 50; or (d) any amount of interest that accrues to him. (3) Subject to the provisions of section 49, payment of evaded tax by a registered person as per his return shall be made by debiting the electronic credit per rule 86 or the electronic cash ledger maintained as per rule 87 and the register shall be credited accordingly. (4) The amount deducted under section or the amount collected under the amount payable on reverse charge basis, or interest and any other amount payable towards interest, penalty, fee or any other amount under the Act shall be debited to the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly to the extent of relief given by the appellate authority or Appellate Tribunal 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 takes the payment of tax, and penalty specified in the show cause notice or (interim 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 through the common portal in FORM GST PMT-04

83. Electronic Credit Ledger.- (i) The electronic credit ledger shall be maintained in FORM GST PMT-02 each registered person eligible input tax credit under the on the common portal and every claim input tax credit under the Act shall be credited to his said ledger. (2) The electronic credit ledger shall be debited to the extent of discharge in accordance with the provisions of section 49, (3) Where a registered person has claimed refund of any unutilised electronic credit ledger in accordance with the provisions section 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 debited rule to the extent of its rejection, shall be re-credited to the electronic credit ledger by a proper officer by an order made in FORM GST PMT-03 (5) Save as provided in the provisions of this Chapter, 110 shall be debited to 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 through the common portal in FORM GST PMT-04. Explanation.— For the purpose of this rule, it is hereby clarified that a return shall be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to proper officer that he shall not file an appeal

87. Electronic Cash Ledger.- (1) The electronic cash ledger under sub-section (1) of section 49 shall be maintained in Form PMT-05 for each person liable to pay interest, penalty, late fee or any other amount, on the common portal crediting the amount deposited and debiting the payment thereof towards tax, interest, penalty, fee or amount. (2) Any person, or a person on his behalf, shall generate a challan in Form PMT-06 on the common portal and enter the details of the amount to be paid towards tax, interest, penalty, fees or any other amount. (3) The deposit under sub-rule (2) shall be made through any of the modes, namely:- (i) Internet Banking through authorised banks, (ii) Credit card or Debit card through the authorised bank; (iii) National Electronic Fund Transfer or Real Time Gross Settlement; or (iv) Over the Counter payment through authorised banks for deposits up to thousand rupees per challan per tax period, by cash, cheque or demand draft. Provided that the restriction on deposit up to ten thousand rupees per challan in

ease of an Over the Counter payment shali not apply io deposit to be 'Dade by (a) Government Departments or any other deposit to be Iliade by persi ins as be notified by the ('0111 nussioner in this behalf: 40 (b) Proper officer or any other ot'licer authi uised any person, whether registered or not. including recover) Inade lil sale of movable or immovable properties; (c) Proper oilicer or any other ollieer aulh0"ised joc the .('t')lount of cash, cheque or denutnd draft during any Investigation enlitteetneill any ad hoc deposit: Provided further that the challan in F()RM (generated the •n portal shall be valid Cor a period of fifteen days. Explanation.— For the purpose Ot' this sub-rule. il is hereby clarified that of any amount indicated in the challan. the conunission. if any, pavable in respee •a payment shall bc borne by the person ntaking such payanent, (4) Any payment required to be Inade by a person who is not teg,isterctl the A shall be made on the basis ot' a identification nunlher generated •upli lhe coinmon portal. (5) Where the payment is made by way of Nat und r ime Gross Settlement mode any bank, the tnandale shall be generated along with the challan on the common portal and the saine shall be subntitled Io IIIC bank lionl w here payment is to be rnadc. Provided that the Inandate shall be valid tor 'l period o' 'illecn (la.vs the date of generation of' challan. (6) On success!Ul credit 01 the alnount to lhe concerned svernntent in lhe authorised bank, a ("hallun Identification Nititnbev shali be generated hy the bank and the same shall be indicated in the chai Ian. (7) On receipt of the Challan Identification Nillnber lhe el ing batik. lhe amount shall be credited to the electronic cash ledger (he person on whose behaij• the deposit has been Inade and the common portal shall 'nake available a receipt IO (8) Where the bank account of lhe person concerned. or the person tnaking the on his behalf, is debiaed but no (hailan Identification Nillnber is generated or generated bill communicated to the eonunon portal, the said person Inay represent electronically in GST PMT-07 through the common portal to the bank or electronic gateway through which the deposit was initiated. (9) Any amount deducted under section 51 or collected under section 52 and cianneci in FORM GSTR-02 by the registered taxable person wh0111 the said aanount was deducted or. as the case may be. collected Shail he credited to his electronic cash ledger in accordance with the provisions of rule 87. (IO) Where a person has claitned of any amount Ironl lhe electronic cash ledge l'. lhe said amount shall be debited to the electronic cash ledger 41 If the refund so claitned is rieicted. either sub-rule (IO), to the extent of rejection. shall be credited lhe • • proper officer by an order lilade in F()RM ('ST' PMT-03. (12) A registered person shall. upon noticing any d i.screpane in his communicate the same Io the officer exerc ising in 11 cotnmon portal in FORM GS" PMT-04. Explanation 1.- The retund shall be deemed to be rejected it IIIC appeal is Explanalion 2.— For the purpose of this deemed to be rejected, if the appeal is finally rieicted i! to the proper officer that he shall not file an appeal

88. Identification number for each transaction.- (be generated at the cc»nrnon portal tor each debil (ledger, as the case may be. (2) The unique identification nunlher relating to discharge indicated in the corresponding entry in lhe electronic liabilils (3) A un ique ident i ficat ion n unl ber shall he generated lhe credit in the electronic liability register 01 her thun 11 1)ltlnher 89. Applica tion for refu nd of tax, interest, penal ty, fees or nv ber n t. person, except the persons covered by notification issued under section _s_s, elain) inp refill" I 01' any tax. interest. penalty. or integrated tax paid on goods exported out ot' Inci ld. FORM GST RFD-OI through the portal. either direct or Centre notified by the Conun issioner: Provided that any clainl tor retünd relating to balance in lhe accordance with the of sub-section (6) of section 49 •nay he n tade lthroughl lhe return furnished tor the relevant tax period in FORM G.S'TR-J or FORM GSTR-7, as the case be: Provided further that in respect ot' • supplies to a Special Econo•nic 7.one unit Special Econonnic 7.one developer. the application thr shall he t i ied by the 42 (a) supplier of goods aner such goods have been ad Illitled Ill hill F.conomic Zone för authorised operations, as endovsed lhe the Zone: (b) supplier ct• services along with such evidence of hel V 14 authorised operations as endorsed by lhe specified o! lhe Provided also that in respect ot- supplies a•eedard as deened flic shall be filed by the recipient of deetned export supplies: Provided also that refund ot' any :ounout, alter adjusting the tax applicant out the advance tax deposited by hill) linder sccliotl 27 at the linn• shall be claitned in the last return required [0 be türnished by hit21. (2) In Annex of FORM GS'T RED-OI the application under Ville accompanied by any of the following docutnentary evidences. as applicable. Illa! a refund is due to the applicant:- the reference nulliber of the order and a copy or the order passed the (a) officer or an appellate authority or Appellate Irihunal or I) 11 refitnd or reference number of the payoncnt of lhe specilied ion of section 107 and sub-section (8) o! section 1 12 claitned as re!und•. a statetnent containing the nunlber und date hills hill , (b) and the number and the date of lhe relevant export invoice;.. ill a case the refund is on

account or export of goods; (c) Realisation Certificates or Foreign Inward (•ertitica!e., a•, the be, in a case where the refund is on account of export of services. invoices provided in rule 16 (d) a statement containing the number and date of the second to along with the evidence regarding the endorsement specified sub-rule (I) in the case of the supply of goods in a Special / one unit or a Special Economic Zone developer: a statement containing the number and date of Invoices, the evidence (e) and (he regarding the endorsement specified in the second proviso to sub-rule (I) details of payment. along with the proof thereof, till the date by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005. in a case where the refund is on account of supply of services in a Special Economic Zone unit or a Special Economic Zone developer: (I) a declaration to the effect that the Special Economic Zone unit or the Special Economic Zone developer has not availed the input tax credit the tax paid by the supplier of goods or services or both, in a case where the is on account of supply of goods or services in a Special Economic Zone unit or a Special Economic Zone developer: 43 (g) evidence as may be notified till this behalf. a case of deemed exports: (h) a statement containing the number and the issued during a tax period in a case where the • the i. date of 1114' unutilized input tax credit under sub-section (of section accumulated on account of the rate of tax on the input tax on output supplies, other than nil-rated or fully exempted the reference number of the final assessment order and a copy of the ITC in a case where the refund arises on the final assessment of the account assessment; a statement showing the details of the ITC considered as input tax in the State (i) but which is subsequently held to be ineligible for input tax credit. (k) payment of tax; a declaration to the effect that the incidence of tax. the amount claimed as refund has not been passed on to any other person 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 covered under clause (a) or clause (h) or clause (c) or clause (d) (f) section (8) Of section 54; a Certificate in Annex 2 of FORM GST ITR (In) accountant or a cost accountant to the effect that the incidence of tax. other amount claimed as refund has not been passed on to any other person - 1 where the amount of refund claimed exceeds two lakh rupees: Provided that a certificate is not required to be furnished in respect of the covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (t) of (8) of section Explanation.— For the purposes of this rule- in case of the refund referred to in clause (c) of sub-section (8) of section 54. the (i) 'Invoice' means invoice conforming to the provisions contained in expression section 31: it shall be (ii) where the amount of tax has been recovered from the recipient. deemed that the incidence of tax has been passed on to the ultimate consumer. the electronic credit ledger (3) Where the application relates to refund of input tax credit, shall be debited by the applicant by an amount equal to the refund so claimed. In the case of zero-rated supply of goods or services both without payment of tax (4) under bond or letter of undertaking in accordance with the provisions sub-section (3) of input section 16 of the Integrated Goods and Services Act, 2017 (13 of 2017). refund of Refund Amount Where,- (I) turnover zero-rated supply of goods or services (ii) of services) x Net Adjusted Total turnover (A) "Refund amount" the relevant period: (C) turnover Of zero-rated supply of goods" means the value of goods made during the relevant period without payment of tax under taking; (D) "IT turnover of zero-rated supply of services" means the value of taxable under tax under hand let of services made without payment calculated in the following manner, namely:- 7, zero-rated supply of services is the aggregate of the the relevant period for zero-rated supply of and had been which services where supply has been completed received in advance in any period prior to the relevant period; advances received for zero-rated supply of services which services has not been completed during the relevant period (E) " Adjusted Total turnover" means the turnover in the State after excluding the value of other section (i) of section 5. rated supplies. during the relevant period: (F) " Relevant period" means the period in which the input tax in the case of refund on account of inverted (i) shall be granted as per the following formula - - {Turnover of inverted rated supply Maximum Refund Amount Adjusted Total Turnover} - tax payable on such inverted rated supply of goods Explanation.- For the purposes of this sub rule. the expressions "Net Turnover" and "Adjusted Total turnover" shall have the same meanings as assigned to them in sub-rule 90. Acknowledgement.- (i) Where the application relates to a refund the electronic cash ledger, an acknowledgement in FORM GST ITR (In) shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section shall be counted from such date of filing. The application for refund, other than claim for refund from electronic cash ledger. (2) filing of fifteen days of shall be Forwarded to the proper officer who shall. within a period of the said application,

scrutinize the application {Or its completeness and where ITC application is found to be complete in terms of sub-rule (2), and of I-III in FORM GST-RFD-02 shall be made available to the applicant through the electronically, clearly indicating the date of filing of the return and the specified in sub-section (7) of section 54 shall be counted such date of filing. (3) Where any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in FORM GST-RFD-02 electronically, requiring him to file a fresh rectified application within 15 days of the date of receipt of the notice. (4) Where deficiencies have been communicated in (i) 'i' the provisions of sub-section (6) of section 54 shall be granted subject to the provisions of sub-section (6) of section 54 that the person claiming refund has, during any period of five years preceding the period to which the claim relates, not been prosecuted under the Act or under an existing law where the amount of tax evaded exceeds hundred and fifty lakh rupees. (2) The proper officer, after scrutiny of the claim thereof and on being prima facie satisfied that the amount claimed as refund under section 17(1) is due to the applicant in accordance with the provisions of section 17(1) said applicant on a provisional basis within a period not exceeding seven days from the date of the acknowledgment under sub-rule (1) or sub-rule (2) rule 90 (3) [the proper officer shall issue a written advice in FORM GST-RFD-02 the amount sanctioned under sub-rule (2) and the same shall be electronically credited to the bank accounts of the applicant mentioned in his registration particulars and as mentioned in the application for refund. The application, the order sanctioning refund.- (i) Where, upon examination the proper officer is satisfied that a refund under sub-section (1) of section 17 is due and payable to which the applicant is entitled, mentioning therein the amount, if available to him on a provisional basis under sub-section (6) of section 17 against any outstanding demand under the Act or under any existing law and the balance amount refundable: Provided that in cases where the amount of refund is completely adjusted against an outstanding demand under the Act or under any existing law, an order giving details of the adjustment shall be issued in Part A of FORM GST-RFD-02 (7) 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 informing him the reasons for withholding of such refund. (3) Where the proper officer is satisfied in whole or any part of the amount claimed as refund is not payable to the applicant, he shall issue a notice in FORM GST-RFD-02 to the applicant to furnish a reply in FORM GST-RFD-09 within a period of 15 days of the date of receipt of the notice and after considering the reply, make an order in FORM GST-RFD-02 the amount of refund in whole or part. (shall be made available to the applicant electronically and ITC 100 per cent 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. sub-rule (2) is payable to the applicant under sub-section (8) of section 17 in FORM GST-RFD-06 and issue a certificate of refund and the same shall be electronically credited to the applicant mentioned in his registration particulars and as specified in 17. refund. (5) Where the proper officer is satisfied that the amount payable under sub-rule (2) is not payable to the applicant an order in FORM GST-RFD-06 and issue a certificate of refund to be credited to the (i) 'i' the amount of rejected refund has been communicated under sub-rule (3) ITC the amount debited in ledger rule 89 shall be re-credited to the electronic credit ledger. (2) Where any amount claimed as refund is rejected then the amount debited, to the extent of rejection; ledger by an order made in FORM GST-RFD-02. III Explanation.— For the purposes of this rule, a refund shall be said to be finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal. 47

94. Order sanctioning interest on delayed refund.— Where payable to the applicant under section 56, the proper officer shall make an order and such amount of interest shall be electronically credited to the applicant mentioned in his registration particulars and refund

95. Refund of tax to certain persons.- (1) Any person eligible for refund paid by him on his inward supplies as per notification issued shall apply in FORM GST REF-IO once in every quarter. He may apply directly or through a Facilitation Centre notified by the Commissioner, of the inward supplies of goods or services or



FORM I basis of the statement of the outward supplies furnished by FORM GSTR-I. (2) An acknowledgment for the receipt of the 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 registered person against a tax invoice and the price single tax invoice exceeds five thousand rupees, excluding tax paid, if not; and Goods and Services Tax Identification Number or I Number of the applicant mentioned in the tax invoice. (c) subject to other restrictions or conditions as may be specified satisfied. (4) The provisions of rule 92 shall of refund under this rule. (5) Where an express provision in a treaty or other international agreement. If President or the Government of India is a party, is inconsistent with the Chapter rules, such treaty or international agreement shall prevail

96. Refund of integrated tax paid on goods exported 0111 or India.-(1) Bill filed by an exporter shall be deemed to be an application on the goods exported out of India and such application shall be deemed to have been made only when:- (a) the person in charge of the conveyance carrying the export goods shall file an export manifest or an export report covering the number and the date of shipping bill or bill of export; and (b) the applicant has furnished a valid return in FORM GSTR-3; (2) The details of the relevant export invoices contained transmitted electronically by the common portal to the designated by the Customs and 48 the said system shall electronically transmit to the controller, the goods covered by the said invoices have been exported out of India (3) Upon the receipt of the information regarding the GSTR-3 from the common portal, the system designated the claim for refund and an amount equal to the integrated tax paid in bill or bill of export shall be electronically credited to the bank mentioned in his registration particulars and intimated to the (4) The claim for refund shall be withheld where State tax or Union territory tax to withhold the payment of 10 claiming refund in accordance with the provisions of (1) of section 54; or (b) the proper officer of Customs declares that the provisions of the Customs Act, 1962 (5) Where refund is withheld in accordance with the provision (1) (a) of the proper officer of integrated tax at the Customs station shall intimate the jurisdictional Commissioner of central tax, State tax or Union tax, as the case may be (6) Upon transmission of the information under (1) (b) the proper officer of State tax or Union territory tax, as the case may be, shall pass an order in Part B of GST RFD-07 of sub-rule (4), the concerned jurisdictional officer of central tax. State tax or Union tax under the GST RFD-06. (8) [The Central Government may pay refund of the integrated tax to the Government of Bhutan on the exports to Bhutan such class of goods as be notified in this and where such refund is paid to the Government of Bhutan, the refund shall not be paid refund of the integrated tax

97. Consumer Welfare Fund.-(1) All credits to the Consumer Welfare Fund shall be made under sub-rule (5) of rule 92. (2) Any amount, having been credited to the Fund, ordered or directed as payable to claimant by orders of the proper officer, appellate authority or Appellate Tribunal or court, shall be paid from the Fund. (3) Any utilisation of amount in the Consumer Welfare Fund under sub-section (1) of section 58 shall be made by debiting the Consumer Welfare Fund account and crediting the account to which the amount is transferred for utilisation. (4) The Government shall, by an order, constitute a Standing Committee with the Vice-Chairman, a Member Secretary and such other Members as the Committee shall make recommendations proper utilisation of the Consumer Welfare Fund for welfare of the consumers. (5) The Committee shall meet as and when necessary, but not less than once in a year. (6) Any agency or organisation engaged in consumer welfare activities years registered under the provisions of the Companies Act, 2013 (18 other law for the time being in force, including village or Panchayat or any level of consumers especially Women, Scheduled Castes and Scheduled Tribes, of the 1947 defined in the Industrial Disputes Act, 1947 (14 of 1947) in force and the Indian Standards to be engaged a period of activity which has made, or is likely to significantly in the central or the standard mark of the products of mass consumption, the Government may make an application for grant of the Consumer Welfare Fund Provided that a consumer may make application for reimbursement of the loss incurred by him as a complainant in a consumer dispute, after its final adjudication. (7) All applications for grant of the Consumer Welfare Fund shall be made to the Member Secretary, but the Committee shall not consider an application which has been inquired into in material details and recommended by the Member Secretary. (8) The Committee shall have powers - (a) to require any applicant to produce the documents; (b) to require the Government such books, records, commodities 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 the premises; (d) to be for the welfare of the consumers are stated to be carried on to

a duly authorised officer Of the Central (overlunelll or. as the ease may be. State (Governnunt•, to get the accounts of the applicants audited. ensuring proper Illiisal ion o! (c) the grant: in case of any delhull. or suppression of lilalerial (d) to require any applicant. IIC the sanctioned grani I infonnation on his part, to refund in Committee, and to be subject to prosecution under the Act: to recover any sunl due from any applicant 111 accordance with the provisions (e) of the Act; to require any applicant, or class ot- applicants to submit a periodical report, indicating proper utilisation 01' the grant. laclual Inconsistencv. or to reject an application placed be torc il on account of (g) inaccuracy in nutteriai particulars: 50 (h) having regard to his financial status, and ilnportance and utility under pursuit, after ensuring that assistance provided shall I misutilised; (i) to identify beneficial and sate sectors. "here inveslnlelll.s nut Welfäre Fund may bc Inade and "lake reconnnendalions. (j) to relax the conditions required the peri(of in welfare activities of' an applicant: (k) to make guidelines för the •nanagelneill. Consuner Welfare Fund. (9) The Central Consutner Protection Council and the Bureau recommend to the Goods and Services 'l ax ('ouneil. the considering the projects or proposals Ibr the purpose or the Consumer Welfare Fund. ASSESSMENT' AND 98. Provisional Assessment.-(1) Every registered person requesting nt provisional basis in accordance with the provisions 01' sub-section (I) ot furnish an application along with the docu•nents in support or his FORM GST ASMT-OI on the conunon pot Centre not ified by the (_:•onnnissioner. (2) 'the proper officer nn receipt 01' the application under (FORM GST A,snnr-02 requiring the registered lo docu.nents in support of his request and the applicant shall file d GST ASMT — 03, and may appear in person before the said ol'licer it' so desires. (3) The proper officer shall issue an order in FORM GST' ASIM'I'-04, allowing •nenl tax on a provisional basis indicating the value or the rate or both assessant is to be allowed on a provisional basis and the a•nount executed and security to bc furnished not exceeding I went y covered under the bond. (4) The registered person shall execute a bond in accordance the section (2) of section 60 in FORM ASMT'-os along wilil a securily in the bank guarantee an atnount as deternlined under sub-rule (-3): Provided that a bond furnished to the proper officer under the (•entral Services 'Vax Act ('r Integrated Goods and Services I •ax Act shall be dee•ned IO bc a bond furnished under the provisions of the Aet and the rules Illade there under. Explanmion.- For the purposes of this rule. the expression ' •anleulll" shall include the of integrated tax, central tax, State tax or Union territory tax and cess payable in respect 01 the transaction. 51 (5) The proper officer shall issue a notice in FORM (;.ST' ASMI' .06. and records required för linaiziation of asse.ssjnent or the amount refundable. if-any, in FORM (I' A.SMT'-07. (6) The applicant may tile an application in FORM ('SI' ASM 08 lot furnished under sub-rule (4) after issue 01' order under rule (7) The proper officer shall release the security tin-nished under alt(that the applicant has paid the amount specified in sub-rule (S) and atl In GST ASMT—(09 within a period of seven working days Ille 01 application under sub-rule (6)

99. Scrutiny of returns.- (1) Where any return litrnished by a rep.i•acted • for scrutiny, the proper officer shall scrutinize the sanye in accordance the i section 61 with reference to the avaii;tlle witli antl 1 discrepancy, he Shail issue a notice lo the said person in FI G.S .A.SM I' 10. in! him Of such discrepancy and seeking his explanation thereto v. ili)in such thirty days from the date of service of the notice or such period be payable in relation to such discrepancy. (2) The registered person Inay accept the discrepanc.v Inelilii the 't lee sub-rule (I), and pay the lax, interest and any ether lil and infOrm the same ur turnisl an explanation tor the distcivpncy iti ilk M GSI ASMI - I i to the proper officer. (3) Where the explanation furnished by the rec.istered perse or the inli under sub-rule (2) is 'Ound 10 be acceptable. the proper WI shall hilli in FORM GST ASMT-12

100. Assessment in certain cases.(1) The order ot• asses.snn•nt natlc utli'er of section 62 shall be issued in F(ORM GS" ASMT'-IJ. (2) The proper ollicer shall issue a not to a taxable person in accordance orovisions of section 63 in F(ORM GS" ASM I'-14 containing grounds Oil which Issessment is proposed to be nvade on best .iudgnnent basis and aner allowing a linie ot liticen days to such person to tijrnish his reply. if any, pass an order in G.s•r ASIM'I•-t5 3) The order of summmary assessment under sub-section (I) 01 section 64 shall be issued in FORM GST ASMT-16. (4) 1 he person reierred to in sub-section (2) of section (N Inay file an application withdrawal of the summarv assessment order in FORM GST' ASIM'I'—17. (i) The order or withdrawal or, as the case Inay bc, rejection of the application under stib- section (2) of 64 shall be issued in FORM GS'y)' ASMT'-18 52

101. Audit.- (1) 'The period ot' audil to bc conducted I I sub shall be a financial year or tnultiples thereof. (2) Where it is decided to undertake the audil ot provisions of section 65, the proper ot'licer shall issue a

accordance with the provisions of sub-section (3) of the said (3) The proper officer authorised to conduct audit of the registered person shall, with the assistance of the team of officers and 1.11, returns and statements furnished under the provisions of thereunder, the correctness or the turnover, exemptions and deductions claimed, the tax applied in respect of supply of goods or services or both not utilised, refund claimed, and other relevant issues and record the notes. (4) The proper officer may inform the registered person (he as observed in the audit and the said person may file his reply, I finalise the findings of the audit after due consideration of the reply furnished. (5) On conclusion of the audit, the proper officer shall in the registered person in accordance with the provisions of sub-section in M GST ADT-02

102. Special Audit.- (1) Where special audit is the provisions section 66, the officer referred to in the said shall file a FORM ADT-03 to the registered person to get accountant or a COSI accountant specified in the said direction. (2) On conclusion special audit, the registered person shall file in 10111 led or the special audit in FORM GST Advance Ruling 103. Qualification and appointment of members of the Authority for Advance Ruling.- The Central Government and the State Government shall, by notification, appoint an officer in the rank Commissioner as member of the Authority for Advance Ruling

104. Form and manner of application to the Authority for Advance Ruling.- application for obtaining an advance ruling under sub-section () of section 97 shall be filed on the common portal in FORM GST ARA-1 and shall be accompanied by a fee of thousand rupees. to be deposited in the manner specified in section 19. 53 (2) The application referred to in sub-rule (1) relevant documents accompanying such application shall be signed by the officer. Certification of copies of the advance rulings pronounced by the Authority for Advance Ruling

106. Form and manner of appeal to the Appellate Authority for Ruling.- (1) An appeal against the advance ruling issued under made by an applicant on the common portal in FORM GST ARA-2 and accompanied by a fee of ten thousand rupees. to be deposited in the section 49. (2) An appeal against the advance ruling issued under sub-section made by the concerned officer or the jurisdictional officer referred to in section the common portal in FORM GST ARA-3 and no shall be payable filing the appeal. (3) The appeal referred to in sub-rule (1) or sub-rule the verification and all 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 case of an applicant

107. Certification of copies of the advance rulings pronounced by the Authority.- copy of the advance ruling pronounced by the Appellate Authority duly signed by the Members shall be sent to- (a) the applicant and the appellant: (b) the concerned officer central and State or Union tax: (c) the jurisdictional officer of central tax and State or Union tax: and (d) the Authority, in accordance with the provisions of sub-section (4) of section 101 of the Act chapter - XIII Appeals and Revision 108. Appeal to the Appellate Authority.- (1) An appeal to Appellate Authority under sub-section (1) of section shall be filed in FORM GST ARA-1, along with the relevant documents, either electronically or otherwise as be notified by the Commissioner. and Provisional acknowledgment shall be issued to the appellant immediately. (2) (3) The grounds of appeal and the facts of verification as contained in the appeal shall be signed in the manner specified in rule 26. A certified copy of the decision or order appealed seven days of filing the appeal under sub-rule (1) final indicating appeal number shall be issued by the Appellate Authority or an officer authorised by him in this Provided that where the certified copy of the decision or order appealed within seven days from the date of filing the appeal, the date of filing of the appeal shall be the date of issue of provisional acknowledgment; if the said copy is submitted after seven days, the date of filing of the appeal shall be the date of submission of such copy Explanation.— For the provisions of this rule, the appeal shall be treated as filed when the final acknowledgment indicating the appeal is received. 109. Application to the Appellate Authority.- (1) An application to the Appellate Authority under sub-section (2) of section shall be made in FORM GST ARA-1, with the relevant documents, either electronically or otherwise as may be notified by the Commissioner. days of the filing the application under sub-rule () and an appeal by the Appellate Authority or an officer authorised by him in this behalf section (1) of section 1 shall be filed along with the relevant documents electronically or otherwise as may be notified by the Registrar, in FORM GST ARA-1, the common portal and a provisional acknowledgment shall be issued to the appellant immediately. (2) A memorandum of cross-objections to the Appellate Authority under sub-section () of section 1 shall be filed either electronically or the as be notified by the Registrar. in FORM GST ARA-1, specified in rule 26. (4) A certified copy of the decision or

order appealed against along with fees as specified sub-rule (5) shall be submitted to the Registrar within seven days of the appeal under sub-rule (1) and a final acknowledgment, indicating the appeal thereafter in FORM GST APL-02 by the Registrar: Provided that where the certified copy of the decision of the 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 issue or provisional acknowledgment and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of submission of such copy. 55

Explanation— For the purposes of this rule, the appeal shall be treated as filed the final acknowledgment indicating the appeal number is issued. (5) The fees filing of appeal or restoration of appeal shall be one every one lakh rupees of tax or input tax credit involved the duty/cess and of the credit involved or the amount of fine, fee or penalty determined the order appealed subject to maximum of twenty five thousand rupees. (6) There shall be no fee for application made before the Appellate Authority for correction of errors in sub-section (10) of section 112. Application to the Appellate Tribunal.— (1) An application to the Appellate Tribunal under sub-section (3) of section 112 shall be made electronically or in writing, in FORM GST APL-07, along with supporting documents on the common portal, (2) A certified copy of the decision or order appealed against shall be submitted within five days of filing the application under sub-rule (1) and appeal number shall be generated by the Registrar

112. Production of additional evidence before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by the appellant during the course of the proceedings before the adjudicating authority may be, the Appellate Authority except in the following circumstances, namely: (a) where the adjudicating authority or, as the case may be, Appellate Authority has refused to admit evidence which ought to have been 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 the evidence which the adjudicating authority or, as the case may be, the Appellate Authority 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 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 - or to cross-examine any witness (a) to examine the evidence or document 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 Tribunal to direct the production of any witness, to enable it to dispose of the appeal. 113. Order of Appellate Authority or Appellate Tribunal.— (1) It shall, along with its order under sub-section (1) of section 107, also, in FORM GST APL-04 clearly indicating the final order, contain the following: (2) The jurisdictional officer shall issue a statement in FORM GST APL-01 indicating the final amount of demand confirmed by the Appellate Tribunal section 117 shall be filed in FORM GST APL-08 (2) The grounds of appeal and the verification as contained in FORM GST APL-01 shall be signed in the manner specified in rule 26

115. Demand confirmed by the Court.— The jurisdictional officer shall issue a FORM GST clearly indicating the final amount of the demand confirmed by the Appellate Tribunal or, as the case may be, the Supreme Court

116. Disqualification for misconduct of an authorised representative.— in (h) clause (e) authorised representative, other than those referred to section (2) of section 16 is included, upon an enquiry into the disqualification in connection with any proceedings under the Act, the Commission, after an opportunity of being heard, disqualifies him from appearing as an authorised representative. Chapter XIV 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 input tax under section 14(1) shall, within ninety days of the appointed day, submit a declaration electronically in FORM GYT-1, duly signed. The Commissioner on portal specifying therein, separately, the amount of Input tax credit to which he is entitled under the provisions of the said section. The Commission, extend Provided that the Commissioner may, on the recommendation of the Council, extend the period of ninety days by a further period not exceeding ninety days. (2) If an application under sub-section (1) is made, the application shall specify separately— the value of the goods under section sub-section (3) of section 17, sections (1) and sub-section (8) of section 8 of the Central Sales Tax Act, 1956 and (ii) the serial number and value of the declarations. Forms E and/or H or



Form I specified in rule 12 of the Sales and Turnover) Rules, 1957 submitted by the applicant in or the value to in sub-clause (i) above: (2) Every declaration under sub-rule (1) shall- (a) in the case of a claim under sub-section (2) of section 1-10, specify 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 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 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 section (11) or sub-section (6) or sub-section (8) of section 1A, specify separately the details of the appointed day; (c) in the case of a claim under sub-section (5) of section 1A, specify:— (i) the name of the supplier, serial and date of issue by the supplier or any document on the basis of which credit of input tax admissible under the existing law; (ii) (iii) (iv) the description and value of the goods or services: the quantity in case of goods and the unit or quantity; (v) the code of the eligible taxes under the law, as the be, the added tax charged by the supplier in respect of the goods or services, and the date on which the receipt of goods or the (v) books or account of the recipient. (3) The amount of credit specified in the in FORM (; 'TRAN-I shall be credited to the electronic credit ledger of the applicant maintained in FORM GST 'TRAN-2 the common portal. (4) (a) (i) A registered person, holding stock of goods which have suffered tax at the time of their sale in the State and the subsequent sales of which are not subject to tax in the State availing credit in accordance with the proviso to sub-section (3) section 1A shall be allowed to avail input tax credit on 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. (ii) The 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 on 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 on the said tax. (iii) The scheme shall be available for six tax periods from the appointed day. (b) Such credit of State tax shall be availed subject to satisfying the following conditions: (i) such goods were not wholly exempted from tax under the Value Act, 2005. (ii) the document for procurement of such goods is available in the (iii) the registered person availing of this scheme and having continued to hold the goods in accordance with the provisions of clause (b) or scheme is in operation indicating therein the details of supplies effected during the tax period. (iv) the amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in FORM GST 'TRAN-2 on the portal. (v) the stock of goods on which the credit is availed is so that it can be identified by the registered person.

118. Declaration to be made under clause (c) of sub-section (1) of section 142. A person to whom the provision of clause (c) of sub-section (1) of section 142 applies shall, within a period of ninety days or the appointed day, submit electronically in FORM GST TRAN-I furnishing the proportion of supply value added tax which has been paid before the appointed day but the supply is made after the appointed date. Input Tax Credit admissible thereon.

119. Declaration of stock held by a principal and agent. A person to whom the provisions of sub-section (1) of section 142 apply shall, within ninety days or the appointed day, submit a declaration electronically in FORM GST 'TRAN-I, stock of the inputs, semi-finished goods or finished goods, as on the appointed day.

120. Details of goods sent on approval basis. Every person having sent goods on approval under the existing law and to whom sub-section (12) of section 142 applies shall, within ninety days of the appointed day, submit details of such goods sent on approval in FORM GST TRAN-I.

121. Recovery of credit wrongly availed. The amount of credit wrongly availed under sub-rule (1) of rule 17 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 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 (i) Commissioners of State tax or central tax or have held an equivalent post under the existing law, to be nominated by the Council.

123. Constitution of the Standing Committee and Screening Council may constitute a Standing Committee and an Anti-Profiteering Committee. Such officers of the State Government and Central Government as may be

lie n. It (2) A State level Screening (•otiltlniltee shatt be "ted in each State Sl.ih• Governments which Shall consist OIL (b) one officer of the Central (iover•nrneill. Comm issioner. In Ille 124. Appoin tment, salary, allowances and other ternjs and conditions of service of IIIC Chairman and Members ot' the Authority:- (I) the Authority shall be appointed by the (•entrai Government on the Selection Committee to be constituted lbr the purpl h) lbe (•nuncii (2) (3) (4) (5) I he ('hairt)lan shall be paid a tnontrly salary o' Rs. a ((ioverlllnellt ottict•l allowances and benefits as are adinissible IO holding posts carrying the satne pay: he Providedihal where retired ot'ficer is selected as a (I he 'teehnicai Vlejnher shall be paid a salam and shall be entitled to draw allowances as arc adlili'.%lhle Io of India oilicer holding iroup ' POSI carry ing the pay Provided that where a retired ot'ficer is selected reduced In lbe Menlber, he shall he paid a Illentiltv salar) of Rs anlount ot' pension. Vhe Chairman Shai! hold oilice tor a tertii 01' two veatA lbe date on he enters upon his office. or until he attains (he ape ot sixty • live years. whichever is earlier and shall be eligible for reappointntnetlt: il he has Provided that person shall not be selected the ('hail-ntan. attained the age of sixty-two years. lbe •rechnicai Meru ber ot• the Authority shall hol(i lor a terni 01' years from the date on which he enlers upon ilis otiee. or be eligible age of sixty-five years, whichever is earlier and shall reappointment: Provided that person shall not be selected as a 'I eehnicai Meili ber iC he has attained the age of sixty-two years. J 25. Secretary to the Authority.- 'The Additional l)iaelot• (;eneral of Sateguards under the Board shall be the Secretary to the Authority. 60 Ille A utl101 126. Power to determine the methodology and procedure.- determine the methodology and procedure delennination as IO whether lbe reduelu •n rate of tax on the supply or goods or services or the benefit of input lax credit been on by the registered person to the recipient by way of conunensuralc reduction Ill 127. Duties of the Authority.- It shall bc lbe duly ot' lbe Authorily.- (ii) (iii) to determine whether any reduction in rate ot' tax on any suppl?, services or the benefit of the input lax credit has been passed on Io recipient by way ot' commensurate reduction in prices; to identify the registered person who has not passed on the benefit 01 in rate of tax on supply of goods or services or the benefit ot' input the recipient by way ot-conunenstlt•ate reduction lli prices: to order, (a) reduction in prices: (b) return 10 the recipient. an anlount equivalent to the not on bv way ot*conuunensurate reduct ion in prices along with interest al li•ortl IIIC date or collection llip.hev the rate ofeighteen per cent. amount till the date o' return 01' such atnount or recovery ot the amount not returned. as the case Inay be, in case the eligible person identifiable, and does not claim return of the ajnounl or is 1101 depositing the sanie in the Fund reierred to in section 57'. (c) itnposition of penalty as specilied in lbe Act: and (d) cancellation of registration under lbe Act

128. Examination of application by the Standing (and Se rcening Committee.- (I) The Standing shall. within a period 01' two the dale of receipt ofa written application, in such and tnanner as ny,t,v he specified hy it. an interested party or fronl a Cotntllisstoner or any other person. exatnine thc and adequacy of tne evidence provided in the application iO detenninc whether there is pri'nu firie evidence to support the claim ot' the applicant that the benefit of reduction in rale 01 on any supply of goods or services or the benefit of input lax credit has 1101 been passed to the recipient by way oi commensurate reduction in prices. (2) All applications from interested parties on issues of local nature shall iir.sl he exaniinetl upon being satisfied -hat thc supplier has contravened the provisions Of section 171. lbrward the application with its recommendations to the Standing Conunittee tor further action. Initiation and conduct of proceedings.- (I) Where the Standing ('onunittee is 129. satisfied that there is a prima-jâcie evidence to show thait the supplier has 1101 passed on lbe benefit of reduction in rate tax on the supply ot-goods or services or benefit 01' inptll tax c•edit to the recipient by wav of conunensurate reduction in prices, it shall lbe nratler IO Cirector General of.Safi2guards lör a detailed investigation. 61 (2) The Director Genera! of Safeguards shall conduct investigation and n ten, c necessary to determine whether the benefit o' reduction in rate tax on or services or the benefit ot• the input tax credit has been passed on commensurate reduction in prices. (3) The Director General of Safeguards Shatt. initiation ot' ittveqigat10'l. • notice to the interested parties containing, inwr alia, inkwtnation on lbe inv. (a) the description of the goods or services in respect ot v, hici) the have been initiated, (b) summary of statement of Facts on which the allegations arc based', and (c) the time limit allowed to the interested parties and other persons repl.\ have infonnation related Io the proceedings lilt'llishing their The Director General of Satoguards may also issue notices to other (4) pet deemed fit for thir enquiry into the (natter. (5) l he Director General of Saléguards shall Inake available the evidence presented to In one interested party to the other interested parties, participating in the proceedings. a pern (6) The Director General of Satuguards shall conil)lcte lbe investigal ion M'itllili

three months of receipt of return only the Standing Committee shall such extended period not exceeding a further period of three months reasons to be recorded in allowed by the Standing Committee and, upon conclusion the investigation, Authority a report of its findings, along with the relevant records. (t) Notwithstanding anything contained in sub 130. Confidentiality of information.- In the rules (3) and (5) of rule 129 and sub-rule (2) rule 13 the provisions of section 1 Right to Information Act, (22) shall apply notwithstanding to disclosure any information which is provided on a confidential basis. The Director General of Safeguards may require the parties providing information in the opinion of the confidential basis to furnish non-confidential statement thereof and if party providing such information, the said information cannot be summarised, such party, submit to the Director (General of Safeguards a statement of reasons as far as is not possible

131. Cooperation with other agencies or statutory authorities.- Where the Director General deems fit, he may seek opinion of any other agency or authorities in discharge of his duties. - In the 132. Power to summon persons to give evidence and produce documents. in this behalf, shall be an officer authorised by the Director General of Safeguards, or any person authorised (deemed to be the proper officer to exercise power to summon any other thing i.e considers necessary either to give evidence or to produce a or under section 70 and shall have power any inquiry in the manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (5 of 1906) (2) Every such inquiry referred to in sub-rule (1) shall be completed within the meaning of sections 193 and 228 of the Code of Civil Procedure, 1908. (3) The Authority shall from the date of receipt of the report of the Director whether a registered person has passed on the benefit of reduction in price of goods or services or the benefit of input tax credit recipient by reduction in prices, (2) An opportunity of hearing shall be granted to the interested party if request is received in writing from such interested party (3) Where the Authority determines that a registered reduction in rate of tax on the supply of goods or services to the recipient by way of commensurate reduction in price, (a) reduction in prices: commensurate reduction in prices the date of collection and recovery of the amount including eligible person not claiming depositing the same in the Fund of the Government in (c) imposition of penalty as specified under the (d) cancellation of registration under the Act

134. Decision to be taken by the majority.- If the opinion on any point, the point shall be decided according to the 135. Compliance by the registered person.- these rules shall be immediately with the register shall be initiated to recover the amount Goods and Services Tax Act or the Central Government (Goods and Services Tax Act or the respective States, as the case may be

136. Monitoring of the order.- The Authority may require an officer in the territory tax authority to monitor implementation of the 137. Tenure of Authority [The Authority shall cease to exist after the expiry of from the date on which the Chairman enters upon his office unless the Council recommends otherwise. Explanation.- For the purposes of this Chapter, (a) "Authority" means the National Anti-profiteering Authority constituted under rule 63 (b) "Committee" means the Standing Committee on Anti-profiteering 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 and b. recipients of goods or services under the proceedings; (d) "Screening Committee" means the State level Screening Committee in terms of sub-rule (2) of rule 123 of these rules. Chapter XVI E-way Rules 138. E-way rule.- Till such time as an E-way bill system is developed and approved by the Council, the Government may, by notification, specify the documents charge of conveyance carrying any consignment of goods shall carry while the movement or in transit storage. By r (Ajit Singh Negi) Secretaries 64